

2021-2022



ANNUAL BUDGET

CITY OF ELK GROVE, CALIFORNIA



ANNUAL BUDGET

FISCAL YEAR 2021-2022



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From left to right: Bobbie Singh-Allen, Mayor; Darren Suen, Councilmember; Pat Hume, Councilmember; Kevin Spease, Councilmember; Stephanie Nguyen, Vice Mayor.

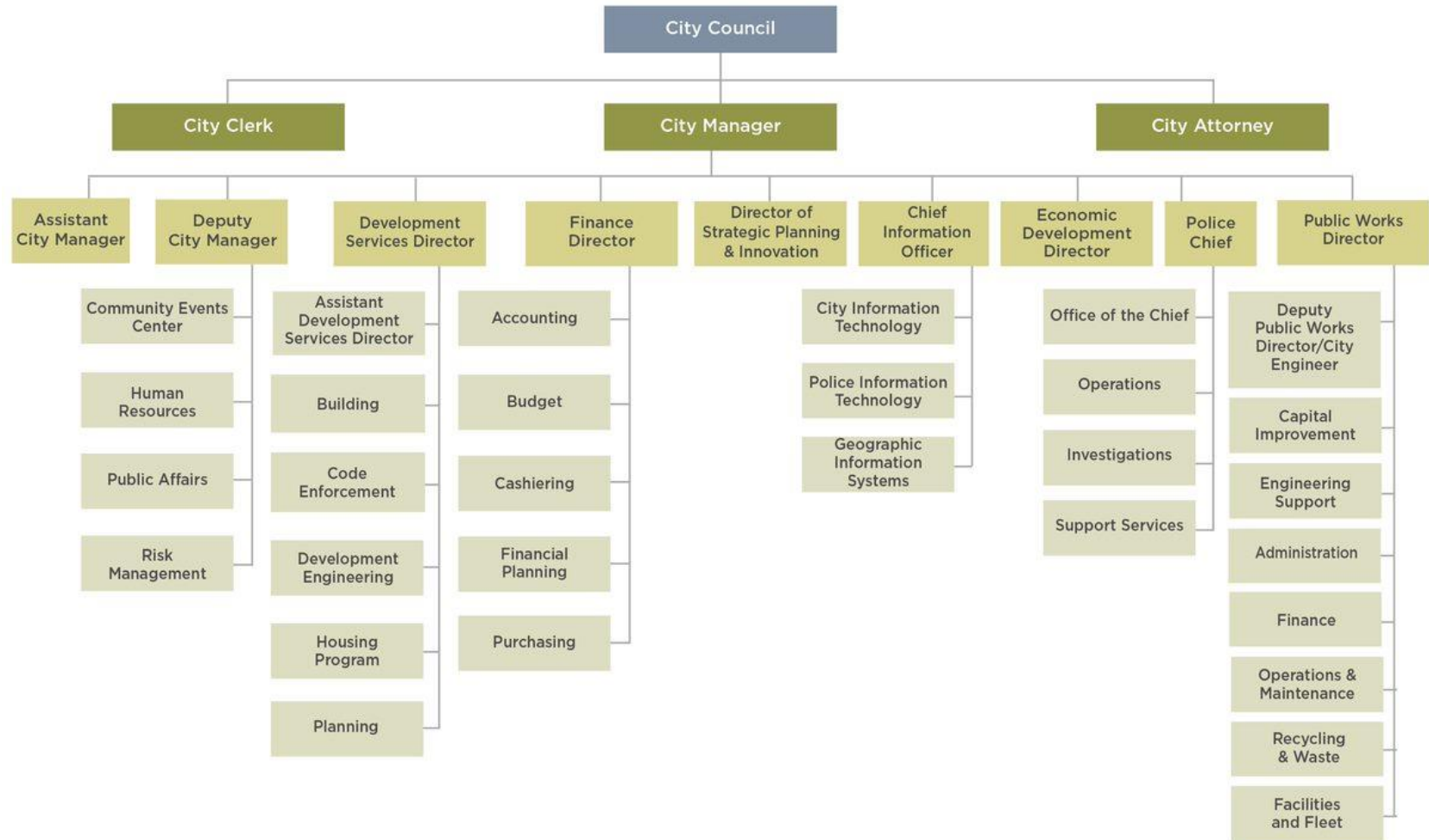




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**City of Elk Grove
California**

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

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June 09, 2021

Mayor and Council Members:

It is my pleasure to submit for your review and consideration the Fiscal Year (FY) 2021-22 Proposed Budget (Budget) and Fiscal Year 2022-23 Projected Budget. The City's proposed General Fund (discretionary) Budget is \$78.7 million for FY 2021-22, which is \$4.4 million (6%) more than the FY 2020-21 Adopted Budget of \$74.4 million, reflecting recovery from COVID-19 related budget cuts in FY 2020-21. The projected General Fund Budget for FY 2022-23 is \$81.4 million, a \$2.7 million (3.4%) increase over FY 2021-22. The City has and will continue to construct several noteworthy capital projects that are reflected in both the prior and current Capital Improvement Program (CIP) budgets. The total Proposed Budget (including CIP) for FY 2021-22, net of transfers and internal service costs, is \$273 million, which is \$31 million (10.2%) less than the FY 2020-21 Budget of \$304 million. A primary reason for the decrease is the annexation of the City's Transit system into the Sacramento Regional Transit District, effective July 1st, 2021. The total projected FY 2022-23 Budget (including CIP), net of transfers and internal service costs, is \$226 million, which is \$47 (17.2%) less than the FY 2021-22 Budget. The primary reason for the decrease is the spending on, and completion of, Capital Projects that are planned and budgeted for in FY 2021-22. Key themes of the proposed FY 2021-22 Budget are noted below:

- Exhibits signs of economic recovery from the COVID-19 pandemic.
- Provides fiscal sustainability against the impacts of the pandemic.
- Provides funding for and programming of City Council Priority Projects.
- Maintains the level of service to the residents of Elk Grove, with continued focused efforts on public safety and economic development.
- Maintains healthy reserves and aligns reserve allocations based on the adopted General Fund Reserve Policy.

Financial Overview

The City, State and Nation had experienced over ten years of consecutive economic growth until early 2020. The recovery from the prior recession had exceeded the average length of economic expansions in the post-World War II era. This recovery differed from past recoveries in the extremity of the preceding downturn and in its slower pace of recovery. However, starting in March of 2020, the COVID-19 pandemic resulted in a variety of economic impacts across multiple sectors and indicators (e.g. GDP, unemployment, interest rates, etc.).

In a recession pattern, economic activity typically declines, which can lead to negative revenue growth for the City. However, during the COVID recession, the primary consumer-based revenue source stemming from goods and services being provided in-person, Sales Tax, has trended significantly more positively than expected. The City relies heavily on Sales Tax revenues (its largest individual revenue source) of which nearly 30% typically comes from auto sales. Fortunately, auto sales were allowed to continue during the pandemic, which contributed to the positive trend in sales tax. Recessions often result in a declining real estate market which would significantly impact Property Transfer Tax revenue. Essentially, less home sales mean less Property Transfer Tax. However, real estate and construction activity was also allowed to continue throughout most of the pandemic. Due to the passing of Proposition 8, declining home values combined with a slowdown in new home construction would result in negative impacts to Property Taxes, the City's second largest revenue source. Again, construction and real estate activity being allowed to continue "weathered the storm" regarding assessment values, resulting in the City's property tax revenues sustaining the pandemic. Incorporating the above factors and impacts, the General Fund forecast below looks significantly different than last year. Generally, the forecast assumes an increase in many General Fund revenues over the five-year period. Due to the dynamic and evolving nature of the pandemic, staff will continue to closely monitor economic data and revenue sources over the next fiscal year.

Furthermore, in order to mitigate the financial impact of the pandemic, many economic stimulus measures were passed at both the State and Federal level to assist small businesses, non-profits, homeowners, renters and families. The City distributed funding it received through Community Development Block Grant funds and the CARES Act in FY 2020-21 to businesses and non-profits and initiated programs such as Great Plates Delivered. Many other programs have been made available directly from the State and Federal Government. Earlier this year, the Federal Government passed a new measure called the American Rescue Plan Act aimed at providing additional stimulus funds for businesses and non-profits and also to provide the first assistance directly to local governments to compensate for lost revenue and costs associated with the pandemic. Through this program, the City is scheduled to receive \$21,944,605 over two years. These funds are not included in the current budget proposal. The allocation of these funds will occur as part of a separate public process this summer.

Fund Balance Analysis. On April 24, 2019, Council adopted General Fund Economic Uncertainty Reserve target increases to between 20% and 25% of the adjusted appropriations. Increasing fund balance reserve levels assists the City with navigating future economic uncertainty and cash flow needs while also providing an immediate resource for emergencies and potential strategic opportunities. Council also adopted an additional reserve fund called the Opportunity Reserve. This reserve adds flexibility as it will be available for the purpose of providing funding for projects, acquisitions, or unforeseen events or needs. The proposed Opportunity Reserve level is targeted 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, allocations are assumed over the five-year period.

Five-Year Projection. Below are some key assumptions regarding the General Fund Five-Year Forecast:

- Given current trends and economic indicators, the City's Sales Tax consultants project steady growth in Sales Tax over the five-year period.
- Property Taxes are projected to grow over the five-year period. Growth in property tax can be driven by increases in property assessment values, increases in the number of assessed properties, and additional amounts of supplemental property taxes as a result of real estate sales within the City. The impacts from COVID on the above factors were mild at worse since construction and real estate activities were allowed to continue through most of the pandemic.
- There were impacts to Property Transfer Taxes toward the very beginning of the pandemic when there were restrictions on real estate activity. However, since restrictions have been lifted during FY 2020-21, real estate activity in Elk Grove has returned to some level of normalcy. A modest 1% growth is typically assumed annually for Property Transfer Taxes in the forecast.
- With impacts from COVID-19 and changing consumer patterns related to streaming services, Utility User Tax (UUT) revenue expectations are fairly flat over the five-year period.
- There were some substantial impacts to Transient Occupancy Taxes (TOT) as a result of the pandemic. Minimal growth (1%) is projected in FY 2021-22 as a gradual recovery in TOT occurs over the next fiscal year. A return to normalcy is expected in FY 2022-23 with a 2% growth over FY 2021-22.
- 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 for the traditional cable subscription. Growth is projected at -2% over the five-year period.
- Due to revenues trending better overall than expected in FY 2020-21 during the pandemic, and the expectations of continued growth in FY 2021-22 and FY 2022-23, all remaining vacant and unfunded (frozen) positions are budgeted for starting in FY 2021-22.
- Four new positions are budgeted for in the Police Department in FY 2021-22, all of which are Police Recruits. Starting in FY 2022-23, the addition of new positions, including sworn and non-sworn officers, are assumed annually.

- The forecast reinstates the practice of transferring out Recycling & Waste Franchise Fee revenue as contributions to the Capital Reserve Fund for all years of the forecast.
- Due to the City's Transit function being annexed to Sacramento Regional Transit District, Transit support from the General Fund is no longer assumed in the forecast.
- Allowances for prepayment of PERS unfunded liabilities are included over the five-year period. Recent CalPERS investment earnings that missed actuarial assumptions will cause PERS payments to increase. Continued accelerated contributions to these unfunded liabilities will mitigate some of the increase.

\$ in 000s	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Beginning Fund Balance	22,491	22,894	22,438	23,241	24,463
Total Revenues	84,185	88,156	91,048	93,996	97,008
Total Expenditures	78,733	81,400	85,633	89,857	94,191
Contributions to/from Fund Balance	5,451	6,756	5,414	4,138	2,817
Initial Ending Fund Balance	28,346	29,194	28,655	28,601	28,427
Transfer to Capital Reserve	(2,954)	(2,976)	(2,096)	(1,496)	(758)
Transfer to Economic Development	(2,954)	(2,976)	(2,096)	(1,496)	(758)
Adjusted Appropriations	74,792	77,470	81,543	85,366	89,700
Opportunity Reserve - 5%	3,740	3,873	4,077	4,268	4,485
Reserve for Economic Uncertainty - 25%	18,698	19,367	20,386	21,342	22,425
Total Ending Fund Balance	22,438	23,241	24,463	25,610	26,910
Fund Balance as a % of Adjusted Appropriations	30%	30%	30%	30%	30%
Future Reserve Target Support	-	-	-	-	-

Organizational Issues

Compensation. The Proposed FY 2021-22 Budget and FY 2022-23 Projected Budget account for anticipated compensation increases for both represented and unrepresented employees in both fiscal years.

Long-Term Pension Liabilities. Additional payments toward the City's CalPERS (California Public Employees Retirement System) unfunded accrued liability (UAL) were not initially programmed in the FY 2020-21 Adopted Budget, given the uncertainty of impacts from the pandemic at the time. However, a \$900,000 prepayment was approved at the FY 2020-21 Mid-Year Budget Update, which has already been paid. Also, per Council approval, another approximately \$913,000 payment is anticipated, based on 50% of the estimated FY 2020-21 savings in compensation costs in the General Fund at year-end of FY 2020-21. These prepayments continue the practice of mitigating future pension cost increases that the City started in FY 2015-16, when \$680,000 was paid to CalPERS at the close of the fiscal year. Furthermore, annual prepayments of \$900,000 are included in the FY 2021-22 Budget and FY 2022-23 Projected Budget, as well as in the General Fund Five-Year Forecast. These accelerated payments will mitigate the future cost impact of CalPERS' rate increases. In February 2017, CalPERS elected to reduce the discount rate from 7.5% to 7.0%. The implementation of the PERS discount rate change takes place over a seven-year period beginning with Fiscal Year 2017-18 and concluding in FY 2024-25. The City's additional funding of the UAL should help to constrain or mitigate increases to the UAL because of the seven-year phase in.

Position Management. As mentioned above, starting in FY 2021-22, all positions that remained frozen as a response to impacts from the COVID-19 pandemic are unfrozen and funded. Also mentioned above, there are several new positions budgeted for in FY 2021-22. There is also assumed costs for several new positions (specifically in the Police Department) included in the Projected FY 2022-23 Budget as well. Below is a list of new positions added in FY 2021-22:

Department	Position	Funding Source
Development Services	Code Enforcement Officer I/II	General Fund
Development Services	Administrative Analyst II	Development Services Fund
Public Works	Maintenance Specialist	Various Public Works Funds
Public Works	Deputy Public Works Director/City Engineer	Public Works Admin Fund
Public Works	Sr. Civil Engineer	Drainage Fund
Public Works	2 Associate Civil Engineer	Various Public Works Funds
Public Works	Assistant Engineer	Various Public Works Funds
Public Works	Permit Processing Coordinator	Public Works Admin Fund
Public Works	2 Public Works Inspectors I/II	Various Public Works Funds
Public Works	Traffic Center Supervisor	Gas Tax Fund
Public Works	Engineering Technician I/II	Gas Tax Fund
Police	4 Police Recruits	General Fund
Total FTE	17	

Note: The new Public Works positions funded by Gas Tax, Drainage and various Public Works funds are a result of transitioning to a core staffing model in the Engineering Services division previously presented to Council. The costs associated with these new positions are offset by operational savings in contractor costs.

Reclassifications. Below is a reclassification of a position included in the FY 2021-22 Proposed Budget:

Administrative Analyst II: The job duties for one of the Administrative Analyst I positions in the Public Works department has evolved into more complex responsibilities over the past several years. Additional higher-level duties have been added to the position along with the responsibilities of supervising lower-level administrative staff. This results in the need to reclassify the position to an Administrative Analyst II.

FY 2021-22 Service Plan

In April 2021, the City Council adopted the following vision statement used to guide 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 2021-22 and FY 2022-23 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

- **The Preserve at District56:** The City has been developing a 56-acre site formerly called the Civic Center in Laguna Ridge for a variety of years. This 56-acre site, now known as District56, includes the Aquatics Center and Civic Center Commons Civic Center - Community & Senior Center Civic Center - Veteran's Hall and Veteran's Grove, dancing fountain, public art, and future home of the Library and Cultural Arts Center

The remaining 30 acres on the south side of the property has been designated for the nature area, known as The Preserve, a passive recreational site with expansion of the west and east parking lots. The Preserve will include a beautiful pond which will serve as a focal point of the space along with boardwalks and meandering walkways which will entice visitors to explore the space and lead to a new fitness court, group picnic area, and children's play area. The project will enhance the great lawn just south of the aquatics center and add a kinetic sculpture to the public art sprinkled throughout District56. This Project started construction in fall of 2020 and is planned to be completed by fall 2021 with an additional 12 months of plant establishment.

- **Old Town Plaza:** The City continues to focus on improvements in the Old Town Elk Grove Area that will revitalize the existing plaza. The City awarded the Old Town Plaza Phase 2 and 3 Project and the Railroad Street Improvements construction contracts in May 2020 as one combined project and construction is anticipated to be completed in the summer of 2021. The combined project creates a gathering space that celebrates Old Town's rich heritage and railroad history. The plaza improvements include an entrance plaza, walkways, bike parking, seat wall, lawn/landscaping areas, and a pavilion structure, two new public parking lots, as well as new street improvements.
- **Economic Development Activities:** The City's Office of Economic Development will continue to administer the City's economic development programs, including the following key activities:
 - Lead the City's efforts related to economic recovery in response to the impacts of the COVID-19 pandemic.
 - Administer the City's Business Retention and Expansion Program to include targeted business visitations to identify and assist businesses seeking to expand within the City and prevent relocation of businesses out of the City.

- Administer the City’s Business Recruitment Program with an emphasis on target industries at target employment centers while aligning recruitment activities with resident employment needs/choices. Target industries include: State and Federal government offices and services; medical facilities, offices, and services; biotechnology and life sciences; corporate front and back office; higher education (including private technology transfer); traditional and advanced manufacturing and assembly; warehouse, distribution, and logistics; hospitality; and elevated lifestyle amenities (retail, dining, and entertainment). Target employment centers include the Southeast Policy Area; Longleaf Drive/Laguna Springs Corporate Center; Laguna West Commercial Area; current Grant Line Road and East Stockton Boulevard Industrial Area; new Grant Line Road Industrial Annexation Area; hospital and medical sites; and the Elk Grove Boulevard Corridor and District56 commercial lands. Certain industries (such as logistics, e-commerce warehouse/distribution, biotech/life sciences, gig economy, and remote work facilities/services) will be accelerated due to the effects of the COVID-19 pandemic. As these industries become clearly defined, staff will pursue these as part of its Business Retention and Expansion and Business Recruitment Programs.
- Administer the City’s Small Business Support Program and Startup Program to identify small business startup and scale-up candidates and support their launch and growth to foster future major employers and tax revenue generators.
- Administer the City’s Workforce Development Program to grow the community’s workforce, while maintaining low resident unemployment rates, through partnership with employers and regional workforce development providers. Emphasis will be placed on meeting the employment needs of our major and emerging companies and upskilling unemployed and underemployed residents for tech sector and life sciences jobs.
- Pursue projects and businesses that create new and enhanced elevated retail, dining, and entertainment offerings that will improve the quality of life for residents and employees, enhance business attraction activities, and generate new tax revenue.
- Administer, review and revise the City’s Incentive and Financing Program and develop new programs to better attract desired employers.
- Position Elk Grove as a driving force in regional economic development decision making and business attraction efforts through enhanced branding and marketing, building and leveraging relationships with key agencies, and building regional partnerships that will benefit the City’s economic development efforts.
- Coordinate the activities of Visit Elk Grove, the City’s destination marketing organization, and the City of Elk Grove to ensure a successful destination marketing campaign and increased visitation, with the goal of positioning Elk Grove as a competitive location for business and personal travel and pursue attraction and development of hospitality assets such as hotels, meeting spaces, and lifestyle amenities that will increase visitation to the City.
- Deploy and further develop the “Invest Elk Grove” brand through enhancement of existing brand properties and development of new brand properties.

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:**

- A Selective Traffic Enforcement Program grant application was submitted in January 2021 through the California Office of Traffic Safety. If awarded, this \$207,000 grant will fund overtime hours to conduct DUI/Driver's License checkpoints along with speed, distracted driver, and pedestrian enforcement operations in Elk Grove between the period of October 2021 and September 2022.
- An appropriation from the State Supplemental Law Enforcement Services Fund (SLESF) allowed for the funding of a two-year agreement with Women Escaping A Violent Environment (WEAVE) for a Domestic Violence Response Team (DVRT). The DVRT includes a full-time WEAVE Advocate at the Police Department who partners with a detective to respond to domestic violence calls and provides support services to victims. This agreement ends on September 30, 2021. The Department has applied for Federal funding to continue the DVRT for an additional four years following the current termination date.
- The Department entered into an agreement with Community Against Sexual Harm Project to conduct a 3-year research project to estimate the scope of sex-trafficking in Sacramento County. The Investigations Division will be responsible for providing crime data and will attend trainings related to Human Trafficking.
- The Department was awarded a 3-year, \$70,300 Tobacco Law Enforcement Grant through the California Department of Justice, Division of Law Enforcement Grant with an end date of June 2024. Grant funds will be directed towards inspections, enforcement and decoy operations designed to reduce the underage use of tobacco products.

- **Expanded Use of Video Technology:**

- The Elk Grove Police Department's Real-Time Information Center (RTIC) became fully operational in March 2020. The RTIC has since been operating 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 officers when called out to crimes in progress, as well as the investigation of crimes already committed. Additional technology will continue to be identified and deployed to better enhance our capabilities and improve community safety.
- The Special Equipment Operator (SEO) is a new, multifaceted position that centralizes our technology resources to better serve the mission of the police department by providing a safe community through innovative methods. SEO manages our Unmanned Aircraft Systems (UAS) fleet, covert surveillance operations, robotic equipment, and RTIC support. SEO works to serve the Operations and Investigations Divisions within the police department.

- **Family Services Program:** The Family Services Program is a newly-created function focused on the prevention, intervention and education of domestic violence incidents. Grant funding through the Department of Justice has allowed the Department to maintain its DVRT, which includes a partnership with the Sacramento chapter of 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.

- **The District56 Solar Photovoltaic (PV) System Improvements:** The design & build contract for this project was awarded in January 2021 with construction anticipated to be complete in Spring 2022.

- **Sustainability Efforts:** Sustainability continues to be a priority for the City as an organization. In an effort to further a culture of sustainability within the organization, the following activities will be undertaken, and planned to be completed, during FY 2021-22:

- Greenhouse gas (GHG) inventory for local government operations: This is currently in process. The GHG inventory will help the City in determining those sectors with the highest GHG contributions to prioritize activities for reductions.
- Fleet transition plan: The fleet transition plan will help the City plan for the transition from gas to electric vehicles for all City-owned vehicles. The plan would include a review of the electric vehicle charging infrastructure needed at City facilities to support the transition.
- Environmentally preferable purchasing program: This activity will implement Action 12.3 of the General Plan, to implement an environmentally preferable purchasing program, that considers locally produced, environmentally friendly, recycled content and other sustainable practices in contracting services.
- City employee bike share program: A bike share program for City employees would help to reduce vehicle GHG emissions by allowing employees to use shared City bikes for short trips between facilities or for trips in bike accessible locations around City facilities. The program will be prototyped and, potentially, launched during this period.

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:** Diversity, Equity 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. For FY 2020-21, major projects for implementation included the creation of a long-term training strategy, enhancing mentoring and training programs for staff, and working to implement GARE (Government Alliance on Race and Equity) race-forward principles. For FY2021-22 there will be a specific focus on increased community outreach, creative online outreach opportunities, marketing, and job fairs to build upon the City's diversity and inclusion strategy. These efforts support the City's commitment to attracting, developing, and retaining a high performing diverse workforce. The Human Resources budget continues to include funding dedicated to the Diversity, Equity, and Inclusion Committee to foster a collaborative, engaging and creative work environment with a culture that is welcoming to all.
- **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. An important example of this commitment to regional partnerships and collaboration is the Aquatic Center operating agreement between the City and the CCSD. A new position in the City Manager's office titled Community Partnerships and Government Relations Manager will assist the City in advancing these efforts.
- **OpenGov:** The City will implement the next phase of the OpenGov government transparency platform called "Open Performance", providing the public with new web tools to examine the City's performance measures.

- **Smart City Action Plan:** In FY 2019-20, the City started a smart city initiative to guide its efforts to use advanced information and communication technologies to collect, communicate, and analyze data. This plan will help the City improve its systems, programs, and citizen engagement for greater efficiency, effectiveness, and equity, thereby improving the City's sustainability, resiliency, and overall quality of life. The goal for FY2021-22 is to further a Smart City Initiative that establishes an approach and structure for implementation of Smart City programs.

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:** The Kammerer Road Extension Project is the top infrastructure priority for Elk Grove. This project 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.
 - The City awarded a construction contract to reconstruct Kammerer Road as a divided two-lane road from Lent Ranch Road to Bruceville Road in March of 2021. Construction for this segment recently started in May 2021 with construction scheduled to be completed by the end of 2021. There is also enough funding to complete the design and acquire the needed right of way for the two-lane extension from Bruceville Road to I-5. This will leave the City with a shovel ready \$42 million construction project, \$12.2 million in local funds, and in search of \$29.8 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 Project from major Federal and State grant programs. The key to overall success, no matter the track used, will be to get the entire two-lane extension shovel ready.
- **Street Maintenance:** To track the condition of the City's pavement asset, staff has been using the StreetSaver pavement management program since 2003. 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 area of pavement 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 77 which is in the 90th percentile in the State of California and the highest in Sacramento County. The PCI has been increasing since 2017 due to more accurate field inspection data being input into the program, increased maintenance treatments like crack sealing and newly built streets. The increase is not from the amount of resurfacing work being performed, which is still under funded. The City must still invest in pavement maintenance to maintain the current average PCI. Since its inception, the City has not had sufficient revenues to fully fund pavement maintenance needs.

In October of 2018 Public Works projected that on average \$6.2 million annually would be spent on pavement utilizing the City's historical sources like Measure A, Street Maintenance Zone 1, 3, & 5 assessments, and SB1 funding. The StreetSaver program estimates that \$12.1 million is needed per year to maintain an average PCI of 70 throughout the City. Over the last two years the Public Works Operations and Maintenance Division has increased efficiencies and cost savings. These savings have been directly applied to the pavement program and over the next 5 years the projected annual average amount spent on pavement will be \$7.9 million. This increase does not reflect potential grants the City may receive that have averaged \$1 million annually. The projected annual funding level will result in roughly 17% of City streets receiving some form of pavement maintenance on annual basis. The current funding level will result in a 2 PCI point drop over the next five years, resulting in a PCI score of 75.

- **Infrastructure Maintenance:** In FY 2021-22, Operations & Maintenance will be operational in the Computerized Maintenance Management System, Cityworks, that will be fully implemented by spring of 2021. The system has brought many new beneficial features that were unknown at the time of selection and have been added with the newest versions released by Cityworks. New tools for material tracking through bar code use, and performance budgeting are scheduled to be introduced post go-live and will improve the Division's tracking preventative maintenance programs, which will lower maintenance costs and reduce maintenance shortfalls. Cityworks continues to offer expanded and new modules and feature development which benefit users and reduce wasted time and repetitive research and have made the Division nearly fully automated.
- **Traffic Management:** The FY2021-22 Budget includes funding to continue 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 increased levels of traffic data collection and analysis as well as 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 Budget Manager Shay Narayan, Senior Management and Budget Analysts Nathan Bagwill, and Maria Phillips and Student Assistant Prashanta Kumar for their hard work and dedication in preparing this document. I also thank the Finance staff, with acknowledgement of Finance Analysts Kara Taylor-Seeman and Renee Autar and Administrative Analyst Jannet Meyer for their contributions and support of the Budget team during this preparation season. Special thanks are given to the City's Graphic Design team for providing some of the visual content. Additionally, I thank the Mayor and City Council for their support of our workforce.

A preview of the Budget is presented to the Council at the May 26 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 9th Council meeting. The Budget may be adopted on June 9th or June 23rd.

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 2021-22 and Projected FY 2022-23 Budget.

Respectfully submitted,



Jason A. Behrmann
City Manager

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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 Years 2021-22 and 2022-23 during their Strategic Planning sessions on February 25, 2021. The mission, vision and goals were formally adopted by Council on April 28, 2021. 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 YEARS 2021-22 AND 2022-23

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.





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	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	Complete design and construction of remaining phases of Old Town Plaza	Phase 2: Construction of frontage and entrance improvements for the plaza along Elk Grove Blvd. Phase 3: Remaining improvements include pavilion and plaza.	Public Works	Economic Dev.	✓			
A2	Complete design and construction of Civic Center Nature Area	Construction of a passive recreational area on the remaining 30 acres of the Civic Center South Property.	Public Works	City Manager	✓	✓		
A3	Complete acquisition, design, and tenant improvements for the new Elk Grove (Old Town) Library	Complete acquisition of 9260 Elk Grove Boulevard and prepare schematic design of the relocated Elk Grove Library Branch.	Public Works	Strategic Planning and Innovation	✓			
B Transportation								
B1	Kammerer Road: • Replace existing 2 lane Kammerer Road from Lotz Parkway to Bruceville Road • Extend Kammerer Road from Bruceville Road to I-5	Reconstruction and extension of Kammerer Road as described.	Public Works	-	✓	✓		✓
B2	Whitelock Parkway Interchange – complete project design and environmental review	Construction of an interchange at Whitelock Pkwy and State Route 99.	Public Works	-	✓			✓
B3	Complete the Grant Line Phase 2 Widening from Waterman to Bradshaw	Widen Grant Line Road from Waterman to Bradshaw from 2 lanes to 4 lanes and install new signals at Mosher and Bradshaw	Public Works	-	✓			✓
B4	Complete Elk Grove Blvd Streetscape Phase 2, School Street to Waterman Road	Widening of Elk Grove Blvd. including a 2-way left turn lane, 2 travel lanes, buffered bike lanes and curb gutters, sidewalks, and frontage improvements. Also entails includes utility undergrounding.	Public Works	-	✓			✓
B5	Expand traffic signal communication network and increase bandwidth to improve signal synchronization and traffic operations and reduce congestion	Complete upgrades to traffic signal cabinets and connect to fiber optic and/or cellular service.	Public Works	IT, Police		✓	✓	✓
B6	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		✓	✓	✓
B7	Adopt Bicycle, Pedestrian, and Trails Master Plan Update	Prepare a comprehensive update to the Bicycle, Pedestrian, and Trails Master plan for consistency with the updated General Plan.	Strategic Planning and Innovation	Public Works	✓			✓
B8	Prepare the Laguna Creek Inter-Regional Trail Master Plan	Prepare the Laguna Creek Inter-Regional Trail Master Plan and append to the Bicycle, Pedestrian, and Trails Master Plan	Strategic Planning and Innovation	Public Works	✓			✓
B9	Implement the Mobility Resiliency Plan	Begin implementation of the Mobility Resiliency Plan by undertaking near-term actions called for in the Plan.	Strategic Planning and Innovation	Public Works, Finance		✓	✓	✓
B10	Support Regional Transit's efforts to extend Light Rail (LRT) to the City	Planning for an extension of Light Rail services into the City.	Public Works	-	✓			✓
B11	Support the San Joaquin Regional Rail Commission's effort to extend the Altamont Corridor Express (ACE) train service to Elk Grove.	Planning for the extension of ACE services into the City	Public Works	-	✓			✓
C Community Development								
C1	Complete Railroad Street revitalization project	Improving streets with striping, curb gutters, and sidewalks. Creating on-street parking, 2 parking lots, and putting utility lines underground.	Public Works	Economic Dev.	✓			✓
C2	Update the Old Town Special Planning Area	Prepare a comprehensive update to the Old Town Special Planning Area.	Strategic Planning and Innovation	Dev Services, Economic Dev.	✓			
C3	Undertake efforts to advance the development of Project Elevate, creating a mixed-use neighborhood at the City property at Big Horn and Elk Grove Boulevard	Outreach to potential development partners and explore partnership opportunities to develop the site consistent with the established vision	Economic Dev.	Strategic Planning and Innovation	✓			
C4	Complete Design Guidelines update	Updating the rules, first made in 2003, that direct the Design Review process for all development projects. Include revisions relative to middle income housing.	Dev. Services	-	✓			
C5	Implement the Urban Design Study for Kammerer Road Corridor	Prepare 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	✓			
C6	Implement programs that address homelessness in Elk Grove	Explore funding or other forms of support for housing and services for people experiencing homelessness	Dev. Services	-	✓	✓		
D Community Safety								
D1	Promote improvements to telecommunication services throughout the City	Facilitate improved telecommunications access for residences and businesses.	Strategic Planning and Innovation	Public Works, Economic Dev.		✓	✓	✓
D2	Complete a comprehensive staffing and efficiency study for the Police Department	Utilizing a commissioned study to help inform a 3-5 year plan for hiring additional staff, considering staffing models, efficiencies in operation(s), and the expanded use of technology.	Police	Human Resources		✓	✓	
D3	Adopt plan to remove all developed property from 200-year floodplain	Analyze flood risk in the City for a 200-year storm event and develop alternatives and associated costs for potentially mitigating the risks.	Public Works	-		✓		

BUDGET DEVELOPMENT STRATEGIES

E	City Operations							
E1	Complete construction of the Police Department Campus improvements and expansion	Construction of improvements at 9362 Studio Court for relocation of Property and Evidence and Forensics	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	Update the City's Citizen Request Management (CRM) system to improve reporting of community issues	Acquire and deploy a new CRM system that provides better cross-department coordination and reporting of issue status and follow up	IT	Public Works, Dev. Services			✓	
E4	Undertake a Smart City Initiative	Develop strategies and best practices that improve the City's use of data in decision making processes and leverage technology to address local issues.	Strategic Planning and Innovation	Public Works, Finance	✓	✓	✓	✓
E5	Conduct the 2021 Redistricting Effort	Conduct community outreach and complete an update to the City's district boundaries consistent with State and Federal law and the results of the 2020 Census	City Clerk	City Attorney			✓	
E6	Maintain Elk Grove's roadways in a state of good repair	Identify opportunities to extend pavement management efforts with existing limited resources and identify new resources that could improve and expand the program.	Public Works	Finance			✓	✓
E7	Undertake community discussions on needs, priorities, and opportunities to enhance the quality of life for Elk Grove residents and create an environment that allows local businesses to thrive.	Have discussions with residents and businesses on a potential revenue measure that would support community needs and priorities.	City Manager	Finance, City Attorney, Public Works, Police, Economic Dev.	✓	✓	✓	✓

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 decisions making.
- Long-term planning – The City's financial planning should include information regarding long-term allocation of resources.
- Flexible and cost-effective responses – 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 respond to opportunities for delivering 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 information:

- 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 fiscal year.
- Projected revenues, expenditures, reserve balances, and fund balances for the next 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 and Calendar

The budget is prepared by City staff under the direction of the City Manager. For biennial budget years (every other year) the annual budget process commences in October with multiple community outreach efforts to engage and educate all stakeholders regarding Budget development and community priorities.

As part of these efforts, the City held multiple online Budget Outreach sessions in November that included presentations from the City Manager and key staff in relation to Budget initiatives and Capital Improvement updates and strategies. There was also an online Budget Game whereby citizens were able to develop their own balanced budget and allocate discretionary funds based on their preferences and priorities. City Staff also presented information publicly as part of the City Council's Annual Retreat, where Staff provided updates and offered information about the assumptions and strategies in developing the Budget. Additionally, with the uncertainty of several key revenue sources as a result of COVID's impact on the economy, City Staff presented to City Council on a quarterly basis to keep Council and the citizens updated on the key impacts and projections associated with producing a balanced and strategic spending plan.

In January of every budget year the Budget Manager provides information to the 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, the department managers prepare their operating and capital budget requests in accordance with 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 staff and the City Manager prior to submitting to the City Council. The Proposed Budget is balanced when expenditures are equal to or less than the sum of total revenues and the use of reserves, according to Council adopted policy.

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 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 the 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.

Prior to adoption of the budget, the electronic version of the proposed budget is made available online on the City's website. Once the budget is adopted, copies of the City budget as adopted are public records and shall be 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, after it is officially adopted by Council.

The calendar below shows the budget timelines and process in brief for Fiscal Year 2021-22 (biennial budget year) Budget preparation.

Date	Item
November	Revenue assumption development
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	2021-2026 Capital Improvement Program reviewed by Planning Commission
May	Present Proposed FY 2021-22 Budget and 2021-26 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:

- Appropriation of reserves, unless directed otherwise by Council resolution
- Transfers between funds, except those that are defined as “like funds” by Council resolution
- Inter-fund multi-year loan repayments
- Transfers between Capital Improvement Projects, unless otherwise directed by Council resolution

Appropriations requiring City Manager action are:

- Transfers within a fund, between or within a department
- Transfers between “like funds” as defined by Council resolution
- Appropriation of reserves as directed by Council resolution
- An increase or decrease to the overall City Budget per authority granted 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 to the public by request. These reports are 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 course of 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 requires approval by the City Council, as does the transfer of appropriations between funds, with the exception of “like funds”, in the operating budget or between capital projects.

Basis of Budgeting

The budget (as well as the Comprehensive Annual 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 the current period 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.

Introduction

The City recognizes the need to look beyond the next fiscal year to develop a long-range financial plan. As with any forecast, the further out one goes, the less reliable the forecast is likely to be due primarily to the increase in unknown factors. For instance, if actual revenues in Fiscal Year 2021-22 come in at 99% of the anticipated level, then the City would realize \$841,849 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 decision making and resource prioritization in the long-range. In addition, scenarios have been discussed that would require a re-evaluation of the forecast should they come to fruition during the term. The forecast represents the baseline scenario for all long-range financial plans.

COVID-19 Recession

The City, State and Nation had experienced over ten years of consecutive economic growth until early 2020. The recovery from the prior recession had exceeded the average length of economic expansions in the post-World War II era. This recovery differed from past recoveries in the extremity of the preceding downturn and in its slower pace of recovery. However, starting in March of 2020, the spread of the COVID-19 virus resulted in a number of economic impacts across multiple sectors and indicators (e.g., GDP, unemployment, interest rates, etc.).

In a recession pattern, economic activity typically declines, which can lead to negative revenue growth for the City. However, during the COVID recession, the primary consumer-based revenue source stemming from goods and services being provided in-person, Sales Tax, has trended significantly more positively than expected. The City relies heavily on Sales Tax revenues (its largest individual revenue source) of which nearly 30% typically comes from auto sales. Fortunately, auto sales were allowed to continue during the pandemic, which contributed to the positive trend in sales tax. Recessions often result in a declining real estate market which would significantly impact Property Transfer Tax revenue. Essentially, less home sales mean less Property Transfer Tax. However, real estate and construction activity was also allowed to continue through-out most of the pandemic. Due to the passing of Proposition 8, declining home values combined with a slowdown in new home construction would result in negative impacts to Property Taxes, the City's second largest revenue source. Again, construction and real estate activity being allowed to continue "weathered the storm" regarding assessment values, resulting in the City's property tax revenues sustaining the pandemic. Incorporating the above factors and impacts, the General Fund forecast below looks significantly different than last year. Generally, this forecast assumes an increase in many General Fund revenues over the five-year period. Due to the dynamic and evolving nature of the pandemic, staff will continue to closely monitor economic data and revenue sources over the next fiscal year.

The following tables encompass the City's Five-Year General Fund Forecast. The bottom lines of the 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. Finally, this report concludes with the qualitative analysis of risks and opportunities the City faces in the short to long term that may impact the forecast.

FIVE-YEAR FORECASTS

FIVE YEAR GENERAL FUND FORECAST - REVENUE PROJECTIONS						
Revenues	FY 21 YE	FY 22	FY 23	FY 24	FY 25	FY 26
Sales Tax [1]	31,204,200	32,287,900	33,442,200	34,539,900	35,610,600	36,654,400
Property Tax	14,698,702	15,433,637	16,205,319	17,015,585	17,866,364	18,759,682
Property Tax in Lieu of Vehicle License Fee	14,688,089	15,422,000	16,193,000	17,003,000	17,853,000	18,746,000
Property Transfer Tax	1,023,910	1,034,000	1,044,000	1,054,000	1,065,000	1,076,000
Utility Users Tax	6,294,554	6,295,000	6,295,000	6,295,000	6,295,000	6,295,000
Transient Occupancy Tax [2]	1,465,416	1,465,000	1,480,000	1,510,000	1,540,000	1,571,000
Recycling & Waste Franchise Fee	1,317,369	1,330,500	1,343,800	1,357,200	1,370,800	1,384,500
Cable & Gas Franchise Fee	1,091,214	1,069,000	1,048,000	1,027,000	1,006,000	986,000
Investment Income	229,864	250,000	250,000	250,000	250,000	250,000
Business Licenses & Misc.	267,000	268,000	273,000	273,000	273,000	273,000
Mello Roos - Police Services [3]	3,660,000	4,060,000	5,160,000	5,263,000	5,368,000	5,475,000
Governance [4]	4,610,023	3,747,947	3,804,438	3,842,000	3,880,000	3,919,000
Cares Act [5]	2,174,997	-	-	-	-	-
Great Plates [6]	5,461,740	-	-	-	-	-
Public Protection	1,303,155	1,255,156	1,370,722	1,371,000	1,371,000	1,371,000
Code Enforcement	349,750	266,750	246,750	247,000	247,000	247,000
Total Revenue	\$ 89,839,983	\$ 84,184,890	\$ 88,156,229	\$ 91,047,685	\$ 93,995,764	\$ 97,007,582
Revenue Increase	N/A	-6.3%	4.7%	3.3%	3.2%	3.2%

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

[2] As a result of the COVID-19 pandemic, FY 23 reflects a gradual monthly recovery from low occupancy rates during the pandemic.

[3] Annual increases are associated with increases in the Police Services CFD Funds. Significant growth in Levy revenues are expected in FY 22 and FY 23.

[4] Governance is comprised of revenues from General Cost Allocation plan, City Manager, City Clerk, Human Resources, special events, and also compensation from Recycling & Waste funds for a Code Enforcement officer. FY 21 included one-time Strategic Planning & Innovation grant project funding that resulted in higher than usual revenue.

[5] Cares Act funding was a one-time allocation from the California Department of Finance.

[6] 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 PROJECTIONS						
Expenditure Category	FY 21 YE	FY 22	FY 23	FY 24	FY 25	FY 26
Salaries	31,826,554	33,872,690	37,014,776	40,100,200	43,405,322	46,945,046
PERS Payroll Deductions	4,463,466	5,030,851	5,148,808	5,578,000	6,038,000	6,531,000
PERS Unfunded Accrued Liability	1,387,135	1,616,861	1,797,000	1,910,000	1,495,000	1,521,600
Other Benefits	10,827,173	11,909,429	12,036,074	12,757,000	13,518,000	14,321,000
Total Salaries and Benefits	\$ 48,504,328	\$ 52,429,831	\$ 55,996,658	\$ 60,345,200	\$ 64,456,322	\$ 69,318,646
Operations	7,994,876	7,429,672	7,501,977	7,878,000	8,272,000	8,686,000
Internal Services	6,130,802	9,393,445	9,393,445	9,864,000	10,358,000	10,876,000
Revenue Neutrality	5,583,958	4,733,334	3,769,631	2,680,963	1,483,000	-
Debt Service - Laguna Palms	359,398	324,956	324,956	324,956	324,956	324,956
Debt Service - Animal Shelter [1]	1,126,524	904,625	905,930	905,930	905,930	905,930
Debt Service - Old Town Pavilion	160,000	160,000	160,000	160,000	160,000	160,000
Special Project Funding	-	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Sales Tax Sharing Agreement	600,000	700,000	700,000	664,139	684,727	704,797
Transfers [2]	7,500,419	106,078	108,078	110,240	112,444	114,693
Long-Range Strategic Planning [3]	1,381,652	205,000	250,000	300,000	300,000	300,000
Transit Support	-	-	-	-	-	-
Great Plates [4]	4,998,791	-	-	-	-	-
Capital Outlay / One-Time expenditures	785,210	146,500	89,500	200,000	200,000	200,000
Contributions to Unfunded Liabilities	1,812,680	900,000	900,000	900,000	1,300,000	1,300,000
Remaining Expenditures	\$ 38,434,309	\$ 26,303,611	\$ 25,403,517	\$ 25,288,228	\$ 25,401,057	\$ 24,872,377
Total Expenditures	\$ 86,938,636	\$ 78,733,442	\$ 81,400,175	\$ 85,633,428	\$ 89,857,380	\$ 94,191,023
Expenditure Increase	N/A	-9.4%	3.4%	5.2%	4.9%	4.8%
Contributions from Fund Balance for One-Time expenditures	(786,500)	(351,500)	(339,500)	(500,000)	(500,000)	(500,000)
Return of Fund Balance from Economic Development	-	-	-	-	-	-
Remaining Contributions from/to Fund Balance	3,687,847	5,802,948	7,095,554	5,914,257	4,638,384	3,316,560
Adjusted Appropriations [5]	\$ 76,314,382	\$ 74,792,361	\$ 77,469,789	\$ 81,542,542	\$ 85,366,494	\$ 89,700,137
Initial Ending Fund Balance	\$ 30,119,440	\$ 28,345,763	\$ 29,193,762	\$ 28,655,194	\$ 28,601,147	\$ 28,426,508
Transfer to Capital Reserve	(3,612,563)	(2,954,027)	(2,976,413)	(2,096,216)	(1,495,599)	(758,233)
Transfer to Economic Development	(3,612,563)	(2,954,027)	(2,976,413)	(2,096,216)	(1,495,599)	(758,233)
Opportunity Reserve	3,815,719	3,739,618	3,873,489	4,077,127	4,268,325	4,485,007
Reserve for Economic Uncertainty	19,078,595	18,698,090	19,367,447	20,385,635	21,341,623	22,425,034
Future Reserve Target Support	-	-	-	-	-	-
Fund balance as % of Adj. Appropriations	39.5%	37.9%	37.7%	35.1%	33.5%	31.7%
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%	9.5%	7.9%	7.7%	5.1%	3.5%	1.7%
Transfer of reserves	7,225,125	5,908,055	5,952,826	4,192,432	2,991,199	1,516,467
Total % over 30%	9.5%	7.9%	7.7%	5.1%	3.5%	1.7%

[1] FY 21 also including 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 21 includes a one-time transfer-out to the Capital Reserve fund in the amount of \$6,741,064 toward Council priority projects.

[3] FY 21 included one-time Strategic Planning & Innovation grant project funding that resulted in higher than usual spending.

[4] This amount is attributed only to the FY 21 portion of spending on the Great Plates Program. The remaining funding was spent in prior year.

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

FIVE-YEAR FORECASTS

FIVE YEAR GENERAL FUND FORECAST - BASELINE ASSUMPTIONS					
Revenue Category	FY 22	FY 23	FY 24	FY 25	FY 26
Sales Tax [1]	3.5%	3.6%	3.3%	3.1%	2.9%
Property Taxes	5%	5%	5%	5%	5%
Property Transfer Taxes	1%	1%	1%	1%	1%
City Share of Property Tax	60%	70%	80%	90%	100%
Utility Users Tax	0%	0%	0%	0%	0%
Transient Occupancy Tax [2]	0%	1%	2%	2%	2%
Recycling & Waste Franchise Fees	1%	1%	1%	1%	1%
Cable and Gas Franchise Fee	-2%	-2%	-2%	-2%	-2%
Mello Roos - Police Services	11%	27%	2%	2%	2%
Governance	-19%	2%	1%	1%	1%
Public Protection	-4%	9%	0%	0%	0%
Code Enforcement	-24%	-7%	0%	0%	0%

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

[2] As a result of the COVID-19 pandemic, FY 23 reflects a gradual monthly recovery from low occupancy rates during the pandemic.

Expenditure Category	FY 22	FY 23	FY 24	FY 25	FY 26
Salary Costs [1]	6.4%	9.3%	8.3%	8.2%	8.2%
PERS Rates Increases	0%	0%	0%	0%	0%
PERS Payroll Deductions	6.4%	9.3%	8.3%	8.2%	8.2%
PERS Unfunded Accrued Liabilities	17%	11%	6%	-22%	2%
Health Care Premium Increases [2]	6.5%	6.5%	6.5%	6.5%	6.5%
Operations	-7.1%	1.0%	5.0%	5.0%	5.0%
New Sworn Police Staff per Year [3]	4	2	2	2	2
New Non-Sworn City Staff per Year	1	2	3	3	3

[1] Restoring funding for vacant and frozen (unfunded) positions in FY 22. A 2.5% GSI is assumed annually starting in FY 22.

[2] Based on the Price Waterhouse Cooper Medical Cost Trend released in January 2019.

[3] The 5 new positions assumed in FY 22 are based on Department requests. FY 23 through FY 26 is based on projected staffing costs.

Additional Revenue and Expenditure Assumptions:

- Property Taxes are projected to grow over the five-year period. Growth in property tax can be driven by increases in property assessment values, increases in the number of assessed properties, and additional amounts of supplemental property taxes as a result of real estate sales within the City. The impacts from COVID on the above factors were mild at worst since construction and real estate activities were allowed to continue through most of the pandemic.
- 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. There were impacts to Property Transfer Taxes toward the very beginning of the pandemic when there were restrictions on real estate activity. However, since restrictions have been lifted during FY 2020-21, real estate activity in Elk Grove has returned to some level of normalcy. A modest 1% growth is typically assumed annually for Property Transfer Taxes in the forecast.
- With impacts from COVID-19 and changing consumer patterns related to streaming services, Utility User Tax (UUT) revenue expectations are fairly flat over the five-year period.
- There were some substantial impacts to Transient Occupancy Taxes (TOT) as a result of the pandemic. Minimal growth (1%) is projected in FY 22 as a gradual recovery in TOT occurs over the next fiscal year. A return to normalcy is expected in FY 23 with a 2% growth over FY 22. In March 2016, a 96-unit hotel complex was approved for a Marriott Town & Suites. The hotel is currently under construction and is expected to open during FY 22. However, since the exact timing and magnitude of occupancy is unknown at this time, the revenue impacts are not included in the TOT projections.
- 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 for the traditional cable subscription. Growth is projected at -2% over the five-year period.
- The annual increases in Mello Roos – Police Services revenues are associated with increases in the Police Services CFD Funds. In line with recent trends, significant growth in Levy revenues is expected in FY 22 and FY 23 due to anticipated new assessments added to the tax rolls as a result of new development activity within the City.
- Due to revenues trending better than expected in FY 21 during the pandemic, and the expectations of continued growth in FY 22 and FY 23, all remaining vacant and unfunded (frozen) positions are budgeted for starting in FY 22.
- Four new positions are budgeted for in the Police Department in FY 22, all of which are Police Recruits. Starting in FY 23, the addition of new positions, including sworn and non-sworn officers, are assumed annually.
- Starting in FY 22, Information Technology division in the Police Department is funded from the Information Technology Fund. The offset to this savings is an increase in Internal Services costs.
- The forecast reinstates the practice of transferring out Recycling & Waste Franchise Fee revenue in the Special Project Funding line as contributions to the Capital Reserve Fund for all years of the forecast.
- Due to the City's Transit Function being annexed to Sacramento Regional Transit District, Transit support from the General Fund is no longer assumed in the forecast.
- Allowances for prepayment of PERS unfunded liabilities are included over the five-year period. Recent CalPERS investment earnings that missed actuarial assumptions will cause PERS payments to increase. Continued accelerated contributions to these unfunded liabilities will mitigate some of the increase.

Risks and Opportunities

This section is intended to provide context to the forecast. If realized, the circumstances discussed in this section would have significant positive or negative net impacts to the General Fund. Those that would negatively impact the General Fund are Risks. Those that would have a positive impact are Opportunities. Both the timing and scale of impact for each of these scenarios are uncertain. As such, they are left out of the baseline. As circumstances surrounding each unfold, they can be added into the baseline forecast.

Risks

CalPERS Discount Rate and Other Assumption Changes

In February 2017, CalPERS (California Public Employees Retirement System) elected to reduce the discount rate from 7.5% to 7.0%. The discount rate is the assumed earning rate on all contributions to the CalPERS system. By lowering the rate, the Unfunded Accrued Liability (UAL) of all agencies, including Elk Grove, has increased. In addition, the normal cost (the cost of today's employee for future unearned benefits) will also increase. The City cannot take action that would impact the normal cost as that is set by CalPERS. However, the City can continue its past practice of aggressively addressing the unfunded liabilities it does have. The forecast calls for additional budgeted expenditures to go towards paying down the UAL, in addition to PERS required contributions towards the UAL for all fiscal years in the forecast.

The implementation of the discount rate change takes place over a seven-year period beginning with Fiscal Year 2017-18. The City's continued additional funding of the UAL should help to constrain or mitigate increases to the UAL because of the seven-year phase in.

CalPERS has indicated the reduction to the discount rate is not its last action that may impact contribution requirements from local agencies. CalPERS may elect to further reduce the discount rate in the future, and/or modify certain demographic assumptions (such as life expectancy) that could possibly increase costs. Any further changes at CalPERS would require a refresh of the forecast.

Opportunities

Casino

On March 9, 2021, the Wilton Rancheria Tribe hosted a groundbreaking ceremony for Sky River Casino, which is now under construction. In order to mitigate the potential impacts of the Project, the City and the Tribe executed a Memorandum of Understanding, approved by the City Council in September 2016, that provides funding to the City of Elk Grove, Elk Grove Unified School District, and local non-profit organizations to pay for services such as law enforcement and traffic impacts and compensate for loss of tax revenue. The total cumulative payment from the Tribe to the community over 20 years is approximately \$132 million. Although the construction of the project has started, the timing of the facilities opening to the public is still unknown at this time. Hence, no General Fund revenue impacts have been assumed in the forecast.

Favorable Revenue Neutrality Schedule

In Fiscal Year 2021-22, the City will receive 60% (rather than 25% annually from FY 2014-15 through FY 2017-18, 30% in FY 2018-19 and 40% in FY 2019-20 and 50% in FY 2020-21) of its property tax share per the Revenue Neutrality agreement between the City and Sacramento County approved by the Local Agency Formation Commission at the time of incorporation. The remaining 40% of property tax revenue is transferred to the County. Beginning in Fiscal Year 2020-21, and in each subsequent year through Fiscal Year 2025-26, the City receives an additional 10% of the City's share. In Fiscal Year 2025-26 and beyond, the City will receive 100% of its share of property tax revenue, which equals 5.8% of the total property tax allocation. The above portions of the City share of property tax per the revenue neutrality agreement are incorporated in the above forecast.

FIVE-YEAR FORECASTS

Economic Development and Capital Reserve Five Year Forecasts

Per the City's Reserve Policy, when the City successfully retains a Reserve for Economic Uncertainty amount beyond 25% and an Opportunity Reserve beyond 5% of Adjusted Appropriations for a given Budget Year, the close out 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 financial impacts to 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:	\$	4,258,420	\$	8,119,215	\$	10,871,476	\$	13,646,121	\$	15,540,570	\$	16,834,402
		FY 21 YE Est.		FY 22		FY 23		FY 24		FY 25		FY 26
General Fund Contribution Economic Development Funding		800,000		700,000		700,000		721,000		742,630		764,909
Other Revenues		48,233		48,233		48,233		48,233		48,233		48,233
Total Revenue	\$	848,233	\$	748,233	\$	748,233	\$	769,233	\$	790,863	\$	813,142
Expense Category		FY 21 YE Est.		FY 22		FY 23		FY 24		FY 25		FY 26
Sales Tax Sharing Agreement		600,000		700,000		700,000		721,000		742,630		764,909
Large Business Incentive Program [1]		-		250,000		250,000		250,000		250,000		250,000
Total Expenses	\$	600,000	\$	950,000	\$	950,000	\$	971,000	\$	992,630	\$	1,014,909
Fund Balance Contribution	\$	248,233	\$	(201,767)	\$	(201,767)	\$	(201,767)	\$	(201,767)	\$	(201,767)
Initial Fund Balance	\$	4,506,653	\$	4,304,885	\$	4,103,118	\$	3,901,351	\$	3,699,584	\$	3,497,817
General Fund Reserve Policy Contribution	\$	3,612,563	\$	2,954,027	\$	2,976,413	\$	2,096,216	\$	1,495,599	\$	758,233
Reserve Policy Fund Balance	\$	3,612,563	\$	6,566,590	\$	9,543,003	\$	11,639,219	\$	13,134,818	\$	13,893,051
Total Fund Balance	\$	8,119,215	\$	10,871,476	\$	13,646,121	\$	15,540,570	\$	16,834,402	\$	17,390,868

[1] 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:	\$ 10,577,397	\$ 13,635,922	\$ 15,296,101	\$ 19,811,207	\$ 23,801,494	\$ 26,309,754
	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
General Fund Contribution Special Project Funding	6,756,152	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Loan Repayment - Railroad St Project	579,507	579,507	579,507	579,507	579,507	579,507
Other Revenues [1]	522,885	67,501	19,154	19,154	19,154	19,154
Total Revenue	\$ 7,858,543	\$ 1,947,008	\$ 1,898,661	\$ 1,898,661	\$ 1,898,661	\$ 1,898,661
Expense Category	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Capital Projects						
WCC002 - Civic Center - Aquatics Center Art Work	343,514	-	-	-	-	-
WCC010 - Civic Center - Senior/Community Center	247,605	-	-	-	-	-
WCE022 - Old Town Plaza Phase 2 and 3	1,513,910	53,073	-	-	-	-
WFC004 - Elk Grove Multi-Sport Park Complex	246,262	137,931	-	-	-	-
WFC018 - City Facilities Door Security Replacement	290,225	-	-	-	-	-
WFC037 - 9362 Studio Court Acquisition and Remodel	28,891	1,338,786	-	-	-	-
WFC041 - PD Campus Improvements	132,940	432,000	-	-	-	-
WTL016 - Laguna Creek Trail - Crossing at SR99	-	38,500	-	-	886,000	-
WTR012 - Old Town Streetscape Phase II	16,336	156,633	-	-	-	-
WTR049 - Railroad Street Improvements	2,419,125	113,027	-	-	-	-
Library Building and Property Acquisition	2,900,000	-	-	-	-	-
Operations and Overhead Allocation	183,491	101,000	206,968	4,590	-	26,580
Minor Capital Projects	90,282	869,905	153,000	-	-	-
Total Expenses	\$ 8,412,581	\$ 3,240,856	\$ 359,968	\$ 4,590	\$ 886,000	\$ 26,580
Fund Balance Contribution	\$ (554,038)	\$ (1,293,848)	\$ 1,538,693	\$ 1,894,071	\$ 1,012,661	\$ 1,872,081
Initial Fund Balance	\$ 10,023,359	\$ 8,729,511	\$ 10,268,205	\$ 12,162,275	\$ 13,174,936	\$ 15,047,017
General Fund Reserve Policy Contribution	\$ 3,612,563	\$ 2,954,027	\$ 2,976,413	\$ 2,096,216	\$ 1,495,599	\$ 758,233
Reserve Policy Fund Balance	\$ 3,612,563	\$ 6,566,590	\$ 9,543,003	\$ 11,639,219	\$ 13,134,818	\$ 13,893,051
Total Fund Balance	\$ 13,635,922	\$ 15,296,101	\$ 19,811,207	\$ 23,801,494	\$ 26,309,754	\$ 28,940,069

[1] There was a one-time revenue of \$385,383 recorded in FY 21 associated with the sale of County sewer fee credits.

FIVE-YEAR FORECASTS

GAS TAX FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 2,527,983	\$ 3,234,598	\$ 1,405,863	\$ 714,367	\$ 875,046	\$ 837,198
	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Highway User Tax	4,166,699	4,739,953	4,556,355	4,624,455	4,688,552	4,745,073
Total Revenue	\$ 4,166,699	\$ 4,739,953	\$ 4,556,355	\$ 4,624,455	\$ 4,688,552	\$ 4,745,073
Expense Category	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Salaries & Benefits	618,113	920,721	1,028,746	1,059,914	1,102,310	1,146,403
Operations & Maintenance	2,125,488	3,456,132	2,920,474	2,903,863	3,124,090	3,360,834
Capital Projects	46,552	780,204	290,000	-	-	-
Minor Capital Projects	161,869	403,000	-	-	-	-
Overhead Allocation	508,061	1,008,631	1,008,631	500,000	500,000	500,000
Total Other Expenses	\$ 3,460,084	\$ 6,568,688	\$ 5,247,851	\$ 4,463,776	\$ 4,726,400	\$ 5,007,237
Fund Balance Contribution	\$ 706,615	\$ (1,828,735)	\$ (691,496)	\$ 160,679	\$ (37,848)	\$ (262,165)
Fund Balance	\$ 3,234,598	\$ 1,405,863	\$ 714,367	\$ 875,046	\$ 837,198	\$ 575,033

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. These allocations flow through the Highway Users Tax Account and the Road Maintenance and Rehabilitation Account which allocates much of the revenue from the Road Repair and Accountability Act of 2017 (SB1 Beall) (League of California Cities, 2018).

Compared to the version of this forecast in the FY 2020-21 budget publication, in which revenues aligned with more restrictive economic presumptions associated with COVID-19, revenue estimates above align with a decrease in economic restrictions, resulting in a less conservative outlook.

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.

At the February 24, 2021 City Council meeting, direction was given to move forward with adding new positions to the Engineering Services division which are partially funded by the Gas Tax fund. Moving from contracted positions to City in-house positions, will increase salary and benefit costs but will reduce the financial impact to this fund in traffic engineering costs for FY 2021-22 and beyond.

FY 22 expenses include purchase and installation of Bluetooth or Wi-Fi data recorders at eight signalized intersections on Laguna Boulevard between Franklin Boulevard and Elk Grove-Florin Road which was identified in the Traffic Congestion Management Plan as a congestion relief initiative, and higher maintenance cost with streetlights and signs.

FIVE-YEAR FORECASTS

SENATE BILL 1 - STREETS AND ROADS FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 3,498,833	\$ 2,663,195	\$ 1,477,158	\$ 1,313,810	\$ 1,752,856	\$ 1,855,824
	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Senate Bill 1 - Local Streets & Roads	3,147,271	3,444,927	3,541,896	3,678,407	3,812,968	3,993,992
Total Revenue	\$ 3,147,271	\$ 3,444,927	\$ 3,541,896	\$ 3,678,407	\$ 3,812,968	\$ 3,993,992
Expense Category	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Capital Projects	3,980,455	4,366,501	3,440,782	3,056,000	3,500,000	3,500,000
Overhead Allocation	2,454	264,463	264,463	183,360	210,000	210,000
Total Other Expenses	\$ 3,982,909	\$ 4,630,964	\$ 3,705,245	\$ 3,239,360	\$ 3,710,000	\$ 3,710,000
Fund Balance Contribution	\$ (835,638)	\$ (1,186,037)	\$ (163,349)	\$ 439,047	\$ 102,968	\$ 283,992
Fund Balance	\$ 2,663,195	\$ 1,477,158	\$ 1,313,810	\$ 1,752,856	\$ 1,855,824	\$ 2,139,816

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 package.

Compared to the version of this forecast in the FY 2020-21 budget publication, in which revenues aligned with more restrictive economic presumptions associated with COVID-19, revenue estimates above align with a decrease in economic restrictions, resulting in a less conservative outlook.

FY 21 and FY 22 Capital Projects expenses are higher due to the following budgeted projects: Arterial Roads Rehabilitation and Bicycle Lane Improvements, Bond Road Median Improvements and Resurfacing, and Pavement Slurry Seal and Resurfacing.

FIVE-YEAR FORECASTS

CFD 2005-1 MAINTENANCE SERVICES FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 11,710,584	\$ 11,541,111	\$ 9,874,428	\$ 8,338,123	\$ 6,692,203	\$ 4,830,288
	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Revenue	3,623,551	4,053,225	4,481,660	4,747,223	4,999,537	5,194,547
Total Revenue	\$ 3,623,551	\$ 4,053,225	\$ 4,481,660	\$ 4,747,223	\$ 4,999,537	\$ 5,194,547
Expense Category	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Salaries & Benefits	393,886	595,920	598,002	621,922	646,799	672,671
Aquatic Center Operations	1,101,424	1,134,726	1,161,700	1,156,710	1,198,543	1,242,286
District56 (D56) Operations	20,500	25,000	25,000	25,700	26,420	27,159
Avenue and Veterans Grove at D56 Operations	174,000	236,590	236,590	247,033	257,960	269,393
The Center at D56 Operations	78,850	215,400	235,400	216,621	223,033	229,642
The Preserve at D56 Operations	-	770,000	919,000	962,486	1,008,077	1,055,877
Laguna Ridge Operations & Maintenance	1,815,000	2,455,000	2,555,000	2,869,875	3,202,191	3,494,887
Other Administrative	16,650	16,650	16,650	16,761	16,874	16,988
Overhead Allocation	192,714	270,623	270,623	276,035	281,556	287,187
Total Other Expenses	\$ 3,793,024	\$ 5,719,909	\$ 6,017,965	\$ 6,393,143	\$ 6,861,452	\$ 7,296,091
Fund Balance Contribution	\$ (169,473)	\$ (1,666,684)	\$ (1,536,305)	\$ (1,645,920)	\$ (1,861,916)	\$ (2,101,544)
Fund Balance	\$ 11,541,111	\$ 9,874,428	\$ 8,338,123	\$ 6,692,203	\$ 4,830,288	\$ 2,728,744

Forecast Comments

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, 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.

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 the Laguna Ridge area continue to grow as a result of new infrastructure development in the area. Further public and private infrastructure development is anticipated in future years that will ultimately result in revenue growth. However, the current levies assessed on these properties is only at 70% of maximum allowable amount. If an annual deficit cannot be avoided in this fund, in spite of invoking any cost savings measures, annual levy amounts will need to be increased over time to sustain a positive fund balance.

Laguna Ridge Operations & Maintenance expenses for FY 21 YE are low due to parks not coming online as early as anticipated. Significant expenditure growth is budgeted for in FY 22 and sustained thereafter due to several new parks being open to the public, including the Preserve at District56, Oasis Park and Singh and Kaur park. However, the budgeted growth for these new parks are based on staff's best estimates at this time, which could be more conservative than actual costs. Staff will actively pursue cost saving measures in maintaining the new parks to decrease the annual projected deficit in this fund.

FIVE-YEAR FORECASTS

MEASURE A MAINTENANCE FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 5,847,167	\$ 5,929,424	\$ 2,348,686	\$ 1,134,993	\$ 1,359,108	\$ 1,457,658
	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Revenue	4,625,963	5,063,724	5,080,962	5,272,282	5,454,960	5,685,200
Total Revenue	\$ 4,625,963	\$ 5,063,724	\$ 5,080,962	\$ 5,272,282	\$ 5,454,960	\$ 5,685,200
Expense Category	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Salaries & Benefits	173,880	228,656	229,629	238,814	248,367	258,301
Operations & Maintenance	2,367,420	4,618,000	3,480,000	3,737,125	4,018,909	4,321,828
Capital Projects	1,594,188	3,495,280	2,282,500	800,000	800,000	800,000
Overhead Allocation	408,218	302,526	302,526	272,228	289,135	307,310
Total Other Expenses	\$ 4,543,706	\$ 8,644,462	\$ 6,294,655	\$ 5,048,167	\$ 5,356,411	\$ 5,687,439
Fund Balance Contribution	\$ 82,257	\$ (3,580,738)	\$ (1,213,693)	\$ 224,115	\$ 98,549	\$ (2,238)
Fund Balance	\$ 5,929,424	\$ 2,348,686	\$ 1,134,993	\$ 1,359,108	\$ 1,457,658	\$ 1,455,419

Forecast Comments

The Measure A Maintenance fund is eligible for a variety of capital project 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.

Compared to the version of this forecast in the FY 2020-21 budget publication, in which revenues aligned with more restrictive economic presumptions associated with COVID-19, revenue estimates above align with a decrease in economic restrictions, resulting in a less conservative outlook.

FIVE-YEAR FORECASTS

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

Beginning Available Fund Balance	\$ 1,828,337	\$ 2,019,457	\$ 746,727	\$ 602,015	\$ 437,813	\$ 1,074,466
	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Revenue	658,377	716,496	734,210	766,097	796,543	835,560
Total Revenue	\$ 658,377	\$ 716,496	\$ 734,210	\$ 766,097	\$ 796,543	\$ 835,560
Expense Category	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Administrative Operations	890	890	890	890	890	890
Capital Projects	214,669	1,887,205	533,900	876,800	150,000	150,000
Minor Capital Projects	149,092	20,000	263,000	-	-	-
Overhead Allocation	102,605	81,132	81,132	52,608	9,000	9,000
Total Other Expenses	\$ 467,256	\$ 1,989,227	\$ 878,922	\$ 930,298	\$ 159,890	\$ 159,890
Fund Balance Contribution	\$ 191,120	\$ (1,272,731)	\$ (144,712)	\$ (164,201)	\$ 636,653	\$ 675,670
Fund Balance	\$ 2,019,457	\$ 746,727	\$ 602,015	\$ 437,813	\$ 1,074,466	\$ 1,750,136

Forecast Comments

Compared to the version of this forecast in the FY 2020-21 budget publication, in which revenues aligned with more restrictive economic presumptions associated with COVID-19, revenue estimates above align with a decrease in economic restrictions, resulting in a less conservative outlook.

FY 22 Capital Projects expenses are high due to various trail projects such as Elk Grove-Florin Road and Elk Grove Park Sidewalk Infill, Laguna Creek Trail and West Stockton Boulevard Multi Modal Improvements, Laguna Creek Trail and Bruceville Road Sidewalk Improvements, Laguna Creek Open Space Preserve Trail, Annual Trail Pavement Rehabilitation and the City-Wide Bike Lanes project.

MEASURE A TRAFFIC CONTROL AND SAFETY FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 973,210	\$ 721,188	\$ 265,241	\$ 173,346	\$ 446,475	\$ 403,781
	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Revenue	462,799	508,796	508,299	527,431	545,699	568,723
Total Revenue	\$ 462,799	\$ 508,796	\$ 508,299	\$ 527,431	\$ 545,699	\$ 568,723
Expense Category	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Salaries & Benefits	-	28,089	38,428	38,960	40,519	42,140
Administrative Operations	333,200	164,700	104,700	128,152	154,127	182,105
Capital Projects	208,206	507,878	377,991	75,000	75,000	75,000
Minor Capital Projects	30,000	185,000	-	-	305,000	-
Overhead Allocation	143,415	79,075	79,075	12,189	13,748	15,426
Total Other Expenses	\$ 714,821	\$ 964,742	\$ 600,194	\$ 254,302	\$ 588,394	\$ 314,671
Fund Balance Contribution	\$ (252,022)	\$ (455,947)	\$ (91,895)	\$ 273,129	\$ (42,695)	\$ 254,052
Fund Balance	\$ 721,188	\$ 265,241	\$ 173,346	\$ 446,475	\$ 403,781	\$ 657,832

Forecast Comments

Compared to the version of this forecast in the FY 2020-21 budget publication, in which revenues aligned with more restrictive economic presumptions associated with COVID-19, revenue estimates above align with a decrease in economic restrictions, resulting in a less conservative outlook.

Various transportation projects are funded to support pedestrian crossing upgrades, Old Town Area Streetscape Phase 2, Annual Speed Control and Guard Rail Replacements.

FIVE-YEAR FORECASTS

DRAINAGE FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 20,556,463	\$ 18,786,334	\$ 12,262,722	\$ 5,728,133	\$ 7,230,340	\$ 8,710,792
	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Program Fees	8,020,346	8,563,426	8,670,377	9,044,802	9,436,491	9,846,273
Total Revenue	\$ 8,020,346	\$ 8,563,426	\$ 8,670,377	\$ 9,044,802	\$ 9,436,491	\$ 9,846,273
Expense Category	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Salary & Benefits	831,719	1,123,677	1,362,380	1,416,875	1,473,550	1,532,492
Operations, Maintenance and Admin Expenses	4,523,973	4,874,546	3,900,768	4,460,981	4,795,555	5,155,221
Capital Projects	3,116,703	7,502,199	8,985,200	1,318,000	1,320,000	1,200,000
Minor Capital Projects	748,029	750,000	120,000	-	-	-
Overhead Allocation	570,050	836,617	836,617	346,739	366,933	381,313
Total Other Expenses	\$ 9,790,474	\$ 15,087,038	\$ 15,204,965	\$ 7,542,595	\$ 7,956,038	\$ 8,269,027
Fund Balance Contribution	\$ (1,770,129)	\$ (6,523,613)	\$ (6,534,589)	\$ 1,502,206	\$ 1,480,453	\$ 1,577,246
Fund Balance	\$ 18,786,334	\$ 12,262,722	\$ 5,728,133	\$ 7,230,340	\$ 8,710,792	\$ 10,288,038
Interfund Loan	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
IT Phase IV (WTC001) Interfund Loan Principle	-	2,306,051	-	-	-	-
Total Interfund Loan	\$ -	\$ 2,306,051	\$ -	\$ -	\$ -	\$ -

Forecast Comments

The Drainage fund has a significant fund balance due to an increase in the number of customer accounts over the past several years. The increase in the number of customers is a result of new residential and commercial developments throughout the City. An increase in the number of customer accounts ultimately results into growing storm water revenue. In addition, roughly \$1.2 million went back to the fund balance due to large savings in the following projects: sleepy hollow detention basin retrofit, pump station improvements, shed A Ehrhardt channel slope stabilization, and drainage program minor improvements.

While carrying a healthy and conservative Drainage fund balance is an important way to safeguard the City and provide for the ability to perform emergency drainage system upgrades and repairs if necessary due to an unexpected major storm or other event, the Public Works department is working to identify the best use of those funds such as increased annual pipe inspection and cleaning, pump station electrical system and pump replacement, and storm drain discharge trash capture initiatives. Additionally, the completion of focused studies and analysis programmed over the next several years will result in the identification and programming of capital projects needed to carry out the City's Storm Drain Master Plan.

Key capital projects included in the five-year plan are Laguna Creek & Whitehouse Creek Corridor, Bond Road Storm Drain Improvements, Annual Storm Drain repairs and upgrades, Arterial Roads Rehabilitation and Bicycle Lane Improvements, and railroad property improvements.

FIVE-YEAR FORECASTS

RECYCLING & WASTE FUNDS FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 16,477,745	\$ 17,344,620	\$ 17,999,664	\$ 18,636,400	\$ 19,244,854	\$ 19,823,734
	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Commercial Franchise Fee	509,040	501,400	493,900	501,309	508,828	516,461
Admin Fees	3,704,506	3,724,725	3,755,322	3,811,652	3,868,826	3,926,859
Utility Billing/Walk-In Payments	55,914	45,411	45,573	46,257	46,950	47,655
Building Permit Fees	13,870	14,036	14,207	14,420	14,636	14,856
Build America Bonds Rebate	315,563	304,998	295,143	284,941	274,221	262,983
Other Revenues	105,496	112,989	108,796	110,428	112,084	113,766
Total Revenue	\$ 4,704,389	\$ 4,703,559	\$ 4,712,940	\$ 4,769,006	\$ 4,825,547	\$ 4,882,578
Expense Category	FY 21 YE Est.	FY 22	FY 23	FY 24	FY 25	FY 26
Salaries and Benefits	788,148	843,576	848,663	882,610	917,914	954,630
Operations	1,252,987	1,439,185	1,470,120	1,514,224	1,559,650	1,606,440
Capital Outlay	4,145					
Debt Service	1,010,744	1,003,741	990,517	981,477	971,215	971,215
Internal Services & Overhead	781,490	762,013	766,904	782,242	797,887	813,845
Total Other Expenses	\$ 3,837,514	\$ 4,048,515	\$ 4,076,204	\$ 4,160,552	\$ 4,246,666	\$ 4,346,130
Fund Balance Contribution	\$ 866,875	\$ 655,044	\$ 636,736	\$ 608,454	\$ 578,881	\$ 536,448
Fund Balance	\$ 17,344,620	\$ 17,999,664	\$ 18,636,400	\$ 19,244,854	\$ 19,823,734	\$ 20,360,182

Forecast Comments

The 5-year forecast for Recycling & Waste incorporates several changes with the passage of Senate Bill 1383, which will require mandatory organics recycling statewide starting in 2022. Compliance with this bill will require the City to implement several new programs within the next year including curbside organics collection, edible food recovery programs, 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 5-year budget projections. There are two components to the anticipated cost increases: (1) one-time implementation costs associated with developing the new programs; and (2) ongoing costs associated with compliance, monitoring, enforcement, and extensive reporting requirements.

There is a significant fund balance available in the Solid Waste Fund, so the Finance Department and the Recycling & Waste Division are working together to identify the best use of those funds, which may include:

- (1) Directly offsetting the projected rate increase associated with SB 1383 implementation costs through a potential reduction or stabilization of the current Solid Waste Administration Fee.
- (2) As implementation of SB 1383 moves forward, there may be additional need for funding as the State will require each jurisdiction to guarantee it has enough organics processing capacity. Funding may be needed for organics capacity planning or to prepare an Improvement Plan if the City is not meeting the capacity requirements.
- (3) Indirectly offsetting cost increases by reducing overall funding needs through the prepayment of existing bond debt accrued for the construction of the Special Waste Collection Center. A partial or full payment of the existing bond could result in a lower fee to the rate payer for capital that may mitigate some of the rate increase for the organics. This will continue to be evaluated during FY22.

FINANCIAL SUMMARIES

Revenue and Expenditure Summary

	Fund No.	Estimated Fund Balance 7/1/2021	Estimated Revenues 6/30/2022	Estimated Expenses 6/30/2022	Estimated Fund Balance 6/30/2022
General Fund					
Undesignated	101	22,894,315	84,184,890	78,733,442	28,345,763
Total General Fund		\$ 22,894,315	\$ 84,184,890	\$ 78,733,442	\$ 28,345,763
Economic Development Fund					
Operations	105	4,506,653	748,233	950,000	4,304,886
Total Economic Development Fund		\$ 4,506,653	\$ 748,233	\$ 950,000	\$ 4,304,886
Capital Reserve Fund					
Operations	106	10,023,360	1,947,008	3,240,856	8,729,512
Total Capital Reserve Fund		\$ 10,023,360	\$ 1,947,008	\$ 3,240,856	\$ 8,729,512
Small Business Econ Incentive Fund					
Operations	108	905,226	-	350,000	555,226
Total SBEIF Fund		\$ 905,226	\$ -	\$ 350,000	\$ 555,226
Development Services Fund					
Operations	295	940,938	9,460,325	9,124,969	1,276,294
Total Development Services Fund		\$ 940,938	\$ 9,460,325	\$ 9,124,969	\$ 1,276,294
Public Works Fund					
Operations	296	4,748,852	7,317,364	9,643,515	2,422,701
Total Public Works Fund		\$ 4,748,852	\$ 7,317,364	\$ 9,643,515	\$ 2,422,701
Special Revenue Funds					
Recycling Grant	201	11,436	9,120	9,120	11,436
Used Oil Recycling Grant	202	26,792	26,989	26,989	26,792
Board of State Corrections - Local Police Grant	210	2,827	-	-	2,827
Police Off-Duty	213	(6,047)	200,000	200,000	(6,047)
State Asset Seizure	215	332,953	-	332,953	-
Federal Capital Grants	216	81,891	266,428	266,428	81,891
Local Police Grants	217	1,968	166,684	166,684	1,968
Supplemental Law Enforcement Grant	218	287,221	171,072	452,857	5,436
Gas Tax Fund	221	3,234,598	4,739,953	6,568,688	1,405,863
Senate Bill 1 Streets & Roads	227	2,663,195	3,444,927	4,630,964	1,477,158
Senate Bill 1 Local Partnership	228	-	800,204	790,000	10,204
Affordable Housing	231	19,192,356	3,908,982	8,325,527	14,775,811
Agricultural Preservation	233	1,108,543	27,042	1,001,000	134,585
Swainson Hawk Mitigation Fee	234	4,021,511	422,850	2,065,550	2,378,811
Tree Mitigation	235	1,132,881	264,996	1,500	1,396,377
Street Trench Cut	238	611,491	232,567	604,392	239,666
Disaster Recovery [1]	240	-	-	-	-
Community Development Block Grant	241	104,558	2,000,181	1,929,069	175,670
State Homeless Appropriation	242	4,312,606	59,923	2,212,263	2,160,266
Wilton Rancheria Casino [2]	246	12,269,621	2,453,924	-	14,723,545
Community Facilities District 2003-1 Police Services	251	568,349	988,939	889,423	667,865
CFD 2003-2 Police Services	252	3,039,987	4,216,097	3,259,743	3,996,341
CFD 2006-1 Maintenance Services	255	776,914	2,277,179	1,986,028	1,068,065
CFD 2005-1 Maintenance Services	256	11,541,111	4,053,225	5,719,909	9,874,427
Street Maintenance D1 Zone 1	261	2,732,499	936,693	639,341	3,029,851
Street Maintenance D1 Zone 2	262	160,490	73,867	35,218	199,139
Street Maintenance D1 Zone 3	263	472,808	435,735	325,263	583,280
Street Maintenance D1 Zone 4	264	101,326	70,488	13,686	158,128
Street Maintenance D1 Zone 5	265	1,963,245	871,134	541,271	2,293,108
Street Light Maintenance Zone 1	267	142,994	834,618	789,769	187,843
Street Light Maintenance Zone 2	268	462,333	396,156	312,601	545,888
Federal Asset Forfeiture	275	400,737	-	400,737	-
Library Ownership	280	1,100,919	138,356	54,671	1,184,604
Neighborhood Stabilization	285	553,138	61,017	335,250	278,905
Measure A Maintenance	294	5,929,424	5,063,724	8,644,462	2,348,686
Total Special Revenue Funds		\$ 79,336,675	\$ 39,613,070	\$ 53,531,356	\$ 65,418,389

Newly established fund: [1], [2]

FINANCIAL SUMMARIES

	Fund No.	Estimated Fund Balance 7/1/2021	Estimated Revenues 6/30/2022	Estimated Expenses 6/30/2022	Estimated Fund Balance 6/30/2022
Capital Project Funds					
Federal Capital Grants	301	(185,333)	13,299,719	13,296,859	(182,473)
State Capital Grants	302	-	4,256,620	4,256,620	-
Local Transportation Fund - Bike and Ped	305	211,742	185,987	367,338	30,391
Capital Facilities Fee - City Admin Facilities	311	1,777,621	211,035	1,500	1,987,156
CFF - Police	312	2,738,857	3,853,586	6,535,562	56,881
CFF - Corp Yard	313	744,004	587,493	176,380	1,155,117
CFF - Library	315	4,746,974	978,879	3,510	5,722,343
CFF - Transit Facilities	317	4,505,308	532,899	3,798	5,034,409
CFF - Admin	319	424,281	138,346	78,383	484,244
East Franklin Landscape Corridor Fee	324	6,201,389	75,220	472,198	5,804,411
East Franklin Fee - Admin	326	379,303	17,908	7,027	390,184
Elk Grove Roadway Fee	328	46,468,934	6,648,664	24,330,893	28,786,705
Impact Fee Administration	329	451,094	65,633	63,885	452,842
Impact Fee Admin	330	-	-	-	-
LRSP Quimby in Lieu Fee	331	549,101	535,048	220,435	863,714
LRSP Supplemental Park Facilities	332	2,102,300	2,146,812	2,314,758	1,934,354
Laguna Ridge Parks	333	769,058	115,782	71,267	813,573
Laguna Ridge Specific Plan P3 Z2 Drainage Fee	334	599,894	445,595	5,316	1,040,173
Laguna West Service Area	335	598,348	69,220	61,479	606,089
Lakeside Service Area	336	85,150	1,104	1,817	84,437
External Agencies Fund	338	(3,678)	3,467,429	3,463,751	-
In-Lieu Roadway	339	4,700,593	100,000	1,439,656	3,360,937
CFD 2002-1 East Franklin	341	15,429,064	239,078	10,252,077	5,416,065
CFD 2003-1 Poppy Ridge	343	110,659	569,661	264,792	415,528
CFD 2005-1 Laguna Ridge	344	10,260,683	1,779,584	11,664,299	375,968
District56 Nature Area and Old Town Plaza	345	2,067,330	-	2,067,330	-
Animal Shelter Capital Improvement	346	5,183	214,937	215,437	4,683
Laguna Area CFD	347	772,745	9,693	-	782,438
Laguna West CFD	348	144,163	1,817	120	145,860
Lakeside CFD	349	233,384	234,000	157,903	309,481
Federal Capital Grants 2	351	2,135,945	2,461,136	4,597,081	-
State Capital Grant 2	352	(1,539,000)	7,210,000	5,671,000	-
Southeast Policy Area - Park Fee	356	2,011,707	2,747,352	551,200	4,207,859
Southeast Policy Area - Trail Fee	357	1,760,237	2,471,828	551,200	3,680,865
358 Southeast Policy Area (SEPA) Trails Land [3]	358	-	-	-	-
Laguna Ridge Park Fee	360	240,584	765,157	826,296	179,445
Freeway Mitigation Fee	365	56,277	-	-	56,277
SEPA Cost Recovery	370	174,051	64,001	50,500	187,552
SEPA Channel Fee	371	973,053	993,172	1,500	1,964,725
SEPA City Infrastructure Drainage Fee	372	260,140	30,727	50,500	240,367
SEPA Zone 1 North Sub-Shed Basin Fee	373	(12,500)	2,553,246	50,500	2,490,246
SEPA Zone 1 Basin S4	374	-	-	-	-
SEPA Zone 1 Basin S5	375	-	-	-	-
SEPA Zone 1 Basin S6	376	474,530	-	2,000	472,530
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	46,763	166,013	10,500	202,276
Measure A Safety, Streetscape, Bike, Ped	393	2,019,458	716,496	1,989,227	746,727
Measure A Traffic Control & Safety	394	721,188	508,796	964,742	265,242
Total Capital Project Funds		\$ 116,210,584	\$ 61,469,673	\$ 97,110,636	\$ 80,569,621

Newly established fund: [3]

FINANCIAL SUMMARIES

	Fund No.	Estimated Fund Balance 7/1/2021	Estimated Revenues 6/30/2022	Estimated Expenses 6/30/2022	Estimated Fund Balance 6/30/2022
Debt Service Fund					
Financing Authority - Laguna Palms Campus	403	333,005	558,075	592,193	298,887
Financing Authority 2018 - Animal Shelter	406	262,849	1,518,287	1,311,332	469,804
Finance Authority – D56 Nature Area & Old Town Plaza	407	563,035	817,120	822,118	558,037
Total Debt Service Funds		\$ 1,158,889	\$ 2,893,482	\$ 2,725,643	\$ 1,326,728
Enterprise Fund					
Solid Waste Residential	501	4,212,692	1,272,510	1,035,465	4,449,737
Commercial Haulers	502	3,086,786	553,542	706,112	2,934,216
Drainage Fee	503	18,786,334	10,869,477	15,087,039	14,568,772
Special Waste Collection Center	506	10,045,142	2,877,507	2,306,938	10,615,711
Transit Operations	511	185,198	599,052	150,142	634,108
Transit - Prop 1B	512	-	-	-	-
Transit Capital	514	37,488	-	-	37,488
Transit Low Carbon Program	515	198,578	-	-	198,578
Total Enterprise Funds		\$ 36,552,218	\$ 16,172,088	\$ 19,285,696	\$ 33,438,610
Internal Service Funds					
Risk Management	601	2,635,318	4,634,873	6,001,329	1,268,862
Facilities & Fleet	602	4,377,031	3,399,262	4,356,182	3,420,111
Information Technology & GIS	603	2,138,923	6,627,995	7,999,671	767,247
State Unemployment Insurance	604	229,524	50,000	50,000	229,524
Total Internal Service Funds		\$ 9,380,796	\$ 14,712,130	\$ 18,407,182	\$ 5,685,744
Agency Funds					
Laguna Springs Open Space Preserve	709	76,284	-	15,945	60,339
Employee Sunshine Fund	730	34,010	15,588	30,000	19,598
Animal Services Donations	735	19,878	-	19,878	-
CFD 2005-1 Laguna Ridge	756	4,134,681	9,708,978	8,853,493	4,990,166
CFD 2002-1 E Franklin	757	3,895,832	4,491,278	3,587,575	4,799,535
CFD 2003-1 Poppy Ridge	758	1,689,884	3,971,853	3,450,730	2,211,007
Total Agency Funds		\$ 9,850,569	\$ 18,187,697	\$ 15,957,621	\$ 12,080,645
TOTAL		\$ 296,509,075	\$ 256,705,960	\$ 309,060,916	\$ 244,154,119
Less Transfers and Internal Service Costs		-	\$ 35,696,311	\$ 35,696,311	-
GRAND TOTAL		\$ 296,509,075	\$ 221,009,649	\$ 273,364,605	\$ 244,154,119

FINANCIAL SUMMARIES

General Fund Activity

	FY 2020	FY 2021	FY 2021	FY 2022	Change From	FY 2023
	Actuals	Amended Budget	Estimate	Budget	FY 2021 to FY 2022 Budget	Budget
Revenues						
Sales Tax	\$ 29,768,093	\$ 30,496,510	\$ 31,204,200	\$ 32,287,900	\$ 1,791,391	\$ 33,442,200
Property Taxes	13,933,595	14,020,518	14,698,702	15,433,637	1,413,119	16,205,319
Property Taxes in lieu VLF	13,840,241	13,840,241	14,688,089	15,422,000	1,581,759	16,193,000
Property Transfer Tax	866,113	986,000	1,023,910	1,034,000	48,000	1,044,000
Utility Users Tax	5,619,936	6,343,000	6,294,554	6,295,000	(48,000)	6,295,000
Transient Occupancy Tax	1,634,182	1,713,939	1,465,416	1,465,000	(248,939)	1,480,000
Franchise Fees	2,665,513	2,379,500	2,408,583	2,399,500	20,000	2,391,800
Investment Income	383,108	141,150	229,864	250,000	108,850	250,000
Business Licenses & Misc.	952,425	183,000	267,000	268,000	85,000	273,000
Mello Roos - Police Services	3,340,000	3,660,000	3,660,000	4,060,000	400,000	5,160,000
Governance	3,993,193	4,660,231	4,610,023	3,747,947	(912,284)	3,804,438
Cares Act	-	2,174,997	2,174,997	-	(2,174,997)	-
Great Plates	-	5,461,740	5,461,740	-	(5,461,740)	-
Public Protection	1,649,158	1,296,334	1,303,155	1,255,156	(41,178)	1,370,722
Code Enforcement	466,506	226,750	349,750	266,750	40,000	246,750
Revenue Total	\$ 79,112,063	\$ 87,583,910	\$ 89,839,983	\$ 84,184,890	\$ (3,399,020)	\$ 88,156,229
Expenses by Function						
City Council	\$ 426,945	\$ 523,566	\$ 535,546	\$ 530,927	\$ 7,361	\$ 534,822
City Manager	4,609,810	6,264,591	6,047,483	5,119,793	(1,144,798)	5,027,139
City Attorney	1,593,620	1,741,875	1,709,066	1,819,111	77,236	1,852,060
City Clerk	619,580	870,037	818,960	831,753	(38,284)	932,303
Finance	3,200,139	3,455,449	3,428,978	3,801,630	346,181	3,829,424
Human Resources	1,135,624	1,290,421	1,186,243	1,385,078	94,657	1,409,493
Planning Commission	5,527	9,883	9,984	9,984	101	9,984
Non-Departmental [1]	7,962,411	11,391,827	12,241,977	4,219,640	(7,172,187)	6,543,078
Revenue Neutrality	6,366,645	5,583,958	5,583,958	4,733,334	(850,624)	3,769,631
Community Service Grants	354,593	641,618	645,638	376,705	(264,913)	394,640
Event Sponsorship	608,234	749,935	419,010	813,690	63,755	854,890
Great Plates Delivered	913,140	4,998,791	4,998,791	-	(4,998,791)	-
Police Department [2]	46,923,279	50,130,314	47,812,595	53,292,387	3,162,073	54,445,017
Planning	155,277	157,139	160,289	165,524	8,385	165,578
Code Enforcement	1,282,498	1,454,463	1,340,119	1,633,886	179,423	1,632,116
Expenses by Function Total	\$ 76,157,322	\$ 89,263,867	\$ 86,938,636	\$ 78,733,442	\$ (10,530,425)	\$ 81,400,175
Expenses by Category						
Compensation	\$ 50,268,609	\$ 51,229,687	\$ 50,317,008	\$ 53,329,831	\$ 2,100,144	\$ 56,896,658
Operating Expenses	14,239,131	21,286,452	19,959,276	12,368,009	(8,918,443)	11,521,610
Internal Services	6,556,079	6,130,802	6,130,802	9,393,445	3,262,643	9,393,445
Capital Outlay	279,950	913,330	785,210	146,500	(766,830)	89,500
Transfers Out	4,813,553	9,703,597	9,746,341	3,495,657	(6,207,940)	3,498,962
Expenses by Category Total	\$ 76,157,322	\$ 89,263,867	\$ 86,938,636	\$ 78,733,442	\$ (10,530,425)	\$ 81,400,175
Beginning Fund Balance	24,263,352	27,218,093	27,218,093	22,894,315	(4,323,778)	22,437,708
Change in Fund Balance	2,954,741	(1,679,957)	2,901,347	5,451,448	7,131,405	6,756,054
Initial Ending Fund Balance	27,218,093	25,538,136	30,119,440	28,345,763	2,807,627	29,193,762
Transfer to Capital Reserve	-	(3,612,563)	(3,612,563)	(2,954,027)	658,535	(2,976,413)
Transfer to Economic Development	-	(3,612,563)	(3,612,563)	(2,954,027)	658,535	(2,976,413)
Opportunity Reserve - 5%	3,553,301	3,815,719	3,815,719	3,739,618	(76,101)	3,873,489
Reserve for Economic Uncertainty - 25%	17,766,504	19,078,595	19,078,595	18,698,090	(380,505)	19,367,447
Future Reserve Target Support	5,898,288	-	-	-	-	-

[1] Non-Departmental also includes any Cares Act related activity that wasn't allocated to a specific Department.

[2] The Police Department category includes any Police IT activity, which is budgeted in an Internal Services Fund starting in FY 2022.

General Cost Allocation

The General Cost Allocation, which follows, 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 both better understand its full cost of providing specific services to the community, and also generate organizational awareness regarding indirect (overhead) costs associated with operations.

Note: Starting in FY 2022, Fund 511 (Transit Operations) will no longer be charged in the General Cost Allocation plan because the City's Transit function is annexed into the Sacramento Regional Transit District (SacRT), effective July 2021. In addition to not including Fund 511 in future Cost Allocation plans, there is an additional charge of over \$300,000 that is not included in the below plan that will be paid prior to the City transitioning funds over to SacRT.

INTERFUND TRANSFERS

COST ALLOCATION

Expenditures from these Funds ↓	Revenue to these Funds →	Fund 101 General	Fund 296 Public Works	Total
General Fund			\$ 85,078	\$ 85,078
2953120 Planning		\$ 478,825		478,825
2953130 Building		211,040		211,040
2953140 DS - Eng		107,368		107,368
2964120 PW - CP Mngmt		309,810		309,810
2964140 PW - Eng		37,912		37,912
221 Gas Tax		117,787	745,042	862,829
238 Street Trench		3,372	620	3,992
251 CFD		11,446	-	11,446
252 CFD		37,506	-	37,506
255 CFD		70,130	99,636	169,766
256 CFD		140,978	129,645	270,623
261 St Maint Dist		18,249	35,034	53,283
262 SMD		7,715	2,218	9,933
263 SMD		11,953	6,070	18,023
264 SMD		7,108	878	7,986
265 SMD		19,649	12,228	31,877
267 SLMD		17,743	25,824	43,567
268 SLMD		21,887	7,075	28,962
280 Library Ownership		9,671	-	9,671
294 Measure A Maint		41,305	222,916	264,221
305 LTF Bike & Ped		8,399	42,630	51,029
319 CFF Admin		-	43,864	43,864
326 EF Admin		2,027	-	2,027
329 CCSD IF Admin		26,666	-	26,666
335 Laguna West SA		4,314	-	4,314
336 Lakeside SA		1,762	-	1,762
339 In-Lieu		522	-	522
341 East Franklin CFD		41,005	242,560	283,565
343 Poppy Ridge CFD		21,535	17,670	39,205
344 Laguna Ridge CFD		83,967	505,812	589,779
393 Measure A SSPBF		13,028	11,180	24,208
394 Measure A TCS		14,408	33,715	48,123
501 Solid Waste		166,679	-	166,679
502 Commercial Haul		42,211	-	42,211
503 Drainage		224,033	282,376	506,409
506 SWCC		255,912	2,564	258,476
601 Insurance		298,921	-	298,921
602 Facilities		154,107	7,494	161,601
602 Fleet		151,913	-	151,913
603 IT-City		193,086	-	193,086
603 IT-Police		147,577	-	147,577
603 GIS		54,642	-	54,642
TOTAL		\$ 3,588,167	\$ 2,562,127	\$ 6,150,294

INTERFUND TRANSFERS

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.

↓ Expenditures from these Funds	Revenue to these Funds	INTERNAL SERVICE FUNDS								Total
		Fund 601 Risk	Fund 602 Facilities Operations	Fund 602 Facilities Capital	Fund 602 Fleet	Fund 603 IT-City	Fund 603 IT-Police	Fund 603 GIS		
GENERAL FUND										
1011100 City Council		\$ 12,759	\$ 14,440	\$ 8,989	\$ -	\$ 121,941	\$ -	\$ 6,449	\$ 164,578	
<i>City Manager</i>										-
1011200 City Manager		35,087	23,363	14,760	-	60,971	-	15,260	149,440	
1011210 Communications		31,897	15,503	9,676	-	55,428	-	14,967	127,471	
1011220 Economic Development		19,138	9,352	5,698	-	33,257	-	8,980	76,424	
1011240 Strategic Planning		6,379	5,099	2,947	-	33,257	-	6,573	54,255	
1011300 City Attorney		38,276	24,635	15,583	-	99,770	-	5,277	183,541	
1011400 City Clerk		19,138	19,281	12,120	-	33,257	-	1,759	85,555	
<i>Finance</i>										
1011505 Finance		19,138	6,998	4,175	-	33,257	-	7,021	70,589	
1011510 Budget		19,138	6,979	4,163	-	33,257	-	7,021	70,558	
1011520 Accounting		44,656	15,351	9,578	-	66,514	-	14,043	150,141	
1011540 Financial Planning		6,379	8,896	5,403	-	22,171	-	4,681	47,530	
1011570 Purchasing		19,138	3,580	1,965	-	22,171	-	4,681	51,535	
1011580 Cashiering		25,518	5,175	2,996	-	66,514	-	8,780	108,982	
1011600 Human Resources		31,897	14,155	8,804	-	121,941	-	6,449	183,247	
<i>Police</i>										
1012240 Police Department		95,691	78,701	23,556	64,661	-	236,482	10,213	509,303	
1012251 Police Patrol		606,043	53,766	16,092	696,898	-	1,497,721	64,680	2,935,200	
1012253 Police Traffic		70,173	40,631	12,161	158,059	-	173,420	7,489	461,934	
1012255 Police K9		31,897	2,694	806	43,107	-	78,827	3,404	160,736	
1012260 Investigations		57,415	50,973	7,956	114,952	-	141,889	6,128	379,313	
1012261 Investigations Detective		165,864	63,506	25,195	294,565	-	409,902	17,702	976,734	
1012262 Community Services		57,415	49,514	14,820	-	-	141,889	6,128	269,765	
1012265 Animal Services		146,726	128,823	-	50,292	-	362,606	15,659	704,107	
1012280 Police Support Services		82,932	80,148	19,531	14,369	-	204,951	8,851	410,782	
1012281 Dispatch		159,485	58,299	23,129	-	-	394,137	17,021	652,071	
1012282 Prop & Evidence		25,518	59,475	23,596	-	-	63,062	2,723	174,373	
1013540 Code Enforcement		63,794	16,642	10,413	51,054	88,685	-	4,690	235,279	
2953120 Planning		76,553	26,895	17,044	-	155,198	-	8,208	283,898	
2953130 Building		44,656	23,382	14,772	-	188,455	-	82,179	353,444	
2953140 Development Engineering		31,897	16,301	10,192	-	155,198	-	8,208	221,796	
2964100 Public Works Administration		76,553	217,927	94,259	57,060	421,252	-	63,940	930,991	
2964120 Public Works - Capital Pjt Mngmnt		31,897	16,490	10,315	-	266,054	-	86,283	411,039	
501 Solid Waste		8,506	22,952	2,079	-	25,866	-	1,368	60,772	
502 Commercial Haul		8,506	22,952	2,079	1,345	25,866	-	1,368	62,117	
503 Drainage		12,759	6,010	3,536	-	22,171	-	1,173	45,649	
506 SWCC		8,506	22,952	2,079	1,345	25,866	-	1,368	62,117	
511 Transit		3,190	-	-	-	5,543	-	293	9,026	
601 Insurance		-	2,351	1,326	-	10,751	-	423	14,851	
602 Facilities		22,328	-	-	20,920	32,254	-	1,268	76,770	
602 Fleet		9,569	56,134	-	-	21,503	-	845	88,051	
603 IT-City		31,897	7,944	5,427	-	-	-	-	45,269	
603 IT-Police		51,035	20,584	-	-	-	-	-	71,619	
603 GIS		19,138	4,562	2,947	-	32,254	-	-	58,901	
		\$ 2,328,481	\$ 1,323,415	\$ 450,167	\$ 1,568,627	\$ 2,280,623	\$ 3,704,888	\$ 533,554	\$ 12,189,755	

INTERFUND TRANSFERS

Debt Service Allocation

This 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 <i>City Manager</i>	\$	17,098
1011200 City Manager		28,076
1011210 Communications		18,406
1011220 Economic Development		10,838
1011240 Strategic Planning		5,606
1011300 City Attorney		29,641
1011400 City Clerk		23,054
<i>Finance</i>		
1011505 Finance		7,942
1011510 Budget		7,918
1011520 Accounting		18,219
1011540 Financial Planning		10,278
1011570 Purchasing		3,737
1011580 Cashiering		5,699
1011600 Human Resources		16,748
<i>Police</i>		
1012260 Forensics		8,155
1012261 Detectives & Street Crimes		25,823
1012280 Records		20,018
1012281 Dispatch		23,706
1012282 Prop & Evidence		24,184
1013540 Code Enforcement		19,808
2953120 Planning		32,421
2953130 Building		28,100
2953140 DS - Eng		19,387
2964100 PW Admin		75,330
2964120 PW - CP Mngmt		19,621
501 Solid Waste		3,955
502 Commercial Haul		3,955
503 Drainage		6,727
506 SWCC		3,955
601 Insurance		2,523
603 IT-City		10,324
603 IT-Police		13,141
603 GIS		5,606
	\$	550,000

INTERFUND TRANSFERS

Capital Improvement Program Cost Allocation Plan

Executing, overseeing, 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	FY 2020 Total Expenditure	FY 2020 % of Total Expenditure	FY 2022 Allocation to Fund 296
221 Gas Tax	510,811	6.80%	145,802
227 Senate Bill 1 Streets & Roads	3,774,350	12.33%	264,463
261 Street Maint. District 1 Zone 1	337,979	0.98%	21,069
265 Street Maint. District 1 Zone 5	62,827	0.18%	3,912
294 Measure A Street/Road Maint.	593,233	1.79%	38,305
315 CFF - Library	8,275	0.02%	510
317 CFF - Bus Facilities	12,928	0.04%	798
324 E. Franklin Landscape Corridor Fee	85,836	0.25%	5,295
328 Elk Grove Roadway Fee	3,791,998	14.61%	313,237
332 LRSP Park Facilities Fee	4,985,076	14.34%	307,535
341 CFD 2002-1 East Franklin	2,894,324	8.33%	178,554
343 CFD 2003-1 Poppy Ridge	219,495	8.39%	179,798
344 CFD 2005-1 Laguna Ridge	2,047,672	14.89%	319,250
345 D56 Nature Area & Old Town Plaza	68,508	0.00%	-
393 Measure A Streetscape, Bike, Ped	133,396	2.65%	56,924
394 Measure A Traffic Control & Safety	266,106	1.44%	30,952
503 Drainage	3,654,630	12.96%	277,832
TOTAL	23,447,443	100.00%	2,144,237

INTERFUND TRANSFERS

Interfund Loans

The City Council may authorize Inter-fund multi-year loans over \$500,000. The City Manager may authorize Inter-fund loans below \$500,000. Inter-fund loans are made to provide up front 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 and equally important or greater need for the current resources. Inter-fund 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	\$1,410,249	FY 2025-26

The City advanced funds from the General Fund's Capital Reserve Fund to Street Lighting Maintenance District Funds Zone 1 for the LED Streetlight Replacement Capital Project (CIP Project WSL005).

Street Light LED Conversion	106	268	\$43,775	\$134,103	FY 2025-26
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The City advanced funds from the General Fund's Capital Reserve Fund to Street Lighting Maintenance District Funds Zone 2 for the LED Streetlight Replacement Capital Project (CIP Project WSL005).

Reimbursement Agreement - Advanced Payment	261,265, 315,324	330	\$604,937	\$5,321,952	FY 2028-29
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The City advanced funds from Street Maintenance District 1 Zones 1 and 5, the Capital Facilities Fee (Library) and the East Franklin Landscape Corridor Fee to Laguna Ridge Supplemental Parks Quimby In-Lieu Land Fee, 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 support large and small business incentive programs, 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 2021-22 and projected transfers for FY 2022-23 are summarized below. This information can also be found in the Non-Departmental portion of the General Fund Expenditure section of the Budget.

General Fund Non-Departmental Transfers

		FY 2021-22	FY 2022-23	Purpose
Transfers Out expense to				
Fund 105	Economic Development	700,000	700,000	Sales Tax sharing agreement
Fund 106	General Fund Capital Projects	1,300,000	1,300,000	Special Project funding
Fund 406	Debt Service Fund	-	-	Animal Shelter debt payment
Fund 407	Debt Service Fund	160,000	160,000	Old Town Plaza debt dayment
Fund 501	Integrated Waste	21,000	23,000	LifeLine rate subsidy
Fund 511	Transit	-	-	Contribution to Transit Deficit Forgiveness
Total		\$ 2,181,000	\$ 2,183,000	
Overhead Transfer expense to				
Fund 296	Cost Allocation Plan	85,078	85,078	
Total		\$ 85,078	\$ 85,078	

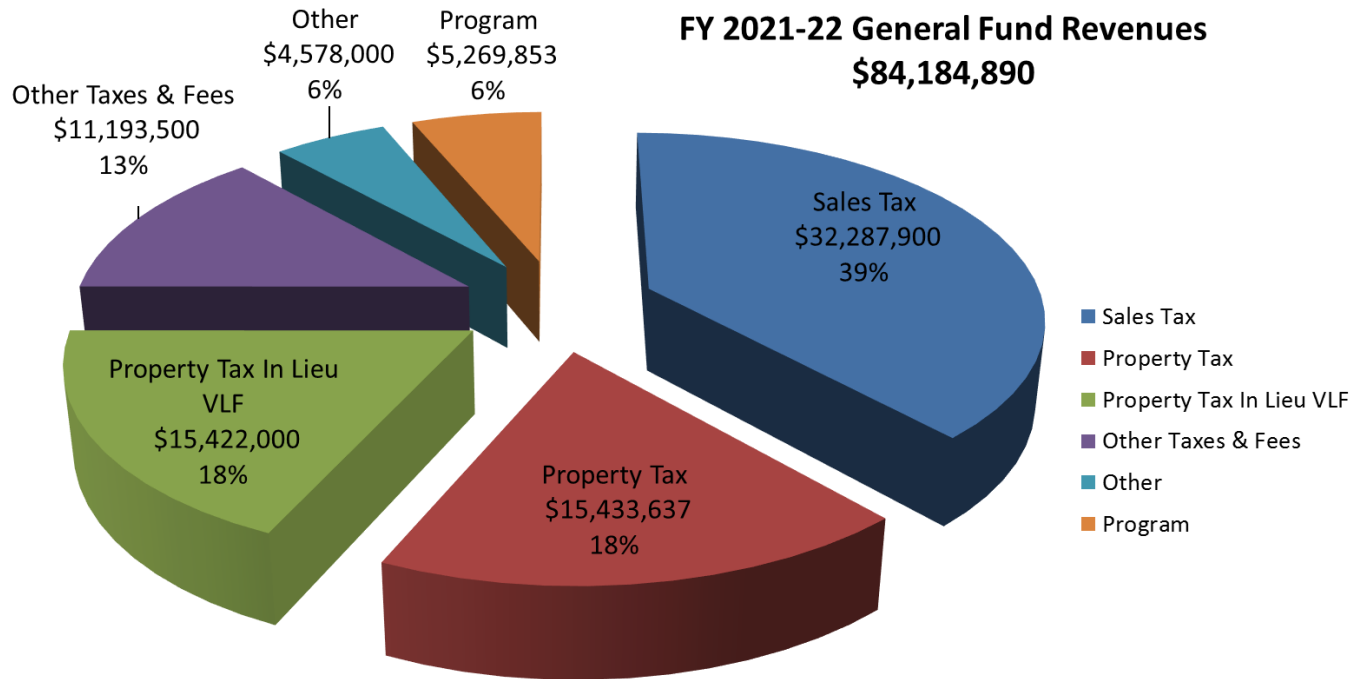
Note: Starting in FY 2021-22, the General Fund portion of the principal and interest debt service payment (totaling \$904,625 for FY 2021-22) toward the Animal Shelter debt will be budgeted directly in the Animal Services division. Through FY 2020-21, these payments were budgeted in the Non-Departmental division.

Note: Starting in FY 2021-22, there will no longer be a contribution to the Transit Deficit Forgiveness because effective July 1st, 2021 the City's Transit services will be annexed into Sacramento Regional Transit Agency.

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GENERAL FUND REVENUES

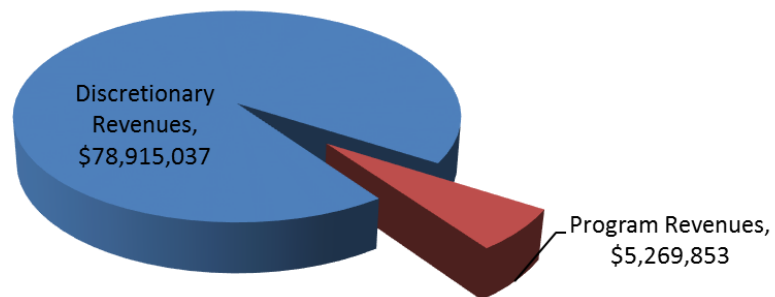
The FY 2021-22 Budget projects \$84,184,890 in General Fund Revenues.



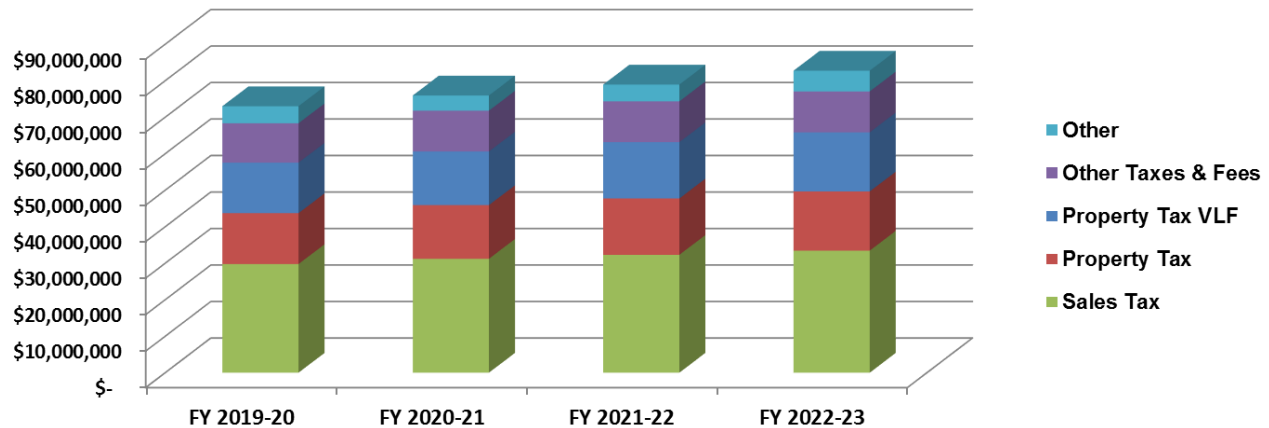
Revenues in the General Fund are shown in two categories:

- **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 2021-22 General Fund Revenues: \$84,184,890



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 General Fund revenue. Sales tax revenues in FY 2020-21 have trended more positively than expected during the COVID-19 pandemic. The currently positive trend results in an anticipated increase in FY 2021-22 by 3.5%, to the amount of \$32,287,900, followed by an increase of 3.6% in FY 2022-23 to the amount of \$33,442,200, per the General Fund Five-Year Forecast.

Currently, the sales tax rate in Elk Grove is 7.75%. 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

Property Taxes

Historically, property tax revenues have been a stable source of funds for California municipalities. In Sacramento County, slow steady annual growth averaging 5% is the norm, while in Elk Grove averaging 6% is the norm. Property Taxes have not been as adversely impacted by the pandemic, resulting in an expected increase of 5% annually for both FY 2021-22 (\$15,433,637) and FY 2022-23 (\$16,205,319), 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, Property Taxes in lieu of VLF have not been as adversely impacted by the pandemic, resulting in an expected increase of 5% annually for both FY 2021-22 (\$15,422,000) and FY 2022-23 (\$16,193,000), 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. There were impacts to Property Transfer Taxes toward the very beginning of the pandemic when there were restrictions on real estate activity. However, since restrictions have been lifted during FY 2020-21, real estate activity in Elk Grove has returned to some level of normalcy. Hence, Property Transfer Taxes are expected to grow by at least 1% per year for FY 2021-22 (\$1,034,000) and FY 2022-23 (\$1,044,000) according to the Five-Year Forecast.

Other Taxes

Utility User's Tax (UUT). A tax of 2.25% is levied on electricity, gas, sewer, communications technology, and video services. The population continues to migrate towards mobile technologies which continues to trend toward the way in which mobile technologies are purchased. However, with recent mobile data plans now offering unlimited talk, text, and data, the purchasing of pre-paid wireless may decline as consumers drift toward these new mobile plans. With impacts from COVID-19 on UUT being still very fluid at this time, revenue expectations are fairly flat for FY 2021-22 and FY 2022-23 at the amount of \$ 6,295,000 (see General Fund Five-Year Forecast).

Transient Occupancy Tax (TOT). A tax of 12% is levied on hotel and motel rentals in the City limits. The City experienced substantial growth in this category leading up to FY 2019-20, due to increased occupancy demand. However, there were some substantial impacts to this revenue source as a result of the pandemic. Minimal growth (1%) is projected in FY 2021-22 as a gradual recovery in TOT occurs over the next fiscal year resulting in a revenue amounts of \$1,465,000. A return to normalcy is expected in FY 2022-23 with a 2% growth over FY 2021-22 in the amount of \$1,480,000 (see General Fund Five-Year Forecast).

Franchise Fees

Gas and Cable Franchise Fees. Gas and cable franchise taxes are collected from those utility companies operating within the City limits. These revenues are based on agreements with Sacramento County prior to the City's incorporation. The franchise fee revenues are projected to decline slightly according to industry trends due to more residents opting for internet-based streaming entertainment rather than for the traditional cable subscription. An annual change of -2% for FY 2021-22 and FY 2022-23 (see General Fund Five-Year Forecast) is expected resulting in revenues of \$1,069,000 in FY 2021-22 and \$1,048,000 in FY 2022-23.

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 stay fairly flat in the amount of \$1,330,500 for FY 2021-22 and \$1,343,800 for FY 2022-23 (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. Interest income is budgeted at growth or decline over the estimated prior year, based on changes in the General Fund reserve balance, estimated at \$250,000 for both FY 2021-22 and FY 2022-23 (see General Fund Five-Year Forecast).

GENERAL FUND REVENUES

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 flat annually resulting in \$103,000 in FY 2021-22 and FY 2022-23.

Other Revenue

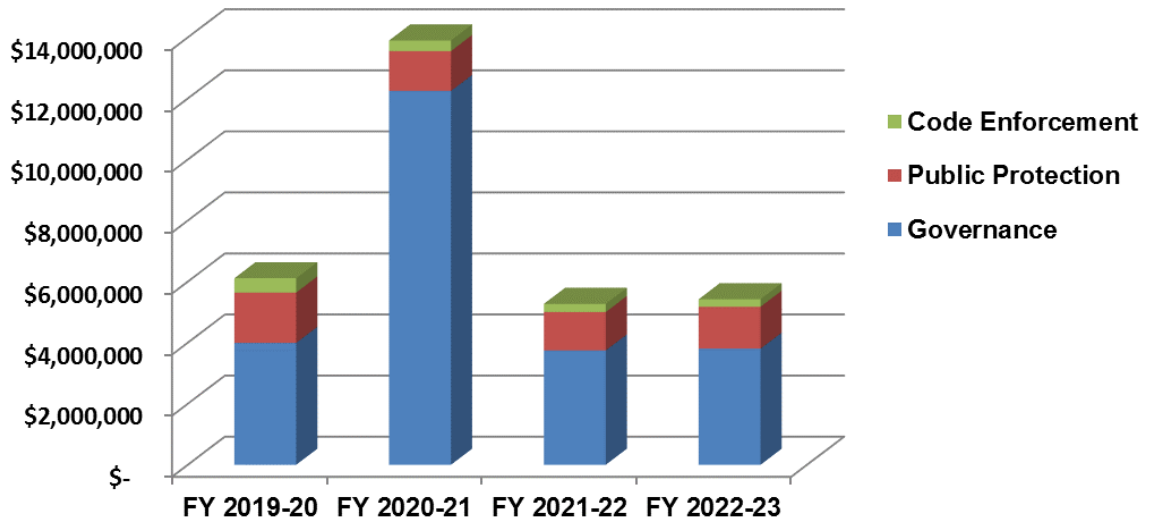
Finance Charges. These revenues are miscellaneous charges accrued on various customers' charges for services. The FY 2021-22 budget assumes little activity, which is the norm since this revenue source is difficult to project and is very minimal in dollar amount.

Miscellaneous Revenues. This category is used to record those revenues that are miscellaneous in nature and unrelated to specific departmental activities. The FY 2021-22 budget assumes similar activity to historic norms in the amount of \$165,000.

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 growth in the tax base means continuously larger transfers to the General Fund. The total of these amounts in the General Fund Five-Year Forecast are \$4,060,000 for FY 2021-22 and \$5,160,000 for FY 23.

General Fund Program Revenues



Governance

The FY 2021-22 budget include Governance revenues from City Manager's Office operations, City Clerk's Office operations, Human Resources operations, special events, the General Cost Allocation Plan and reimbursement from the Recycling and Waste fund for a Code Enforcement Officer.

FY 2020-21 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.

Cost allocation revenue comprises the most significant portion of the Governance revenues. The cost allocation plan incorporated into the 2021-22 budget relies on FY 2019-20 financial data to recover costs expended on providing services to departments and activities outside the General Fund. The total amount for Governance revenue is in the General Fund Five-Year Forecast (\$3,747,947 for FY 2021-22 and \$3,804,438 for FY 2022-23).

Public Protection

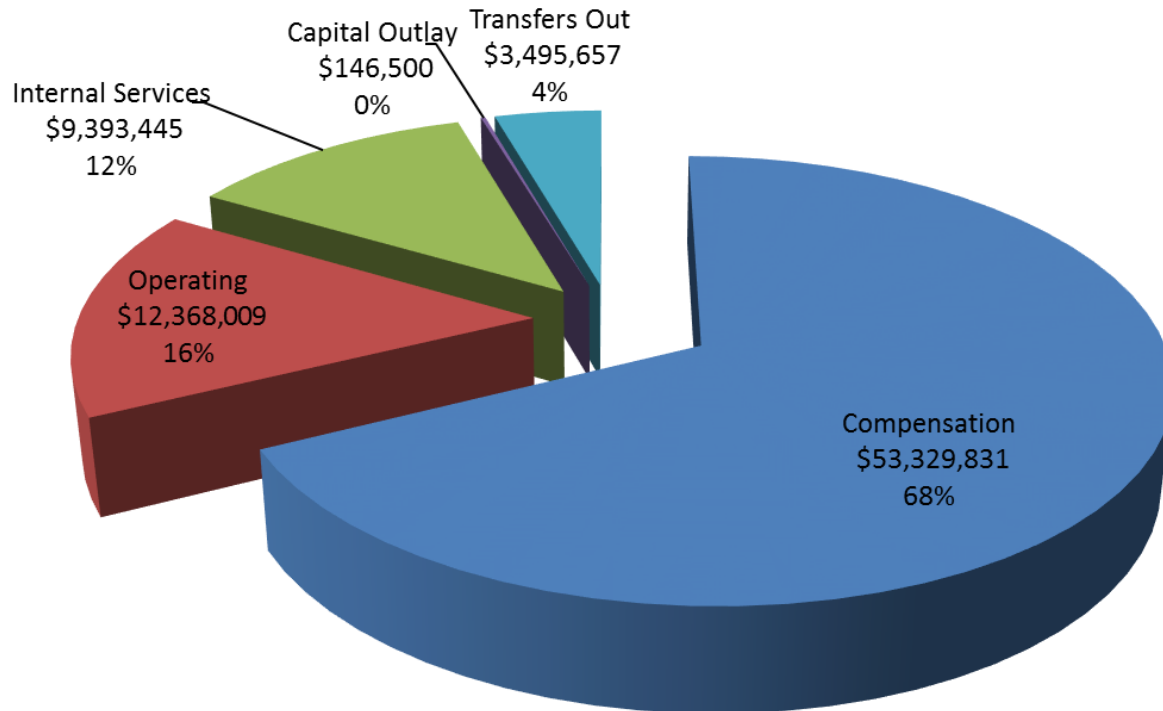
Public protection revenues are a direct result of activities and services of the Police Department. Examples of public protection revenues include animal licenses, false alarm fees, and vehicle code fines. The total Public Protection revenue amount is in the General Fund Five-Year Forecast (\$1,255,156 for FY 2021-22 and \$1,370,722 for FY 2022-23).

Code Enforcement

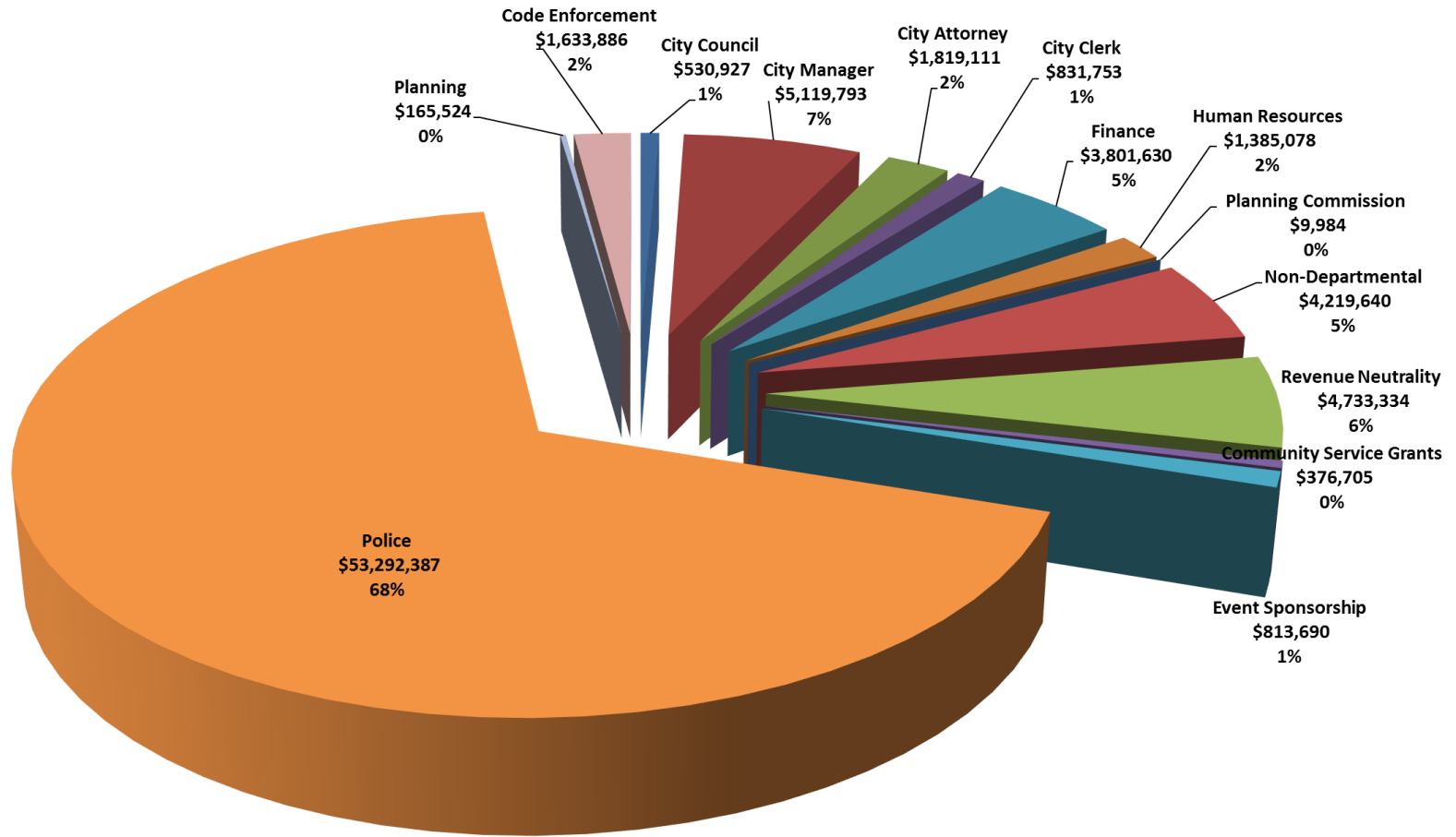
Code Enforcement revenues are largely derived from citations, abatement fees, and inspections. The total of these amounts is in the General Fund Five-Year Forecast (\$266,750 for FY 2021-22 and \$246,750 for FY 2022-23).

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FY 2021-22 General Fund Expenditures by Category: \$78,733,442



FY 2021-22 General Fund Expenditures by Function: \$78,733,442



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

CITY COUNCIL

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	199,405	214,387	225,159	267,721	53,334	267,721
Operating Expenses	55,494	113,893	115,101	81,530	(32,363)	85,425
Internal Services	172,046	177,111	177,111	164,578	(12,533)	164,578
Transfers	-	18,175	18,175	17,098	(1,077)	17,098
Total	426,945	523,566	535,546	530,927	7,361	534,822
Expenditures By Resource						
General Fund	426,945	523,566	535,546	530,927	7,361	534,822
Total	426,945	523,566	535,546	530,927	7,361	534,822

CITY MANAGER

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	2,552,696	2,551,920	2,553,538	2,741,952	190,032	2,761,075
Operating Expenses	1,586,613	3,191,615	2,969,964	1,896,323	(1,295,292)	1,787,546
Internal Services	458,556	449,090	449,090	407,592	(41,498)	407,592
Capital Outlay	11,944	5,075	8,000	11,000	5,925	8,000
Transfers	-	66,891	66,891	62,926	(3,965)	62,926
Total	4,609,810	6,264,591	6,047,483	5,119,793	(1,144,798)	5,027,139
Expenditures By Resource						
General Fund	4,609,810	6,264,591	6,047,483	5,119,793	(1,144,798)	5,027,139
Total	4,609,810	6,264,591	6,047,483	5,119,793	(1,144,798)	5,027,139

CITY ATTORNEY

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	1,375,951	1,385,421	1,396,562	1,458,670	73,249	1,464,065
Operating Expenses	77,337	176,717	132,767	147,259	(29,458)	174,813
Internal Services	140,332	148,228	148,228	183,541	35,313	183,541
Transfers	-	31,509	31,509	29,641	(1,868)	29,641
Total	1,593,620	1,741,875	1,709,066	1,819,111	77,236	1,852,060
Expenditures By Resource						
General Fund	1,593,620	1,741,875	1,709,066	1,819,111	77,236	1,852,060
Total	1,593,620	1,741,875	1,709,066	1,819,111	77,236	1,852,060

CITY CLERK

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	503,681	499,440	494,702	507,894	8,454	507,894
Operating Expenses	41,091	267,000	220,661	215,250	(51,750)	315,800
Internal Services	74,809	79,090	79,090	85,555	6,465	85,555
Transfers	-	24,507	24,507	23,054	(1,453)	23,054
Total	619,580	870,037	818,960	831,753	(38,284)	932,303
Expenditures By Resource						
General Fund	619,580	870,037	818,960	831,753	(38,284)	932,303
Total	619,580	870,037	818,960	831,753	(38,284)	932,303

FINANCE

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	2,474,033	2,510,433	2,523,125	2,611,865	101,432	2,642,354
Operating Expenses	317,555	446,330	407,166	636,635	190,305	633,940
Internal Services	408,551	441,504	441,504	499,337	57,833	499,337
Transfers	-	57,182	57,182	53,793	(3,389)	53,793
Total	3,200,139	3,455,449	3,428,978	3,801,630	346,181	3,829,424
Expenditures By Resource						
General Fund	3,200,139	3,455,449	3,428,978	3,801,630	346,181	3,829,424
Total	3,200,139	3,455,449	3,428,978	3,801,630	346,181	3,829,424

HUMAN RESOURCES

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	732,240	786,263	774,207	807,505	21,242	819,143
Operating Expenses	261,186	331,898	239,775	377,579	45,681	390,356
Internal Services	142,198	154,457	154,457	183,246	28,789	183,246
Transfers	-	17,803	17,803	16,748	(1,055)	16,748
Total	1,135,624	1,290,421	1,186,243	1,385,078	94,657	1,409,493
Expenditures By Resource						
General Fund	1,135,624	1,290,421	1,186,243	1,385,078	94,657	1,409,493
Total	1,135,624	1,290,421	1,186,243	1,385,078	94,657	1,409,493

PLANNING COMMISSION

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	5,527	9,883	9,984	9,984	101	9,984
Total	5,527	9,883	9,984	9,984	101	9,984
Expenditures By Resource						
General Fund	5,527	9,883	9,984	9,984	101	9,984
Total	5,527	9,883	9,984	9,984	101	9,984

GENERAL FUND NON-DEPARTMENTAL

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	2,667,376	1,442,356	2,355,036	1,453,562	11,206	3,775,000
Operating Expenses	467,376	598,180	500,000	500,000	(98,180)	500,000
Transfers	4,813,553	9,344,198	9,386,942	2,266,078	(7,078,120)	2,268,078
Total	7,948,305	11,384,734	12,241,977	4,219,640	(7,165,094)	6,543,078
Expenditures By Resource						
General Fund	7,948,305	11,384,734	12,241,977	4,219,640	(7,165,094)	6,543,078
Total	7,948,305	11,384,734	12,241,977	4,219,640	(7,165,094)	6,543,078

Note: FY 2021 includes one-time transfer-outs to the General Capital Reserve fund to contribute funding toward Council priority projects. These one-time transfers-out are reflected in the \$9,386,942 amount in the Transfers line of the FY 2021 Estimate column.

Note: FY 2021 includes additional contributions toward the City’s PERS unfunded liability that are above and beyond the required fixed payment. These additional contributions which were approved by Council at the FY 2021 Mid-Year Budget Update. The additional contributions are reflected in the \$9,386,942 amount in the Transfers line of the FY 2021 Estimate column.

PROGRAM DESCRIPTION

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

Compensation and Operations **\$1,953,562**

	FY 2021-22	FY 2022-23	Purpose
Compensation	\$ 553,562	\$ 575,000	Public Employee Retirement System (PERS) Contributions (Required)
Compensation	900,000	900,000	Accelerated PERS contributions
Compensation	-	2,300,000	Estimated Compensation Impacts
Operating	500,000	500,000	Health Retirement Account Option 1 Trust Funding
Totals	\$ 1,953,562	\$ 4,275,000	

Note: The projected FY 2022-23 budget includes a placeholder of estimated compensation impacts resulting from upcoming and future labor negotiation agreements.

Transfers Out **\$2,181,000**

The General Fund makes transfers to other funds for purposes such as overhead allocation charges, paying debt service costs, and funding capital outlay. Transfers for FY 2021-22 and FY 2022-23 from the General Fund can also be found in the Interfund Transfers section of the Budget.

REVENUE NEUTRALITY

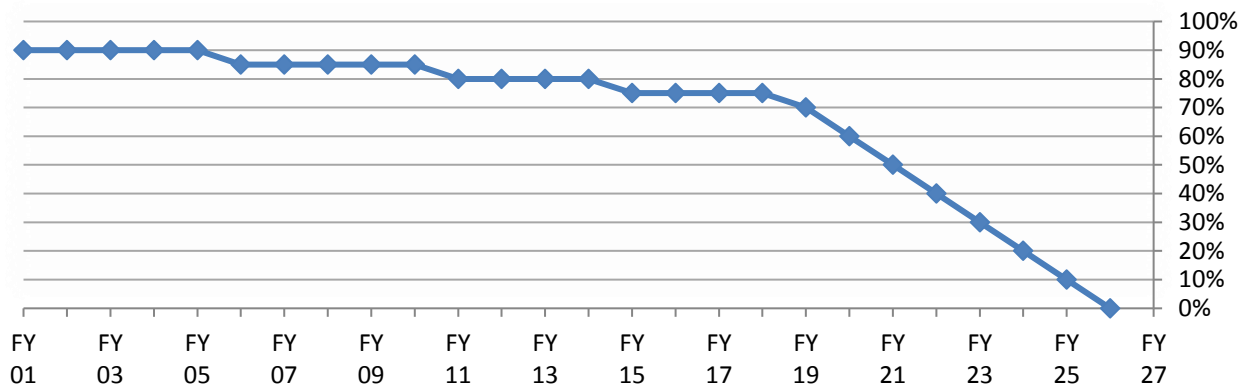
Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Operating Expenses	6,366,645	5,583,958	5,583,958	4,733,334	(850,624)	3,769,631
Total	6,366,645	5,583,958	5,583,958	4,733,334	(850,624)	3,769,631
Expenditures By Resource						
General Fund	6,366,645	5,583,958	5,583,958	4,733,334	(850,624)	3,769,631
Total	6,366,645	5,583,958	5,583,958	4,733,334	(850,624)	3,769,631

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 2021-22, 40% will be transferred to the County of Sacramento compared to a 50% transfer in FY 2020-21.

Elk Grove Property Tax Revenue Neutrality

% of Elk Grove Property Tax to County



COMMUNITY SERVICE GRANTS

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Operating Expenses	354,593	641,618	645,638	376,705	(264,913)	394,640
Total	354,593	641,618	645,638	376,705	(264,913)	394,640
Expenditures By Resource						
General Fund	354,593	641,618	645,638	376,705	(264,913)	394,640
Total	354,593	641,618	645,638	376,705	(264,913)	394,640

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

\$358,705

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	2021-22 Funding Recommendation			
			CSG	CDBG - Service/Admin	CDBG - Capital	Other
City of Elk Grove	Administration	Administer the 2021-22 CDBG Program		\$ 142,002		
Alchemist CDC	CalFresh: Connecting Families to Farmers	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.	\$ 9,000			
Chicks in Crisis, Inc.	Chicks in Crisis - Foster Free Future	Provide parenting, health, crisis pregnancy, life skills, and educational services to teens and young adults. Requested funding for mortgage and utility payments at E Stockton Blvd facility.	\$ 25,000			
Chicks in Crisis, Inc.	Public Sewer Connection	Allocation of additional funds to 2020-21 approved award to account for increase in environmental review costs. Connect the property to an existing public sewer lateral adjacent to the property line.			\$ 12,309	
City of Elk Grove - Homelessness Response	Encampment Incentives	Provide small incentives to residents of homeless encampments who maintain clean campsites, including such things as bagging their own trash and limiting the amount of personal belongings at encampments.		\$ 12,000		
City of Elk Grove - Public Works Dept	2021/2022 City-Wide Curb Ramps	Replace and reconstruct approximately 30 non-conforming ADA curb ramps in various locations throughout the City. (Possibility of adding 80 additional ramps if more funding available.)			\$ 589,847.17	
City of Elk Grove - Public Works Dept	Teen Center Parking Lot (FM1903)	Complete pavement repairs to correct base failures, crack seals, and sealcoat the existing asphalt areas around the Teen Center and stripe parking spaces. Project includes the addition of a new area streetlight along Eva Ave and install bollards.			\$ 108,000	
Elk Grove Fine Arts Center	Organizational Support	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 - Operational Support	Provide a variety of services to low-income persons, focusing on emergency food distribution. Other services include four 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 low-income families in zip code 95624 to prevent utility shutoff		\$ 40,000		
Elk Grove HART 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 Winter Sanctuary (EG WINS), Winter Shelter in Place (EG WINSIP), transitional housing, and mentoring.	\$ 13,150			
Elk Grove United Methodist Church	Elk Grove Community Weekend Meal Program	Provide a free meal every Saturday (breakfast) and Sunday (lunch) of the year to any member of the community. Many attendees are low-income or homeless.	\$ 5,500			
Good Shepherd Catholic Church Elk Grove - St. Vincent DePaul Society	Utility Assistance FY 2021-2022	Provide emergency funding to low-income families to prevent utility shutoff. Families served reside in 95757 and 95758 zip codes.	\$ 10,000			
Meals on Wheels by ACC	Senior Nutrition Program	Provide five hot or frozen home-delivered meals per week to homebound seniors and operate a congregate nutrition program (or emergency meal delivery program when required by public health order) serving Elk Grove seniors, at location(s) to be determined.	\$ 31,355	\$ 32,377		

Organization Name	Activity Title	Activity Description	2021-22 Funding Recommendation			
			CSG	CDBG - Service/Admin	CDBG - Capital	Other
My Sister's House	My Sister's House Lotus House	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.		\$ 10,000		
Project R.I.D.E., Inc.	Therapeutic Horseback Riding Program	Provide recreational therapeutic horseback riding lessons to people with special needs. Request covers tuition vouchers, horse maintenance, and equipment.	\$ 7,200			
Rebuilding Together Sacramento	Critical Repair and Accessibility Program	Offer a critical repair and minor home modification program for low-income EG homeowners, primarily seniors and those with disabilities. Included are repairs to water heaters, plumbing, electrical, HVAC systems, as well as making accessibility improvements.			\$ 100,000	
Runnin' for Rhett	Runnin' for Rhett Fitness Programs	Provide support for adult and youth fitness programs training participants on proper running techniques, stretches, and nutrition. Youth programs are offered in coordination with EGUSD.	\$ 10,000			
Sacramento Self Help Housing	Homeless Outreach Navigation	Provide direct outreach services to low-income individuals and families who are experiencing homelessness to help them to obtain housing and services in coordination with Police, Code Enforcement, Elk Grove HART, and other community agencies.				\$ 61,134
Sacramento Self Help Housing	Housing Location	Provide housing location services to homeless household or household at-risk of homelessness in Elk Grove. Services include completing housing needs and barriers assessments and providing appropriate referrals for housing and other intervention services.		\$ 10,000		
Sacramento Self Help Housing	Renters Helpline	Offer the Renters Helpline, telephone and internet-based resource, to provide landlord/tenant advice and mediation, as well as fair housing investigation and advocacy. Provided as a part of regional fair-share collaboration.		\$ 23,063		
Sacramento Splash	Stormwater Education Programs	Provide two Stormwater Education Programs within the city of Elk Grove elementary schools; Investigating Vernal Pools and Splash in the Class.				\$ 98,289
Senior Center of Elk Grove, Inc.	2021 - 2022 Senior Center of Elk Grove	Provide Elk Grove seniors (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	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.	\$ 40,000			
Uplift Elk Grove	Uplift People of Elk Grove	Provide individuals and families living in or near poverty with mentoring by community volunteers and a goal-structured curriculum focused on ending generational poverty.	\$ 7,500	\$ 2,500		
Waking the Village	Waking the Village TAY Housing	Provide housing and support to homeless, parenting or pregnant youth and their children living in transitional housing programs (Tubman House and Audre's House) or emergency shelter (Village Shelter) located in Elk Grove.		\$ 12,000		
xHope, Inc.	Caring for Kids	Provide backpacks or diaper bags to foster youth in the Elk Grove Unified School District, as well as senior packages covering yearbooks, senior social activities, testing fees, etc. to foster and at-risk youth.	\$ 10,000			
TOTAL			\$ 358,705	\$ 283,942.00	\$ 810,156.17	\$ 159,423

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 of promoting 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	149,169	192,630	46,130	235,430	42,800	270,430
Operating Expenses	459,065	557,305	372,880	578,260	20,955	584,460
Total	608,234	749,935	419,010	813,690	63,755	854,890
Expenditures By Resource						
General Fund	608,234	749,935	419,010	813,690	63,755	854,890
Total	608,234	749,935	419,010	813,690	63,755	854,890

PROGRAM DESCRIPTIONS

City Event Productions

Events produced by the City and/or its standing committees and partners in 2021-22 will be cautiously planned to keep in line with health and safety guidelines for COVID-19. Flexibility will be key for all event producers moving forward, looking to provide a combination of live and virtual experiences depending on rules regarding larger gatherings and events. The City is projected to move forward with six event offerings for residents; Commission are currently planning 3-4 events; and event partners like the farmers market, food truck mania and potential cultural celebration partnerships will move forward within State and County health guidelines. In addition, with the upcoming Old Town Plaza and District56 Preserve projects, the Public Affairs division will be integral in working with management on several openings and events taking place at the sites.

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.

Budget Issues and Changes for FY 2021-22

Funding levels for FY 2022 have been calculated on changes to the City’s operational plan to account for health and safety restrictions for COVID-19. The City will abide by all County and State health guidelines regarding events that may require event producers to reimagine traditional in-person events into a hybrid event that includes both online and in-person components keeping within COVID guidelines. Sponsorship revenue is projected to be lower in FY 2022, then grow towards a higher projection in FY 2023 with the expectation that events will be back to their “traditional” form.

FY 2021-22 Work Plan Supporting City Council Goals

A vibrant community and sustainable economy with diverse businesses and amenities

- Support community event organizers working to produce or improve upon local events through partnerships and marketing support.
- Provide opportunities at City events for non-profit organizations to raise funds and awareness for community projects.
- Host and/or support events that foster a sense of community pride and promote the unique amenities found throughout the City of Elk Grove, with a focus on Diversity and Cultural Events.
- Provide unique entertainment offerings at the Old Town Plaza, the Aquatic Center and Outdoor Commons at District56, and other areas within the City that attract regional visitors.
- Support event sponsorship grant recipients through the promotion of their events in City marketing materials and social media platforms that encourage tourism.
- Conduct competitive bidding for event equipment and services that packages annual City events together to take advantage of opportunities for “economies of scale” whenever possible.

A high performing and financially stable City government

- Establish dynamic working relationships with other local agencies and organizations that produce events or re-design an event that generates regional recognition.

PERFORMANCE MEASURES

Note: Performance measures for City Events are reported in the Public Affairs Performance Measure table under the City Manager section.

GENERAL FUND EXPENDITURES

CITY EVENT SPONSORSHIP

Event	Organization	Cash Sponsorship	Police	Public Works	Integrated Waste	Facility Use	Total Cash & In-Kind Support
Art Grove Art in the Park	ARTners	\$1,000.00				\$2,440.00	\$3,440.00
Music by the Lake	Camden Neighborhood Association	\$1,000.00	\$850.00	\$650.00	\$750.00		\$3,250.00
Gobble Wobble Run/Walk	Chicks in Crisis, Inc.	\$5,000.00	\$3,400.00	\$10,000.00	\$1,000.00		\$19,400.00
Elk Grove Armed Forces Day	Elk Grove American Legion Post 233, Inc.	\$2,000.00					\$2,000.00
Elk Grove Veterans Day Parade	Elk Grove American Legion Post 233, Inc.	\$2,000.00	\$10,200.00	\$10,000.00			\$22,200.00
Annual Fundraiser Dinner 2022	Elk Grove American Legion Post 233, Inc.	\$2,000.00					\$2,000.00
October Fest Fundraiser	Elk Grove American Legion Post 233, Inc.					\$3,000.00	\$3,000.00
Bill Rose Classic 2021	Elk Grove Aquatics Club	\$5,000.00			\$1,600.00	\$10,000.00	\$16,600.00
22nd State of the City Address	Elk Grove Chamber of Commerce	\$4,000.00				\$3,000.00	\$7,000.00
Economic Development Symposium	Elk Grove Chamber of Commerce					\$3,000.00	\$3,000.00
Hall of Fame	Elk Grove Community Council	\$2,000.00				\$3,000.00	\$5,000.00
Holiday of Lights Parade	Elk Grove Community Council	\$2,500.00	\$4,000.00	\$10,000.00	\$1,000.00		\$17,500.00
10th Annual Open Fine Arts Competition	Elk Grove Fine Arts Center	\$1,500.00					\$1,500.00
11th Annual Studio Art Tour	Elk Grove Fine Arts Center	\$1,000.00					\$1,000.00
Run 4 Hunger	Elk Grove Food Bank Services	\$5,000.00	\$8,160.00	\$10,000.00	\$1,000.00	\$1,710.00	\$25,870.00
Homecoming Parade	Elk Grove High School		\$4,165.00	\$2,000.00			\$6,165.00
Spring Mother's Day Tea	Elk Grove Historical Society	\$2,000.00					\$2,000.00
Bounty on the Boulevard	Elk Grove Regional Scholarship Foundation	\$2,000.00				\$3,000.00	\$5,000.00
Fitter and Faster Swim Clinic	Elk Grove Swim Team Boosters, Inc.					\$1,000.00	\$1,000.00
Elk Grove Western Festival	Elk Grove Western Festival	\$5,000.00	\$14,195.00	\$6,500.00	\$2,548.00		\$28,243.00
Writers Conference	Elk Grove Writer's Guild	\$1,000.00				\$3,300.00	\$4,300.00
2022 Cal Ripken NorCal State Championship Baseball Tournament	Elk Grove Youth Baseball	\$2,000.00					\$2,000.00
Soccer 2021 Jamboree	Elk Grove Youth Soccer League	\$1,000.00					\$1,000.00
Train and Treat	Fitness without Borders	\$500.00				\$110.00	\$610.00
Homecoming Parade	Franklin High School		\$1,190.00	\$650.00			\$1,840.00
9th Annual Franklin High School Invitational Band Review	Franklin High School Band Boosters	\$2,500.00	\$1,700.00	\$2,000.00			\$6,200.00
Paws for a Purpose	Friends of Elk Grove Animal Shelter	\$2,000.00				\$3,000.00	\$5,000.00
Running of the Elk Half Marathon	Elk Grove Youth Sports Foundation	\$4,000.00	\$14,875.00	\$15,000.00	\$3,200.00	\$1,000.00	\$38,075.00
Festival of Lights Celebration	Janta Sewa Group	\$5,000.00				\$3,000.00	\$8,000.00
Golf Tournament	Laguna Sunrise Rotary Club Foundation	\$2,000.00					\$2,000.00
Dicken's Faire	Old Town Elk Grove Foundation	\$7,500.00	\$10,880.00	\$10,500.00	\$2,600.00		\$31,480.00
Homecoming Parade	Pleasant Grove High School		\$1,190.00	\$2,000.00			\$3,190.00
Nigerian Independence Day Celebration	Sacramento Association of Nigerians	\$2,000.00				\$3,000.00	\$5,000.00
Strauss Showcase	Strauss Festival of Elk Grove	\$2,000.00				\$3,000.00	\$5,000.00
		\$74,500.00	\$74,805.00	\$79,300.00	\$13,698.00	\$46,560.00	\$288,863.00

POLICE

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	38,319,650	40,397,671	38,816,969	41,851,724	1,454,053	42,989,184
Operating Expenses	3,352,529	4,256,297	3,650,324	2,664,334	(1,591,963)	2,732,199
Internal Services	4,983,094	4,445,816	4,445,816	7,634,318	3,188,502	7,634,318
Capital Outlay	268,006	908,255	777,210	135,500	(772,755)	81,500
Transfers	-	122,276	122,276	1,006,511	884,235	1,007,816
Total	46,923,279	50,130,314	47,812,595	53,292,387	3,162,073	54,445,017
Expenditures By Resource						
General Fund	46,923,279	50,130,314	47,812,595	53,292,387	3,162,073	54,445,017
Total	46,923,279	50,130,314	47,812,595	53,292,387	3,162,073	54,445,017

Note: Starting in FY 2022, the General Fund portion of the principal and interest debt service payment (totaling \$904,625 for FY 2022) toward the Animal Shelter debt will be budgeted directly in the Animal Services division. Through FY 2021, these payments were budgeted in the Non-Departmental division.

GENERAL FUND PLANNING

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	155,277	157,139	160,289	165,524	8,385	165,578
Total	155,277	157,139	160,289	165,524	8,385	165,578
Expenditures By Resource						
General Fund	155,277	157,139	160,289	165,524	8,385	165,578
Total	155,277	157,139	160,289	165,524	8,385	165,578

PROGRAM DESCRIPTION

Development Services Planning 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	1,037,404	1,075,051	961,307	1,218,000	142,949	1,224,230
Operating Expenses	68,601	122,850	122,250	160,800	37,950	152,800
Internal Services	176,493	235,506	235,506	235,278	(228)	235,278
Transfers	-	21,056	21,056	19,808	(1,248)	19,808
Total	1,282,498	1,454,463	1,340,119	1,633,886	179,423	1,632,116
Expenditures By Resource						
General Fund	1,282,498	1,454,463	1,340,119	1,633,886	179,423	1,632,116
Total	1,282,498	1,454,463	1,340,119	1,633,886	179,423	1,632,116

105 - Economic Development Fund

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	1,065,630	811,349	848,233	748,233	(63,116)	748,233
Operating Expenses	673,582	2,850,000	600,000	950,000	(1,900,000)	950,000
Total Expenditures	673,582	2,850,000	600,000	950,000	(1,900,000)	950,000
Surplus / (Deficit)	392,048	(2,038,651)	248,233	(201,767)	1,836,884	(201,767)
Available Fund Balance	4,258,420	2,219,769	4,506,653	4,304,886		4,103,119

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.

106 - Capital Reserve Fund

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	2,257,783	7,283,118	7,858,543	1,947,008	(5,336,111)	1,898,661
Operating Expenses	39,029	236,989	191,376	101,000	(135,989)	101,000
Capital Outlay	3,721,126	9,248,118	8,206,116	2,127,500	(7,120,618)	258,968
Transfers	7,359	15,088	15,088	-	(15,088)	-
Capital Outlay Rollover	-	-	-	1,012,356	1,012,356	-
Total Expenditures	3,767,514	9,500,195	8,412,580	3,240,856	(6,259,339)	359,968
Surplus / (Deficit)	(1,509,731)	(2,217,077)	(554,037)	(1,293,848)	923,228	1,538,693
Available Fund Balance	10,577,397	8,360,320	10,023,360	8,729,512		10,268,205

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.

108 - Small Business Econ Incentive Fund

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	104,349	100,000	818,377	-	(100,000)	-
Operating Expenses	122,500	225,000	85,000	350,000	125,000	350,000
Total Expenditures	122,500	225,000	85,000	350,000	125,000	350,000
Surplus / (Deficit)	(18,151)	(125,000)	733,377	(350,000)	(225,000)	(350,000)
Available Fund Balance	171,849	46,849	905,226	555,226		205,226

SPECIAL REVENUE FUNDS

201 - Recycling Grant

Funds provided by the recycling division of the State Department of Conservation. Funds were made available through the 1986 California Beverage container Recycling and Litter Reduction Act for beverage container recycling and litter abatement programs. Grants are funded by the California Capitol Refund Value (CRV) beverage container fees.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	6,716	37,222	79,966	9,120	(28,102)	9,120
Operating Expenses	5,000	79,966	79,966	9,120	(70,846)	9,120
Total Expenditures	5,000	79,966	79,966	9,120	(70,846)	9,120
Surplus / (Deficit)	1,716	(42,744)	-	-	42,744	-
Available Fund Balance	11,436	(31,308)	11,436	11,436		11,436

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 Department of Resources Recycling and Recovery to comply with waste diversion. Funds are used to educate the public on oil recycling.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	41,437	65,935	65,935	26,989	(38,946)	26,989
Operating Expenses	39,290	65,935	46,737	26,989	(38,946)	26,989
Total Expenditures	39,290	65,935	46,737	26,989	(38,946)	26,989
Surplus / (Deficit)	2,147	-	19,198	-	-	-
Available Fund Balance	7,594	7,594	26,792	26,792		26,792

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	2,827	-	-	-	-	-
Compensation	31,258	51,583	51,583	-	(51,583)	-
Operating Expenses	-	-	57,324	-	-	-
Capital Outlay	-	57,324	-	-	(57,324)	-
Total Expenditures	31,258	108,907	108,907	-	(108,907)	-
Surplus / (Deficit)	(28,431)	(108,907)	(108,907)	-	108,907	-
Available Fund Balance	111,734	2,827	2,827	2,827		2,827

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.

213 – Police Extra Duty Program

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	275,285	-	200,000	200,000	200,000	200,000
Compensation	279,859	-	200,000	200,000	200,000	200,000
Total Expenditures	279,859	-	200,000	200,000	200,000	200,000
Surplus / (Deficit)	(4,574)	-	-	-	-	-
Available Fund Balance	(6,047)	(6,047)	(6,047)	(6,047)		(6,047)

Note: The amount of revenue received for a particular fiscal year doesn't necessarily equal the amount of expenditures incurred for that year. However, over time, revenues received compensate for expenditures incurred.

215 – State Asset Forfeiture

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	172,949	498,537	496,060	-	(498,537)	-
Operating Expenses	52,067	341,448	97,965	241,007	(100,441)	-
Capital Outlay	17,031	819,068	727,122	91,946	(727,122)	-
Total Expenditures	69,098	1,160,516	825,087	332,953	(827,563)	-
Surplus / (Deficit)	103,851	(661,979)	(329,027)	(332,953)	329,026	-
Available Fund Balance	661,980	1	332,953	-		-

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	337,086	513,788	93,336	266,428	(247,360)	114,001
Compensation	288,311	414,867	61,122	260,978	(153,889)	85,023
Operating Expenses	51,704	53,406	550	5,450	(47,956)	2,200
Capital Outlay	5,928	31,664	31,664	-	(31,664)	-
Total Expenditures	345,943	499,937	93,336	266,428	(233,509)	87,223
Surplus / (Deficit)	(8,857)	13,851	-	-	(13,851)	26,778
Available Fund Balance	81,891	95,742	81,891	81,891		108,669

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 for various police programs.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	230,123	265,625	96,541	166,684	(98,941)	51,790
Compensation	182,142	263,225	96,541	166,684	(96,541)	51,790
Operating Expenses	1,000	2,400	-	-	(2,400)	-
Total Expenditures	183,142	265,625	96,541	166,684	(98,941)	51,790
Surplus / (Deficit)	46,981	-	-	-	-	-
Available Fund Balance	1,968	1,968	1,968	1,968		1,968

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

California Government Code Sections 30061 and 30063 mandates these funds be used for frontline police operations and services within a two-year period or until all funds are expended.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	415,878	417,203	419,921	171,072	(246,131)	164,718
Compensation	191,827	532,924	158,952	424,078	(108,846)	161,878
Operating Expenses	189,076	85,582	56,803	28,779	(56,803)	-
Capital Outlay	157,385	24,869	24,869	-	(24,869)	-
Total Expenditures	538,288	643,375	240,624	452,857	(190,518)	161,878
Surplus / (Deficit)	(122,410)	(226,172)	179,297	(281,785)	(55,613)	2,840
Available Fund Balance	107,924	(118,248)	287,221	5,436		8,276

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 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 California Department of Tax and 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. 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	4,267,584	3,771,812	4,166,699	4,739,953	968,141	4,556,355
Compensation	364,451	617,534	618,113	920,721	303,187	1,028,746
Operating Expenses	2,782,603	2,728,788	2,125,488	3,456,132	727,344	2,920,474
Capital Outlay	682,503	1,013,396	208,422	452,275	(561,121)	290,000
Transfers	419,845	508,061	508,061	1,008,631	500,570	1,008,631
Capital Outlay Rollover	-	-	-	730,929	730,929	-
Total Expenditures	4,249,402	4,867,779	3,460,084	6,568,688	1,700,909	5,247,851
Surplus / (Deficit)	18,182	(1,095,967)	706,615	(1,828,735)	(732,768)	(691,496)
Available Fund Balance	2,527,983	1,432,016	3,234,598	1,405,863		714,367

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	3,427,788	2,793,766	3,147,271	3,444,927	651,161	3,541,896
Capital Outlay	3,774,350	5,371,131	3,980,455	3,095,000	(2,276,131)	3,440,782
Transfers	1,174	2,454	2,454	264,463	262,009	264,463
Capital Outlay Rollover	-	-	-	1,271,501	1,271,501	-
Total Expenditures	3,775,524	5,373,585	3,982,909	4,630,964	(742,621)	3,705,245
Surplus / (Deficit)	(347,736)	(2,579,819)	(835,638)	(1,186,037)	1,393,782	(163,349)
Available Fund Balance	3,498,833	919,014	2,663,195	1,477,158		1,313,809

228 – Senate Bill 1 (SB1) Local Partnership

SB1 Local Partnership provides grant funding for transportation infrastructure including streets and roads.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	6,265	-	247,735	800,204	800,204	-
Capital Outlay	254,000	-	-	790,000	790,000	-
Total Expenditures	254,000	-	-	790,000	790,000	-
Surplus / (Deficit)	(247,735)	-	247,735	10,204	10,204	-
Available Fund Balance	(247,735)	(247,735)	-	10,204		10,204

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-income housing units.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	5,523,741	3,607,360	6,443,270	3,908,982	301,622	4,222,847
Compensation	61,367	121,962	125,664	130,527	8,565	130,624
Operating Expenses	2,111,299	10,530,000	4,060,000	5,195,000	(5,335,000)	11,180,000
Capital Outlay	2,907,829	3,000,000	3,000,000	3,000,000	-	3,000,000
Total Expenditures	5,080,495	13,651,962	7,185,664	8,325,527	(5,326,435)	14,310,624
Surplus / (Deficit)	443,246	(10,044,602)	(742,394)	(4,416,545)	5,628,057	(10,087,777)
Available Fund Balance	19,934,750	9,890,148	19,192,356	14,775,811		4,688,034

Note: The significant increase in operations in FY 2023 in the Affordable Housing fund is largely due to funding loans for affordable housing projects. \$6 million is budgeted toward the Sheldon Farms project and an additional \$5 million is budgeted for potential new 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	84,860	17,829	27,042	27,042	9,213	2,704
Operating Expenses	1,133	1,000	1,000	1,000	-	1,000
Capital Outlay	-	2,000,000	1,044,480	1,000,000	(1,000,000)	-
Total Expenditures	1,133	2,001,000	1,045,480	1,001,000	(1,000,000)	1,000
Surplus / (Deficit)	83,727	(1,983,171)	(1,018,438)	(973,958)	1,009,213	1,704
Available Fund Balance	2,126,981	143,810	1,108,543	134,585		136,289

Note: \$2 million was budgeted in FY 2021 for land acquisition related to agricultural preservation, of which \$1 million was spent. The remaining \$1 million is being re-budgeted in FY 2022 in anticipation of purchasing additional eligible property.

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	617,492	508,489	334,124	422,850	(85,639)	422,850
Compensation	13,554	13,519	14,071	14,550	1,031	14,550
Operating Expenses	22,963	51,000	51,000	51,000	-	51,000
Capital Outlay	-	-	-	2,000,000	2,000,000	2,000,000
Total Expenditures	36,517	64,519	65,071	2,065,550	2,001,031	2,065,550
Surplus / (Deficit)	580,975	443,970	269,053	(1,642,700)	(2,086,670)	(1,642,700)
Available Fund Balance	3,752,458	4,196,428	4,021,511	2,378,811		736,111

Note: Suitable Swainson Hawk habitat was not found in FY 2021, appropriations are being budgeted in FY 2022 and FY 2023 in anticipation of acquiring suitable property.

235 - Tree Mitigation

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	95,220	148,674	812,599	264,996	116,322	253,359
Operating Expenses	533	1,500	1,500	1,500	-	1,500
Transfers	760,000	-	-	-	-	-
Total Expenditures	760,533	1,500	1,500	1,500	-	1,500
Surplus / (Deficit)	(665,313)	147,174	811,099	263,496	116,322	251,859
Available Fund Balance	321,782	468,956	1,132,881	1,396,377		1,648,236

Note: No significant Tree Mitigation spending is anticipated at this time.

SPECIAL REVENUE FUNDS

238 - Street Trench Cut

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	136,132	245,670	233,388	232,567	(13,103)	229,388
Operating Expenses	7,637	150,400	150,400	100,400	(50,000)	100,400
Capital Outlay	-	-	-	500,000	500,000	-
Transfers	11,467	2,331	2,331	3,992	1,661	3,992
Total Expenditures	19,104	152,731	152,731	604,392	451,661	104,392
Surplus / (Deficit)	117,028	92,939	80,657	(371,825)	(464,764)	124,996
Available Fund Balance	530,834	623,773	611,491	239,666		364,662

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	-	-	-	-	-	-
Available Fund Balance	-	-	-	-		-

Note: This is a new fund for FY 2022

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	1,012,038	2,255,506	1,370,181	2,000,181	(255,325)	950,181
Compensation	127,681	74,420	74,728	77,669	3,249	77,738
Operating Expenses	155,800	1,836,148	536,200	679,238	(1,156,910)	316,200
Capital Outlay	865,219	1,221,453	737,050	688,162	(533,291)	683,110
Capital Outlay Rollover	-	-	-	484,000	484,000	-
Total Expenditures	1,148,700	3,132,021	1,347,978	1,929,069	(1,202,952)	1,077,048
Surplus / (Deficit)	(136,662)	(876,515)	22,203	71,112	947,627	(126,867)
Available Fund Balance	82,355	(794,160)	104,558	175,670		48,803

SPECIAL REVENUE FUNDS

242 – State Homelessness Grant

The funding in Fund 242 was appropriated through the State of California Budget Act of 2017 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	185,326	43,931	59,923	59,923	15,992	59,923
Compensation	78,789	261,424	261,572	272,263	10,839	272,318
Operating Expenses	59,939	140,000	100,000	140,000	-	225,000
Capital Outlay	-	3,800,000	-	1,800,000	(2,000,000)	-
Total Expenditures	138,728	4,201,424	361,572	2,212,263	(1,989,161)	497,318
Surplus / (Deficit)	46,598	(4,157,493)	(301,649)	(2,152,340)	2,005,153	(437,395)
Available Fund Balance	4,614,255	456,762	4,312,606	2,160,266		1,722,871

Note: FY 2021 Capital Outlay expenses that were budgeted but not expended are due largely to the timing of anticipated land acquisitions for Homelessness that did not occur during the fiscal year. None of the \$3.8 million budgeted for land acquisition is anticipated to be spent in the current fiscal year. Land transactions and building improvements are anticipated in the near future and are reflected in the upcoming fiscal year 2022 budget in the amount of \$1.8 Million.

246 – Wilton Rancheria Casino

The fund was established to capture revenues and expenditures associated with a memorandum of understanding (MOU) voluntarily entered into during September of 2016 between the City and the Wilton Rancheria Tribe. Per the MOU, the Tribe agrees 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 agrees to provide contributions toward law enforcement, civic projects, roadway and infrastructure improvements, and community services that also serve off-reservation needs of City residents.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	-	-	2,453,924	2,453,924	2,453,924	2,453,924
Surplus / (Deficit)	-	-	2,453,924	2,453,924	2,453,924	2,453,924
Available Fund Balance	-	-	2,453,924	4,907,848		7,361,772

Note: This is a new fund for FY 2022

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	947,022	916,771	960,559	988,939	72,168	1,018,161
Compensation	7,525	7,067	7,195	7,677	610	7,677
Operating Expenses	2,592	10,140	10,300	10,300	160	10,300
Transfers	848,287	870,539	870,539	871,446	907	871,446
Total Expenditures	858,404	887,746	888,034	889,423	1,677	889,423
Surplus / (Deficit)	88,618	29,025	72,525	99,516	70,491	128,738
Available Fund Balance	495,824	524,849	568,349	667,865		796,603

Note: Revenue in the Police Services fund is normally received by the City in two nearly equal installments in January and late May. The growing Fund Balance is primarily generated from the May installment which will be programmed to be expended in the subsequent year. In this way the City more closely aligns the timing of expenditures with the income that support those expenditures.

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	3,350,081	3,265,188	3,775,666	4,216,097	950,909	4,700,697
Compensation	7,525	7,067	7,195	7,677	610	7,677
Operating Expenses	8,005	12,500	11,560	14,560	2,060	14,560
Transfers	2,529,661	2,813,715	2,813,715	3,237,506	423,791	4,337,506
Total Expenditures	2,545,191	2,833,282	2,832,470	3,259,743	426,461	4,359,743
Surplus / (Deficit)	804,890	431,906	943,196	956,354	524,448	340,954
Available Fund Balance	2,096,791	2,528,697	3,039,987	3,996,341		4,337,295

Note: Revenue in the Police Services fund is normally received by the City in two nearly equal installments in January and late May. The growing Fund Balance is primarily generated from the May installment which will be programmed to be expended in the subsequent year. In this way the City more closely aligns the timing of expenditures with the income that support those expenditures. Also, levy revenues have been growing steadily over the past several years due to new assessments added to the tax rolls as a result of new development activity within the City.

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	1,361,558	1,355,336	1,941,452	2,277,179	921,843	2,489,959
Compensation	70,571	104,805	106,296	159,787	54,982	160,573
Operating Expenses	1,133,900	1,383,200	1,377,225	1,656,475	273,275	1,692,975
Transfers	124,715	121,047	121,047	169,766	48,719	169,766
Total Expenditures	1,329,186	1,609,052	1,604,568	1,986,028	376,976	2,023,314
Surplus / (Deficit)	32,372	(253,716)	336,884	291,151	544,867	466,645
Available Fund Balance	440,030	186,314	776,914	1,068,065		1,534,710

SPECIAL REVENUE FUNDS

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	3,613,617	3,626,093	3,623,551	4,053,225	427,132	4,481,660
Compensation	332,864	502,502	393,886	595,920	93,418	598,002
Operating Expenses	2,448,283	4,056,813	3,186,424	4,833,366	776,553	5,129,340
Capital Outlay	17,592	20,000	20,000	20,000	-	20,000
Transfers	96,222	192,714	192,714	270,623	77,909	270,623
Total Expenditures	2,894,961	4,772,029	3,793,024	5,719,909	947,880	6,017,965
Surplus / (Deficit)	718,656	(1,145,936)	(169,473)	(1,666,684)	(520,748)	(1,536,305)
Available Fund Balance	11,710,584	10,564,648	11,541,111	9,874,427		8,338,122

Note: The special tax levy is levied at only 70% of the maximum tax. This will gradually increase from 70% to 100% over time to align more closely with the growing expenditures in this fund.

Note: Increases in budgeted expenditures in FY 2022 are due to anticipated expenses associated with maintaining new parks in the Laguna Ridge area such as the Preserve at District56, Oasis Park and Singh & Kaur park.

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	895,023	1,199,862	882,148	936,693	(263,169)	930,878
Compensation	33,411	50,563	50,646	53,489	2,926	54,728
Operating Expenses	50,795	38,750	29,968	19,000	(19,750)	19,250
Capital Outlay	337,979	522,983	384,946	400,000	(122,983)	400,000
Transfers	86,980	62,432	62,432	74,352	11,920	74,352
Capital Outlay Rollover	-	-	-	92,500	92,500	-
Total Expenditures	509,165	674,728	527,992	639,341	(35,387)	548,330
Surplus / (Deficit)	385,858	525,134	354,156	297,352	(227,782)	382,548
Available Fund Balance	2,378,343	2,903,477	2,732,499	3,029,851		3,412,399

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	60,919	49,201	66,614	73,867	24,666	80,988
Operating Expenses	26,710	40,050	35,285	25,285	(14,765)	25,285
Transfers	3,913	7,895	7,895	9,933	2,038	9,933
Total Expenditures	30,623	47,945	43,180	35,218	(12,727)	35,218
Surplus / (Deficit)	30,296	1,256	23,434	38,649	37,393	45,770
Available Fund Balance	137,056	138,312	160,490	199,139		244,909

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	355,126	296,718	364,737	435,735	139,017	454,988
Operating Expenses	74,109	52,100	43,458	32,240	(19,860)	33,240
Capital Outlay	6	310,994	260,736	225,000	(85,994)	225,000
Transfers	23,744	18,873	18,873	18,023	(850)	18,023
Capital Outlay Rollover	-	-	-	50,000	50,000	-
Total Expenditures	97,859	381,967	323,067	325,263	(56,704)	276,263
Surplus / (Deficit)	257,267	(85,249)	41,670	110,472	195,721	178,725
Available Fund Balance	431,138	345,889	472,808	583,280		762,005

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	42,102	30,811	62,901	70,488	39,677	71,260
Operating Expenses	10,613	20,620	11,918	5,700	(14,920)	5,700
Transfers	5,021	7,995	7,995	7,986	(9)	7,986
Total Expenditures	15,634	28,615	19,913	13,686	(14,929)	13,686
Surplus / (Deficit)	26,468	2,196	42,988	56,802	54,606	57,574
Available Fund Balance	58,338	60,534	101,326	158,128		215,702

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	791,100	753,470	788,678	871,134	117,664	957,733
Compensation	36,107	57,843	57,665	60,982	3,139	62,221
Operating Expenses	50,589	29,250	20,468	15,500	(13,750)	15,750
Capital Outlay	62,827	798,173	588,125	300,000	(498,173)	300,000
Transfers	51,579	23,818	23,818	35,789	11,971	35,789
Capital Outlay Rollover	-	-	-	129,000	129,000	-
Total Expenditures	201,102	909,084	690,076	541,271	(367,813)	413,760
Surplus / (Deficit)	589,998	(155,614)	98,602	329,863	485,477	543,973
Available Fund Balance	1,864,643	1,709,029	1,963,245	2,293,108		2,837,081

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	827,757	811,344	804,702	834,618	23,274	809,941
Compensation	17,264	35,496	35,674	37,119	1,623	37,545
Operating Expenses	322,551	345,100	327,165	315,110	(29,990)	315,110
Debt Service	393,973	393,973	393,973	393,973	-	393,973
Transfers	53,062	31,725	31,725	43,567	11,842	43,567
Total Expenditures	786,850	806,294	788,537	789,769	(16,525)	790,195
Surplus / (Deficit)	40,907	5,050	16,165	44,849	39,799	19,746
Available Fund Balance	126,829	131,879	142,994	187,843		207,589

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	315,702	275,924	338,585	396,156	120,232	447,801
Compensation	11,509	23,662	23,842	24,744	1,082	25,031
Operating Expenses	77,026	186,150	151,035	215,120	28,970	240,120
Debt Service	43,775	43,775	43,775	43,775	-	43,775
Transfers	30,713	34,018	34,018	28,962	(5,056)	28,962
Total Expenditures	163,023	287,605	252,670	312,601	24,996	337,888
Surplus / (Deficit)	152,679	(11,681)	85,915	83,555	95,236	109,913
Available Fund Balance	376,418	364,737	462,333	545,888		655,801

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. Forfeiture operations and investigative expenses included, but not limited to, storage, protection and destruction of controlled substances, training, equipment, protective gear and support of community-based programs.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	447,499	28,295	28,295	-	(28,295)	-
Operating Expenses	238,829	656,591	308,868	347,722	(308,868)	-
Capital Outlay	127,200	85,120	32,106	53,015	(32,106)	-
Transfers	-	54,811	54,811	-	(54,811)	-
Total Expenditures	366,029	796,522	395,785	400,737	(395,785)	-
Surplus / (Deficit)	81,470	(768,227)	(367,490)	(400,737)	367,490	-
Available Fund Balance	768,227	-	400,737	-	-	-

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 Department of Treasury may be used to pay for expenses associated with forfeiture operations and investigations. Forfeiture operations and investigative expenses included, but not limited to, storage, protection and destruction of controlled substances, training, equipment, protective gear and support of community-based programs.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	-	54,811	54,811	-	(54,811)	-
Operating Expenses	-	54,811	-	54,811	-	-
Total Expenditures	-	54,811	-	54,811	-	-
Surplus / (Deficit)	-	-	54,811	(54,811)	(54,811)	-
Available Fund Balance	-	-	54,811	-	-	-

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 service of existing infrastructure and to fund capital improvements and repairs such as replacements of flooring, heating, ventilation and air conditioning, and roofing in Elk Grove.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	174,270	133,108	138,356	138,356	5,248	138,356
Operating Expenses	74,456	134,292	85,595	45,000	(89,292)	50,000
Capital Outlay	77,840	(507)	-	-	507	-
Transfers	4,054	6,235	6,235	9,671	3,436	9,671
Total Expenditures	156,350	140,020	91,830	54,671	(85,349)	59,671
Surplus / (Deficit)	17,920	(6,912)	46,526	83,685	90,597	78,685
Available Fund Balance	1,054,393	1,047,481	1,100,919	1,184,604		1,263,289

285 - Neighborhood Stabilization

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	30,254	58,683	59,057	61,017	2,334	61,017
Operating Expenses	445	335,250	-	335,250	-	265,250
Total Expenditures	445	335,250	-	335,250	-	265,250
Surplus / (Deficit)	29,809	(276,567)	59,057	(274,233)	2,334	(204,233)
Available Fund Balance	494,081	217,514	553,138	278,905		74,672

294 - Measure A Maintenance

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	4,601,395	4,420,297	4,625,963	5,063,724	643,427	5,080,962
Compensation	104,778	173,114	173,880	228,656	55,542	229,629
Operating Expenses	1,955,944	3,460,000	2,367,420	4,618,000	1,158,000	3,480,000
Capital Outlay	635,414	3,495,830	1,594,188	1,693,500	(1,802,330)	2,282,500
Transfers	306,818	408,218	408,218	302,526	(105,692)	302,526
Capital Outlay Rollover	-	-	-	1,801,780	1,801,780	-
Total Expenditures	3,002,954	7,537,162	4,543,706	8,644,462	1,107,300	6,294,655
Surplus / (Deficit)	1,598,441	(3,116,865)	82,257	(3,580,738)	(463,873)	(1,213,693)
Available Fund Balance	5,847,167	2,730,302	5,929,424	2,348,686		1,134,993

SPECIAL REVENUE FUNDS

295 – Development Services

This Fund encompasses 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	7,730,576	10,546,489	9,216,429	9,460,325	(1,086,164)	8,927,075
Compensation	1,380,924	1,461,796	1,459,029	1,667,240	205,444	1,674,513
Operating Expenses	4,474,162	5,988,859	5,294,920	5,721,450	(267,409)	5,473,650
Internal Services	980,449	956,824	956,824	859,138	(97,686)	859,138
Transfers	1,123,030	941,350	941,350	877,141	(64,209)	877,141
Total Expenditures	7,958,565	9,348,829	8,652,123	9,124,969	(223,860)	8,884,442
Surplus / (Deficit)	(227,989)	1,197,660	564,306	335,356	(862,304)	42,633
Available Fund Balance	376,632	1,574,292	940,938	1,276,294		1,318,927

Note: The nature of Development activity can be volatile over time given the impacts from various market and economic conditions. Hence, projecting revenues and expenditures in this fund is naturally challenging. Certain years yield deficits, while other years yield surpluses.

296 – Public Works

The financial information in this fund represents the administrative costs of the Public Works department 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	5,364,292	9,008,055	9,225,350	7,317,364	(1,690,691)	6,915,064
Compensation	1,612,736	1,638,988	1,635,440	2,132,009	493,021	2,162,035
Operating Expenses	1,868,567	3,392,886	3,184,214	3,032,998	(359,888)	2,782,274
Internal Services	1,075,847	1,163,215	1,163,215	1,342,030	178,815	1,342,030
Transfers	211,475	448,524	448,524	3,136,478	2,687,954	442,673
Total Expenditures	4,768,625	6,643,613	6,431,393	9,643,515	2,999,902	6,729,012
Surplus / (Deficit)	595,667	2,364,442	2,793,957	(2,326,151)	(4,690,593)	186,052
Available Fund Balance	1,954,895	4,319,337	4,748,852	2,422,701		2,608,753

Note: There is a one-time transfer-out expenditure in FY 2022 to various funds that were over-charged in recent years in the Internal Service Plan.

CAPITAL FUNDS

301 – Federal Capital Grants

Revenues for Federal Capital Grants are generated through various grants received from the Federal government or one of its agencies. Each dollar spent from these funds has to be accounted for and these funds may be audited to ensure that monies are for their intended purposes. Examples of capital grants for transportation projects include CMAQ (Congestion Mitigation and Air Quality), HSIP (Highway Safety Improvement Program), HBP (Highway Bridge Program) and Safe Routes to School grants. Grant revenues are a combination of advanced and reimbursable funding and may not always be received within the same year as expenditures.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	1,250,082	7,835,900	1,136,246	13,299,719	5,463,819	7,165,557
Operating Expenses	-	9,039,200	13,900	1,026,200	(8,013,000)	6,895,697
Capital Outlay	85,289	4,457,655	1,119,486	-	(4,457,655)	267,000
Transfers	37,352	-	-	-	-	-
Capital Outlay Rollover	-	-	-	12,270,659	12,270,659	-
Total Expenditures	122,641	13,496,855	1,133,386	13,296,859	(199,996)	7,162,697
Surplus / (Deficit)	1,127,441	(5,660,955)	2,860	2,860	5,663,815	2,860
Available Fund Balance	(188,193)	(5,849,148)	(185,333)	(182,473)		(179,613)

Note: The City continues to diligently pursue Federal Grant funding, the revenue estimate in FY 2022 and FY 2023 reflects the City's revised projection as it relates to the upcoming year. Any prior year expenditures that have not yet been reimbursed will be reimbursed in future fiscal years. Due to uncertainty of timing on these reimbursements, they are not currently reflected in the budget. The largest projects with current funding are Kammerer Road Extension - Phase 1, Grant Line Rd. Widening Phase 2, Elk Grove Florin Rd Complete Streets and Resurfacing and North Laguna Creek Area Big Horn Blvd & Franklin Blvd Improvements.

302 – State Capital Grants

Revenues for the State Capital grant funds are generated through various grants received from the State of California or one of its agencies. Each dollar spent from these funds has to be accounted for and these funds may be audited to ensure that monies were spent for their intended purpose. Examples of capital grants for transportation projects 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, which may not always be received within the same year as expenditures.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	45,136	3,491,000	3,893,167	4,256,620	765,620	8,210,200
Operating Expenses	-	-	150,000	620,000	620,000	8,210,200
Capital Outlay	264,057	7,170,449	3,383,829	-	(7,170,449)	-
Capital Outlay Rollover	-	-	-	3,636,620	3,636,620	-
Total Expenditures	264,057	7,170,449	3,533,829	4,256,620	(2,913,829)	8,210,200
Surplus / (Deficit)	(218,921)	(3,679,449)	359,338	-	3,679,449	-
Available Fund Balance	(359,338)	(4,038,787)	-	-		-

Note: The City continues to diligently pursue State Grant funding, the revenue estimate in FY 2022 and FY 2023 reflects the City's revised projection as it relates to the upcoming year. The largest projects with current funding are the Preserve at District56, Kammerer Road Reconstruction Big Horn Blvd to Lotz Parkway and Citywide Traffic Signal Enhancements.

CAPITAL FUNDS

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	4,974	143,942	262,660	185,987	42,045	180,693
Capital Outlay	508,665	307,282	100,972	110,000	(197,282)	115,000
Transfers	3,502	7,933	7,933	51,029	43,096	51,029
Capital Outlay Rollover	-	-	-	206,309	206,309	-
Total Expenditures	512,167	315,215	108,905	367,338	52,123	166,029
Surplus / (Deficit)	(507,193)	(171,273)	153,755	(181,351)	(10,078)	14,664
Available Fund Balance	57,987	(113,286)	211,742	30,391		45,055

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

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	247,639	154,746	163,494	211,035	56,289	228,806
Operating Expenses	827	-	1,500	1,500	1,500	1,500
Capital Outlay	34	-	-	-	-	-
Transfers	-	1,497	1,497	-	(1,497)	-
Total Expenditures	861	1,497	2,997	1,500	3	1,500
Surplus / (Deficit)	246,778	153,249	160,497	209,535	56,286	227,306
Available Fund Balance	1,617,124	1,770,373	1,777,621	1,987,156		2,214,462

312 - CFF – Police

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	919,652	640,859	650,359	3,853,586	3,212,727	929,520
Operating Expenses	1,488	-	1,500	2,000	2,000	242,728
Capital Outlay	1,841,248	957,633	504,671	6,080,600	5,122,967	123,100
Transfers	16,687	6,079	6,079	-	(6,079)	-
Capital Outlay Rollover	-	-	-	452,962	452,962	-
Total Expenditures	1,859,423	963,712	512,250	6,535,562	5,571,850	365,828
Surplus / (Deficit)	(939,771)	(322,853)	138,109	(2,681,976)	(2,359,123)	563,692
Available Fund Balance	2,600,748	2,277,895	2,738,857	56,881		620,573

313 – CFF Corp Yard

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	610,370	435,476	444,309	587,493	152,017	641,058
Operating Expenses	449	-	100	100	100	100
Capital Outlay	71,133	-	-	-	-	150,000
Transfers	252,754	581,279	581,279	176,280	(404,999)	176,530
Total Expenditures	324,336	581,279	581,379	176,380	(404,899)	326,630
Surplus / (Deficit)	286,034	(145,803)	(137,070)	411,113	556,916	314,428
Available Fund Balance	881,074	735,271	744,004	1,155,117		1,469,545

CAPITAL FUNDS

315 – CFF Library

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	1,041,610	905,139	747,424	978,879	73,740	1,065,439
Operating Expenses	1,972	-	3,000	3,000	3,000	3,000
Capital Outlay	8,275	184,505	-	-	(184,505)	-
Transfers	4,955	3,900	3,900	510	(3,390)	510
Total Expenditures	15,202	188,405	6,900	3,510	(184,895)	3,510
Surplus / (Deficit)	1,026,408	716,734	740,524	975,369	258,635	1,061,929
Available Fund Balance	4,006,450	4,723,184	4,746,974	5,722,343		6,784,272

317 – CFF Transit Facilities

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	693,823	397,415	413,204	532,899	135,484	577,701
Operating Expenses	2,122	-	3,000	3,000	3,000	3,000
Capital Outlay	12,962	-	-	-	-	134,800
Transfers	17,429	62,591	62,591	798	(61,793)	798
Total Expenditures	32,513	62,591	65,591	3,798	(58,793)	138,598
Surplus / (Deficit)	661,310	334,824	347,613	529,101	194,277	439,103
Available Fund Balance	4,157,695	4,492,519	4,505,308	5,034,409		5,473,512

319 – CFF Admin

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	138,127	156,731	127,161	138,346	(18,385)	93,145
Compensation	8,271	7,782	8,003	8,519	737	8,646
Operating Expenses	1,694	35,000	26,000	26,000	(9,000)	26,000
Transfers	205,512	126,661	126,661	43,864	(82,797)	43,864
Total Expenditures	215,477	169,443	160,664	78,383	(91,060)	78,510
Surplus / (Deficit)	(77,350)	(12,712)	(33,503)	59,963	72,675	14,635
Available Fund Balance	457,784	445,072	424,281	484,244		498,879

CAPITAL FUNDS

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	257,816	430,171	480,595	75,220	(354,951)	75,220
Capital Outlay	85,836	1,095,338	470,927	-	(1,095,338)	2,999,000
Transfers	6,838	13,067	13,067	5,295	(7,772)	5,295
Capital Outlay Rollover	-	-	-	466,903	466,903	-
Total Expenditures	92,674	1,108,405	483,994	472,198	(636,207)	3,004,295
Surplus / (Deficit)	165,142	(678,234)	(3,399)	(396,978)	281,256	(2,929,075)
Available Fund Balance	6,204,788	5,526,554	6,201,389	5,804,411		2,875,336

Note: The FY 2022 Capital Outlay Rollover amount includes funding for Drainage Shed A Channel Landscaping Enhancement.

326 - East Franklin Fee – Administration

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	16,223	41,262	5,106	17,908	(23,354)	5,106
Operating Expenses	3,384	2,000	3,000	5,000	3,000	5,000
Transfers	11,473	40,618	40,618	2,027	(38,591)	2,027
Total Expenditures	14,857	42,618	43,618	7,027	(35,591)	7,027
Surplus / (Deficit)	1,366	(1,356)	(38,512)	10,881	12,237	(1,921)
Available Fund Balance	417,815	416,459	379,303	390,184		388,263

328 - Elk Grove Roadway Fee

The Elk Grove Roadway 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	11,415,880	8,870,868	10,970,356	6,648,664	(2,222,204)	7,669,026
Compensation	20,627	19,817	20,101	21,267	1,450	21,768
Operating Expenses	554,166	1,029,000	970,000	1,010,000	(19,000)	1,010,000
Capital Outlay	3,731,357	28,920,236	6,657,239	3,331,650	(25,588,586)	6,351,050
Debt Service	23,120	23,120	23,120	23,120	-	23,120
Transfers	565,406	587,438	587,438	313,237	(274,201)	313,237
Capital Outlay Rollover	-	-	-	19,631,619	19,631,619	-
Total Expenditures	4,894,676	30,579,611	8,257,898	24,330,893	(6,248,718)	7,719,175
Surplus / (Deficit)	6,521,204	(21,708,743)	2,712,458	(17,682,229)	4,026,514	(50,149)
Available Fund Balance	43,756,476	22,047,733	46,468,934	28,786,705		28,736,556

Note: The FY 2022 Capital Outlay Rollover amount includes funding for large projects such as Kammerer Rd. Reconstruction - Big Horn Blvd. to Lotz Parkway, Kammerer Rd Phase 1: Two-Lane Extension Lent Ranch to I-5, Whitelock Pkwy/State Route 99 Interchange and New Growth Area Roadway ROW (right of way) Acquisition.

CAPITAL FUNDS

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 Elk Grove 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	95,815	63,021	65,633	65,633	2,612	65,633
Compensation	35,104	34,681	35,179	37,219	2,538	38,095
Operating Expenses	237	-	-	-	-	-
Transfers	20,582	27,105	27,105	26,666	(439)	26,666
Total Expenditures	55,923	61,786	62,284	63,885	2,099	64,761
Surplus / (Deficit)	39,892	1,235	3,349	1,748	513	872
Available Fund Balance	447,745	448,980	451,094	452,842		453,714

330 – Laguna Ridge Specific Plan Quimby In Lieu Fee

The Chapter 22.40 Quimby In-Lieu captures in-lieu fees paid by developers whose developments do not dedicate sufficient park land pursuant to the City Municipal Code Chapter 22.40 Quimby requirements of 5 acres of park land per 1,000 residents. These funds are used to cover the City's cost of acquiring public park land, including reimbursement to Developers that have over dedicated Quimby required park land.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	-	-	-	-	-	-
Available Fund Balance	-	-	-	-	-	-

Note: This fund has not experienced spending activity in FY 2020 nor FY 2021. No spending activity is anticipated in FY 2022 or FY 2023.

331 – Laguna Ridge Supplemental Park Land Acquisition Fee

The Laguna Ridge Supplemental Park (LRSP) Fee Land Acquisition In-Lieu captures in-lieu fees paid by developers whose developments do not meet the LRSP Supplemental Parks Fee Program land dedication requirements of 4 acres of park land per 1,000 residents. These funds are used to cover the City's cost of acquiring public park land.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	580,678	1,424,398	592,432	535,048	(889,350)	1,083,041
Operating Expenses	-	100,000	-	-	(100,000)	-
Debt Service	433,961	190,264	190,264	-	(190,264)	-
Transfers	-	-	-	220,435	220,435	220,755
Total Expenditures	433,961	290,264	190,264	220,435	(69,829)	220,755
Surplus / (Deficit)	146,717	1,134,134	402,168	314,613	(819,521)	862,286
Available Fund Balance	146,933	1,281,067	549,101	863,714		1,726,000

CAPITAL FUNDS

332 Laguna Ridge Supplemental Park (LRSP) Facilities Fee

The Supplemental Park Facilities Fee provides a mechanism for collection and reimbursement of fees related to park facility construction in the LRSP. Facilities eligible for reimbursement through this program include neighborhood, local and portions of community parks. All parks facilities in Laguna Ridge are eligible for funding from this source.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	2,090,529	2,085,736	2,120,249	2,146,812	61,076	3,121,155
Operating Expenses	4,918	259,276	102,000	132,097	(127,179)	44,400
Capital Outlay	4,980,157	6,350,451	4,364,220	256,000	(6,094,451)	2,668,100
Debt Service	223,042	215,111	215,111	-	(215,111)	-
Transfers	5,900	124,291	124,291	307,535	183,244	307,535
Capital Outlay Rollover	-	-	-	1,619,126	1,619,126	-
Total Expenditures	5,214,017	6,949,129	4,805,622	2,314,758	(4,634,371)	3,020,035
Surplus / (Deficit)	(3,123,488)	(4,863,393)	(2,685,373)	(167,946)	4,695,447	101,120
Available Fund Balance	4,787,673	(75,720)	2,102,300	1,934,354		2,035,474

333 – Laguna Ridge Parks

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	128,842	148,314	114,421	115,782	(32,532)	165,695
Compensation	20,889	19,817	20,101	21,267	1,450	21,768
Operating Expenses	14,524	50,000	50,000	50,000	-	50,000
Transfers	12,796	17,159	17,159	-	(17,159)	-
Total Expenditures	48,209	86,976	87,260	71,267	(15,709)	71,768
Surplus / (Deficit)	80,633	61,338	27,161	44,515	(16,823)	93,927
Available Fund Balance	741,897	803,235	769,058	813,573		907,500

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

The LRSP - Phase 3 – Zone 2 Drainage Fee is an impact fee fund that assesses developments at issuance of building permit for the respective drainage infrastructure and provides reimbursement if a developer constructs its own infrastructure.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	164,563	445,380	445,595	445,595	215	445,595
Compensation	4,993	4,954	5,026	5,316	362	5,442
Operating Expenses	244	-	-	-	-	-
Total Expenditures	5,237	4,954	5,026	5,316	362	5,442
Surplus / (Deficit)	159,326	440,426	440,569	440,279	(147)	440,153
Available Fund Balance	159,325	599,751	599,894	1,040,173		1,480,326

CAPITAL FUNDS

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	84,241	65,091	68,038	69,220	4,129	68,038
Operating Expenses	4,689	57,500	58,165	57,165	(335)	57,165
Transfers	5,953	3,857	4,255	4,314	457	4,314
Total Expenditures	10,642	61,357	62,420	61,479	122	61,479
Surplus / (Deficit)	73,599	3,734	5,618	7,741	4,007	6,559
Available Fund Balance	592,730	596,464	598,348	606,089		612,648

336 - Lakeside Service Area

This service area funds the review of the Homeowner's Association mitigation/ compliance efforts of the Lakeside Lake.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	3,443	732	1,104	1,104	372	1,104
Operating Expenses	46	50	55	55	5	55
Transfers	916	1,717	1,895	1,762	45	1,762
Total Expenditures	962	1,767	1,950	1,817	50	1,817
Surplus / (Deficit)	2,481	(1,035)	(846)	(713)	322	(713)
Available Fund Balance	85,996	84,961	85,150	84,437		83,724

338 - External Agencies Fund

This fund holds contributions from external utility or local agencies towards major capital infrastructure improvements.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	529,920	-	-	3,467,429	3,267,429	-
Operating Expenses	-	350,000	110,042	-	(350,000)	-
Capital Outlay	-	4,303,379	1,039,628	200,000	(4,303,379)	-
Capital Outlay Rollover	-	-	-	3,263,751	3,263,751	-
Total Expenditures	-	4,653,379	1,149,670	3,463,751	(1,389,628)	-
Surplus / (Deficit)	529,920	(4,653,379)	(1,149,670)	3,678	4,657,057	-
Available Fund Balance	1,145,992	(3,507,387)	(3,678)	-		-

Note: The largest project with current funding is Grant Line Rd Widening Phase 2 (Waterman to Bradshaw).

339 – In-Lieu Roadway

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	1,329,334	100,000	1,250,000	100,000	-	100,000
Operating Expenses	-	500	500	500	-	500
Capital Outlay	-	1,363,485	301,000	376,149	(987,336)	-
Transfers	795	331	331	522	191	522
Capital Outlay Rollover	-	-	-	1,062,485	1,062,485	-
Total Expenditures	795	1,364,316	301,831	1,439,656	75,340	1,022
Surplus / (Deficit)	1,328,539	(1,264,316)	948,169	(1,339,656)	(75,340)	98,978
Available Fund Balance	3,752,424	2,488,108	4,700,593	3,360,937		3,459,915

CAPITAL FUNDS

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

The purpose of the Community Facilities District is to permit the levy of special taxes to fund the construction and acquisition of certain facilities. The planned public improvements eligible to be financed through the CFD include the costs of the construction, reconstruction, or reconfiguration of the following public facilities: street improvements, wastewater system improvements, potable and non-potable water system improvements, drainage system improvements, and other public facility improvements. Levy revenues are collected in the corresponding Debt Services fund (fund 757) and transferred into this fund to pay for eligible public improvements.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	2,093,753	384,865	499,871	239,078	(145,787)	199,871
Compensation	20,626	21,200	21,586	23,039	1,839	23,039
Operating Expenses	18,121	28,500	34,305	34,305	5,805	34,305
Capital Outlay	2,894,324	13,887,316	4,154,702	-	(13,887,316)	-
Transfers	76,926	125,030	125,030	462,119	337,089	462,119
Capital Outlay Rollover	-	-	-	9,732,614	9,732,614	-
Total Expenditures	3,009,997	14,062,046	4,335,623	10,252,077	(3,809,969)	519,463
Surplus / (Deficit)	(916,244)	(13,677,181)	(3,835,752)	(10,012,999)	3,664,182	(319,592)
Available Fund Balance	19,264,816	5,587,635	15,429,064	5,416,065		5,096,473

Note: The FY 2022 and FY 2023 Budget from the corresponding East Franklin CFD Debt Service fund (fund 757) includes contributions of pay-go funding toward Kammerer Rd Phase 1: Two-Lane Extension Bruceville to I-5, Kammerer Rd. Reconstruction Bruceville to Big Horn Blvd. and Kammerer Rd. Reconstruction - Big Horn Blvd. to Lotz Parkway.

343 - CFD 2003-1 Poppy Ridge

The purpose of the CFD is to permit the levy of special taxes to fund the construction and acquisition of certain facilities. The planned public improvements eligible to be financed through the CFD include the costs of the construction, reconstruction, or reconfiguration of the following public facilities: street improvements, wastewater system improvements, potable and non-potable water system improvements, drainage system improvements, 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	1,025,135	338,443	328,332	569,661	231,218	103,332
Compensation	20,626	21,200	21,586	23,039	1,839	23,039
Operating Expenses	108,639	181,195	97,637	22,750	(158,445)	23,263
Capital Outlay	111,033	158,134	158,134	-	(158,134)	-
Transfers	903,304	572,545	572,545	219,003	(353,542)	219,003
Total Expenditures	1,143,602	933,074	849,902	264,792	(668,282)	265,305
Surplus / (Deficit)	(118,467)	(594,631)	(521,570)	304,869	899,500	(161,973)
Available Fund Balance	632,229	37,598	110,659	415,528		253,555

CAPITAL FUNDS

344 - CFD 2005-1 Laguna Ridge

Community Facilities District 2005-1 Laguna Ridge was formed for the purpose of levying special taxes to fund both infrastructure and operation & maintenance services related to Laguna Ridge. The infrastructure component displayed here funds construction, reconstruction, or reconfiguration of the following facilities: street improvements, wastewater system improvements, potable and non-potable water system improvements, drainage system improvements, parks and parkway facilities, and other public facility improvements. Levy revenues are collected to first fund debt service, and when there is remaining levy revenue it is available to be transferred to the corresponding Debt Services fund (fund 756) which transferred into this fund to pay for eligible public improvements.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	2,174,601	11,591,138	15,722,046	1,779,584	(9,811,554)	832,335
Compensation	22,131	22,612	23,025	24,573	1,961	24,573
Operating Expenses	2,283,250	9,532,521	4,875,303	5,948,395	(3,584,126)	245,000
Capital Outlay	2,086,970	6,503,830	2,482,610	293,000	(6,210,830)	-
Transfers	1,291,472	3,196,362	3,196,362	909,029	(2,287,333)	909,029
Capital Outlay Rollover	-	-	-	4,489,302	4,489,302	-
Total Expenditures	5,683,823	19,255,325	10,577,300	11,664,299	(7,591,026)	1,178,602
Surplus / (Deficit)	(3,509,222)	(7,664,187)	5,144,746	(9,884,715)	(2,220,528)	(346,267)
Available Fund Balance	5,115,937	(2,548,250)	10,260,683	375,968		29,701

Note: Transfer-in revenues in FY 2022 from the corresponding Laguna Ridge CFD Debt Service fund (fund 756) contribute funding toward the completion of the Preserve at District56 and Photovoltaic (PV) System Improvements at District56.

Note: Transfer expenditures in FY 2021 are higher than projected in future years due to one-time overhead expenditures associated with the completion of the District56 campus.

Note: The variance in Revenue Total between the FY 2021 Amended Budget and FY 2021 Estimate is due to over \$4 million in anticipated proceeds from an upcoming Debt Issuance later in the fiscal year. The authority to increase budget to align with the year-end estimate will be included in the Council resolution approving the bonds.

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	-	9,732,078	9,732,078	-	(9,732,078)	-
Capital Outlay	68,508	9,663,570	7,596,240	-	(9,663,570)	-
Capital Outlay Rollover	-	-	-	2,067,330	2,067,330	-
Total Expenditures	68,508	9,663,570	7,596,240	2,067,330	(7,596,240)	-
Surplus / (Deficit)	(68,508)	68,508	2,135,838	(2,067,330)	(2,135,838)	-
Available Fund Balance	(68,508)	-	2,067,330	-		-

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	234,939	1,000	-	214,937	213,937	-
Operating Expenses	135,889	698	1,098	500	(198)	-
Capital Outlay	2,486,712	-	-	-	-	-
Transfers	-	233,007	233,007	214,937	(18,070)	-
Total Expenditures	2,622,601	233,705	234,105	215,437	(18,268)	-
Surplus / (Deficit)	(2,387,662)	(232,705)	(234,105)	(500)	232,205	-
Available Fund Balance	239,288	6,583	5,183	4,683		4,683

CAPITAL FUNDS

347 – Laguna Area Community Facilities District

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	30,432	6,391	9,693	9,693	3,302	9,693
Surplus / (Deficit)	30,432	6,391	9,693	9,693	3,302	9,693
Available Fund Balance	763,052	769,443	772,745	782,438		792,131

Note: This fund has not experienced spending activity in FY 2020 nor FY 2021. No spending activity is anticipated in FY 2022 or FY 2023.

348 – Laguna West Community Facilities District

The Laguna West Community Facilities District (CFD) 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	5,694	1,194	1,817	1,817	623	1,817
Operating Expenses	76	120	120	120	-	120
Total Expenditures	76	120	120	120	-	120
Surplus / (Deficit)	5,618	1,074	1,697	1,697	623	1,697
Available Fund Balance	142,466	143,540	144,163	145,860		147,557

349 – Lakeside Community Facilities District

The Lakeside Community Facilities District (CFD) 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	-	234,000	234,000	234,000	-	234,000
Capital Outlay	-	157,903	-	-	(157,903)	234,000
Transfers	-	2	2	-	(2)	-
Capital Outlay Rollover	-	-	-	157,903	157,903	-
Total Expenditures	-	157,905	2	157,903	(2)	234,000
Surplus / (Deficit)	-	76,095	233,998	76,097	2	-
Available Fund Balance	(614)	75,481	233,384	309,481		309,481

CAPITAL FUNDS

351 – Federal Capital Grant 2

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	103,245	2,200,000	2,200,000	2,461,136	261,136	9,102,697
Operating Expenses	-	1,578,697	-	341,000	(1,237,697)	4,102,697
Capital Outlay	36,728	114,767	16,897	-	(114,767)	5,000,000
Transfers	-	-	-	2,306,051	2,306,051	-
Capital Outlay Rollover	-	-	-	1,950,030	1,950,030	-
Total Expenditures	36,728	1,693,464	16,897	4,597,081	2,903,617	9,102,697
Surplus / (Deficit)	66,517	506,536	2,183,103	(2,135,945)	(2,642,481)	-
Available Fund Balance	(47,158)	459,378	2,135,945	-	-	-

Note: The City continues to diligently pursue Federal Grant funding. The largest project with current funding (see Capital Outlay Rollover) is Arterial Roads Rehabilitation and Bicycle Lane Improvements. Additional funding is anticipated in FY 2023 toward the Old Town Streetscape Phase I and Kammerer Road Two Lane Extension projects.

Note: FY 2022 includes a one-time revenue and expense of \$2,306,051 for the interfund loan reimbursement and payment associated with the ITS Phase IV project. The one-time expense will be paying back the Drainage Fund (fund 503) for lending funds toward completing the project.

352 – State Capital Grant 2

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	-	-	-	7,210,000	7,210,000	1,627,000
Operating Expenses	-	-	-	210,000	210,000	1,627,000
Capital Outlay	-	7,000,000	1,539,000	-	(7,000,000)	-
Capital Outlay Rollover	-	-	-	5,461,000	5,461,000	-
Total Expenditures	-	7,000,000	1,539,000	5,671,000	(1,329,000)	1,627,000
Surplus / (Deficit)	-	(7,000,000)	(1,539,000)	1,539,000	8,539,000	-
Available Fund Balance	-	(7,000,000)	(1,539,000)	-	-	-

Note: The City continues to diligently pursue State Grant funding. The largest currently funded project is Grant Line Road Widening Phase 2.

356 – Southeast Policy Area (SEPA) Park Fee

The SEPA Park Fee is an impact fee fund that assesses SEPA developments at building permit issuance for the SEPA park facilities, and also provides fee credits if a developer constructs their own park facilities.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	719,220	-	1,843,907	2,747,352	2,747,352	2,799,452
Operating Expenses	420	550,000	551,000	551,200	1,200	652,043
Capital Outlay	-	-	-	-	-	5,042,125
Total Expenditures	420	550,000	551,000	551,200	1,200	5,694,168
Surplus / (Deficit)	718,800	(550,000)	1,292,907	2,196,152	2,746,152	(2,894,716)
Available Fund Balance	718,800	168,800	2,011,707	4,207,859	-	1,313,143

CAPITAL FUNDS

357 – Southeast Policy Area (SEPA) Trail Facility Fee

The SEPA Trail Facility Fee is an impact fee fund that assesses SEPA developments at building permit issuance for the SEPA trail facilities, and also provides fee credits if a developer dedicates or constructs their own trail facilities.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	671,950	-	1,639,628	2,471,828	2,471,828	2,523,728
Operating Expenses	341	550,000	551,000	551,200	1,200	551,200
Total Expenditures	341	550,000	551,000	551,200	1,200	551,200
Surplus / (Deficit)	671,609	(550,000)	1,088,628	1,920,628	2,470,628	1,972,528
Available Fund Balance	671,609	121,609	1,760,237	3,680,865		5,653,393

358 – Southeast Policy Area (SEPA) Trail Land Fee

The SEPA Trail Land Fee is an impact fee fund that assesses SEPA developments at building permit issuance for the SEPA trail lands, and also provides fee credits if a developer dedicates or constructs their own trail facilities.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	-	-	-	-	-	-
Available Fund Balance	-	-	-	-		-

Note: This is a new fund for FY 2022

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, and the fair share portion of the construction costs of the Bartholomew sports Park is paid to the CSD in installment payments based on the revenue activity in this fund

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	670,270	808,002	756,133	765,157	(42,845)	1,116,255
Compensation	10,037	9,910	10,051	10,634	724	10,884
Operating Expenses	417	245,037	158,545	158,545	(86,492)	158,545
Capital Outlay	3,987,868	496	496	-	(496)	-
Transfers	4,614	-	-	657,117	657,117	657,117
Total Expenditures	4,002,936	255,443	169,092	826,296	570,853	826,546
Surplus / (Deficit)	(3,332,666)	552,559	587,041	(61,139)	(613,698)	289,709
Available Fund Balance	(346,457)	206,102	240,584	179,445		469,154

365 – Freeway Mitigation Fee

The Freeway Mitigation Fee was adopted by the City Council on September 27, 2017, and went into effect on November 27, 2017, as part of a new regional development impact fee program that the City of Elk Grove participates in. 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	56,277	-	-	-	-	-
Surplus / (Deficit)	56,277	-	-	-	-	-
Available Fund Balance	56,277	56,277	56,277	56,277		56,277

Note: Thus far there has been no activity in this fund. Furthermore, there is no anticipated activity projected through FY 2023 at this time.

CAPITAL FUNDS

370 – SEPA Cost Recovery

The SEPA Cost Recovery Fee is an impact fee fund that assesses SEPA developments at final map or building permit issuance for the City costs incurred in preparing the SEPA Strategic Plan.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	160,597	-	64,001	64,001	64,001	64,001
Operating Expenses	47	50,500	50,500	50,500	-	50,500
Total Expenditures	47	50,500	50,500	50,500	-	50,500
Surplus / (Deficit)	160,550	(50,500)	13,501	13,501	64,001	13,501
Available Fund Balance	160,550	110,050	174,051	187,552		201,053

371 – SEPA Channel Fee

The SEPA Channel Fee is an impact fee fund that assesses SEPA developments at improvement plan approval for the respective channel infrastructure; and provides fee credits if a developer constructs its own infrastructure.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	33,039	-	166,412	993,172	993,172	770,986
Operating Expenses	838	500	500	1,500	1,000	1,000
Total Expenditures	838	500	500	1,500	1,000	1,000
Surplus / (Deficit)	32,201	(500)	165,912	991,672	992,172	769,986
Available Fund Balance	807,141	806,641	973,053	1,964,725		2,734,711

372 – SEPA City Infrastructure Drainage Fee

The SEPA City Infrastructure Fee is an impact fee fund that assesses SEPA developments at improvement plan approval to reimburse the City for upfront costs associated with the drainage infrastructure, including design and permitting for the Shed C Channel and certain property acquisitions for the Channel.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	55,449	-	46,961	30,727	30,727	217,905
Operating Expenses	191	50,500	50,500	50,500	-	50,500
Total Expenditures	191	50,500	50,500	50,500	-	50,500
Surplus / (Deficit)	55,258	(50,500)	(3,539)	(19,773)	30,727	167,405
Available Fund Balance	263,679	213,179	260,140	240,367		407,772

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	-	-	-	2,553,246	2,553,246	1,975,794
Operating Expenses	-	50,500	12,500	50,500	-	50,500
Total Expenditures	-	50,500	12,500	50,500	-	50,500
Surplus / (Deficit)	-	(50,500)	(12,500)	2,502,746	2,553,246	1,925,294
Available Fund Balance	-	(50,500)	(12,500)	2,490,246		4,415,540

CAPITAL FUNDS

374 – SEPA Zone 1 Basin S4

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	396,008	-	78,522	-	-	-
Operating Expenses	-	-	-	2,000	2,000	2,000
Total Expenditures	-	-	-	2,000	2,000	2,000
Surplus / (Deficit)	396,008	-	78,522	(2,000)	(2,000)	(2,000)
Available Fund Balance	396,008	396,008	474,530	472,530		470,530

377 – SEPA Zone 1 Basin S7

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	-	-	-	-	-	-
Available Fund Balance	-	-	-	-	-	-

CAPITAL FUNDS

380 – SEPA & LRSP Phase 3 Admin Fee

The SEPA & LRSP PHASE 3 Administration fee is to cover the City's cost of administering the SEPA Zone 1 and LRSP Zone 2 Impact Fee Program

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	24,272	-	22,991	166,013	166,013	128,467
Operating Expenses	-	23,000	500	10,500	(12,500)	10,500
Total Expenditures	-	23,000	500	10,500	(12,500)	10,500
Surplus / (Deficit)	24,272	(23,000)	22,491	155,513	178,513	117,967
Available Fund Balance	24,272	1,272	46,763	202,276		320,243

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

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	661,011	466,405	658,377	716,496	250,091	734,210
Operating Expenses	873	890	890	890	-	890
Capital Outlay	133,396	2,191,362	363,761	280,000	(1,911,362)	796,900
Transfers	39,613	102,605	102,605	81,132	(21,473)	81,132
Capital Outlay Rollover	-	-	-	1,627,205	1,627,205	-
Total Expenditures	173,882	2,294,857	467,256	1,989,227	(305,630)	878,922
Surplus / (Deficit)	487,129	(1,828,452)	191,121	(1,272,731)	555,721	(144,712)
Available Fund Balance	1,828,337	(115)	2,019,458	746,727		602,015

394 - Measure A Traffic Control and Safety

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	462,658	331,647	462,799	508,796	177,149	508,299
Compensation	-	-	-	28,089	28,089	38,428
Operating Expenses	107,508	333,200	333,200	164,700	(168,500)	104,700
Capital Outlay	295,331	644,815	238,206	292,420	(352,394)	377,991
Transfers	57,561	143,415	143,415	79,075	(64,340)	79,075
Capital Outlay Rollover	-	-	-	400,458	400,458	-
Total Expenditures	460,400	1,121,430	714,821	964,742	(156,687)	600,194
Surplus / (Deficit)	2,258	(789,783)	(252,022)	(455,946)	333,836	(91,895)
Available Fund Balance	973,210	183,427	721,188	265,242		173,347

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 outstanding Lease Revenue 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	619,756	588,096	592,727	558,075	(30,021)	558,075
Operating Expenses	829	4,170	4,470	4,470	300	4,070
Debt Service	586,341	584,652	584,652	587,723	3,071	585,432
Total Expenditures	587,170	588,822	589,122	592,193	3,371	589,502
Surplus / (Deficit)	32,586	(726)	3,605	(34,118)	(33,392)	(31,427)
Available Fund Balance	329,400	328,674	333,005	298,887		267,460

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

The purpose of this fund is to pay for debt service on Lease Revenue 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	1,305,007	1,554,778	1,538,195	1,518,287	(36,491)	1,305,225
Operating Expenses	1,000	20,000	10,000	10,000	(10,000)	10,000
Debt Service	1,301,181	1,304,857	1,304,857	1,301,332	(3,525)	1,303,207
Transfers	225,000	-	-	-	-	-
Total Expenditures	1,527,181	1,324,857	1,314,857	1,311,332	(13,525)	1,313,207
Surplus / (Deficit)	(222,174)	229,921	223,338	206,955	(22,966)	(7,982)
Available Fund Balance	39,511	269,432	262,849	469,804		461,822

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 Lease Revenue 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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	10,779,731	518,529	510,000	817,120	298,591	817,120
Operating Expenses	172,500	5,000	5,000	5,000	-	5,000
Debt Service	-	817,117	817,118	817,118	1	817,118
Transfers	-	9,732,078	9,732,078	-	(9,732,078)	-
Total Expenditures	172,500	10,554,195	10,554,196	822,118	(9,732,077)	822,118
Surplus / (Deficit)	10,607,231	(10,035,666)	(10,044,196)	(4,998)	10,030,668	(4,998)
Available Fund Balance	10,607,231	571,565	563,035	558,037		553,039

ENTERPRISE FUNDS

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	1,404,968	1,403,765	1,271,696	1,272,510	(131,255)	1,288,501
Compensation	354,386	500,663	384,981	422,127	(78,536)	424,479
Operating Expenses	137,108	502,055	367,395	347,710	(154,345)	361,390
Internal Services	86,215	79,285	79,285	60,771	(18,514)	60,771
Transfers	299,945	179,912	179,912	204,857	24,945	206,569
Total Expenditures	877,654	1,261,915	1,011,573	1,035,465	(226,450)	1,053,209
Surplus / (Deficit)	527,314	141,850	260,123	237,045	95,195	235,292
Available Fund Balance	3,952,569	4,094,419	4,212,692	4,449,737		4,685,029

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	738,071	574,909	561,016	553,542	(21,367)	546,213
Compensation	247,713	272,990	273,059	284,949	11,959	284,949
Operating Expenses	57,577	369,020	103,605	249,325	(119,695)	244,105
Internal Services	90,423	83,858	83,858	62,116	(21,742)	62,116
Capital Outlay	17,700	-	-	-	-	-
Transfers	97,922	102,574	102,574	109,722	7,148	112,901
Total Expenditures	511,335	828,442	563,096	706,112	(122,330)	704,071
Surplus / (Deficit)	226,736	(253,533)	(2,080)	(152,570)	100,963	(157,858)
Available Fund Balance	3,088,866	2,835,333	3,086,786	2,934,216		2,776,358

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	8,435,419	7,335,000	8,020,345	10,869,477	3,534,477	8,670,377
Compensation	562,390	802,680	831,719	1,123,677	320,997	1,362,380
Operating Expenses	3,725,581	5,402,528	4,523,973	4,874,546	(527,982)	3,900,768
Internal Services	78,720	45,382	45,382	45,649	267	45,649
Capital Outlay	3,733,392	12,370,431	3,864,732	978,000	(11,392,431)	9,105,200
Transfers	455,584	524,668	524,668	790,968	266,300	790,968
Capital Outlay Rollover	-	-	-	7,274,199	7,274,199	-
Total Expenditures	8,555,667	19,145,689	9,790,474	15,087,039	(4,058,650)	15,204,965
Surplus / (Deficit)	(120,248)	(11,810,689)	(1,770,129)	(4,217,562)	7,593,127	(6,534,588)
Available Fund Balance	20,556,463	8,745,774	18,786,334	14,568,772		8,034,184

Note: FY 2022 includes a one-time revenue of \$2,306,051 from the Federal Capital Grants 2 fund (fund 351) for the interfund loan reimbursement and payment associated with the ITS Phase IV project. The one-time revenue will be paying back the Drainage Fund for lending funds toward completing the project.

ENTERPRISE FUNDS

506 – Special Waste Collection Center

This fund represents and accounts for the operation and debt service costs related to the Special Waste Collection center.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	2,884,695	2,102,409	2,871,677	2,877,507	775,098	2,878,227
Compensation	123,337	125,040	130,108	136,500	11,460	139,235
Operating Expenses	729,180	926,872	781,987	842,150	(84,722)	864,625
Internal Services	90,423	83,858	83,858	62,116	(21,742)	62,116
Capital Outlay	44,750	6,055	4,145	-	(6,055)	-
Debt Service	759,461	1,010,744	1,010,744	1,003,741	(7,003)	990,517
Transfers	302,066	279,003	252,003	262,431	(16,572)	262,431
Total Expenditures	2,049,217	2,431,572	2,262,845	2,306,938	(124,634)	2,318,924
Surplus / (Deficit)	835,478	(329,163)	608,832	570,569	899,732	559,303
Available Fund Balance	9,436,310	9,107,147	10,045,142	10,615,711		11,175,014

511 – Transit

This fund accounts for City's responsibilities of, and obligations toward, the general operation of the Transit portion of the City's Corporation Yard facility, operated by the Sacramento Regional Transit District (SacRT). The fund collects revenues from SacRT in order to finance these operational responsibilities and obligations. .

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	12,348,817	10,546,545	10,389,477	599,052	(9,947,493)	600,767
Compensation	338,450	314,007	211,971	96,616	(217,391)	98,999
Operating Expenses	7,529,973	9,230,028	8,442,904	44,500	(9,185,528)	46,215
Internal Services	324,082	308,101	308,101	9,026	(299,075)	9,026
Capital Outlay	24,556	116,581	23,183	-	(116,581)	-
Transfers	1,890,162	853,489	853,489	-	(853,489)	-
Total Expenditures	10,107,223	10,822,206	9,839,648	150,142	(10,672,064)	154,240
Surplus / (Deficit)	2,241,594	(275,661)	549,829	448,910	724,571	446,527
Available Fund Balance	(364,631)	(640,292)	185,198	634,108		1,080,635

Note: There will be an additional cost of over \$300K in this fund, that is not reflected in the above table, which is the estimated future year General Cost Allocation plan charges associated with current year activities to service Transit Operations.

Note: Starting in FY 2022, the Sacramento Regional Transit District (SacRT) will be responsible for providing Transit services to the Elk Grove community. Henceforth, the revenue and expenditure activity in this fund will be limited to funding the City's responsibilities of, and obligations toward, the general operation of the Transit portion of the City's Corporation Yard facility, operated by SacRT.

512 – Transit Prop 1B

This is a restricted fund that collects Transit Prop 1B revenue and only expenses authorized by Prop 1B can be spent from this fund.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	-	-	-	-	-	-
Available Fund Balance	-	-	-	-		-

Note: Starting in FY 2022, the Sacramento Regional Transit District (SacRT) will be responsible for providing Transit services to the Elk Grove community. Therefore, SacRT will assume the responsibility for managing any Prop 1B funding applicable to providing transit services in Elk Grove.

ENTERPRISE FUNDS

514 – Transit Capital Improvements

This fund is restricted to revenues and expenses related to Transit Capital purchases and improvements. Revenue in this fund is generally received via Federal and State grant funding. The revenues for these grants are often received as reimbursements after expenses have been incurred. A common use of grant funding is to purchase busses, which is a lengthy process often taking months. Hence, the revenues and expenses related to the same bus purchase do not always get accrued in the same fiscal year.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	1,766,218	3,847,054	3,847,054	-	(3,847,054)	-
Capital Outlay	253,725	5,352,216	5,349,438	-	(5,352,216)	-
Total Expenditures	253,725	5,352,216	5,349,438	-	(5,352,216)	-
Surplus / (Deficit)	1,512,493	(1,505,162)	(1,502,384)	-	1,505,162	-
Available Fund Balance	1,539,872	34,710	37,488	37,488		37,488

Note: Starting in FY 2022, the Sacramento Regional Transit District (SacRT) will be responsible for providing Transit services to the Elk Grove community. Therefore, SacRT will assume the responsibility for managing any capital grant funding applicable to providing transit services in Elk Grove.

515 – Transit Low Carbon Program

The Low Carbon Transit Operations Program (LCTOP) is a State-funded grant program derived from Cap-and-Trade revenues. The funding is allocated to the City via formula and must be used for eligible capital and/or operations projects that benefit State designated disadvantaged communities and low-income census tracts. Per the program guidelines, the City is using its allocations for funding electrical charging infrastructure improvements that would support future zero emission buses.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	15,080	-	183,498	-	-	-
Surplus / (Deficit)	15,080	-	183,498	-	-	-
Available Fund Balance	15,080	15,080	198,578	198,578		198,578

Note: Starting in FY 2022, the Sacramento Regional Transit District (SacRT) will be responsible for providing Transit services to the Elk Grove community. Therefore, SacRT will assume the responsibility for managing any LCTOP funding applicable to providing transit services in Elk Grove. Upon finalizing and confirming any FY 2021 revenues, expenditures and fund balance in this fund, any remaining fund balance will be released to SacRT.

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	8,987,774	4,182,132	4,189,704	4,634,873	452,741	4,848,776
Compensation	269,985	269,350	259,657	273,733	4,383	273,733
Operating Expenses	7,324,036	4,828,283	4,723,554	5,411,302	583,019	5,527,611
Internal Services	13,973	14,129	14,129	14,850	721	14,850
Transfers	201,210	229,266	229,266	301,444	72,178	301,444
Total Expenditures	7,809,204	5,341,028	5,226,606	6,001,329	660,301	6,117,638
Surplus / (Deficit)	1,178,570	(1,158,896)	(1,036,902)	(1,366,456)	(207,560)	(1,268,862)
Available Fund Balance	3,672,220	2,513,324	2,635,318	1,268,862		-

602 – Fleet and Facilities

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	4,519,868	3,991,221	4,018,383	3,399,262	(591,959)	3,394,259
Compensation	616,251	619,594	595,317	691,896	72,302	699,415
Operating Expenses	1,441,443	1,652,082	1,459,563	1,764,594	112,512	1,794,325
Internal Services	155,642	148,468	148,468	164,821	16,353	164,821
Capital Outlay	1,486,914	2,252,793	1,480,628	1,284,400	(968,393)	2,050,500
Transfers	211,449	206,147	206,147	313,514	107,367	313,514
Capital Outlay Rollover	-	-	-	136,957	136,957	-
Total Expenditures	3,911,699	4,879,084	3,890,123	4,356,182	(522,902)	5,022,575
Surplus / (Deficit)	608,169	(887,863)	128,260	(956,920)	(69,057)	(1,628,316)
Available Fund Balance	4,248,771	3,360,908	4,377,031	3,420,111		1,791,795

603 – Information Technology and Geographical Information Systems

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	3,626,409	3,408,716	3,422,802	6,627,995	3,219,279	7,137,995
Compensation	1,079,165	1,121,539	1,128,298	2,369,106	1,247,567	2,398,275
Operating Expenses	1,505,172	2,809,356	2,566,803	3,973,831	1,164,475	4,085,637
Internal Services	90,723	93,979	93,979	175,788	81,809	175,788
Capital Outlay	86,157	92,860	44,860	1,056,570	963,710	765,414
Transfers	189,298	248,349	248,349	424,376	176,027	424,376
Total Expenditures	2,950,515	4,366,083	4,082,289	7,999,671	3,633,588	7,849,490
Surplus / (Deficit)	675,894	(957,367)	(659,487)	(1,371,676)	(414,309)	(711,495)
Available Fund Balance	2,798,410	1,841,043	2,138,923	767,247		55,752

Note: Starting in FY 2022, this fund encompasses the additional revenues and costs associated with the Police Information Technology Division, which was funded out of the General Fund through FY 2021.

INTERNAL SERVICE FUNDS

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	45,786	50,000	50,000	50,000	-	50,000
Operating Expenses	44,440	50,000	50,000	50,000	-	50,000
Total Expenditures	44,440	50,000	50,000	50,000	-	50,000
Surplus / (Deficit)	1,346	-	-	-	-	-
Available Fund Balance	229,524	229,524	229,524	229,524		229,524

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	2,320	-	-	-	-	-
Operating Expenses	-	7,211	7,211	15,945	8,734	-
Total Expenditures	-	7,211	7,211	15,945	8,734	-
Surplus / (Deficit)	2,320	(7,211)	(7,211)	(15,945)	(8,734)	-
Available Fund Balance	83,495	76,284	76,284	60,339		60,339

730 - Employee Sunshine Fund

Revenue for this fund is collected through employee contributions and is managed by the Employee Activity Committee to use for various employee engagement events and functions.

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	27,270	15,295	15,588	15,588	293	15,588
Operating Expenses	15,681	30,000	30,000	30,000	-	30,000
Total Expenditures	15,681	30,000	30,000	30,000	-	30,000
Surplus / (Deficit)	11,589	(14,705)	(14,412)	(14,412)	293	(14,412)
Available Fund Balance	48,422	33,717	34,010	19,598		5,186

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 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	7,399	-	18,486	-	-	-
Operating Expenses	-	16,066	16,066	19,878	3,812	-
Total Expenditures	-	16,066	16,066	19,878	3,812	-
Surplus / (Deficit)	7,399	(16,066)	2,420	(19,878)	(3,812)	-
Available Fund Balance	17,458	1,392	19,878	-		-

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

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	8,382,697	20,775,747	21,305,594	9,708,978	(11,066,769)	10,602,784
Operating Expenses	3,549	265,854	263,009	3,155	(262,699)	3,155
Debt Service	7,063,438	7,373,691	7,373,691	7,900,338	526,647	8,004,913
Transfers	1,200,000	11,556,138	15,689,711	950,000	(10,606,138)	800,000
Total Expenditures	8,266,987	19,195,683	23,326,411	8,853,493	(10,342,190)	8,808,068
Surplus / (Deficit)	115,710	1,580,064	(2,020,817)	855,485	(724,579)	1,794,716
Available Fund Balance	6,155,498	7,735,562	4,134,681	4,990,166		6,784,882

AGENCY FUNDS

757 - Debt Service – CFD 2002-1 East Franklin

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

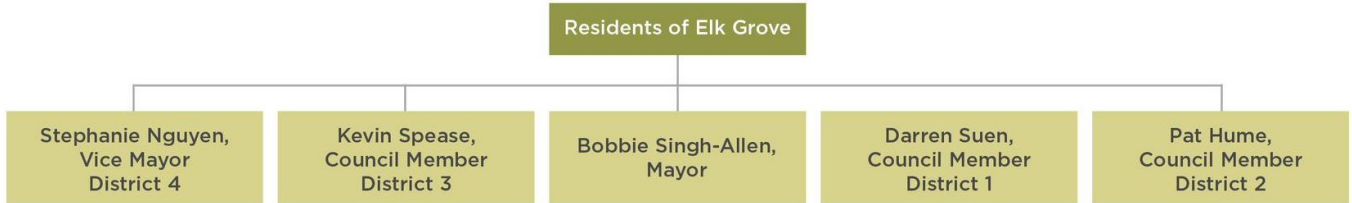
	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	4,472,232	4,302,722	4,467,758	4,491,278	188,556	4,491,278
Operating Expenses	5,217	6,000	5,000	5,000	(1,000)	5,000
Debt Service	3,598,650	3,595,550	3,595,550	3,582,575	(12,975)	3,578,950
Transfers	1,400,000	300,000	300,000	-	(300,000)	-
Total Expenditures	5,003,867	3,901,550	3,900,550	3,587,575	(313,975)	3,583,950
Surplus / (Deficit)	(531,635)	401,172	567,208	903,703	502,531	907,328
Available Fund Balance	3,328,624	3,729,796	3,895,832	4,799,535		5,706,863

758 - Debt Service – CFD 2003-1 Poppy Ridge

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

	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Revenue Total	3,985,218	3,952,652	3,971,853	3,971,853	19,201	3,971,853
Operating Expenses	4,546	5,000	5,255	5,255	255	5,255
Debt Service	3,258,150	3,253,950	3,253,950	3,245,475	(8,475)	3,237,100
Transfers	1,000,000	325,000	325,000	200,000	(125,000)	100,000
Total Expenditures	4,262,696	3,583,950	3,584,205	3,450,730	(133,220)	3,342,355
Surplus / (Deficit)	(277,478)	368,702	387,648	521,123	152,421	629,498
Available Fund Balance	1,302,236	1,670,938	1,689,884	2,211,007		2,840,505

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. There is currently one Council Assistant position filled at 15 hours a week each.

CITY COUNCIL

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.

City Council

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	199,405	214,387	225,159	267,721	53,334	267,721
Operating Expenses	55,494	113,893	115,651	81,530	(32,363)	85,425
Internal Services	172,046	177,111	177,111	164,578	(12,533)	164,578
Transfers	-	18,175	18,175	17,098	(1,077)	17,098
Total	426,945	523,566	535,546	530,927	7,361	534,822
Expenditures By Resource						
General Fund	426,945	523,566	535,546	530,927	7,361	534,822
Total	426,945	523,566	535,546	530,927	7,361	534,822

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.

City Council Mission, Vision, 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 sessions on February 25, 2021. The mission, vision and goals were formally adopted by Council on April 28, 2019. 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.

FY 2021-22 AND FY 2022-23 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

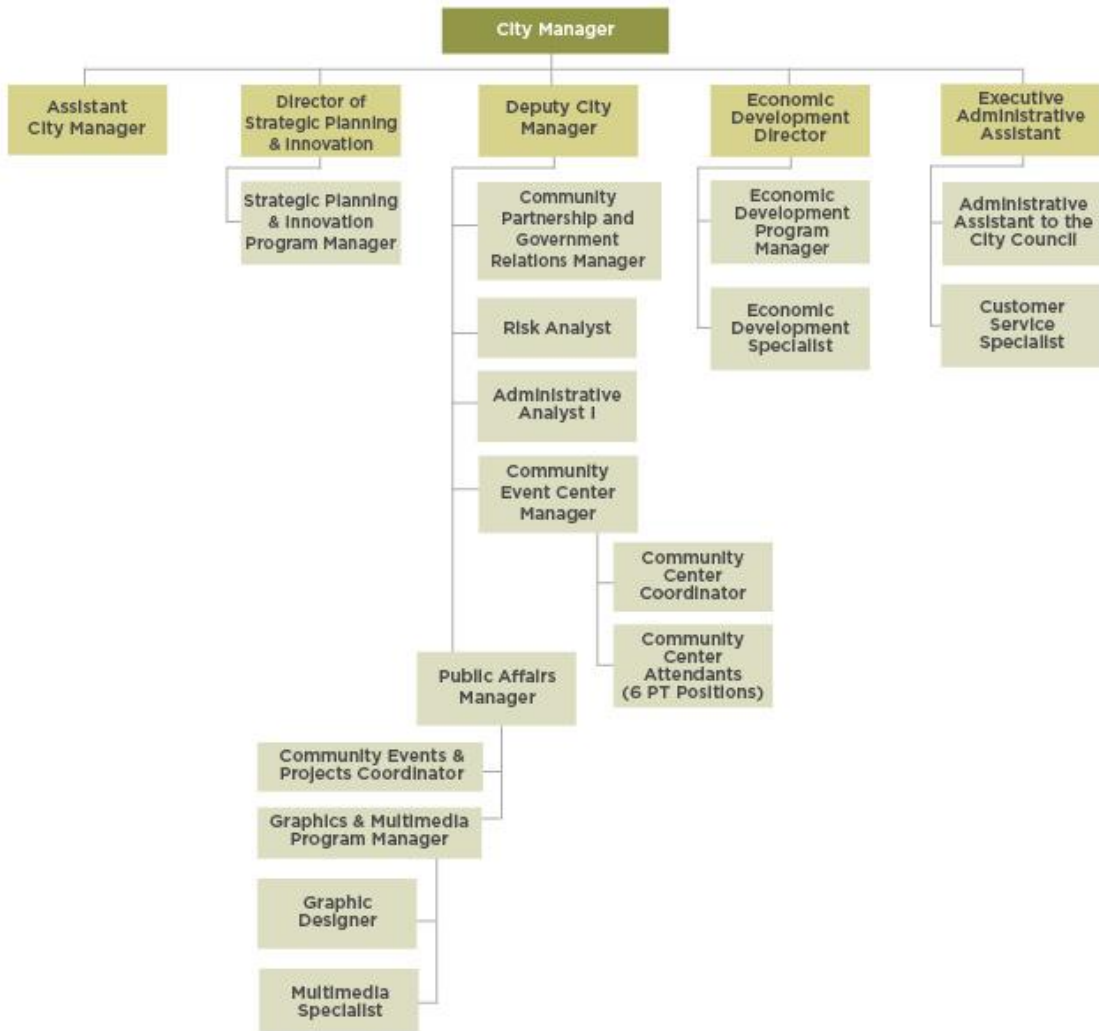
Row ID	Priority Project	Description	Responsible Departments		Goals Implemented by this Project/Action				
			Lead	Support	 Vibrant community and sustainable economy	 Safe and resilient community	 High performing and financially stable City government	 City Infrastructure	
A Civic Amenities									
A1	Complete design and construction of remaining phases of Old Town Plaza	Phase 2: Construction of frontage and entrance improvements for the plaza along Elk Grove Blvd. Phase 3: Remaining improvements include pavilion and plaza.	Public Works	Economic Dev.	✓				
A2	Complete design and construction of Civic Center Nature Area	Construction of a passive recreational area on the remaining 30 acres of the Civic Center South Property.	Public Works	City Manager	✓	✓			
A3	Complete acquisition, design, and tenant improvements for the new Elk Grove (Old Town) Library	Complete acquisition of 9260 Elk Grove Boulevard and prepare schematic design of the relocated Elk Grove Library Branch.	Public Works	Strategic Planning and Innovation	✓				
B Transportation									
B1	Kammerer Road: • Replace existing 2 lane Kammerer Road from Lotz Parkway to Bruceville Road • Extend Kammerer Road from Bruceville Road to I-5	Reconstruction and extension of Kammerer Road as described.	Public Works	-	✓	✓			✓
B2	Whitelock Parkway Interchange – complete project design and environmental review	Construction of an interchange at Whitelock Pkwy and State Route 99.	Public Works	-	✓				✓
B3	Complete the Grant Line Phase 2 Widening from Waterman to Bradshaw	Widen Grant Line Road from Waterman to Bradshaw from 2 lanes to 4 lanes and install new signals at Mosher and Bradshaw	Public Works	-	✓				✓
B4	Complete Elk Grove Blvd Streetscape Phase 2, School Street to Waterman Road	Widening of Elk Grove Blvd. including a 2-way left turn lane, 2 travel lanes, buffered bike lanes and curb gutters, sidewalks, and frontage improvements. Also entails includes utility undergrounding.	Public Works	-	✓				✓
B5	Expand traffic signal communication network and increase bandwidth to improve signal synchronization and traffic operations and reduce congestion	Complete upgrades to traffic signal cabinets and connect to fiber optic and/or cellular service.	Public Works	IT, Police		✓	✓		✓
B6	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		✓	✓		✓
B7	Adopt Bicycle, Pedestrian, and Trails Master Plan Update	Prepare a comprehensive update to the Bicycle, Pedestrian, and Trails Master plan for consistency with the updated General Plan.	Strategic Planning and Innovation	Public Works	✓				✓
B8	Prepare the Laguna Creek Inter-Regional Trail Master Plan	Prepare the Laguna Creek Inter-Regional Trail Master Plan and append to the Bicycle, Pedestrian, and Trails Master Plan	Strategic Planning and Innovation	Public Works	✓				✓
B9	Implement the Mobility Resiliency Plan	Begin implementation of the Mobility Resiliency Plan by undertaking near-term actions called for in the Plan.	Strategic Planning and Innovation	Public Works, Finance		✓	✓		✓
B10	Support Regional Transit's efforts to extend Light Rail (LRT) to the City	Planning for an extension of Light Rail services into the City.	Public Works	-	✓				✓
B11	Support the San Joaquin Regional Rail Commission's effort to extend the Altamont Corridor Express (ACE) train service to Elk Grove.	Planning for the extension of ACE services into the City	Public Works	-	✓				✓
C Community Development									
C1	Complete Railroad Street revitalization project	Improving streets with striping, curb gutters, and sidewalks. Creating on-street parking, 2 parking lots, and putting utility lines underground.	Public Works	Economic Dev.	✓				✓
C2	Update the Old Town Special Planning Area	Prepare a comprehensive update to the Old Town Special Planning Area.	Strategic Planning and Innovation	Dev Services, Economic Dev.	✓				
C3	Undertake efforts to advance the development of Project Elevate, creating a mixed-use neighborhood at the City property at Big Horn and Elk Grove Boulevard	Outreach to potential development partners and explore partnership opportunities to develop the site consistent with the established vision	Economic Dev.	Strategic Planning and Innovation	✓				
C4	Complete Design Guidelines update	Updating the rules, first made in 2003, that direct the Design Review process for all development projects. Include revisions relative to middle income housing.	Dev. Services	-	✓				
C5	Implement the Urban Design Study for Kammerer Road Corridor	Prepare 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	✓				
C6	Implement programs that address homelessness in Elk Grove	Explore funding or other forms of support for housing and services for people experiencing homelessness	Dev. Services	-	✓	✓			
D Community Safety									
D1	Promote improvements to telecommunication services throughout the City	Facilitate improved telecommunications access for residences and businesses.	Strategic Planning and Innovation	Public Works, Economic Dev.		✓	✓		✓
D2	Complete a comprehensive staffing and efficiency study for the Police Department	Utilizing a commissioned study to help inform a 3-5 year plan for hiring additional staff, considering staffing models, efficiencies in operation(s), and the expanded use of technology.	Police	Human Resources		✓	✓		
D3	Adopt plan to remove all developed property from 200-year floodplain	Analyze flood risk in the City for a 200-year storm event and develop alternatives and associated costs for potentially mitigating the risks.	Public Works	-		✓			

E	City Operations						
E1	Complete construction of the Police Department Campus improvements and expansion	Construction of improvements at 9362 Studio Court for relocation of Property and Evidence and Forensics	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	Update the City's Citizen Request Management (CRM) system to improve reporting of community issues	Acquire and deploy a new CRM system that provides better cross-department coordination and reporting of issue status and follow up	IT	Public Works, Dev. Services			✓
E4	Undertake a Smart City Initiative	Develop strategies and best practices that improve the City's use of data in decision making processes and leverage technology to address local issues.	Strategic Planning and Innovation	Public Works, Finance	✓	✓	✓
E5	Conduct the 2021 Redistricting Effort	Conduct community outreach and complete an update to the City's district boundaries consistent with State and Federal law and the results of the 2020 Census	City Clerk	City Attorney			✓
E6	Maintain Elk Grove's roadways in a state of good repair	Identify opportunities to extend pavement management efforts with existing limited resources and identify new resources that could improve and expand the program.	Public Works	Finance			✓
E7	Undertake community discussions on needs, priorities, and opportunities to enhance the quality of life for Elk Grove residents and create an environment that allows local businesses to thrive.	Have discussions with residents and businesses on a potential revenue measure that would support community needs and priorities.	City Manager	Finance, City Attorney, Public Works, Police, Economic Dev.	✓	✓	✓

		Authorized			
City Council	Position	FY 2020	FY 2021	FY 2022	Change
	Council Assistant (5 part-time positions)	2	2	2	0
City Council Total		2	2	2	0

Each Council Member 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. There is currently one Council Assistant position filled at 15 hours a week each.

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 high quality housing, shopping, working and recreating opportunities. The City Manager continually strives to keep the City in a fiscally strong and economically sound environment.

Expenditures By Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Budget
Compensation	2,972,977	3,079,957	2,973,346	3,316,769	236,812	3,337,051
Operating Expenses	8,974,394	10,537,805	7,686,110	8,831,362	(1,706,443)	8,847,457
Internal Services	472,529	463,219	463,219	422,442	(40,777)	422,442
Transfers	201,210	296,157	296,157	364,370	68,213	364,370
Total	12,621,110	14,377,138	11,418,832	12,934,943	(1,442,195)	12,971,320
Expenditures By Division						
City Manager	1,860,076	1,699,456	1,644,020	1,896,425	196,969	1,795,848
Public Affairs	964,760	1,284,224	1,177,101	1,399,328	115,104	1,345,613
Economic Development	1,638,021	4,522,291	2,102,201	2,352,182	(2,170,109)	2,358,559
Strategic Planning and Innovation	974,108	1,938,759	1,914,300	846,858	(1,091,901)	902,119
Risk Management	5,944,993	3,000,241	2,922,811	3,626,557	626,316	3,558,455
District56	1,239,152	1,932,167	1,658,399	2,813,593	881,426	3,010,726
Total	12,621,110	14,377,138	11,418,832	12,934,943	(1,442,195)	12,971,320
Expenditures By Resource						
General Fund	4,609,809	6,264,591	6,047,483	5,119,793	(1,144,798)	5,027,139
General Fund Economic Incentives	796,082	3,075,000	685,000	1,300,000	(1,775,000)	1,300,000
General Fund Capital Reserve	31,073	105,139	105,139	75,000	(30,139)	75,000
Community Facilities District - District56	1,239,152	1,932,167	1,658,399	2,813,593	881,426	3,010,726
Risk Management	5,944,994	3,000,241	2,922,811	3,626,557	626,316	3,558,455
Total	12,621,110	14,377,138	11,418,832	12,934,943	(1,442,195)	12,971,320

Note: The FY 2021 budget for the Office of Strategic Planning and Innovation also includes funds for various one-time Special Project grants such as the Resiliency Plan, Housing Element update, Missing Middle study, Object Design Standards and High-Density residential feasibility analysis.

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

PROGRAM DESCRIPTION

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, District56, Federal and State Legislative programs, programs related to Diversity, Equity, and Inclusion, and the Ask Elk Grove customer service program functions.

City Manager's Office

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	985,894	1,007,489	1,006,553	1,113,069	105,580	1,117,177
Operating Expenses	415,626	504,029	449,529	605,839	101,810	501,154
Internal Services	458,556	158,093	158,093	149,441	(8,652)	149,441
Transfers	-	29,845	29,845	28,076	(1,769)	28,076
Total	1,860,076	1,699,456	1,644,020	1,896,425	196,969	1,795,848
Expenditures By Resource						
General Fund	1,829,003	1,594,317	1,538,881	1,821,425	227,108	1,720,848
General Capital Reserve	31,073	105,139	105,139	75,000	(30,139)	75,000
Total	1,860,076	1,699,456	1,644,020	1,896,425	196,969	1,795,848

Program Description

The City Manager's office is charged with the following responsibilities:

- 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.

Budget Initiatives

The FY 2022 Budget includes \$100,000 to support community engagement, outreach, and polling related to a possible City Sales Tax ballot measure in 2022. Additionally, due to the annexation of transit services to SacRT, the City Manager's Office is reclassifying the Transit Manager into a Community Partnerships and Government Relations Manager. This position will focus on providing community engagement and centralized outreach for significant and far-reaching City projects or initiatives. It will also focus additional resources on the City's government relations work at both the state and federal level in addition to a variety of special projects and assignments.

Performance Measures

Ask Elk Grove

Council Goal and Measure	FY 2020 Actuals	FY 2021 Adopted	FY 2021 Estimate	FY 2022 Proposed	FY 2023 Proposed	Trend
<i>A high performing and financially stable City government.</i>						
Average Speed in Seconds to Answer In-Coming Calls (AEG) per Week	8.8025	5	6.7	5	5	Needs Focus
Average Number of Dropped Calls per Week	2.825	3	1.6	3	3	Positive

Public Affairs

Expenditures By Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Budget
Compensation	664,523	628,532	601,530	635,237	6,705	646,820
Operating Expenses	300,237	490,117	409,996	618,214	128,096	552,916
Internal Services	-	146,009	146,009	127,471	(18,538)	127,471
Transfers	-	19,566	19,566	18,406	(1,160)	18,406
Total	964,760	1,284,224	1,177,101	1,399,328	115,104	1,345,613
Expenditures By Resource						
General Fund	964,760	1,284,224	1,177,101	1,399,328	115,104	1,345,613
Total	964,760	1,284,224	1,177,101	1,399,328	115,104	1,345,613

Program Description

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 and community engagement that supports all city departments and programs. Additionally, this division organizes the City's street banner programs, event advertising signage program, special events and festivals, groundbreakings, and grand openings for city projects as well as administers the Event Sponsorship Grant Program.

Budget Initiatives

The FY 2022 budget maintains funding for existing programs and platforms for sharing information. Using its existing resources, staff seeks to improve community engagement through a new podcast, email, online, and other available tools. The budget includes funding to conduct a competitive request for proposal of website services to ensure the City's website is functional, easy to manage and maintain, and meets the needs and demands of City staff and residents.

Performance Measures

Council Goal and Measure	FY 2020 Actuals	FY 2021 Adopted	FY 2021 Estimate	FY 2022 Proposed	FY 2023 Proposed	Trend
<i>A high performing and financially stable City government.</i>						
Number of Visits to www.elkgrovecity.org	2,574,679	1,360,000	3,187,848	1,360,000	1,360,000	Positive
Total Number of Event Attendees	206,830	240,000	65,781	240,000	240,000	Needs Focus
% of non-residents attending sponsored events	16.25	25	10	25	25	Needs Focus
Number of visitors to www.elkgrovecity.org	517,489	440,000	836,995	440,000	440,000	Positive
Total number of Social Media Followers	339,150	68,000	112,376	68,000	68,000	Neutral

Note: The Performance Measures associated with City Events were impacted in the latter part of the third quarter and severely in the fourth quarter by the Shelter-In-Place order related to the COVID pandemic.

Economic Development

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	521,059	531,073	540,568	567,149	36,076	570,320
Operating Expenses	1,116,962	3,893,431	1,463,846	1,697,770	(2,195,661)	1,700,976
Internal Services	-	86,266	86,266	76,425	(9,841)	76,425
Transfers	-	11,521	11,521	10,838	(683)	10,838
Total	1,638,021	4,522,291	2,102,201	2,352,182	(2,170,109)	2,358,559
Expenditures By Resource						
General Fund	841,938	1,447,291	1,417,201	1,052,182	(395,109)	1,058,559
General Fund Econ Incentive	796,082	3,075,000	685,000	1,300,000	(1,775,000)	1,300,000
Total	1,638,021	4,522,291	2,102,201	2,352,182	(2,170,109)	2,358,559

Note: FY 2021 included one-time funding from the Cares Act of over \$400,000 that was programed to support local businesses during the pandemic, which resulted in unusually high spending in that year.

Program Description

The mission of the Office of Economic Development is to foster a robust and diverse economy that returns value to the City and its residents and is positioned to endure the ups and downs of the broader economy. The primary responsibilities of the Office are to assist existing businesses with operations, growth, and expansion; identify and recruit prospective new businesses to the City; and work with the developer, brokerage, and tenant communities to facilitate high impact development projects. The overall goals of the Office are to retain and attract capital investment in and to the City, sustain and grow the City's commercial tax base, and retain and attract jobs to the City across multiple industries at varying wages and skill levels. This is accomplished by, among other things, providing government liaison and business support services to existing and prospective businesses; engaging local, regional and statewide economic development organizations on business development projects; and marketing the city as an exceptional business location. The Office administers the City's Economic Development Incentive and Financing Programs, Business Retention and Expansion Programs, Business Recruitment Program, Small Business Support Program, Startup Program, Workforce Development Program, and provides entitlement and permit expediting services for high impact projects.

Budget Initiatives

For the FY 2022 and FY 2023 budget, given current fund balances, anticipated American Rescue Plan stimulus funds, and a one-time deposit of Sewer Credit Program cash-out funds, staff is not proposing General Fund allocations to the small business and large business incentive funds this fiscal year, as has been the custom in past fiscal years. Such allocations may need to resume, however, in future fiscal years. Notwithstanding, existing and anticipated funds will continue to be used to enable the Office of Economic Development to pursue and execute high value business retention, recruitment, and expansion projects.

Performance Measures

Council Goal and Measure	FY 2020 Actuals	FY 2021 Adopted	FY 2021 Estimate	FY 2022 Proposed	FY 2023 Proposed	Trend
<i>A high performing and financially stable City government.</i>						
% increase in sales tax collections	2.9	6.5	5	6.5	6.5	Positive
% Commercial vacancy rate	4	5	3.5	5	5	Neutral
<i>A vibrant community and sustainable economy with diverse businesses and amenities.</i>						
% increase in hotel tax collections	-17	6	-35	6	6	Needs Focus

Note: The Performance Measures associated with Sales Tax and Hotel Tax collections were impacted in the latter part of the third quarter and severely in the fourth quarter by the Shelter-In-Place order related to the COVID pandemic.

Strategic Planning and Innovation

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	381,220	384,826	404,887	426,497	41,671	426,758
Operating Expenses	592,887	1,754,252	1,444,732	360,500	(1,393,752)	415,500
Internal Services	-	58,722	58,722	54,255	(4,467)	54,255
Transfers	-	5,959	5,959	5,606	(353)	5,606
Total	974,108	2,203,759	1,914,300	846,858	(1,356,901)	902,119
Expenditures By Division						
Strategic Planning/Innovation	702,408	1,011,630	987,170	846,858	(164,772)	902,119
Strategic PL Grants	271,700	1,192,129	927,129	-	(1,192,129)	-
Total	974,108	2,203,759	1,914,300	846,858	(1,356,901)	902,119
Expenditures By Resource						
General Fund	974,108	1,938,759	1,914,300	846,858	(1,091,901)	902,119
Strategic Plan Grants	-	265,000	-	-	(265,000)	-
Total	974,108	2,203,759	1,914,300	846,858	(1,356,901)	902,119

Program Description

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.

Budget Initiatives

The FY 2022 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 of a Smart City Plan which will further the City's sustainability and resiliency efforts and continue efforts that promote a culture of innovation through the organization.

Risk Management

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	144,374	135,183	136,183	142,940	7,757	142,940
Operating Expenses	5,585,436	2,621,663	2,543,233	3,167,323	545,660	3,099,221
Internal Services	13,973	14,129	14,129	14,850	721	14,850
Transfers	201,210	229,266	229,266	301,444	72,178	301,444
Total	5,944,993	3,000,241	2,922,811	3,626,557	626,316	3,558,455
Expenditures By Division						
Administration	411,287	434,538	411,398	537,372	102,834	537,372
General Liability	5,120,255	2,005,059	2,037,541	2,503,500	498,441	2,433,147
Commercial Property	303,610	413,459	358,587	438,500	25,041	440,751
Safety /Health-Wellness	109,840	147,185	115,285	147,185	-	147,185
Total	5,944,993	3,000,241	2,922,811	3,626,557	626,316	3,558,455
Expenditures By Resource						
Self Insurance	5,944,993	3,000,241	2,922,811	3,626,557	626,316	3,558,455
Total	5,944,993	3,000,241	2,922,811	3,626,557	626,316	3,558,455

Note: During FY 2020, budget amendments were approved by the City Council to account for unanticipated one-time expenditures. There were two large, one-time, expenses that were offset by revenues within the Fiscal Year.

Program Description

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.

Risk Management is charged with the following responsibilities for General Risk Programs:

- **General Liability:** Negotiating and securing general liability insurance for the City, utilizing actuarial studies to estimate liability funding, managing claims against the City, and mitigating lawsuits brought against the City.
- **Property Insurance and Subrogation:** Negotiating and securing property insurance, reporting claims to the City's insurer, and handling the recovery or directing the subrogation of claims that fall below the insurer's deductibles.
- **Miscellaneous Insurance:** Negotiating and securing insurance coverage for the City including, but not limited to, pollution insurance, cyber liability insurance, fiduciary insurance, and employee crime insurance.
- **Insurance in Contracts Administration:** Developing and maintaining appropriate insurance requirements in City contracts, ensuring compliance of contractors with their insurance requirements, and administering the City's contract with its insurance certificate processor.
- **Safety and Health:** Ensuring the City's compliance with Cal OSHA requirements, striving to bring best practices to the City's safety programs, and developing and maintaining policies and procedures that encourage safe and healthy practices that reduce and prevent on the job injuries.

- Americans with Disabilities Act (ADA) Coordination: Advising City staff on ADA issues, coordinating and developing ongoing efforts for full ADA compliance, arranging for and/or conducting training on ADA issues, coordinating and monitoring architectural barrier surveys, developing and maintaining the required Self-Evaluation / Transition Plan to remove access barriers, developing processes for ensuring the complete accessibility of City communications, and working with the City's Disability Advisory Committee (DAC) to review and provide feedback on City policies and capital improvement projects in regards to accessibility.

Budget Initiatives

The FY 2022 budget anticipates that the General Liability premium will increase by approximately 50%. This is primarily due to liability market conditions throughout all insurance markets and an increase in public entity claims cost in California. Approximately 12% of the increase is due to the City's claims experience, 5% due to estimated increase in payroll, and the remaining 33% due to market conditions.

District56

Expenditures By Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Budget
Compensation	275,907	392,854	283,625	431,877	39,023	433,036
Operating Expenses	963,245	1,539,313	1,374,774	2,381,716	842,403	2,577,690
Total	1,239,152	1,932,167	1,658,399	2,813,593	881,426	3,010,726
Expenditures By Resource						
Community Facilities District - District56	1,239,152	1,932,167	1,658,399	2,813,593	881,426	3,010,726
Total	1,239,152	1,932,167	1,658,399	2,813,593	881,426	3,010,726

Note: The FY 2022 budget is notably more than the FY 2021 budget due to the District56 facilities not operating at full capacity during FY 2021, in compliance with the shelter-in-place order as a response to the COVID-19 pandemic.

Program Description

The District56 Division provides opportunities for recreational and leisure activities for the community through its facilities, programming, and partnerships at the District56 campus. District56 includes the Aquatics Center, the Avenue, Veterans Grove, The Center and the soon to be completed Nature Area known as the Preserve. The campus also includes public art, and the division serves as the staff liaison to the Elk Grove Arts Commission. District56 staff also manages 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, and Marine Corps League Elk Grove Detachment 1238 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.

Aquatics Center:

The Aquatics Center includes a 50-meter competition pool, a 25-yard instructional pool, and a recreation pool with water slides and a lazy river. The Cosumnes Community Services District is responsible for the daily operations of the facility and the City is responsible for the youth swim teams and swim meets.

Avenue and Veterans Grove:

These areas represent passive spaces for people to gather with amenities such as picnic tables, benches, public art, a bocce ball court and a dancing fountain. The Avenue and Veterans Grove can be programmed for activities such as Farmers Markets, concerts and veteran's remembrances.

The Center:

The Center is a 32,178 square foot facility that includes a rentable main hall with a dining capacity of over 400 patrons, commercial and catering kitchens and a café. The building also includes space for the Senior Center of Elk Grove and a Veterans Hall that hosts the American Legion Post 233, Marine Corps League and the Veterans of Foreign Wars as non-profit partners.

The Preserve (Nature Area):

The Nature Area is a 26-acre site that encompasses the southern portion of District56 to Lotz Parkway. The area is intended to be passive open space with several amenities including walking trails, a large open meadow, a fitness area, a children's playground, public art and a pond. The project is currently in construction and will be open to the public in Fall 2021.

Budget Initiatives

The FY 2022 budget establishes some historical and baseline expenditures for the District56 facilities as they have commenced operations. These baseline expenditures were delayed due to COVID-19 and the closure of facilities in 2020. Expenditures will be mitigated by revenue generation from the rental of the Aquatics Center and Community Center.

FY 2021-22 WORK PLAN SUPPORTING CITY COUNCIL GOALS

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.
- Market The Center at District56 to encourage rentals for private celebrations and events.
- Create grand opening experiences that market, promote, and celebrate the improvements at the Old Town Plaza and The Preserve.

Economic Development

- Lead the City's efforts related to economic recovery in response to the impacts of the COVID-19 pandemic.
- Administer the City's Business Retention and Expansion Program to include targeted business visitations to identify and assist businesses seeking to expand within the City and prevent relocation of businesses out of the City.
- Administer the City's Business Recruitment Program with an emphasis on target industries at target employment centers while aligning recruitment activities with resident employment needs/choices. Target industries include: State and Federal government offices and services; medical facilities, offices, and services; biotechnology and life sciences; corporate front and back office; higher education (including private technology transfer); traditional and advanced manufacturing and assembly; warehouse, distribution, and logistics; hospitality; and elevated lifestyle amenities (retail, dining, and entertainment). Target employment centers include the Southeast Policy Area; Longleaf Drive/Laguna Springs Corporate Center; Laguna West Commercial Area; current Grant Line Road and East Stockton Boulevard Industrial Area; new Grant Line Road Industrial Annexation Area; hospital and medical sites; and the Elk Grove Boulevard Corridor and District56 commercial lands. Certain industries (such as logistics, e-commerce warehouse/distribution, biotech/life sciences, gig economy, and remote work facilities/services) will be accelerated due to the effects of the COVID-19 pandemic. As these industries become clearly defined, staff will pursue these as part of its Business Retention and Expansion and Business Recruitment Programs.
- Administer the City's Small Business Support Program and Startup Program to identify small business startup and scale-up candidates and support their launch and growth to foster future major employers and tax revenue generators.
- Administer the City's Workforce Development Program to grow the community's workforce, while maintaining low resident unemployment rates, through partnership with employers and regional workforce development providers. Emphasis will be placed on meeting the employment needs of our major and emerging companies and upskilling unemployed and underemployed residents for tech sector and life sciences jobs.

- Pursue projects and businesses that create new and enhanced elevated retail, dining, and entertainment offerings that will improve the quality of life for residents and employees, enhance business attraction activities, and generate new tax revenue.
- Administer, review and revise the City's Incentive and Financing Program and develop new programs to better attract desired employers.
- Position Elk Grove as a driving force in regional economic development decision making and business attraction efforts through enhanced branding and marketing, building and leveraging relationships with key agencies, and building regional partnerships that will benefit the City's economic development efforts.
- Coordinate the activities of Visit Elk Grove, the City's destination marketing organization, and the City of Elk Grove to ensure a successful destination marketing campaign and increased visitation, with the goal of positioning Elk Grove as a competitive location for business and personal travel and pursue attraction and development of hospitality assets such as hotels, meeting spaces, and lifestyle amenities that will increase visitation to the City.
- Deploy and further develop the "Invest Elk Grove" brand through enhancement of existing brand properties and development of new brand properties.

Strategic Planning and Innovation

- Support efforts on the design and remodel of the relocated Elk Grove Library branch.
- Further work on the comprehensive update to the Old Town Special Planning Area.
- Continue efforts on Project Elevate.
- Prepare the Laguna Creek Inter-Regional Trail Master Plan.
- Begin implementation efforts on the Kammerer Road Urban Design Study.

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 The Preserve, 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 conform with local and state public health guidelines.

Strategic Planning and Innovation

- Complete the Community/Mobility Resiliency Plan addressing three key areas of flooding, extreme heat, and fiscal impacts and begin first-year implementation.
- Continue annual monitoring of the Climate Action Plan.

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 (CCSD, 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.
- Conduct a competitive RFP process to select a new website service vendor to assist staff with managing the City and Police Department websites and begin work with the new vendor to transition the sites.
- Launch and maintain a city podcast produced in-house.
- Continue to establish dynamic working relationships with agencies and organizations that encourage smart collaboration and operational efficiencies.

Strategic Planning and Innovation

- 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.
- Represent the city on PRISM's Claims Review Committee.
- Represent the City on the NCCSIF (Northern California Cities Self Insurance Fund) (workers compensation) Board of Directors and Risk Management Committee.

A city with infrastructure that meets its current and future needs

City Manager's Office

- Strategically align the organization to support the adopted City Council Vision, Mission, Goals and Priority Projects.

Strategic 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.

FY 2020-21 ACCOMPLISHMENTS

City Manager's Office

- Led the City's response to the COVID-19 pandemic which included a variety of community campaigns, health order messaging, local business funding programs, and a variety of other initiatives. Worked to support the City's recovery which included distributing allocated money from a variety of state and federal programs. This is an ongoing effort.
- Provided a comprehensive report to the City Council related to the City's Diversity, Equity, and Inclusion efforts.
- Rolled out the employee focused Mission, Vision, and Value statements.
- Updated the City's Legislative Principles and Procedures for calendar year 2021 and 2022.

Public Affairs

- Commemorated the 20th anniversary of the city's incorporation through modified activities/activations for the community and employees.
- Created virtual and alternative event experiences for the community for Independence Day, Diversity Month, and FitFest in compliance with local and state public health restrictions.
- Assisted the Recycling and Waste Division to launch a public awareness and education program to increase residential organic recycling to conform with new state laws.
- Launched a new farmers' market in partnership with Unseen Heroes for the NeighborGood Market held each Thursday at District56.
- Created grand opening experiences for the opening of Singh and Kaur Park in partnership with Cosumnes CSD.
- Expanded the use, distribution, and number of subscribers to city email messages through Constant Contact.
- Supported the development and production of two State of the City addresses to the community.
- Completed the Resident Guide video series (set of five) to assist residents looking for information, services and community resources provided by local agencies and to assist realtors with promoting the quality of life available to those considering a move to Elk Grove.
- Provided drone imagery for city projects and created video updates for the community on the Old Town Plaza and The Preserve.
- Produced six (6) bimonthly newsletters reaching more than 60,000 residents and businesses within the city.
- Provided on-going support and materials for the Diversity and Inclusion Commission.

Economic Development

- Coordinated the City's response to business impacts related to the COVID-19 pandemic.
- Developed and launched a Small Business Recovery Grant Program providing grants of up to \$25,000 to small businesses negatively impacted by the COVID-19 pandemic resulting in 111 grants totaling \$437,500.
- Partnered with Region Business on the development and implementation of the LIFT Investing Emergency Investment and Relief Program resulting in eight low-interest loans made to small businesses impacted by the COVID-19 pandemic totaling \$1.2 million.
- In partnership with the Public Affairs Division, developed and launched the "Why Buy Local?" campaign designed to encourage residents to shop local to support local businesses in response to the COVID-19 pandemic.
- In partnership with the Elk Grove Chamber of Commerce and Visit Elk Grove, developed and launched the Elk Grove Local Pass Program, an app-based local shopping platform designed to connect residents to local business promotions to drive local shopping activity.

- Revised and relaunched a formal Business Retention and Expansion Program designed to identify and assist key businesses poised for economic expansion.
- Developed and launched an Annual Business Survey designed to gather business demographic and opinion data to assist the City in developing future economic development programs and policies.
- Facilitated continued construction of the Railroad Street Redevelopment Project private facilities and assisted Public Works with commencement of construction of the public improvements at Old Town Plaza
- In partnership with the Strategic Planning and Innovation Division, facilitated completion and City Council adoption of the vision plan for Project Elevate and commenced marketing and developer identification efforts for the Phase I hotel component of the project.
- In partnership with the Strategic Planning and Innovation Division, facilitated completion and City Council adoption of the Kammerer Road Urban Design Study project.
- Assisted the Strategic Planning and Innovation Division with City Council approval of annexation and zoning for the Industrial Annexation Area.
- Provided a Startup Elk Grove Incentive Program grant to Elk Grove based startup EyeRate.
- Assisted Visit Elk Grove, the City's tourism marketing district, with day-to-day operations and the hiring of a new Executive Director.
- As of December 2020, developed a business attraction, expansion, and retention pipeline with the potential to create 8,281 jobs and 4.3 million (M) square feet (SF) of new or expanded commercial facilities.
- In calendar year 2020, facilitated 16 new or expanded business openings creating 840 new jobs, 376,500 square feet of newly built or occupied commercial space, \$48.7 million of new capital investment, an estimated \$3.3 million of new taxes over ten years and an estimated \$493.3 million of new payrolls over ten years.
- In calendar year 2020, facilitated two Development Impact Fee Deferral Program agreements that created or have the potential to create 122 jobs, \$720,000 of capital investment, and 18,321 square feet of newly built or occupied commercial space.
- In calendar year 2020, facilitated 10 allocations of sewer credit awards for new small business projects that created or have the potential to create 111 jobs, while saving small businesses \$60,595.

Strategic Planning and Innovation

- Completed Phase 2 Zoning Updates for General Plan Consistency.
- Initiated the Community Resilience Plan for the City.
- Initiated the Old Town Special Planning Area Update.
- Began master planning for Project Elevate.
- Participated in the Sacramento Area Council of Governments Civic Lab Year 2 program.
- Participated in regional Census 2020 efforts.

Risk Management

- Property Insurance and Subrogation
 - Recovered \$74,906 in the last year for damage to City property.
- Safety and Health
 - Provided 85 on-site flu vaccinations for City staff.
 - Reinstated vaccination program for affected positions.
 - Revised and updated CalOSHA mandated safety policies and procedures.
- ADA Coordination
 - Held regular meetings with the Disability Advisory Committee.
 - Responded to 9 potential ADA Grievances by residents.
- Miscellaneous Insurance
 - 73 consultations in the last year with City staff on insurance and contractual issues.

District56

- Refined operations of the Center and worked with Contractor on completing warranty items at the facility.
- Adjusted fee schedules at Aquatics Center and the Center to encourage participation during the pandemic's reduced gathering capacities.
- Continued to offer tours of the Center and take reservations.
- Developed safe gathering protocols for the Center which include layouts with social distancing in place.
- Modified outdoor reservation fee schedule to allow for rental of the back patio to provide rentable options for customers during the pandemic.
- Participated in the design process for District56 signage and fencing for the Center.
- Continued to refine operations and maintenance at the Aquatics Center in partnership with the CCSD.
- Coordinated increased use of the pools for two swim teams due to capacity limitations.
- Entered into an agreement with the Elk Grove Unified School District for use of the Aquatics Center.
- Selected artists for Singh & Kaur Park, Oasis Park, and the Preserve Kinetic sculpture public art projects.
- Posted request for qualifications for public art for Laguna Creek Trail mural in partnership with the Trails Committee.
- Implemented the Iris Awards to recognize the accomplishments of local artists.

CITY MANAGER

City Manager	Authorized Position	FY	FY	FY	Change
		2020	2021	2022	
	Administrative Analyst I	1	1	1	0
	Assistant City Manager	1	1	1	0
	City Manager	1	1	1	0
	Community Center Attendant (at 0.4 FTE)	6	6	6	0
	Community Center Coordinator	1	1	1	0
	Community Events & Projects Coordinator	1	1	1	0
	Community Event Center Manager	1	1	1	0
	Customer Service Specialist	1	1	1	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	1	1	0
	Executive Administrative Assistant	1	1	1	0
	Graphics & Multimedia Program Manager	1	1	1	0
	Graphic Designer	1	1	1	0
	Community Partnership and Government Relations Manager	0	0	1	1
	Multimedia Specialist	1	1	1	0
	Public Affairs Manager	1	1	1	0
	Risk Analyst	1	1	1	0
	Sr. Administrative Assistant	1	1	1	0
	Strategic Planning and Innovation Program Manager	1	1	1	0
City Manager Total		26	26	27	1

CITY ATTORNEY



***Note:** The Student Assistant (Part-Time) position will be vacant and unfunded for FY 2022.

CITY ATTORNEY

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 position.

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	1,375,951	1,385,421	1,396,562	1,458,670	73,249	1,464,065
Operating Expenses	77,337	176,717	132,767	147,259	(29,458)	174,813
Internal Services	140,332	148,228	148,228	183,541	35,313	183,541
Transfers	-	31,509	31,509	29,641	(1,868)	29,641
Total	1,593,620	1,741,875	1,709,066	1,819,111	77,236	1,852,060
Expenditures By Resource						
General Fund	1,593,620	1,741,875	1,709,066	1,819,111	77,236	1,852,060
Total	1,593,620	1,741,875	1,709,066	1,819,111	77,236	1,852,060

PROGRAM DESCRIPTION

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 an 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.

FY 2021-22 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.
- Assist the City Council and City staff with the implementation of appropriate and fiscally responsible economic incentives, as directed by the City Council, and to the extent permitted by law.

A safe and resilient community

- Provide legal support to the City's Police Department in the accomplishment of its law enforcement duties.
- Assist the City's Code Enforcement Division with enforcement of quality of life laws under the City's Municipal Code and state law through administrative processes and court proceedings.
- 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 and financially stable City government

- Provide timely and accurate legal services to City officials and personnel in an efficient and cost-effective manner.
- Identify and manage legal benefits and risks and recommend courses of action that serve the best interest of the City.

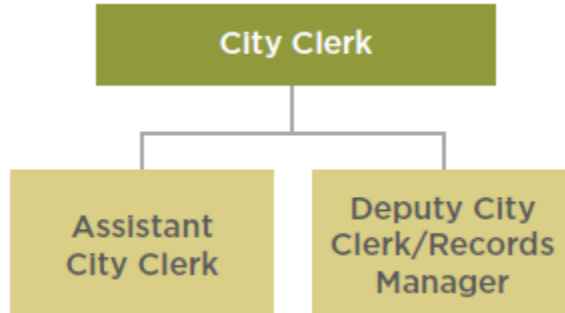
A city with infrastructure that meets its current and future needs

- Assist the City's Development Services Department to ensure that appropriate improvement obligations are attached to development projects to accommodate the needs of the City and its future growth.
- Assist the Public Works Department to ensure that necessary public projects and amenities proceed in a timely fashion to accommodate the needs of the City.

City Attorney	Authorized Position	FY	FY	FY	Change
		2020	2021	2022	
	Assistant City Attorney	2	2	2	0
	City Attorney	1	1	1	0
	Deputy City Attorney	1	1	1	0
	Legal Executive Administrative Assistant	1	1	1	0
	Paralegal	1	1	1	0
	Student Assistant (1 part-time position)	0.4	0.4	0.4	0
City Attorney Total		6.4	6.4	6.4	0

***Note:** The Student Assistant (Part-Time) position will be vacant and unfunded for FY 2022.

CITY CLERK



CITY CLERK

MISSION

While operating under statutory provisions of the California Government Code, the Elections Code, and City ordinances and policies:

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

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	503,681	499,440	494,702	507,894	8,454	507,894
Operating Expenses	41,091	267,000	220,661	215,250	(51,750)	315,800
Internal Services	74,809	79,090	79,090	85,555	6,465	85,555
Transfers	-	24,507	24,507	23,054	(1,453)	23,054
Total	619,580	870,037	818,960	831,753	(38,284)	932,303
Expenditures By Resource						
General Fund	619,580	870,037	818,960	831,753	(38,284)	932,303
Total	619,580	870,037	818,960	831,753	(38,284)	932,303

Note: Typically, the City Clerk Operating budget fluctuates annually in accordance with the biennial election cycle. FY 2022 includes \$55,000 for re-districting services. FY 2023 is estimated at \$235,000 for the November 3, 2022 General Municipal Election for Mayor and City Council.

PROGRAM DESCRIPTION

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.

CITY CLERK

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 staff receives and processes for review and release public requests for records under the Public Records Act. Records 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.

BUDGET INITIATIVES

- Redistricting of City Council Member Residency Districts is scheduled to occur in FY 2021-22, subsequent to receiving the results of the decennial census. A Request for Proposals will be issued in June 2021 to seek a qualified professional services consultant, which is estimated to cost \$55,000.
- FY 2021-22 includes an additional \$137,000 for exploring implementation of electronic systems and services such as public records request management, records management, and secure online filing of bid securities and assurance.

PERFORMANCE MEASURES

Council Goal and Measure	FY 2020 Actuals	FY 2021 Adopted	FY 2021 Estimate	FY 2022 Proposed	FY 2023 Proposed	Trend
<i>A high performing and financially stable City government.</i>						
Percentage of Staff Reports Compiled one day prior to Publish Date	93.9	92	94	92	92	Neutral
Percentage of Notifications for FPPC 700 statutory filing compliance	91	90	91.5	90	90	Neutral
Percentage of Records Scanned and Indexed within same month	97	98	98	98	98	Neutral
Percentage of Requests for Information responded to 48 hours prior to statutory timeframes	74	72	74	72	72	Neutral

Note: Annually, the fourth quarter of the fiscal year is the time of the April 1 deadline for all designated staff to file the FPPC Form 700, as the measure intends to capture early compliance without reminders to staff. The lower percentage is due to a volume close to 100 more than other quarters. The measure is of early compliance, staff confirms statutory compliance has been met for 2020, the FPPC filing deadline was extended to June 1.

FY 2021-22 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A high performing and financially stable City government

Administer Process to Reapportion Council District Boundaries

Draft and administer a Request for Proposals for professional services to reapportion district boundaries, the scope of which will include database creation, block splitting, base map development, graphic 2020 Census Demographic Report, development of redistricting concepts, public outreach, presentations at public meetings, and final Council district boundary descriptions.

Information Accessibility through the Digital Records Initiative

- Explore implementation of electronic systems for managing filing and tracking of City processes.
- Reduce costs of producing, distributing, and reproducing hard copy materials.
- Explore opportunities to conduct outreach on information resources to staff and the community.

FY 2020-21 ACCOMPLISHMENTS

Administered the November 3, 2020 General Municipal Election (Directly Elected Mayor and Council Member Residency Districts 1 and 3)

The November 3, 2020 General Municipal Election was administered in accordance with Federal, State, and local statutes; Resolution No. 2020-272 was adopted on December 9, 2020 certifying the election results. 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 March 2020 Primary and November 2020 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.

2020 Conflict of Interest Code Biennial Review

Resolution No. 2020-273 was adopted on December 9, 2020 amending the City of Elk Grove Conflict of Interest Code.

Development / Expansion of Records Management Program

Continued annual City record retention review with retention schedules developed for the Development Services Department, and authorized destruction of over 16 linear feet of records maintained by the Office of the City Clerk during Fiscal Year 2020-21.

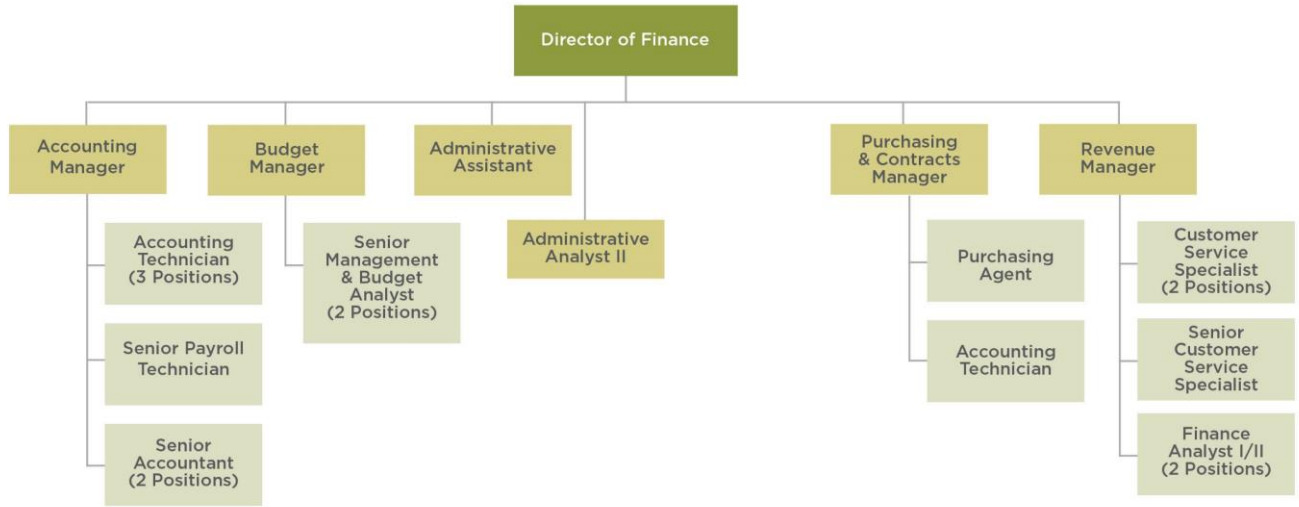
Information Accessibility through the Digital Records Initiative

- 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 23 City Council meetings and other video webcasts and corresponding sets of Closed Caption transcription notes to the City website.
- Transitioned public meetings to teleconference environments to allow for public comment due to restricted building access.
- Posted Fair Political Practices Commission (FPPC) filings to the City website (193 Campaign Disclosure Statements and 130 Statements of Economic Interest covering 2020-21).
- Posted and maintained the FPPC Forms 802, 803, and 806 on the City website.

CITY CLERK

Authorized		FY	FY	FY	
City Clerk	Position	2020	2021	2022	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

MISSION

Finance

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.

Finance

Expenditures By Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change From FY 2021 to FY 2022	FY 2023 Budget
Compensation	2,827,149	2,855,046	2,874,754	2,981,885	126,839	3,015,758
Operating Expenses	336,994	497,430	458,516	687,985	190,555	685,290
Internal Services	408,551	441,504	441,504	499,337	57,833	499,337
Transfers	-	57,182	57,182	53,793	(3,389)	53,793
Total	3,572,694	3,851,162	3,831,956	4,223,000	371,838	4,254,178
Expenditures By Division						
Finance Management	1,074,359	805,133	827,353	905,341	100,208	906,743
Budget	490,331	607,388	573,215	710,439	103,051	720,040
Accounting	980,523	1,166,095	1,166,524	1,252,462	86,367	1,265,667
Finance Planning	238,849	302,124	302,017	320,076	17,952	322,457
Purchasing	395,738	446,324	436,704	480,449	34,125	481,459
Cashiering	392,893	524,098	526,143	554,233	30,135	557,812
Total	3,572,693	3,851,162	3,831,956	4,223,000	371,838	4,254,178

Expenditures By Resource	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change From FY 2021 to FY 2022	FY 2023 Budget
General Fund	3,185,160	3,376,073	3,353,317	3,722,281	346,208	3,750,075
CFD 2002-1 East Franklin	7,525	7,067	7,195	7,677	610	7,677
CFD 2003-1 Police Service	20,626	21,200	21,586	23,039	1,839	23,039
CFD 2003-1 Poppy Ridge	7,525	7,067	7,195	7,677	610	7,677
CFD 2003-2 Police Service	22,131	22,612	23,025	24,573	1,961	24,573
CFD 2005-1 Laguna Ridge	6,223	7,067	7,014	7,555	488	7,555
CFD 2005-1 Maint Services	8,568	7,067	7,195	7,674	607	7,674
CFD 2006-1 Maint Services	8,271	7,782	8,003	8,519	737	8,646
CFF-Administration	35,744	100,576	97,246	102,388	1,812	102,388
Impact Fee Admin	35,104	34,681	35,179	37,219	2,538	38,095
Laguna Ridge Park Fee	10,037	9,910	10,051	10,634	724	10,884
LRSP P3 Zone 2 Drainage Fee	4,993	4,954	5,026	5,316	362	5,442
LRSP Park Admin Fee	20,889	19,817	20,101	21,267	1,450	21,768
Roadway Fee	20,627	19,817	20,101	21,267	1,450	21,768
Recycling and Waste - Residential	91,851	120,155	122,771	124,284	4,129	124,717
Drainage Fee	77,458	74,010	75,437	79,398	5,388	79,968
Special Waste Collection Center	9,959	11,307	11,514	12,232	925	12,232
Total	3,572,692	3,851,162	3,831,956	4,223,000	371,838	4,254,178

Note: The FY 2022 and FY 2023 budget increases are due to restoring the department's operations budget back to pre-COVID levels; primarily in the training, travel, and professional services in addition to the new investment manager contract, Property Tax and Transient Occupancy Tax consulting contract, and PlanetBids bid platform contract.

Finance Management and Administration

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	525,479	533,376	559,808	548,530	15,154	549,932
Operating Expenses	140,329	199,530	195,318	278,280	78,750	278,280
Internal Services	408,551	63,785	63,785	70,589	6,804	70,589
Transfers	-	8,442	8,442	7,942	(500)	7,942
Total	1,074,359	805,133	827,353	905,341	100,208	906,743
Expenditures By Resource						
General Fund	1,074,359	805,133	827,353	905,341	100,208	906,743
Total	1,074,359	805,133	827,353	905,341	100,208	906,743

Program Description

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 operations of the other divisions within the department including budget, accounting, financial planning, purchasing, and cashing. This division also monitors cash flow, investments and banking functions, and the internal audit function.

Budget Initiatives

The nearly \$100,000 increase in FY 2022 Operating Expenses are due to a new contract with an investment management firm Chandler Investments. The increase in costs is anticipated to be offset by increases in interest earnings among all of the City's funds.

Budget

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	458,122	493,210	472,397	498,793	5,583	511,189
Operating Expenses	32,209	42,005	28,645	133,170	91,165	130,375
Internal Services	-	63,756	63,756	70,558	6,802	70,558
Transfers	-	8,417	8,417	7,918	(499)	7,918
Total	490,331	607,388	573,215	710,439	103,051	720,040
Expenditures By Resource						
General Fund	490,331	607,388	573,215	710,439	103,051	720,040
Total	490,331	607,388	573,215	710,439	103,051	720,040

Program Description

The Budget division is responsible for preparation, delivery, and monitoring of annual budgets and multi-year fiscal plans. This division is accountable for developing and executing the Annual Budget publication and assisting with the development of the five-year Capital Improvement Program publication. The responsibility includes developing and analyzing financial forecasts to ensure sustainability of current and future operations. This division is also charged with administering the city-wide performance measurement program. The Budget division identifies opportunities for improved efficiency and efficacy in budget and performance management processes. The division also provides both strategic and financial planning assistance in implementing organizational change.

Budget Initiatives

FY 2022 includes budget for implementation of OpenGov Performance Measurement platform that will provide staff and the public with new interactive data visualizations to view and examine the City's performance measures and their results.

Within the \$133,170 budgeted for Operating Expenses in FY 2022 are the following new costs; Property Tax consulting contract for \$19,500 (result of Tax Consulting RFP), Transient Occupancy Tax consulting contract for \$5,250 (result of Tax Consulting RFP), and a shift of \$35,000 from the Financial Management and Administration division for Utilities Users Tax consulting costs. The revenue consulting contract costs are expected to be more than offset by increases in tax revenue as a result of audit efforts.

Accounting

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	856,561	859,034	870,103	913,981	54,947	927,086
Operating Expenses	123,963	157,690	147,050	170,120	12,430	170,220
Internal Services	-	130,004	130,004	150,142	20,138	150,142
Transfers	-	19,367	19,367	18,219	(1,148)	18,219
Total	980,523	1,166,095	1,166,524	1,252,462	86,367	1,265,667
Expenditures By Resource						
General Fund	980,523	1,166,095	1,166,524	1,252,462	86,367	1,265,667
Total	980,523	1,166,095	1,166,524	1,252,462	86,367	1,265,667

Program Description

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 the implementation of Government Account Standards Board Statements and for the City's financial reporting, including the Comprehensive Annual Financial Report. The Popular Annual Financial Reporting (annual financial report to community; condensed Annual Comprehensive Financial Report), State Controller's 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.

Financial Planning

Expenditures By Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change From FY 2021 to FY 2022	FY 2023 Budget
Compensation	234,936	235,467	239,310	254,418	18,951	256,799
Operating Expenses	3,913	6,820	2,870	7,850	1,030	7,850
Internal Services	-	48,912	48,912	47,530	(1,382)	47,530
Transfers	-	10,925	10,925	10,278	(647)	10,278
Total	238,849	302,124	302,017	320,076	17,952	322,457
Expenditures By Resource						
General Fund	35,744	100,576	97,246	102,388	1,812	102,388
CFD 2002-1 E. Franklin	20,626	21,200	21,586	23,039	1,839	23,039
CFD 2003-1 Police Service	7,525	7,067	7,195	7,677	610	7,677
CFD 2003-1 Poppy Ridge	20,626	21,200	21,586	23,039	1,839	23,039
CFD 2003-2 Police Service	7,525	7,067	7,195	7,677	610	7,677
CFD 2005-1 Laguna Ridge	22,131	22,612	23,025	24,573	1,961	24,573
CFD 2005-1 Maint Services	6,223	7,067	7,014	7,555	488	7,555
CFD 2006-1 Maint Services	8,568	7,067	7,195	7,674	607	7,674
CFF-Administration	8,271	7,782	8,003	8,519	737	8,646
Impact Fee Admin	35,104	34,681	35,179	37,219	2,538	38,095
Laguna Ridge Park Fee	10,037	9,910	10,051	10,634	724	10,884
LRSP P3 Z2 Drainage Fee	4,993	4,954	5,026	5,316	362	5,442
LRSP Park Admin Fee	20,889	19,817	20,101	21,267	1,450	21,768
Roadway Fee	20,627	19,817	20,101	21,267	1,450	21,768
Special Waste Collection Center	9,959	11,307	11,514	12,232	925	12,232
Total	238,849	302,124	302,017	320,076	17,952	322,457

Program Description

The Financial Planning division manages all the Assessment and Community Facility Districts (capital and operating), capital improvement financial planning, impact fees, acquisition and reimbursement agreements, and affiliated programs for the City. It also provides long-range cash flow and financial planning for operation and capital funds, debt management, bond disclosure compliance, capital project analysis, fee analysis, AB 1600 reports, and annexation studies. The long-range cash flow and financial planning for capital funds, specifically, is essential for the development of the five-year Capital Improvement Program publication.

Purchasing

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	392,386	389,906	386,288	405,542	15,636	406,552
Operating Expenses	3,352	11,705	5,703	19,635	7,930	19,635
Internal Services	-	40,740	40,740	51,535	10,795	51,535
Transfers	-	3,973	3,973	3,737	(236)	3,737
Total	395,738	446,324	436,704	480,449	34,125	481,459
Expenditures By Resource						
General Fund	395,738	446,324	436,704	480,449	34,125	481,459
Total	395,738	446,324	436,704	480,449	34,125	481,459

Program Description

The Purchasing division is responsible for the purchase of materials, supplies and services needed for all departments within the City. This division determines sources of supplies, research of new sources of supply, maintains the City vendor list, oversees the Request for Proposals, Qualifications and Bids process, is responsible for the processing of accounts payable and assists in monitoring and controlling expenditures.

Budget Initiatives

Within the \$19,635 budgeted for Operating Expenses in FY 2022 is a new cost of nearly \$8,000 for a new contract with "PlanetBids" to provide bidding platform services. This new service will enhance the Request for Proposals and Request for Qualifications process.

Cashiering

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	359,665	344,053	346,848	360,621	16,568	364,200
Operating Expenses	33,228	79,680	78,930	78,930	(750)	78,930
Internal Services	-	94,307	94,307	108,983	14,676	108,983
Transfers	-	6,058	6,058	5,699	(359)	5,699
Total	392,893	524,098	526,143	554,233	30,135	557,812
Expenditures By Resource						
General Fund	223,583	329,933	327,935	350,551	20,618	353,127
Recycling & Waste - Residential	91,851	120,155	122,771	124,284	4,129	124,717
Drainage Fee	77,458	74,010	75,437	79,398	5,388	79,968
Total	392,893	524,098	526,143	554,233	30,135	557,812

Program Description

The Cashiering division is the City's primary cashier location and is responsible for receiving, receipting, processing and recording payments to the City.

PERFORMANCE MEASURES

Council Goal and Measure	FY 2020 Actuals	FY 2021 Adopted	FY 2021 Estimate	FY 2022 Proposed	FY 2023 Proposed	Trend
<i>A vibrant community and sustainable economy with diverse businesses and amenities.</i>						
Local Vendor Spend	23,324,850	22,510,087	25,447,034	22,510,087	22,510,087	Neutral

FY 2021-22 WORK PLAN SUPPORTING CITY COUNCIL GOALS**A high performing and financially stable City government**Finance

- Evaluate and analyze debt refunding opportunities.
- Invest City funds in compliance with City's Investment Policy.
- Assist and manage Chandler Asset Management contract for investment management and advisory services.
- Continue to manage appropriate City investment balances with Community Banks per the Community Bank Investment Guidelines.
- Assist with new facility and program planning by providing feasibility analysis and financing alternatives.
- Ensure compliance with fiscal policies and procedures.
- Provide fiscal support for various departments and prepare required reports for various outside agencies.
- Manage preparation of Other Post Employment Benefit (OPEB) Actuarial reports.
- Submit for award recognition from GFOA for the City's Comprehensive Annual Financial Report, PAFR, and Annual Budget.
- Prepare, publish, and present to the community the City's Annual Budget.
- Publish Budget Fact sheet.
- Produce and publish Biennial Budget video.
- Continue enhancing and augmenting the City's Performance Measurement program.
- Implement OpenGov Performance, an interactive Performance Measurement application.
- Support the Council Audit Committee.
- Audit utility user tax remittances for compliance.
- Facilitate and coordinate Internal Auditor reviews.
- Prepare the City's Annual Comprehensive Financial Report.
- Publish the Popular Annual Financial Report (PAFR) to the Community summarizing the technical Annual Comprehensive Financial Report document.
- Implement new Government Account Standards Board Statements.
- Complete Single Audit (as required by Federal Grant Awards).

FY 2020-21 ACCOMPLISHMENTS

Finance

- Analyzed debt refunding & investment of funds.
- Completed a Bond Issuance for the Laguna Ridge Community Facilities District
- Completed a Bond Issuance for refunding the American Recovery and Reinvestment Act Bonds for the Special Waste Collection Center.
- Garnered the Government Finance Officers Association's Distinguished Budget Presentation award for the FY 2020-21 Budget publication highlighting five-year forecasts, supporting Council Goals, funding Priority Projects, and presenting Department Workplans.
- Earned recognition from the International City/County Management Association for the City's Performance Measurement Program.
- Prepared and published the City's Annual Budget, which included one new five-year forecast, a new Department Presentation section for the new Information Services department and an enhanced Community Profile section.
- Implemented and administered budgets for COVID-19 related grant programs such as Cares Act, Great Plates Delivered and the American Rescue Plan Act.
- Coordinated and implemented a mechanism for revenue collection and allocation associated with, and pursuant to, the Memorandum of Understanding with the Wilton Rancheria Tribe.
- Initiated and launched the evaluation of all City-Wide Performance Measures and targets against the S.M.A.R.T (Specific, Measurable, Achievable, Relevant and Time-bound) criteria, and implemented any recommended changes in the Annual Budget.
- Assisted with analytics and financials for the Police Management Association and Police Officers Association negotiations and agreements.
- Provided fiscal support to various departments, including reporting for a variety of grants, providing variety of monthly and bi-monthly budget status reports to the Finance Director and City Manager and providing and discussing operating budget status reports for District56 and the Animal Shelter.
- Received award recognition from the Government Finance Officers Association on the City's Annual Comprehensive Financial Report and Popular Annual Financial Report.
- Prepared and published the Annual Comprehensive Financial Report.
- Prepared and published the Popular Annual Financial Report to the community summarizing the technical Annual Comprehensive Financial Report document.
- Supported the Council Audit Committee.
- Completed Single Audit (Federal requirement for Federal Grants).
- Provided fiscal support and reporting for the City's transit annexation to Sacramento Regional Transit District.
- Provided quarterly budget updates to Council and developed economic forecasting and strategies to mitigate potential negative fiscal impacts due to covid restrictions.

Finance	Authorized Position	FY	FY	FY	Change
		2020	2021	2022	
	Accountant/Sr. Accountant	2	2	2	0
	Accounting Manager	1	1	1	0
	Accounting Technician	4	4	4	0
	Administrative Analyst II	0	1	1	0
	Administrative Assistant	1	1	1	0
	Budget Manager	1	1	1	0
	Customer Service Specialist	2	2	2	0
	Director of Finance	1	1	0	-1
	Finance Analyst I/II	2	2	2	0
	Finance Director	0	0	1	1
	Management & Budget Analyst I/II	1	0	0	0
	Purchasing Agent	1	1	1	0
	Purchasing and Contracts Manager	1	1	1	0
	Revenue Manager	1	1	1	0
	Sr. Customer Service Specialist	0	1	1	0
	Sr. Management & Budget Analyst	1	2	2	0
	Sr. Payroll Technician	0	1	1	0
Finance Total		19	22	22	0

HUMAN RESOURCES



HUMAN RESOURCES

MISSION

The Human Resources Department provides key internal services to City Departments and employees. The focus is on attracting, developing and retaining a diverse, well-qualified and professional workforce.

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	857,851	920,430	897,681	938,298	17,868	949,936
Operating Expenses	1,969,786	2,466,018	2,347,596	2,486,558	20,540	2,683,746
Internal Services	142,198	154,457	154,457	183,246	28,789	183,246
Transfers	-	17,803	17,803	16,748	(1,055)	16,748
Total	2,969,835	3,558,708	3,417,538	3,624,850	66,142	3,833,676
Expenditures By Division						
Human Resources	1,135,624	1,290,421	1,186,243	1,385,078	94,657	1,409,493
Workers' Compensation	1,834,211	2,268,287	2,231,295	2,239,772	(28,515)	2,424,183
Total	2,969,835	3,558,708	3,417,538	3,624,850	66,142	3,833,676
Expenditures By Resource						
General Fund	1,135,624	1,290,421	1,186,243	1,385,078	94,657	1,409,493
Self Insurance	1,834,211	2,268,287	2,231,295	2,239,772	(28,515)	2,424,183
Total	2,969,835	3,558,708	3,417,538	3,624,850	66,142	3,833,676

PROGRAM DESCRIPTION

The Human Resources (HR) Department is responsible for providing the City with diverse, talented, well-trained and motivated employees by maximizing their potential through proactive employee relations and development. The primary functions of the Human Resource Department include recruitment, selection and retention of qualified employees; monitoring and administering the City's classification, compensation and benefit plans; effectively manage workers compensation and leaves of absence; coordinating City-wide training and development; labor relations including the negotiation and administration of agreements with recognized employee organizations; administration of personnel rules and procedures; and to present strategies for organizational development.

BUDGET INITIATIVES

- There will be a specific focus next fiscal year on increased community outreach, creative online outreach opportunities, marketing, and job fairs to build upon the City's diversity and inclusion strategy. These efforts support the City's commitment to attracting, developing, and retaining a high performing diverse workforce.
- The Human Resources budget continues to include funding dedicated to the Diversity, Equity, and Inclusion Committee to foster a collaborative, engaging and creative work environment with a culture that is welcoming to all.

PERFORMANCE MEASURES

Council Goal and Measure	FY 2020 Actuals	FY 2021 Adopted	FY 2021 Estimate	FY 2022 Proposed	FY 2023 Proposed	Trend
<i>A high performing and financially stable City government.</i>						
% of Overall diversity ratio (other than White)	37	40	37	40	40	Neutral
Turn Over Ratio %	2	5	2	5	5	Neutral

FY 2021-22 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A high performing and financially stable City government

Employee/Employer relations

Work closely with represented and non-represented employee groups to position the City to recruit, hire and retain a diverse and highly qualified staff while maintaining fiscal responsibility.

Recruitment and Hiring

Staff will continue to focus and build upon efforts to enhance outreach and promote the City's commitment to recruiting, hiring and retaining a diverse workforce. Staff will put special emphasis on creative outreach opportunities to encourage careers in the public sector and reach diverse communities. Staff will continually evaluate where and how we conduct recruitment outreach to determine location effectiveness as well as examine city processes and procedures for any barriers or bias.

Training and Development

This past year, staff made great strides in our training and development programs. Staff will continue to build on the momentum by looking for training opportunities that will encourage staff development and creative solutions for the workplace of the future. This year staff will emphasize leadership and management training to develop the next generation of leaders for the City which will enhance its succession planning efforts in the coming years.

FY 2020-21 ACCOMPLISHMENTS

Internship/Student Assistant Programs

This year, the Student Assistant Program, through University Enterprises Incorporated, offered four (4) opportunities to students while giving them exposure to careers in public service. The City has found this program to be a very beneficial and cost-effective way to create, develop and implement many programs throughout the City.

Recruitments (as of April 8th, 2020)

This past year, the City was under a hiring freeze for all non-essential positions due to budget reductions caused by the pandemic. While recruitment efforts slowed down, we continued to find creative ways to recruit and retain our essential workforce. In addition, we continued to build upon our recruiting processes to meet the Diversity, Equity, and Inclusion goals of the City. We created a Bias Awareness video and training for all interview panels, restructured our recruiting processes to include a requirement of a diverse panel for every interview, and changed our interview questions to remove barriers and focus on Diversity, Equity, and Inclusion.

- Successfully completed 24 recruitments
- Reviewed 2,961 applications
- Interviewed 206 applicants
- Filled 46 positions
- Completed 30 panel Bias Awareness Trainings
- Completed a Sergeant and Lieutenant Assessment process creating a new eligibility list

Leaves of Absence/Workers Compensation Administration

- Managed 62 ongoing worker's compensation claims
- 53 employees successfully participated in the modified duty program
- Successfully closed 29 open worker's compensation claims
- Managed 56 FMLA/CFRA/PDL and PFL requests
- Processed 9 military leaves

Personnel Planning/Position Control

- Processed 12 promotions
- Reclassified 4 positions
- Created 11 new classifications
- Processed 92 open enrollment changes

Training/Staff Development

With most staff working remotely over the past year, HR staff encouraged and engaged City staff to continue development and training. HR staff had a strong emphasis on creating a robust training program to include the creation of a new Supervisory Academy. Training opportunities for staff increased by 33% and staff completed 40% more courses than last year.

- Offered 246 Training Opportunities
- Had 513 course completions in various trainings
- Increased available training by 162 courses over last year

HUMAN RESOURCES

Development of the following policies/plans

- Administrative Policy: COVID-19 Coronavirus Guidance
- Administrative Policy: COVID-19 Health Screening, Safety and Protection
- Administrative Policy: COVID-19-Families First
- COVID-19: City Reintegration Plan

Administered the following leave programs

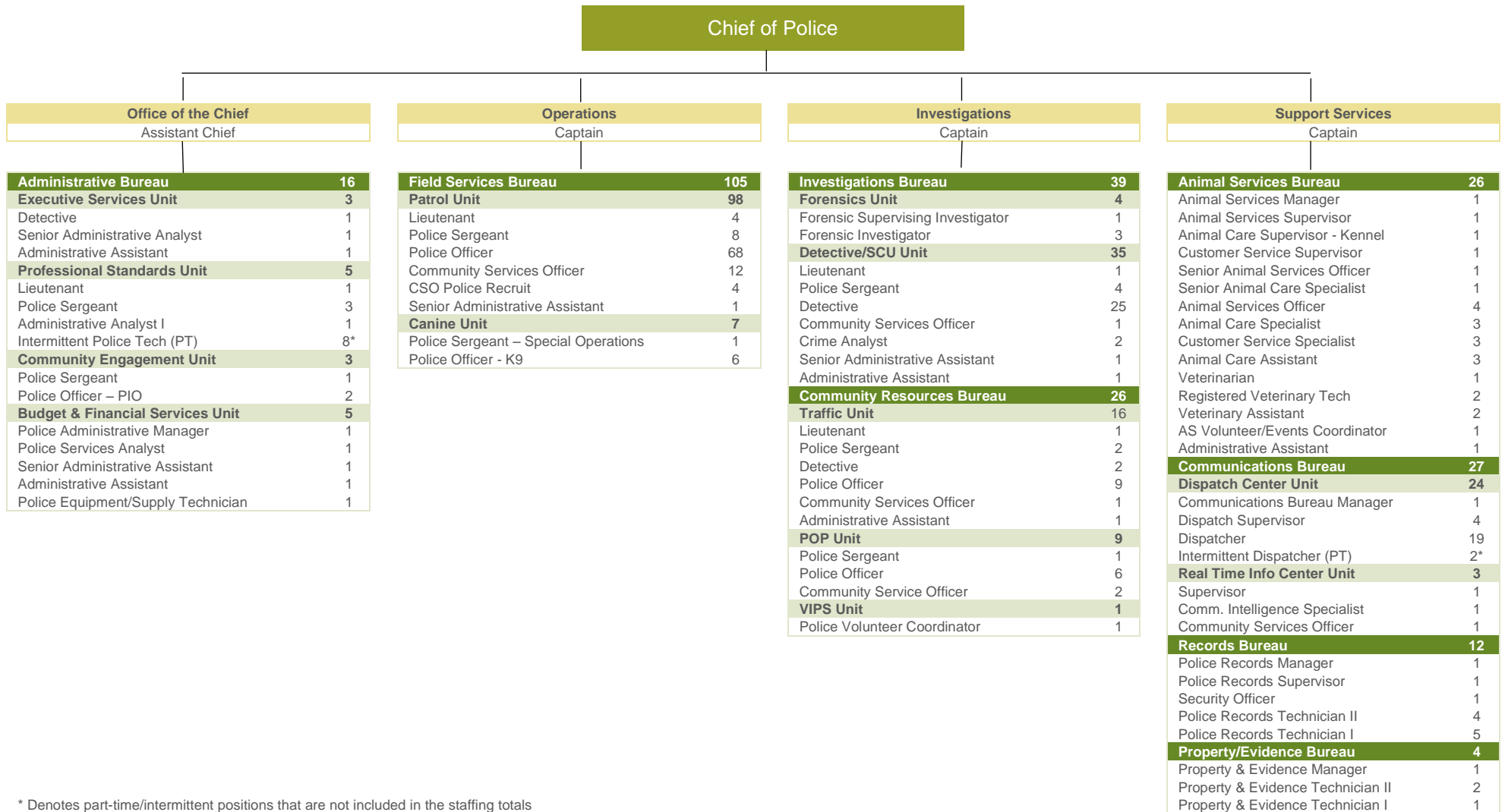
- Emergency Paid Sick Leave Act (EPSLA)
- Emergency Family Medical Leave Expansion Act (EFMLA)

Coordinated the following data collection

- Telework Requests
- Emergency Work Schedules
- Limited Duration Status Work Report

Human Resources	Authorized Position	FY	FY	FY	Change
		2020	2021	2022	
	Human Resources Analyst	1	1	1	0
	Human Resources Manager	1	1	0	-1
	Human Resources Director	0	0	1	1
	Human Resources Specialist	2	2	2	0
	Sr. Human Resources Specialist	2	2	2	0
Human Resources Total		6	6	6	0

POLICE



* Denotes part-time/intermittent positions that are not included in the staffing totals

POLICE

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.

POLICE

Police Department

Expenditures By Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change From FY 2021 to FY 2022	FY 2023 Budget
Compensation	37,904,263	40,788,580	38,238,957	42,889,454	2,100,874	43,473,865
Operating Expenses	2,750,495	3,361,729	2,380,756	3,475,104	113,375	2,814,399
Internal Services	4,983,094	4,303,921	4,303,921	7,634,318	3,330,397	7,634,318
Capital Outlay	559,582	1,285,689	1,075,181	333,461	(952,228)	124,600
Transfers	-	167,267	167,267	1,006,511	839,244	1,007,816
Total	46,197,434	49,907,187	46,166,082	55,338,848	5,431,661	55,054,998
Expenditures By Division						
Office of The Chief	10,956,889	9,650,179	6,868,973	7,780,421	(1,869,758)	6,556,899
Operations	16,093,716	18,277,620	18,418,471	22,187,376	3,909,756	22,999,336
Investigations	11,920,077	13,348,080	12,316,822	14,056,716	708,636	14,077,659
Support Services	7,226,753	8,631,307	8,561,816	11,314,335	2,683,028	11,421,104
Total	46,197,435	49,907,186	46,166,082	55,338,848	5,431,662	55,054,998
Expenditures By Resource						
General Fund	44,538,130	46,034,871	44,062,992	53,292,387	7,257,516	54,445,017
Grants	1,043,474	1,697,393	719,148	1,071,959	(625,434)	486,881
Community Facilities Districts	5,831	-	-	-	-	-
Community Facility Fees	174,872	163,071	163,071	186,000	22,929	123,100
Federal Asset Seizure	366,029	851,334	395,784	455,549	(395,785)	-
State Asset Seizure	69,098	1,160,516	825,087	332,953	(827,563)	-
Total	46,197,434	49,907,185	46,166,082	55,338,848	5,431,663	55,054,998

Note: The reduction in Compensation from FY 2022 to FY 2023 is associated with Grants in FY 2022 that are programmed as far as funding is available in the coming fiscal year. 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.

Note: Although \$1.5 million in multi-year grants are budgeted in FY 2021, only part of the budget will be spent in FY 2021 and the remaining in future fiscal years given that the grant awards allow for spending over multiple fiscal years. A significant portion of the \$1.5 million budget is for equipment and is considered as Capital Outlay.

POLICE

Office of the Chief

Expenditures By Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change From FY 2021 to FY 2022	FY 2023 Budget
Compensation	3,786,176	5,743,846	3,913,270	4,930,676	(813,170)	4,556,485
Operating Expenses	1,692,260	2,321,951	1,583,358	2,009,480	(312,471)	1,368,010
Internal Services	4,983,094	300,660	300,660	509,304	208,644	509,304
Capital Outlay	495,359	1,210,868	998,831	330,961	(879,907)	123,100
Transfers	-	72,854	72,854	-	(72,854)	-
Total	10,956,889	9,650,179	6,868,973	7,780,421	(1,869,758)	6,556,899
Expenditures By Unit						
Executive Services	10,920,589	9,583,779	6,822,773	5,499,237	(4,084,542)	4,247,193
Professional Standards	36,300	66,400	46,200	1,393,612	1,327,212	1,420,399
Community Engagement	-	-	-	239,035	239,035	239,940
Budget & Financial Services	-	-	-	648,537	648,537	649,367
Total	10,956,889	9,650,179	6,868,973	7,780,421	(1,869,758)	6,556,899
Expenditures By Resource						
General Fund	9,676,803	5,957,414	4,945,623	5,919,950	(37,464)	6,132,908
Grants	664,256	1,517,844	539,408	885,969	(631,875)	300,891
Community Facilities Districts	5,831	-	-	-	-	-
Community Facility Fees	174,872	163,071	163,071	186,000	22,929	123,100
Federal Asset Seizure	366,029	851,334	395,784	455,549	(395,785)	-
State Asset Seizure	69,098	1,160,516	825,087	332,953	(827,563)	-
Total	10,956,889	9,650,179	6,868,973	7,780,421	(1,869,758)	6,556,899

Note: The following fiscal organizational changes are effective starting in FY 2022; the compensation costs and the remaining operations costs for the Professional Standards Unit are moved from the Executive Services Unit to its own unit, costs for the Community Engagement Unit and Budget & Financial Services Unit are moved from the Executive Services Unit to their own distinct units.

Note: Effective July 1, 2021, the Information Technology Unit will be funded by the Information Technology Internal Service Fund and will be budgeted in the Information Services Department. The removal of the Information Technology unit from the Office of the Chief is largely responsible for the reductions in Compensation and Operating Expenses from FY 2022 and onward. These costs will be offset by future increases to allocation amounts related to Internal Services across all four Divisions.

Note: Although grant spending occurs in various divisions under the Police department, the budget for Police grant spending is in the Office of the Chief, including Compensation costs for the Real Time Information Center. The reduction in Compensation from FY 2022 to FY 2023 is related to Grant funding in FY 2022 that are programmed as far as available fund balance in the coming fiscal year. Additional Grant 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 grant funds at that time received.

Program Descriptions

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 activities of the Department in furtherance of the City's overall goals in partnership with the City Manager's Office and other City of Elk Grove 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.

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

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 coordinates police response to special events within the City.

Community Engagement Unit

The Community Engagement Unit is the police department's official liaison to the community and creates opportunities for the public to engage with the police department. This unit serves to inform and engage the community utilizing various methods to include 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.

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 bureau is responsible for the management of this system, including timely updates, changes to state and federal law, and best practices.

Internal Investigations

Internal Investigations 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.

POLICE

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 Police Department. This unit also works closely with other city departments to coordinate and maintain the overall health of the city's budget.

Budget Initiatives

- In an effort to properly convey the Department's values and reduce fluctuations in overall staffing, the Department intends to purchase a recruitment specific website that will target a larger, more qualified, and diverse applicant pool.
- The Department intends to purchase software designed to process in-depth, pre-employment background investigations. This software will lessen the time it takes to process pre-employment background investigations by nearly 50%, which will not only create significant cost savings, it will also streamline the application process and expedite the overall hiring process.

Operations

Expenditures By Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change From FY 2021 to FY 2022	FY 2023 Budget
Compensation	15,877,395	16,638,794	16,806,030	18,739,441	2,100,647	19,555,451
Operating Expenses	216,321	234,982	208,597	352,000	117,018	347,950
Internal Services	-	1,390,899	1,390,899	3,095,935	1,705,036	3,095,935
Capital Outlay	-	-	-	-	-	-
Transfers	-	12,945	12,945	-	(12,945)	-
Total	16,093,716	18,277,620	18,418,471	22,187,376	3,909,756	22,999,336
Expenditures By Unit						
Patrol	15,005,702	16,855,278	17,185,557	21,036,604	4,181,326	21,820,544
Canine	1,088,014	1,422,342	1,232,914	1,150,772	(271,570)	1,178,792
Total	16,093,716	18,277,620	18,418,471	22,187,376	3,909,756	22,999,336
Expenditures By Resource						
General Fund	15,973,461	18,277,620	18,418,471	22,187,376	3,909,756	22,999,336
Grants	120,255	-	-	-	-	-
Total	16,093,716	18,277,620	18,418,471	22,187,376	3,909,756	22,999,336

Note: Although grant spending occurs in various divisions under the Police department, the budget for Police grant spending is in the Office of the Chief.

Note: The increase in the FY 2022 Compensation budget is largely driven by funding any remaining "frozen" positions, adding four Police Recruit positions and the estimated costs of a general salary increase. The significant increase in Internal Service cost in FY 2022 is the result of the Information Technology division being funded from an Internal Service Fund, and then being compensation through this new mechanism.

Program Descriptions

The Operations Division provides basic call response and police patrol services to the City of 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. Two 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.

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. 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, EGPD's 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.

Canine Unit

The Canine Unit is comprised of one Special Operations Sergeant, six sworn canine handlers and their canine partners. Each handler is assigned a specific shift in patrol and works under the supervision of a sergeant and lieutenant. The canine program is an essential element to a successful police agency. Canines can significantly reduce the amount of time officers spend on calls for service, particularly when tracking criminals and searching for illegal narcotics, firearms, and other crime evidence. Canines can also reduce officer safety risks, risks to the public at large, and are often used as a conduit to educate the public on their usefulness in law enforcement.

Budget Initiatives

The Department is engaging in a comprehensive staffing and efficiency study that will be completed by an outside consultant in FY 2022. The goal of the study is to provide the Department with optimal staffing models and recommendations related to the efficiency of areas such as use of technology, investigative approach, shift structure, and patrol deployment. The Department is seeking meaningful recommendations that will provide cost-effective, improved services that meet the needs of our community. In anticipation of these recommendations, there are costs for several new positions included in the Projected FY 2023 Budget. These costs are reflected in the Compensation row of the main Department table and the Operations division table. In FY 2022, four Police Recruit positions are being added to positions control, and those costs are reflected in the budget as well.

POLICE

Investigations

Expenditures By Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change From FY 2021 to FY 2022	FY 2023 Budget
Compensation	11,580,094	11,350,110	10,516,551	11,343,338	(6,772)	11,389,656
Operating Expenses	331,467	314,502	116,803	591,654	277,152	566,279
Internal Services	-	1,637,408	1,637,408	2,087,746	450,338	2,087,746
Capital Outlay	8,516	-	-	-	-	-
Transfers	-	46,060	46,060	33,978	(12,082)	33,978
Total	11,920,077	13,348,080	12,316,822	14,056,716	708,636	14,077,659
Expenditures By Unit						
Forensics	1,125,454	1,358,055	1,461,246	1,001,656	(356,399)	1,007,010
Detective and Street Crimes	5,809,563	6,608,883	6,424,134	7,730,750	1,121,867	7,724,744
Traffic	3,345,061	3,147,486	2,782,596	2,948,998	(198,488)	2,951,098
Problem Oriented Policing	1,639,999	2,120,336	1,550,075	2,262,903	142,567	2,279,127
Volunteers in Police Service	-	113,320	98,771	112,409	(911)	115,680
Total	11,920,077	13,348,080	12,316,822	14,056,716	708,636	14,077,659
Expenditures By Resource						
General Fund	11,676,696	13,168,530	12,137,082	13,870,726	702,196	13,891,669
Grants	243,381	179,549	179,740	185,990	6,441	185,990
Total	11,920,077	13,348,079	12,316,822	14,056,716	708,637	14,077,659

Note: Although grant spending occurs in various divisions under the Police department, the budget for Police grant spending is in the Office of the Chief.

Note: Up until FY 2022, some personnel costs for the Detective and Street Crimes Unit were in the Forensics Unit. Starting in FY 2022, these costs will stay in the Detective and Street Crimes Unit.

Program Descriptions

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 and Street Crimes Unit

The Detective and Street Crimes Unit consists of staff assigned to assist in different areas of criminal investigations such as Person Crime, Family Crime, Property Crime, and Street Crime. 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. Street Crimes Detectives work proactively to identify gang members and their associates, gang activity and gang related issues. This function focuses its efforts in three major areas: prevention, intervention and suppression. The Street Crimes staff is also involved with investigating narcotic activity, human trafficking and other types of investigations. This unit works collaboratively with federal, state and local agencies to address criminality within the community.

Family Services Program

The Family Services Program is a newly created function focused on the prevention, intervention and education of domestic violence incidents. Grant funding through the Department of Justice has allowed the Department to maintain its Domestic Violence Response Team (DVRT), which includes a partnership with the Sacramento chapter of Women Escaping a Violent Environment (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 Analysts assist operational and administrative personnel with the planning and deployment of resources used in preventing and suppressing criminal activity. The Analysts provide officers with daily crime data which aides in the investigative process and ultimate apprehension of criminals.

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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 (OTS).

The Traffic Unit is also involved in community outreach programs. The Traffic Unit provides educational outreach on impaired driving at local high schools' 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 to those experiencing homelessness in Elk Grove. Officers assigned to the POP unit provide primary security support for major events in the city and conduct the Police Department's Citizen Academy, a course that educates citizens about the inner workings of the Police Department. In addition, the POP Unit spearheads the Department's Special Olympics fundraising program.

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 with law enforcement.

The POP Unit also consists of two Community Service Officers (CSO). These CSO's are 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.

The POP Unit is also responsible for managing Project Lifesaver, a program that offers families a GPS tracking device for special needs individuals, free of charge. This device assists officers with finding a person should they be reported lost or missing from their home.

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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 (DUI) checkpoints; issuing disabled vehicle parking violations; and performing other duties which aid officers in the field, including Code Enforcement matters.

Budget Initiatives

- A Selective Traffic Enforcement Program (STEP) grant application was submitted in January 2021 through the California Office of Traffic Safety. If awarded, this \$207,000 grant will fund overtime hours to conduct DUI/Driver's License checkpoints along with speed, distracted driver, and pedestrian enforcement operations in Elk Grove between the period of October 2021 and September 2022.
- An appropriation from the State Supplemental Law Enforcement Services Fund (SLESF) allowed for the funding of a two-year agreement with Women Escaping A Violent Environment (WEAVE) for a Domestic Violence Response Team (DVRT). The DVRT includes a full-time WEAVE Advocate at the police department who partners with a detective to respond to domestic violence calls and provides support services to victims. This agreement ends on September 30, 2021. The Department has applied for Federal funding to continue the DVRT for an additional four years following the current termination date.
- The Department entered into an agreement with Community Against Sexual Harm Project (CASH) to conduct a 3-year research project to estimate the scope of sex-trafficking in Sacramento County. The Investigations Division will be responsible for providing crime data and will attend trainings related to Human Trafficking.
- The Department was awarded a 3-year, \$70,300 Tobacco Law Enforcement Grant through the California Department of Justice, Division of Law Enforcement Grant with an end date of June 2024. Grant funds will be directed towards inspections, enforcement and decoy operations designed to reduce the underage use of tobacco products.

POLICE

Support Services

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	6,660,598	7,055,830	7,003,106	7,875,999	820,169	7,972,273
Operating Expenses	510,446	490,294	471,998	521,970	31,676	532,160
Internal Services	-	974,954	974,954	1,941,333	966,379	1,941,333
Capital Outlay	55,707	74,821	76,350	2,500	(72,321)	1,500
Transfers	-	35,408	35,408	972,533	937,125	973,838
Total	7,226,752	8,631,307	8,561,816	11,314,335	2,683,028	11,421,104
Expenditures By Division						
Animal Services	2,452,513	2,824,894	2,844,691	4,363,755	1,538,861	4,401,267
Police Support Svcs	1,988,075	1,768,015	1,795,068	2,013,591	245,576	2,030,914
Dispatch	2,786,165	3,490,750	3,370,611	4,090,364	599,614	4,114,972
Property & Evidence	-	547,648	551,446	785,425	237,777	788,351
RTIC	-	-	-	61,200	61,200	85,600
Total	7,226,752	8,631,307	8,561,816	11,314,335	2,683,028	11,421,104
Expenditures By Resource						
General Fund	7,211,170	8,631,307	8,561,816	11,314,335	2,683,028	11,421,104
Police Grants	15,582	-	-	-	-	-
Total	7,226,752	8,631,307	8,561,816	11,314,335	2,683,028	11,421,104

Note: The FY 2020 actuals reflect partial-year costs in operating the Elk Grove Animal Shelter which opened in October 2019. FY 2021 was supposed to be the first full year of operations for the shelter. However, as a response to COVID-19, the shelter was only open to the public on a limited basis. The FY 2022 Budget assumes a normal full year of operation at the shelter.

Note: Although grant spending occurs in various divisions under the Police department, the budget for Police grant spending is in the Office of the Chief, including Compensation costs for the Real Time Information Center.

The Support Services Division consists of the following bureaus:

Animal Services Bureau and Unit

Since opening, shelter staff has consistently reported live release rates of over 90 percent and return to owner rates for dogs of over 50 percent.

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. In addition, every second Wednesday of each month this unit hosts a pet food pantry for community members in need of pet food, along with coordination of pet food donations to the Elk Grove Food Bank.

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Communications Bureau

Dispatch Center Unit

The Department's Dispatch Center serves as the 9-1-1 Public Safety Answering Point (PSAP) 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 Unit also provides dispatch support to the City's Code Enforcement Department, while Fire and Emergency Medical System (EMS) calls are routed to the Sacramento Regional Fire/EMS Communications Center for dispatch to the Cosumnes Community Services District (CCSD) Fire Department.

Real Time Information Center (RTIC) Unit

Construction of the Real-Time Information Center (RTIC) was completed in August 2019. The RTIC has since been operating 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 Supervisor helps the department leverage technology in its response to, and prevention of, crime along with the apprehension of violent offenders.

Records Bureau and Unit

The Records Bureau securely maintains, disseminates, and protects the integrity of official law enforcement records of the City of Elk Grove. 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 employees of the City and business license applicants.

Property and Evidence Bureau and Unit

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 Elk Grove Police Department's Real-Time Information Center (RTIC) became fully operational in March 2020. The Department will continue to utilize and expand upon cutting-edge technologies in the RTIC to enhance community safety and support criminal investigations. The Department intends to integrate the RTIC into the Communications Center which will allow for 24/7 coverage and enhanced safety for the community.

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Performance Measures

Council Goal and Measure	FY 2020 Actuals	FY 2021 Adopted	FY 2021 Estimate	FY 2022 Proposed	FY 2023 Proposed	Trend
<i>A safe and resilient community.</i>						
Continuing Professional Training (Hours) Requirements (CPT) every peace officer/dispatcher shall complete 24 or more POST training hours during two year CPT cycle	140	40	40	40	40	N/A
% Financial & Performance grant reporting	100	100	100	100	100	Neutral
% of emergency 911 calls answered within 15 seconds	99.2	96	95	96	96	Neutral
Number of Intelligence Led Policing meetings to address crime and quality of life issues	24	20	24	20	20	Neutral
Number of Interventions by the Mobile Crisis Support Team	485	100	715	100	100	Positive
% of non-emergency calls answered within 15 seconds	92.1	88	90	88	88	Neutral
Average response time to Priority 1 calls in minutes	4.8	5	4.97	5	5	Neutral

FY 2021-22 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A vibrant community and sustainable economy with diverse businesses and amenities

- The Department will continue to grant state asset-seizure funds to local community groups that benefit Elk Grove youth.
- The Department created a recurring training schedule for essential skills identified for our officers. These essential skill trainings will be hosted by the Elk Grove Police Department at a location within the city of Elk Grove. The courses are designed to strengthen our partnerships with other law enforcement agencies and expand the opportunities for Elk Grove officers to attend local training. This will reduce internal training costs and generate revenue for our local economy.

A safe and resilient community

- The Department continues to operate on a current Selective Traffic Enforcement Program (STEP) grant in the amount of \$207,000. This grant provides the funding to conduct additional DUI/DL checkpoints and saturation patrols, motorcycle safety enforcement operations, bicycle/pedestrian safety enforcement operations, distracted driver enforcement operations and general traffic enforcement operations.
- The Crisis Response Unit includes the SWAT team, Hostage Negotiation Team and Tactical Dispatchers. This unit works collaboratively to conduct high risk operations throughout the city in the safest way possible. The CRU serves an average of 25 search warrants each year and responds to an average of 4 crisis incidents annually. Considerable time and effort are taken to ensure each operation is done in such a way as to mitigate any possible collateral damages to uninvolved community members, while ensuring that the subjects at the focus of the operation are also contacted using minimal intervention. The CRU is a critical component to the police department and continues to provide a high level of service to our community, ensuring it remains safe and resilient.
- The Special Equipment Operator (SEO) is a new, multifaceted position that centralizes our technology resources to better serve the mission of the police department by providing a safe community through innovative methods. SEO manages our Unmanned Aircraft Systems (UAS) fleet, covert surveillance operations, robotic equipment, and RTIC support. SEO works to serve the Operations and Investigations Divisions within the police department.
- To further protect our community and infrastructures, the need to maintain a specialized team trained in the response to civil unrest incidents has become evident. To support this, budgetary adjustments have been proposed to ensure we can continue to properly train, equip, and prepare our newly formed Mobile Field Force Team.
- Officers will continue to participate in regional enforcement operations with a goal of improved community safety throughout the region. Those operations include auto theft, probation/parole, sex offender compliance, and traffic safety. In addition, there will be an increased focus on domestic violence prevention, intervention, enforcement and prosecution.
- The Department began using its first Mobile Command Center (MCC). The MCC is an extension of the Elk Grove Emergency Operations Center and Real-Time Information Center. It offers a unified command center that can be deployed expeditiously in response to tactical support and hostage negotiation operations, as well as improve catastrophic incident planning and response by providing mobile technology in the field.
- A detective from the Investigations Division is now assigned part-time to the Sacramento Sexual Assault Enforcement Team (SAFE). The mission of this regional team is to comply with California Penal Code Section 13887. This task force will effectively and aggressively address non-complaint Penal Code Section 290 through a more efficient registration compliance procedure, strong field enforcement activities, regional information/intelligence sharing, and effective prosecution.

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- Animal Service Officers patrol the field to assist residents with free roaming animals causing public safety hazards, nuisances, and rabies control.

A high performing and financially stable City government

- Continue to actively pursue grant opportunities that support organizational strategies.
- Continue to participate in community events and the planning process for a positive police presence that supports a safe, collaborative, diverse, and vibrant community.
- Continue to forge relationships with POST (Peace Officer Standards and Training) police training academies, colleges, and workforce development agencies throughout the region to identify and recruit the best candidates for employment as Elk Grove Police Officers.
- Ensure Department spending is within budget, and financial resources are being used appropriately while identifying potential cost savings measures.
- The Department applied to partner with Arizona State University (ASU) for a de-escalation project in which ASU is seeking Federal funding for the research project. If selected, the three-year program will analyze the Department's current de-escalation techniques, provide a training component on de-escalation, and review the Department's de-escalation following the training.

FY 2020-21 ACCOMPLISHMENTS

Department Wide

Grant Funding Received:

- \$207,800 from the California Office of Traffic Safety to implement concentrated traffic enforcement strategies. The goal is to reduce the number of traffic related injuries and fatalities.
- \$267,592 from the State Supplemental Law Enforcement Services Fund (SLESF) to enhance police services. These funds were used for the hiring of a Communications Intelligence Specialist and a Community Service Officer to work full-time in the RTIC.
- \$35,000 from the U.S. Department of Justice Drug Enforcement Administration Fund to implement a strategic enforcement initiative for marijuana eradication as part of the Domestic Cannabis Eradication/Suppression Program (DCESP). This grant provides funding for officers to work overtime to investigate the hundreds of tips received related to marijuana cultivation sites in the City.
- \$263,225 from the Law Enforcement Trust Fund to enhance the capacity of local police and prosecutors to deter, investigate, and prosecute vehicle theft crimes as part of the Vehicle Theft Program (SAVTRU). These funds will be used for police operations.
- \$15,000 from the U.S. Department of Justice Drug Enforcement Administration Fund to implement a strategic enforcement initiative as part of the Organized Crime Drug Enforcement Task Force (OCDETF). These grant initiatives have resulted in the successful arrest and prosecution of major players in the drug trafficking arena, including the seizure of millions of dollars in assets.
- The Department was awarded an additional \$50,512 from the Sacramento County Vehicle Theft Enforcement Program (SAVTRU) grant through the State of California to reduce and combat vehicle thefts and thefts associated to vehicles.
- The Department was awarded a 3-year, \$70,300 Tobacco Law Enforcement Grant through the California Department of Justice, Division of Law Enforcement Grant. Grant funds will be directed towards inspections, enforcement and decoy operations designed to reduce the underage use of tobacco products.
- \$31,664 from the Department of Justice, Justice Assistance Grant (JAG) Local – These funds to be used for initial deployment and installation of SPIDR Tech that will integrate with Records Management System and Computer Aided Dispatch System (RMS/CAD).

Community Partnerships

- Granted \$17,270 to various community groups with the use of Asset Seizure funds: Elk Grove Youth Baseball, Elk Grove Food Bank, and FC Sacramento.
- The Department's Mobile Crisis Support Team (MCST), in partnership with Sacramento County Mental Health, 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 and has become a model for agencies nationwide. We are in the process of adding a second MCST unit with an additional licensed mental health clinician to better serve the Elk Grove community.
- The Department has partnered with our hospital emergency room (ER) departments regionally to reduce overcrowding issues in our strained ERs. Our partnership is working to provide awareness to our officers with an up-to-minute status of bed space available in the ER and redirect mental evaluation holds and jail clearances to less-impacted ER's. This program should minimize the time our officers spend at the hospital and improve in-service time in our city.
- The Department continues to partner with EGUSD on a cost-sharing MOU that maintains the presence of two full-time School Resource Officers assigned to the Elk Grove Unified School District.

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- The Department continued to provide support and education to victims of domestic violence through a city funded partnership with WEAVE. This partnership had been maintained through a series of 3-year Federal grants. In 2019 these grants were awarded to other organizations. In order to continue WEAVE's engaging work, the City developed a new MOU providing alternative State grant funding for staff and education which concludes in September 2021. The Department has submitted an application for Federal funding to continue the partnership with WEAVE for an additional four years.
- Animal Services fostered 823 animals in 532 foster homes.

Other Department Accomplishments

Office of the Chief

- The Department created an internal mentorship and development program for employees hired with the intention of sponsoring them through a police academy. This pre-employment effort allows the Department to better prepare employees for the intense police academy and ensure a greater level of success. This was achieved by utilizing two vacant Community Service Officer (CSO) positions as a path to the police academy. These positions are intended for individuals interested in becoming police officers that have not graduated from a POST academy. These positions allow the Department to identify, mentor, and coach CSO's who aspire to become police officers, which will assist with filling sworn vacancies with employees who are truly committed to the City.
- The Department implemented stress inoculation training. The scenario-based training is required for all sworn employees and focuses on making decisions during times of high-stress such as de-escalation, tactical communication, duty to intervene, and moral, ethical, and legal situations.
- Each sworn officer received over thirty hours of professional training and development which included courses on Emergency Vehicle Operator Course training and de-escalation techniques.
- Purchased law enforcement specific redaction software to expedite the redaction process and provide a greater level of transparency to the community. This allows the Department to efficiently respond to California Public Records Act (CPRA) and SB 1421 requests and reduce the overall costs of providing those records.
- Continued efforts partnering with California State University, Sacramento through various platforms, including a virtual job fair and recruitment presentation to the Criminal Justice fraternity for honor students. Developed an ongoing scoping project collaborating with their master's program for public policy and administration to explore how to better recruit, retain, and promote women in law enforcement.
- Hosted an in-house training for the ranks of sergeants and above to provide guidance and consistency with internal incident reporting, Police Officers Bill of Rights (POBR) and Internal Affairs investigations.
- All new personnel attended an eight-hour procedural justice course which emphasized respect, listening, neutrality and trust, while recognizing and addressing implicit biases that can be barriers to these approaches.
- The Department sponsored and graduated five police recruits from the Sacramento Police Academy.
- Developed a training plan which identifies and categorizes training courses for all employees. This serves as a road map for employees in choosing the most appropriate training opportunities. This categorization created a cohesive and comprehensive training program and assists in achieving consistency in training.
- Created the Department's new Community Engagement Unit which will focus on relationship building and information sharing with the community. The Community Engagement Unit consists of two public information officers (PIO) and one PIO/Community Engagement supervisor. The unit utilizes five different social media platforms as a means of community policing and communicating with thousands of citizens daily.
- Participated in a department wide mentorship program for newly promoted sergeants aiming to achieve consistency in training and expectations.

POLICE

Operations Division

- The Department's K-9 sergeant has been assigned to supervise the canine team through a reorganization of duties. The sergeant was assigned to evaluate the current canine unit model while addressing the current staffing challenges. During the evaluation period, the canine team addressed the changes to their assigned duties that focus on the efficacy of assisting with patrol functions and reduced response times.
- The Department has developed the Unmanned Aircraft System (UAS) program to better support public safety through technology. UAS provides enhanced abilities to locate lost and missing persons, help locate crime suspects and provide support to Cosumnes Fire. The UAS program was launched in the Fall of 2019 and currently has 10 FAA-certified pilots assigned to various positions throughout the organization to minimize response times for this ancillary duty.
- In response to 2020 civil unrest incidents both nationally and regionally, a Mobile Field Force (MFF) team was identified, trained, and equipped. The MFF team has provided critical security to City infrastructures as well as mutual aid assistance to our regional partners. Since the team's inception in May of 2020, the team has dedicated several hundred hours of training and deployments for local and regional infrastructure security.

Investigations Division

- Uniformed officers effected 130 arrests for DUI.
- Homeless Outreach Officers handled 1,410 homeless related calls and made 235 referrals to services.
- There were 76 graduates from the Elk Grove Police Department's Citizens' Academy where community members learned about the inner workings of the Police Department, challenges in policing, and current laws.
- The Department continued to participate in the annual Toy Drive where 79 families and 227 children were served.
- The Community Resources Bureau served 26 Project Lifesaver clients, two "Etch and Catch" events to deter catalytic converter theft and served 4,000 citizens during the "Santa and Sirens" event.
- The Traffic Bureau investigated 935 collisions, issued 7,411 citations, and conducted 38 DUI saturation patrols, 99 special enforcement patrols, 7 motorcycle operation patrols and 31 bike/pedestrian patrols.
- The Department participated in the Sacramento County Vehicle Theft Enforcement Program. The goal is to reduce and combat vehicle thefts and thefts associated to vehicles. EGPD conducted 15 operations resulting in 567 vehicle stops and vehicle identification (VIN) checks.
- The Investigations Division identified and selected Senior Detectives to ensure highly skilled and trained investigators are retained within the Division.
- In early 2019, the department implemented Intelligence-Led Policing (ILP) to better leverage data-driven strategies to identify and reduce crime. Several early successes that lead to the arrests of groups of armed robbers demonstrating ILP's full potential. In FY 2020-21 ILP continued to evolve into a process that identified crime trends early and focuses department-wide resources on specific tasks and quality of life issues. During FY 2020-21, a total of 24 ILP operations were conducted to target identified crime trends and help reduce crime in the community.
- The Investigations Division engaged in the following:
- General Detectives:
 - Cases Investigated by Detectives: 953
 - Missing Person Cases Investigated and closed: 112
 - Clients Assisted by Child Protective Services Advocate: 181
 - Clients Assisted by WEAVE Advocate: 275
 - Stolen Vehicles Recovered: 171

POLICE

- Street Crimes:
 - Cases Investigated by Detectives: 194
 - Search Warrants Served: 58
 - Arrests: 35
- Forensics:
 - Crime Scenes Processed by Forensics: 351
 - Cases Submitted with Latent Print Evidence: 134
 - Forensics Investigator call outs: 39

Support Services Division

- Animal Shelter staff consistently report live release rates of over 90 percent and return to owner rates for dogs of over 50 percent. During the 2020 calendar year, Animal Services issued 6,147 licenses, vaccinated 1,718 animals, administered 1,155 microchips, and fostered 823 animals in 532 foster homes.
- During the COVID-19 pandemic, the RTIC served as the City's Emergency Operations Center (EOC) and Department's Operation Center (DOC), helping inform City leaders of the magnitude of the crisis. As the EOC/DOC, the RTIC helped coordinate information and dissemination of masks and other resources to businesses and community members in addition to our response to Public Health Orders and safety guidelines.
- As Northern California struggled with fighting several major wildfires and other major events, the RTIC coordinated the Elk Grove Police Department's mutual aid response to help protect and support these regional communities and partner agencies.
- The RTIC assisted in over 400 calls for service throughout the year.
- The RTIC received three awards listed below:
 - 2019 Sacramento Chapter of the American Society of Civil Engineers (ASCE) for the Outstanding Community Improvement Project of the year
 - 2020 Sacramento Chapter of American Public Works Association (APWA) Project of the Year award in the Structures Category
 - 2021 California Police Chiefs Association Technology Award

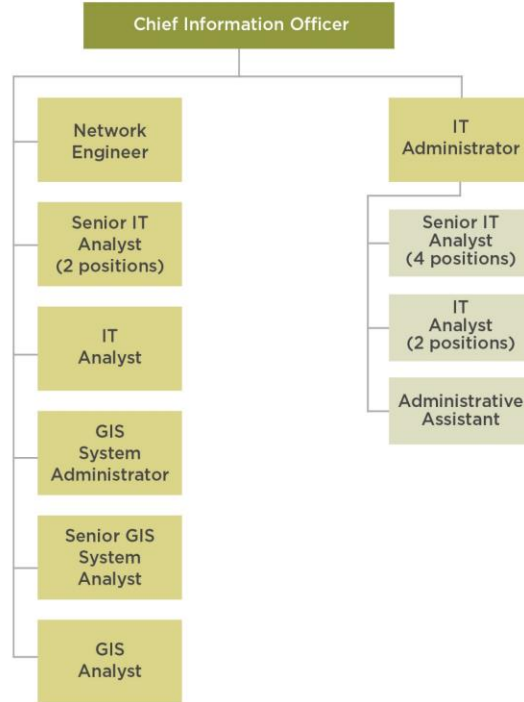
Property and Evidence Bureau receives, stores, tracks, and disposes of property and evidence collected by the Elk Grove Police Department. Staff maintains chain of custody for prosecution purposes and serves as a liaison to the public in the return of property. Approximately 7,250 items of property pass through the Property and Evidence Bureau annually. For calendar year 2020, 313 firearms were received, 52 bicycles were recovered and 73 found items were returned to their rightful owner.

Police	Authorized Position	FY	FY	FY	Change
		2020	2021	2022	
	Chief of Police	1	1	1	0
	Assistant Chief of Police	1	1	1	0
	Captain	3	3	3	0
	Lieutenant	7	7	7	0
	Sergeant	20	20	20	0
	Police Officer	119	119	119	0
	Total Sworn	151	151	151	0

POLICE

Police	Authorized Position				Change
		FY 2020	FY 2021	FY 2022	
Police (continued)	Administrative Analyst I	1	1	1	0
	Administrative Assistant	6	6	6	0
	Animal Care Assistant	3	3	3	0
	Animal Care Specialist	3	3	3	0
	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	0	1	1	0
	Communications Intelligence Specialist	0	1	1	0
	Community Services Officer	16	17	17	0
	Community Services Officer-Recruit	0	0	4	4
	Crime Analyst	2	2	2	0
	Customer Service Specialist	3	3	3	0
	Customer Service Supervisor/Animal Services	1	1	1	0
	Dispatcher	19	19	19	0
	Dispatch Supervisor	4	4	4	0
	Forensic Investigator	3	3	3	0
	Police Administrative Manager	1	1	1	0
	Policy Equipment/Supply Technician	1	1	1	0
	Police Records Manager	1	1	1	0
	Police Records Supervisor	1	1	1	0
	Police Records Technician I	5	5	5	0
	Police Records Technician II	4	4	4	0
	Police Services Analyst	1	1	1	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	1	1	0
	Registered Veterinary Technician	2	2	2	0
	Security Officer	1	1	1	0
	Sr. Administrative Analyst	1	1	1	0
	Sr. Administrative Assistant	3	3	3	0
	Sr. Animal Care Specialist	1	1	1	0
	Sr. Animal Services Officer	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	102	105	109	4
Police Total		253	256	260	4

INFORMATION SERVICES



INFORMATION SERVICES

MISSION

The Information Services department strives to be innovative when providing technical services to staff and empowering users to focus on optimizing public service. Information Services staff are reliable, forward thinkers that provide solutions to technical problems in a precise and timely fashion. These solutions enhance and anticipate better ways to serve both internal and external customers to keep connected with the community.

Information Services

Expenditures By Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Budget
Compensation	2,133,038	2,172,779	2,254,247	2,369,106	196,327	2,398,275
Operating Expenses	2,665,528	4,923,844	4,376,880	3,973,831	(950,013)	4,085,637
Capital Outlay	90,723	235,874	235,874	175,788	(60,086)	175,788
Internal Services	257,075	870,860	706,720	1,056,570	185,710	765,414
Transfers	189,298	258,169	258,169	424,376	166,207	424,376
Total	5,335,662	8,461,526	7,831,890	7,999,671	(461,855)	7,849,490
Expenditures By Division						
City-Wide Information Technology	2,333,521	3,488,756	3,306,852	3,166,359	(322,397)	3,061,928
Police Information Technology	2,385,148	4,095,443	3,749,601	4,110,490	15,047	4,074,226
Geographic Information Systems	616,993	877,327	775,437	722,822	(154,505)	713,336
Total	5,335,662	8,461,526	7,831,890	7,999,671	(461,855)	7,849,490
Expenditures By Resource						
Information Technology	2,950,514	4,366,083	4,082,289	7,999,671	3,633,588	7,849,490
General Fund	2,385,148	4,095,443	3,749,601	-	(4,095,443)	-
Total	5,335,662	8,461,526	7,831,890	7,999,671	(461,855)	7,849,490

City-Wide Information Technology

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	771,047	765,050	770,899	796,160	31,110	804,203
Operating Expenses	1,291,880	2,429,401	2,289,648	1,944,951	(484,450)	1,648,633
Internal Services	36,278	39,978	39,978	45,268	5,290	45,268
Capital Outlay	86,157	92,860	44,860	176,570	83,710	360,414
Transfers	148,159	161,467	161,467	203,410	41,943	203,410
Total	2,333,521	3,488,756	3,306,852	3,166,359	(322,397)	3,061,928
Expenditures By Resource						
Information Technology	2,333,521	3,488,756	3,306,852	3,166,359	(322,397)	3,061,928
Total	2,333,521	3,488,756	3,306,852	3,166,359	(322,397)	3,061,928

Note: City-Wide Information Technology provides services to all City departments other than the Police Department (PD). PD is supported by the Police Information Technology division.

Note: The FY 2022 and FY 2023 budget decrease are due to the Police IT maintenance and repair of copiers that are now part of their division budget. FY 2022 includes the migration of City phones with Office 365, which starts to show a cost savings.

Program Description

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

Budget Initiatives

City-wide IT contractual services of \$110,000 supports the City's web hosted public meetings, Council Chamber upgrades, the City's website, and city-wide software training.

Police Information Technology

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	1,053,873	1,051,240	1,125,949	1,188,300	137,060	1,197,522
Operating Expenses	1,160,358	2,114,488	1,810,077	1,809,853	(304,635)	2,239,367
Internal Services	-	141,895	141,895	71,619	(70,276)	71,619
Capital Outlay	170,918	778,000	661,860	880,000	102,000	405,000
Transfers	-	9,820	9,820	160,718	150,898	160,718
Total	2,385,148	4,095,443	3,749,601	4,110,490	15,047	4,074,226
Expenditures By Resource						
General Fund	2,385,148	4,095,443	3,749,601	-	(4,095,443)	-
Information Technology	-	-	-	4,110,490	4,110,490	4,074,226
Total	2,385,148	4,095,443	3,749,601	4,110,490	15,047	4,074,226

Note: Starting in FY 2022, costs for the Police Information Technology division are budgeted in the Information Technology fund, rather than the General Fund, which also results in lower Internal Services costs.

Note: The FY 2022 and FY 2023 show a budget decrease due to FY 2021 having a one-time expense for Dell storage being replaced, and the purchase and implementation of CAD/RMS system.

Program Description

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

The Department entered into an agreement with Mark 43 for new Police Records Management and Computer Aided Dispatch systems. The new systems will provide improved crime data analytics and will bring the Department into compliance with the FBI's new implemented National Incident-Based Reporting System. The new systems are anticipated to be fully implemented in October 2021.

Geographic Information Systems

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	308,118	356,489	357,399	384,646	28,157	396,550
Operating Expenses	213,291	379,955	277,155	219,027	(160,928)	197,637
Internal Services	54,445	54,001	54,001	58,901	4,900	58,901
Transfers	41,139	86,882	86,882	60,248	(26,634)	60,248
Total	616,993	877,327	775,437	722,822	(154,505)	713,336
Expenditures By Resource						
Information Technology	616,993	877,327	775,437	722,822	(154,505)	713,336
Total	616,993	877,327	775,437	722,822	(154,505)	713,336

Note: The FY 2022 and FY 2023 budget decrease is due to negotiating lower pricing with vendors for software support and transitioning GIS contract work to internal staff.

Program Description

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 the 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

City-wide GIS contractual services of \$72,000 provide auxiliary professional support to augment the City's internal GIS staff.

FY 2021-22 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A high performing and financially stable City government

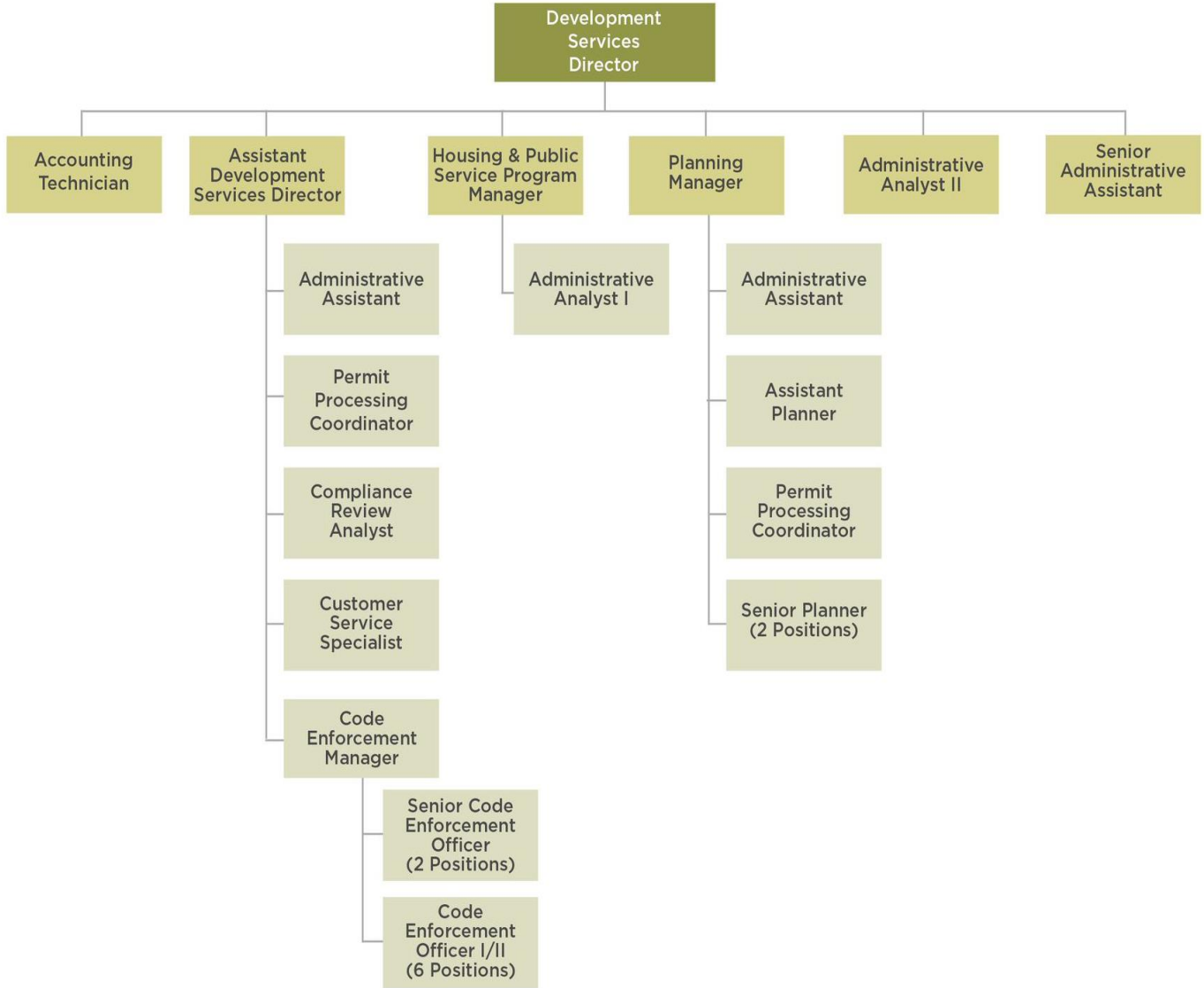
- Continually examine how the City's Information Services divisions can provide new tools and projects to keep staff at pace with technology for both internal and external improvements. Look for smart, user friendly ways to communicate with the public that are transparent and assists them in better connecting with City services.
- Continue to update and create IT policies to be consistent with current technologies and best practices that are regionally sound and help the City be a valued partner in data sharing.
- Work with Sacramento County GIS to continue to improve processes for getting updated information into the City GIS systems so that staff may have the most updated data when making decisions.
- Continue to explore new ways to share data with residents that models ways that the City can be more digital and create a better online experience.
- Continue to develop innovative solutions to business challenges utilizing GIS application functionality that give staff tools to quickly track and analyze data.
- Be transparent when sharing data online by giving residents tools that can help them research and understand City data.
- Continue to reach out to other local organizations to share ideas and collaborate on projects that can best serve our community.
- Look holistically at the City's infrastructure and ensure that best practices and security updates are monitored, tested, and implemented.
- Finish migrating the phone system to a more mobile friendly environment to allow staff to be more productive at City Hall and when teleworking.

FY 2020-21 ACCOMPLISHMENTS

- Continued to implement and train staff on Office365 to help City staff become more efficient in working from home and the office, creating a more mobile workplace and began migrating our phone system to a more mobile friendly system.
- Continued work with the regional Sacramento County groups for GIS to share data and create a stronger working relationship across the county. Participated in several working groups to provide data and suggestions for regional projects. Wrapped up the Census Data project.
- Continued to provide more online forms and payments to assist contractors with doing online business with the City during the pandemic.
- Created more online story maps to convey data and stories of how the City's projects are progressing and to make it easier to find information on the many projects that staff are working on.
- Provided data and technology to the Great Plates Delivered program to help residents apply online and for staff to process routing and customer service.
- Successfully made all City public meetings virtual so that residents could still participate during COVID-19.
- All sworn officers were issued new body-worn cameras. The new cameras have higher resolution video and longer battery life. Body-worn cameras have reduced the number of complaints made against police officers and provide the Department and community with a factual account of incidents.
- All patrol vehicles received new mobile computers. Mobile computers support an officer's work in the community and require replacement every three years to ensure the computers are functioning at an optimal level and not experiencing frequent breakdowns.
- All sworn officers were issued Department mobile phones. The phones have a high-resolution camera for capturing evidence, allow for electronic citations, provide access to Department policy, and will provide access to the new Records Managements and Computer Aided Dispatch systems.
- Chief Albright was honored to accept the California Police Chief's Association (CPCA) Excellence in Technology Innovation Award. A single California agency was selected for this award for leveraging technology through informative, transformational, and effective uses. The CPCA awards committee selected Elk Grove Police Department for their innovation in the Real-Time Information Center (RTIC).

Information Services	Authorized Position	Authorized			Change
		FY 2020	FY 2021	FY 2022	
	Chief Information Officer	0	1	1	0
	GIS Administrator	1	1	1	0
	GIS Analyst	1	1	1	0
	IT Administrator	2	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 Services Total		15	15	15	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.

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	2,854,996	2,985,762	2,876,920	3,359,783	374,021	3,373,561
Operating Expenses	6,859,296	18,993,107	10,148,370	12,266,738	(6,726,369)	17,647,900
Internal Services	1,156,942	1,192,330	1,192,330	1,094,416	(97,914)	1,094,416
Capital Outlay	2,907,829	8,800,000	4,044,480	7,800,000	(1,000,000)	5,000,000
Transfers	1,123,030	962,406	962,406	896,949	(65,457)	896,949
Total	14,902,093	32,933,605	19,224,506	25,417,886	(7,515,719)	28,012,826
Expenditures By Division						
Planning	2,525,398	4,890,904	3,752,686	5,928,960	1,038,056	4,481,112
Housing and Public Services	5,548,519	19,981,693	8,036,927	11,503,819	(8,477,874)	15,341,056
Building	3,029,614	3,657,179	3,144,073	3,301,487	(355,692)	3,443,109
Engineering	2,268,836	2,497,007	2,498,342	2,564,734	67,727	2,565,433
Advanced Planning	247,229	452,359	452,359	485,000	32,641	550,000
Code Enforcement	1,282,498	1,454,463	1,340,119	1,633,886	179,423	1,632,116
Total	14,902,093	32,933,605	19,224,506	25,417,886	(7,515,719)	28,012,826
Expenditures By Resource						
General Fund	1,437,775	1,611,602	1,500,408	1,799,410	187,808	1,797,694
Mitigation Funds	34,618	2,063,519	1,108,551	3,064,550	1,001,031	2,064,550
Program Fees	191	335,250	-	335,250	-	265,250
Development Services Fund	7,951,244	9,348,829	8,652,123	9,124,969	(223,860)	8,884,442
CDBG Grant	269,655	1,910,568	610,928	756,907	(1,153,661)	393,938
Development Fees	5,069,882	13,641,962	7,170,664	8,310,527	(5,331,435)	14,295,624
Homelessness Grant	138,728	4,021,875	181,832	2,026,273	(1,995,602)	311,328
Total	14,902,093	32,933,605	19,224,506	25,417,886	(7,515,719)	28,012,826

Note: FY 2021 Operating expenses that were budgeted for but not expended are due largely to the timing of anticipated loans for Affordable Housing that did not occur during the fiscal year. Of the \$10 million budgeted for Affordable Housing loans (also in Development Fees), only \$4 million is anticipated to be spent by year-end. In FY 2022, \$5 million is being budgeted to finish the Quail Run project and in anticipation of new projects as a result of an upcoming Request for Proposal (RFP). FY 2023 assumes an even larger budget of \$11 million; \$5M in payouts on loans under the 2021 RFP and \$6M in payouts on loans for the Sheldon Farms/EG Blvd sites.

Note: FY 2021 Capital Outlay expenses that were budgeted for but not expended are due largely to the timing of anticipated land acquisitions for Homelessness, Agricultural Preservation and Swainson's Hawk habitat that did not occur during the fiscal year. Of the \$2 million budgeted in Mitigation Funds for Agricultural Preservation land acquisitions, only about \$1.1 Million was spent. The remaining \$1 Million, along with an additional \$2 Million for Swainsons Hawk Habitat land acquisition, is budgeted for in FY 2022. Of the nearly \$4 Million budgeted for Homelessness property acquisition and improvements, none is anticipated to be spent by year-end. Nearly \$2 million for Homelessness property acquisition is budgeted for in FY 2022.

DEVELOPMENT SERVICES

PROGRAM DESCRIPTION

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

BUDGET INITIATIVES

One Administrative Analyst II position is being added to assist in the reporting, permit tracking, analysis, grant management, financial reviews, fee updates and affordable housing inspection compliance duties within the Department.

Planning

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	886,559	960,781	960,083	1,056,816	96,035	1,062,968
Operating Expenses	686,017	1,075,000	893,000	1,077,000	2,000	623,000
Internal Services	322,648	283,132	283,132	283,898	766	283,898
Capital Outlay	-	2,000,000	1,044,480	3,000,000	1,000,000	2,000,000
Transfers	630,174	571,991	571,991	511,246	(60,745)	511,246
Total	2,525,398	4,890,904	3,752,686	5,928,960	1,038,056	4,481,112
Expenditures By Resource						
General Fund	85,214	85,101	86,786	90,662	5,561	90,662
Mitigating Funds	34,618	2,063,519	1,108,551	3,064,550	1,001,031	2,064,550
Development Services Fund	2,405,566	2,742,284	2,557,349	2,773,748	31,464	2,325,900
Total	2,525,398	4,890,904	3,752,686	5,928,960	1,038,056	4,481,112

Note: In FY 2021, of the \$2 million budgeted in Mitigation Funds for Agricultural Preservation land acquisitions, only about \$1.1 Million was spent. The remaining \$1 Million, along with an additional \$2 Million for Swainsons Hawk Habitat land acquisition, is budgeted for in FY 2022.

Program Description

The Planning Division is responsible for reviewing all proposed near-term land development projects including new residential, commercial and office development. This division provides customer assistance at the public counter and coordinates the review of projects with other departments and local, regional, state and federal agencies. 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 wild-life 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 (CEQA), reviewing improvement plans for mitigation compliance and monitoring of developments during construction activities.

DEVELOPMENT SERVICES

Performance Measures

Council Goal and Measure	FY 2020 Actuals	FY 2021 Adopted	FY 2021 Estimate	FY 2022 Proposed	FY 2023 Proposed	Trend
<i>A vibrant community and sustainable economy with diverse businesses and amenities.</i>						
% of Public Inquiries Resolved within 48 hours	91	90	90	90	90	Neutral

Housing and Public Services

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	337,900	350,295	355,727	369,331	19,036	369,606
Operating Expenses	2,302,790	12,831,398	4,681,200	6,334,488	(6,496,910)	11,971,450
Capital Outlay	2,907,829	6,800,000	3,000,000	4,800,000	(2,000,000)	3,000,000
Total	5,548,519	19,981,693	8,036,927	11,503,819	(8,477,874)	15,341,056
Expenditures By Resource						
General Fund	70,063	72,038	73,503	74,862	2,824	74,916
Program Fees	191	335,250	-	335,250	-	265,250
CDBG Grant	269,655	1,910,568	610,928	756,907	(1,153,661)	393,938
Development Fees	5,069,882	13,641,962	7,170,664	8,310,527	(5,331,435)	14,295,624
Homelessness Grant	138,728	4,021,875	181,832	2,026,273	(1,995,602)	311,328
Total	5,548,519	19,981,693	8,036,927	11,503,819	(8,477,874)	15,341,056

Note: FY 2021 Operating expenses that were budgeted for but not expended are due largely to the timing of anticipated loans for Affordable Housing that did not occur during the fiscal year. Of the \$10 million budgeted for Affordable Housing loans, only \$4 million is anticipated to be spent by year-end. In FY 2022, \$5 million is being budgeted for to finish the Quail Run project and in anticipation of new projects as a result of an upcoming Request for Proposal (RFP). FY 2023 assumes an even larger budget of \$11 million; \$5M in payouts on loans under the 2021 RFP and \$6M in payouts on loans for the Sheldon Farms/EG Blvd sites.

Note: In FY 2021, of the \$6.8 Million budgeted for Homelessness and Affordable Housing property land acquisition and improvements, shown in the Capital Outlay row, \$3 Million is anticipated to be spent by year-end. Nearly \$4.8 million for Homelessness & Affordable Housing property acquisition and improvements are budgeted for in FY 2022.

Program Description

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 acquisition, loans, and subsidies in support of new affordable housing construction; down payment assistance; and other programming. This division administers the Community Development Block Grant (CDBG) program, which includes a range of activities primarily benefitting low-income people, and the Community Service Grant program for nonprofits. This division also administers various housing and community development-related grants, such as CalHome and the Local Early Action Planning Grant and facilitates the City's efforts to reduce homelessness. 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 (RHNA), including updates to the General Plan Housing Element and Zoning Code, as needed.

DEVELOPMENT SERVICES

Budget Initiatives

Identify strategic land acquisition opportunities for future affordable housing and provide loan funding to support the development of two to three affordable housing projects.

Performance Measures

Council Goal and Measure	FY 2020 Actuals	FY 2021 Adopted	FY 2021 Estimate	FY 2022 Proposed	FY 2023 Proposed	Trend
<i>A high performing and financially stable City government.</i>						
Ratio of total unexpended CDBG funds to current fiscal year grant award (percentage)	1.16	1.5	1.5	1.5	1.5	Neutral

Building Safety

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	409,193	412,655	411,749	475,853	63,198	476,375
Operating Expenses	1,838,887	2,595,400	2,083,200	2,233,050	(362,350)	2,374,150
Internal Services	397,006	377,839	377,839	353,444	(24,395)	353,444
Transfers	384,528	271,285	271,285	239,140	(32,145)	239,140
Total	3,029,614	3,657,179	3,144,073	3,301,487	(355,692)	3,443,109
Expenditures By Resource						
Development Services Fund	3,029,614	3,657,179	3,144,073	3,301,487	(355,692)	3,443,109
Total	3,029,614	3,657,179	3,144,073	3,301,487	(355,692)	3,443,109

Program Description

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 in 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 general public and construction professionals as is relates to new building regulation and methods.

Performance Measures

Council Goal and Measure	FY 2020 Actuals	FY 2021 Adopted	FY 2021 Estimate	FY 2022 Proposed	FY 2023 Proposed	Trend
<i>A vibrant community and sustainable economy with diverse businesses and amenities.</i>						
Percentage of Complete Residential plan reviews within 10 days	93.8	90	95	90	90	Neutral
Percentage of Complete Commercial building plan reviews within 15 working days.	90	90	95	90	90	Positive
Percentage of Master Plan - Plan Reviews & Custom Home - Plan Reviews completed within 15 working days	89.7	90	95	90	90	Positive

DEVELOPMENT SERVICES

Development Engineering

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	183,941	186,980	188,054	239,783	52,803	240,382
Operating Expenses	1,715,771	1,916,100	1,916,361	1,976,400	60,300	1,976,500
Internal Services	260,795	295,853	295,853	221,796	(74,057)	221,796
Transfers	108,328	98,074	98,074	126,755	28,681	126,755
Total	2,268,836	2,497,007	2,498,342	2,564,734	67,727	2,565,433
Expenditures By Resource						
Development Services Fund	2,268,836	2,497,007	2,498,342	2,564,734	67,727	2,565,433
Total	2,268,836	2,497,007	2,498,342	2,564,734	67,727	2,565,433

Program Description

The Development Engineering Division supports private land development activity, including project processing/entitlement review, improvement and landscape plan check, mapping services, and construction 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.

Performance Measures

Council Goal and Measure	FY 2020 Actuals	FY 2021 Adopted	FY 2021 Estimate	FY 2022 Proposed	FY 2023 Proposed	Trend
<i>A high performing and financially stable City government.</i>						
% of Improvement Plans and Final Maps reviewed within 3 weeks for first submittal and 2 weeks for subsequent submittal	91.5	90	90	90	90	Neutral
% of public assistance requests received at the public counter responded to within 24 hours	100	100	100	100	100	Neutral
% of public assistance requests received via phone or email responded to within 24 hours	100	100	100	100	100	Neutral

DEVELOPMENT SERVICES

Advanced Planning

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Operating Expenses	247,229	452,359	452,359	485,000	32,641	550,000
Total	247,229	452,359	452,359	485,000	32,641	550,000
Expenditures By Resource						
Development Services Fund	247,229	452,359	452,359	485,000	32,641	550,000
Total	247,229	452,359	452,359	485,000	32,641	550,000

Note: The FY 2022 Budget includes funding for continuing work on the Old Town Special Planning Area Update, the Kammerer Urban Design Study and the next General Plan Update.

Program Description

Advanced planning activities primarily include work on General Plan zoning amendments, Council-appointed historic preservation and trails committees, market studies, and community development.

Code Enforcement

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	1,037,404	1,075,051	961,307	1,218,000	142,949	1,224,230
Operating Expenses	68,601	122,850	122,250	160,800	37,950	152,800
Internal Services	176,493	235,506	235,506	235,278	(228)	235,278
Transfers	-	21,056	21,056	19,808	(1,248)	19,808
Total	1,282,498	1,454,463	1,340,119	1,633,886	179,423	1,632,116
Expenditures By Resource						
General Fund	1,282,498	1,454,463	1,340,119	1,633,886	179,423	1,632,116
Total	1,282,498	1,454,463	1,340,119	1,633,886	179,423	1,632,116

Program Description

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.

DEVELOPMENT SERVICES

Budget Initiatives

Starting in FY 2022, an additional Code Enforcement Officer 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, 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 board of appeal hearings. Additionally, the likely increase in the number of hearings results in added costs due to the requirement of a hearing board and due to their overall complexity. The impacts of these efforts are included in the budget.

Performance Measures

Council Goal and Measure	FY 2020 Actuals	FY 2021 Adopted	FY 2021 Estimate	FY 2022 Proposed	FY 2023 Proposed	Trend
<i>A safe and resilient community.</i>						
Percentage of Housing/Zoning Cases requiring City abatement action closed within 120 days	92	90	95	90	90	Neutral
Percentage of Nuisance cases requiring City abatement closed within 90 days	94	90	96	90	90	Neutral
Percentage of Gang graffiti removal within 1 business day	100	100	100	100	100	Neutral
Percentage of Illegal Dumping Responded to within 1 hour	100	95	100	95	95	Neutral

FY 2021-22 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A Vibrant community and sustainable economy with diverse businesses and amenities

Planning

- Complete the comprehensive update to the Citywide Design Guidelines.

Housing and Public Services

- Implement the programs in the 2021-2029 Housing Element aimed at increasing housing supply and affirmatively furthering fair housing.
- Facilitate grant funding for nonprofits negatively impacted by COVID and provide technical assistance in an attempt to ensure that they remain operational.

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 state or federal funds.

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

- Continue to track performance measures related to the electronic submittal and permitting program. FY 2020-21 maintained an 87% electronic submittal rate in an effort to perform paperless. The FY 2021-22 performance goal seeks to implement strategies to further expand this effort and increase the electronic submittal percentage to 95%.
- Continue to seek process coordination improvements with our partner agencies toward the goal of centralized servicing for customers.

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 2020-21 ACCOMPLISHMENTS

Planning

- Planning managed the ongoing review of projects pursuant to the California Environmental Quality Act (CEQA) requiring third party preparation of environmental documents. Some notable projects include the Sheldon Farms North subdivision, the Laguna Main Street Apartments, the Waterman Brinkman Distribution Center, and the Sheldon Grove Subdivision.
- Successfully implemented a fully digital Application submittal and review process for new Planning projects eliminating the need for the submittal of multiple, large hard-copy plan sets.
- Coordinated with project applicants, the Planning Commission and the City Council on virtual public hearings for a number of private development projects due to impacts from the COVID-19 pandemic.

Housing and Public Services

- Worked with 30+ nonprofits to provide needed funding to the community throughout the year and augmented special funding in response to COVID.
- Coordinated with Sacramento County and Sacramento Steps Forward on regional efforts to address homelessness and to enroll seven households in Project Roomkey.
- Established new services for individuals and families experiencing homelessness, including a motel voucher program for families and highly vulnerable people and an encampment clean-up incentive program.
- In collaboration with the Strategic Planning and Innovation Division in the City Manager's Office, prepared the 2021-2029 Housing Element.
- Facilitated the lottery for the Gardens at Quail Run, which received more than 28,000 unique entries for 95 affordable units and worked with nonprofits to recommend people experiencing homelessness in Elk Grove to be given priority.
- Released a Request for Proposal to select developers of future affordable housing projects in the City.

Building Safety

- Building Safety launched an expanded electronic permitting option. Projects processed through electronic plan review included: Mazda remodel and expansion completion, Arby's restaurant, Restaurant at 9676 Railroad Ave, Elk Grove Powersports new showroom, Marriott Townplace Suites Hotel, U-Haul Facility, Elk Grove Food Bank, and Laguna Main Apartment Complex.
- Building Safety created and utilized a virtual inspection policy for qualified permits to increase the level of consumer and staff safety during the COVID-19 pandemic.
- Building Safety also implemented a process of converting stored plans to an electronic format utilizing City staff and an outside vendor. This project is near completion and has a final completion date of FY 2022.

Development Engineering

- Development Engineering expanded an electronic plan review and submittal option and successfully implemented this process during the COVID-19 pandemic. Most projects were processed through an electronic plan review and approval process, eliminating the need for paper filed copies.
- Development Engineering completed the scanning of all engineering records into RVI, the City's trusted record keeping and archiving system, in accordance with the Department's Retention Policy.

Code Enforcement

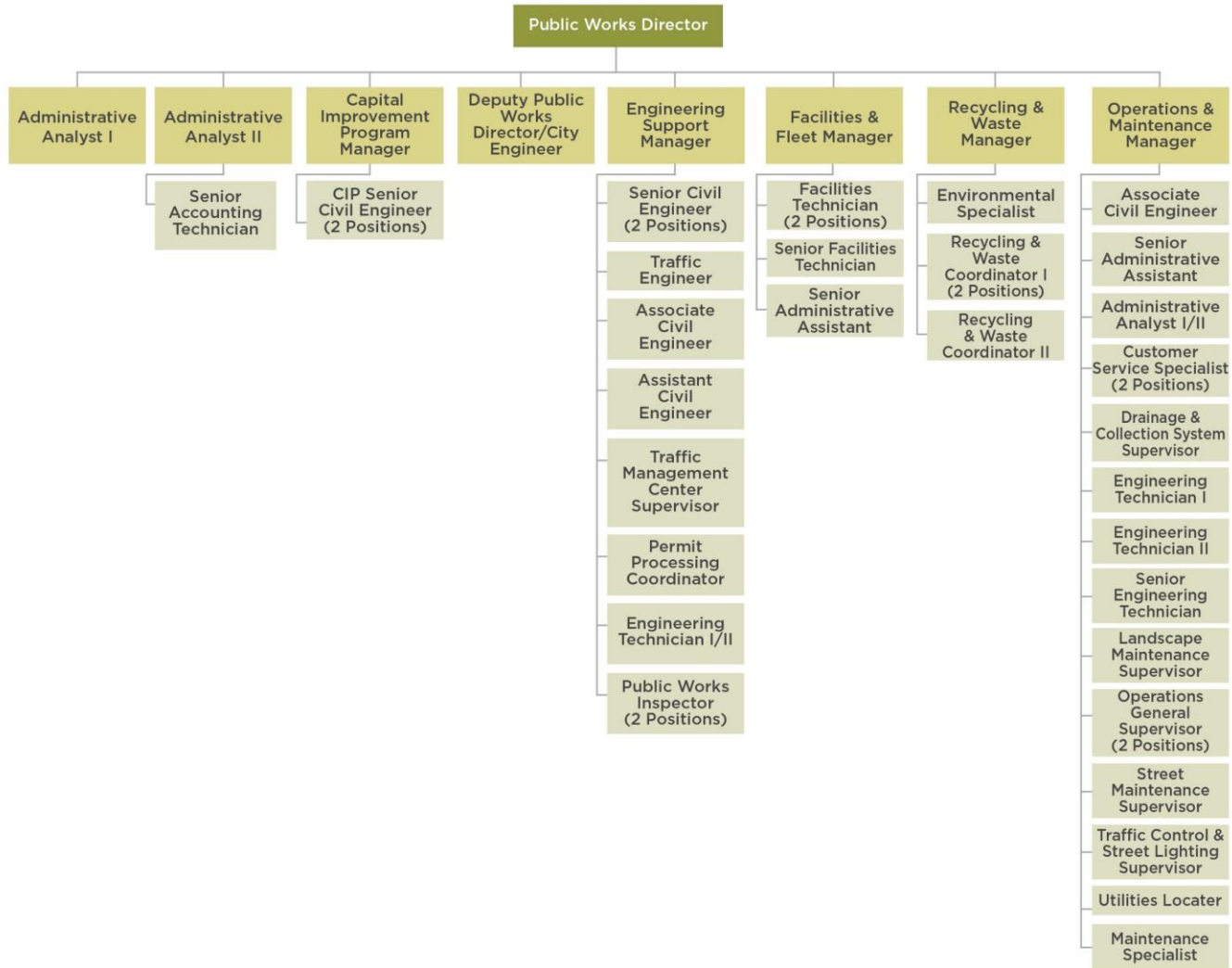
- Code Enforcement continued to hold an annual landlord education meeting in the fall to educate rental housing owners about best practices and public nuisance issues.

DEVELOPMENT SERVICES

- To improve the monitoring of Short-Term Rentals, Code Enforcement adopted new permit requirements for all Short-Term Rentals in the City. Staff presented a Short-Term Rental educational piece at the annual landlord education meeting.
- Staff assigned one dedicated Code Enforcement Officer to each of the five police patrol units, this allows for improved partnerships with Cosumnes Community Services District Fire stations, Elk Grove Police, crime prevention and Problem Oriented Policing Officers including neighborhood watch groups and Home-Owners Associations. This change also ensured quality of life concerns are addressed more efficiently.
- This year Code Enforcement continued to perform at a high efficiency rate with 97% of cases closed with voluntary compliance and 100% of illegal dumping calls received a response within 1 hour.

Development Services	Authorized Position	FY	FY	FY	Change
		2020	2021	2022	
	Accounting Technician	1	1	1	0
	Administrative Analyst I	1	1	1	0
	Administrative Analyst II	0	0	1	1
	Administrative Assistant	2	2	2	0
	Assistant Development Services Director	1	1	1	0
	Assistant Planner	1	1	1	0
	Code Enforcement Manager	1	1	1	0
	Code Enforcement Officer I/II	5	5	5	0
	Customer Service Specialist	1	1	1	0
	Development Services Director	1	1	1	0
	Housing & Public Services Program Manager	1	1	1	0
	Permit Processing Coordinator	2	2	2	0
	Planning Manager	1	1	1	0
	Sr. Administrative Assistant	1	1	1	0
	Sr. Code Enforcement Officer	1	1	2	1
	Sr. Planner	2	2	2	0
Development Services Total		22	22	24	2

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.

Expenditures By Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change From FY 2021 to FY 2022	FY 2023 Budget
Compensation	3,808,868	4,964,113	4,854,420	6,288,995	1,324,882	6,693,563
Operating Expenses	16,001,055	23,807,145	19,196,885	24,124,259	317,114	21,378,821
Internal Services	1,577,270	1,604,066	1,604,066	1,737,503	133,437	1,737,503
Capital Outlay	1,787,844	1,872,718	1,201,568	790,400	(1,082,318)	1,107,479
Transfers	1,121,298	1,214,720	1,187,720	4,033,729	2,819,009	1,344,815
Total	24,296,335	33,462,762	28,044,659	36,974,886	3,512,124	32,262,181
Expenditures By Division						
Public Works Administration	2,142,873	1,865,846	1,855,961	5,050,003	3,184,157	2,365,498
Public Works Capital Program Admin	2,148,236	2,419,429	2,216,703	2,124,795	(294,634)	2,174,795
Public Works Operations & Maintenance	10,904,988	16,218,931	12,835,720	17,956,529	1,737,598	16,245,448
Public Works Engineering Support	2,449,051	4,836,262	4,623,118	5,094,878	258,616	4,288,143
Recycling and Waste	2,677,000	3,638,789	2,934,263	3,036,956	(601,833)	3,080,754
Facilities and Fleet	3,974,187	4,483,505	3,578,894	3,711,725	(771,780)	4,107,543
Total	24,296,335	33,462,762	28,044,659	36,974,886	3,512,124	32,262,181

PUBLIC WORKS

Expenditures By Resource	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change From FY 2021 to FY 2022	FY 2023 Budget
General Capital Reserve	56,344	122,063	282	113,000	(9,063)	105,968
Public Works Administration Fund	4,739,062	6,643,613	6,431,393	9,643,515	2,999,902	6,729,012
Recycling and Waste Grants	785,803	1,141,760	888,802	911,181	(230,579)	928,492
Gas Tax	3,682,061	4,003,534	3,193,313	5,181,853	1,178,319	4,514,220
Measure A	1,862,887	3,436,264	2,529,918	4,281,745	845,481	3,298,568
External Agency Fund	-	350,000	110,042	-	(350,000)	-
Community Facilities Districts	2,733,497	4,088,819	3,377,348	4,401,101	312,282	4,539,310
Street Maintenance Districts	283,938	291,002	250,958	215,190	(75,812)	219,594
Street Lighting Maintenance Districts	392,574	491,162	463,397	519,744	28,582	545,031
Local Maintenance Districts	1,432	51,000	51,000	50,000	(1,000)	50,000
Special District Fees	-	7,211	7,211	15,945	8,734	-
Recycling & Waste - Residential	509,618	827,442	562,096	705,112	(122,330)	703,071
Recycling & Waste - Commercial	105,262	108,420	108,420	110,589	2,169	113,906
Drainage Fee	5,198,735	7,214,329	6,186,364	7,091,077	(123,252)	6,377,325
Facilities and Fleet	3,735,407	4,227,657	3,493,018	3,553,725	(673,932)	3,951,575
Development Fees	7,387	150,000	150,000	100,000	(50,000)	100,000
Library funding	151,738	133,785	85,595	45,000	(88,785)	50,000
Special Waste Collection Center	50,590	174,701	155,503	36,109	(138,592)	36,109
Total	24,296,335	33,462,762	28,044,661	36,974,886	3,512,124	32,262,181

PROGRAM DESCRIPTION

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.

Public Works Administration

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	1,194,141	640,046	655,760	908,377	268,331	908,377
Operating Expenses	233,761	384,650	359,050	441,500	56,850	450,800
Internal Services	714,971	781,436	781,436	930,991	149,555	930,991
Transfers	-	59,715	59,715	2,769,135	2,709,420	75,330
Total	2,142,872	1,865,846	1,855,961	5,050,003	3,184,157	2,365,498
Expenditures By Resource						
Gas Tax	70,139	1	-	-	(1)	-
Measure A	87,673	-	-	-	-	-
Community Facilities Districts	87,674	1	-	-	(1)	-
Public Works Fund	1,897,386	1,865,845	1,855,961	5,050,003	3,184,158	2,365,498
Total	2,142,872	1,865,846	1,855,961	5,050,003	3,184,157	2,365,498

Note: Starting in FY 2022, there is a new Deputy of Public Works Director/City Engineer position funded in this division.

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 are supported by this division. There is a one-time cost of \$2,693,805 as part of the \$2,769,135 amount in the Transfers line of FY 2022 which compensates some of these funds that were overcharged among the past several years in the General Cost Allocation Plan. Staff will ensure that such overcharges don't continue in the future.

Program Description

The Administration division provides executive, management, and logistical support to the various divisions of the Department.

Capital Program Administration

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	664,082	572,964	568,938	591,825	18,861	591,825
Operating Expenses	933,191	1,101,693	902,993	792,500	(309,193)	842,500
Internal Services	360,876	381,779	381,779	411,039	29,260	411,039
Transfers	190,087	362,993	362,993	329,431	(33,562)	329,431
Total	2,148,236	2,419,429	2,216,703	2,124,795	(294,634)	2,174,795
Expenditures By Resource						
Public Works Fund	2,148,236	2,419,429	2,216,703	2,124,795	(294,634)	2,174,795
Total	2,148,236	2,419,429	2,216,703	2,124,795	(294,634)	2,174,795

Note: The FY 2022 operations budget is decreasing due to reduction in professional service hours charged to administration resulting from the City changing to a new professional services vendor.

Note: Savings in FY 2021 operations is largely due to a reduction in grant costs resulting from SACOG streamlining the grant application process and grant applications being charged to existing projects instead of new ones. In addition, updates to City standards specifications, technical specifications, and delivery manuals were deferred. City staff time was instead focused on a transition to electronic bidding and implementing bidding process changes due to covid.

Program Description

The Capital Program Division manages the City's alternative transportation, community enhancement, drainage, facility, and transportation projects from inception up to construction and provides design support during construction. This division manages the department's five-year Capital Improvement Program (CIP), 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 (SACOG), Sacramento Transportation Authority (STA), Caltrans, Capital South East Connector JPA, etc. to coordinate transportation improvement plans and funding. This division also provides fiscal oversight during construction.

Operations and Maintenance

Expenditures By Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change From FY 2021 to FY 2022	FY 2023 Budget
Compensation	691,330	1,775,120	1,813,955	2,093,984	318,864	2,120,848
Operating Expenses	1,361,195	613,661	405,216	442,945	(170,716)	437,000
Landscape Maintenance	2,726,763	3,878,500	3,204,920	4,312,500	434,000	4,449,000
Streets, Traffic Signal, and Streetlights Maintenance	3,960,123	5,715,444	5,105,318	6,054,100	338,656	5,632,600
Drainage Infrastructure Maintenance	956,370	1,631,000	1,057,446	1,845,000	214,000	1,245,000
Pavement Repair Program	860,783	2,277,000	1,060,042	2,997,000	720,000	2,150,000
Graffiti Removal	27,097	45,000	45,000	45,000	-	45,000
Emergency Response & Hazardous Incidents	63,293	201,000	87,500	146,000	(55,000)	146,000
Capital Outlay	258,036	82,206	56,323	20,000	(62,206)	20,000
Total	10,904,988	16,218,931	12,835,720	17,956,529	1,737,598	16,245,448
Expenditures By Resource						
Gas Tax	3,099,011	3,678,533	2,898,113	4,352,388	673,855	3,925,341
Measure A	1,602,392	3,038,114	2,137,918	4,051,656	1,013,542	3,154,629
Community Facilities Districts	2,645,823	4,088,818	3,377,348	4,401,101	312,283	4,539,310
Drainage Fee	2,879,818	4,223,090	3,539,733	4,350,505	127,415	3,811,543
Street Maintenance Districts	283,938	291,002	250,958	215,190	(75,812)	219,594
Street Lighting Maintenance Districts	392,574	491,162	463,397	519,744	28,582	545,031
External Agency Fund	-	350,000	110,042	-	(350,000)	-
Local Maintenance Districts	1,432	51,000	51,000	50,000	(1,000)	50,000
Special District Fees	-	7,211	7,211	15,945	8,734	-
Total	10,904,988	16,218,931	12,835,720	17,956,529	1,737,598	16,245,448

Note: The Operations & Maintenance division underwent a transition to a core staffing model in FY 2020 by hiring 13 new positions based on a phased recruitment timeline. These positions were fully funded in FY 2021 and hence there is an increase in compensation expenditures when compared to FY 2020. FY 2021 is the first full year of employment for these 13 new positions.

Note: The internal service cost for the Operations and Maintenance are included in the Administration division table per the General Cost Allocation and Internal Service Plan.

Note: Landscape maintenance is underspent in FY 2021 due to new parks not opening as early as anticipated. The increase to FY 2022 is resulting from these new parks being fully operational next fiscal year.

Note: Streets, traffic signal, and streetlights maintenance is underspent in FY 2021 due to contractor availability and demand for skilled labor. The increase to FY 2022 is due to higher maintenance cost with streetlights and signs, corrections to non-complaint sidewalks surrounding the Animal Shelter, and installing a green bike lane north of Laguna Boulevard on Bruceville.

PUBLIC WORKS

Note: Drainage infrastructure maintenance is increasing for FY 2022 due to a long-term contract for storm drainpipe cleaning which was originally planned for FY 2021, now re-budgeted to FY 2022. The increase is also due to an increase in dredging, vegetation management, biologist services and detention basin maintenance.

Note: The Pavement Repair Program is expanding the base failure repairs on arterial roads which was originally planned for FY 2021, now re-budgeted to FY 2022.

Program Description

The Operations and Maintenance (O&M) Division operates and maintains City streets, signage and markings, landscaping including District 56 and 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.

Budget Initiatives

- The most significant challenge for the O&M Division is finding enough resources to maintain the City's aging infrastructure. Over the past several years, Gas Tax and Measure A funding has been shifted from capital projects to maintenance to help close the funding gap. In addition, O&M has significantly improved efficiencies and reduced costs. These efforts will continue over the next fiscal year to develop acceptable levels of service for each asset class (e.g., pavement, striping, signage, etc.).
- In FY 2022 O&M will be operational in the Computerized Maintenance Management System (CMMS), Cityworks, that will be fully implemented by spring of 2021. The system has brought many new beneficial features that were unknown at the time of selection and have been added with the newest versions released by Cityworks. New tools for material tracking through bar code use, and performance budgeting are scheduled to be introduced post go-live and will improve the Division's tracking preventative maintenance programs, which will lower maintenance costs and reduce maintenance shortfalls. Cityworks continues to offer expanded and new modules and feature development which benefit users and reduces wasted time and repetitive research and have made the Division nearly fully automated.
- O&M is currently exploring a new Customer Relationship Management (CRM) connection to Cityworks that will include the use of a mobile app for residents. O&M is exploring the options for a mobile app that can work with both the new CMMS system and our current Ask Elk Grove software. Staff are currently looking at pricing and software that meets the need of being able to connect with both systems so that our residents will have a one stop shop for reporting issues within the City such as streetlights, graffiti, and abandoned cars. The CMMS software will be live by the end of the fiscal year and staff anticipates rolling out the newly selected mobile app shortly after.

Engineering Services

Expenditures by Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change from FY 2021 to FY 2022 Budget	FY 2023 Projected
Compensation	-	538,059	515,237	1,244,503	706,444	1,610,035
Operating Expenses	2,313,779	4,160,855	3,976,683	3,721,587	(439,268)	2,585,810
Internal Services	78,720	45,382	45,382	45,649	267	45,649
Capital Outlay	35,164	66,150	60,000	38,500	(27,650)	2,011
Transfers	21,388	25,816	25,816	44,639	18,823	44,639
Total	2,449,051	4,836,262	4,623,118	5,094,878	258,616	4,288,143
Expenditures By Resource						
Gas Tax	512,911	325,000	295,200	829,465	504,465	588,879
Measure A	142,123	398,150	392,000	230,089	(168,061)	143,939
Drainage Fee	1,093,190	1,604,773	1,427,189	1,466,607	(138,166)	1,266,607
Public Works Fund	693,440	2,358,339	2,358,729	2,468,717	110,378	2,188,719
Development Fees	7,387	150,000	150,000	100,000	(50,000)	100,000
Total	2,449,051	4,836,262	4,623,118	5,094,878	258,616	4,288,143

Note: The Engineering Services division is transitioning to a core staffing model in FY 2022 by hiring eight new positions based on a phased recruitment timeline in FY 2022. These positions are fully funded in FY 2023. The operations budget will significantly decrease by FY 2023 as a result of the core staffing model transition.

Note: The operations budget has a one-time expense in FY 2022 in the amount of \$275k to purchase and install Bluetooth or Wi-Fi data recorders at eight signalized intersections on Laguna Boulevard between Franklin Boulevard and Elk Grove-Florin Road which was identified in the Traffic Congestion Management Plan as a congestion relief initiative.

Program Description

The Engineering Services Division (ESD) provides engineering support for all functions of public works while overseeing construction management services on all Capital Improvement Projects. ESD is responsible for the Traffic and Drainage engineering services necessary to operate and maintain the City's traffic signal network and storm drain/flood control infrastructure. This includes providing support to the Development Services Department by reviewing drainage and traffic studies for new development, as well as identifying necessary conditions for new developments that impact the City's transportation and drainage infrastructure. The division issues street use permits, transportation permits, encroachment permits, and conducts permit inspections.

Traffic Engineering services are funded through the Capital Improvement Program, 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, observation during peak hours, traffic control, establishing speed limits or modifying as necessary, transportation program management, securing on-call traffic consultants to perform traffic analysis, participation in outside agencies, grant writing and identifying future improvements to the City street network.

Drainage Engineering services are funded by the City's Drainage Fund. This section is responsible for delivering drainage and flood control services, maintaining data and monitoring requirements for the City's Storm Water National Pollutant Discharge Elimination System (NPDES) MS4 permit, partnering with the Sacramento Storm Water Quality Partnership, providing engineering support to the Capital Improvement Program, reviewing development projects, managing and providing response strategies to storm related issues, updating storm utility fees, and managing and resolving flooding issues.

Budget Initiatives

- The FY 2022 Budget includes funding to continue implementation of the Traffic Congestion Management Plan (Plan), which identifies specific strategies for more efficient management of the City's traffic system. This includes continuing to fund increased levels of traffic data collection and analysis as well as implementation of several pilot studies to examine new technologies and traffic management strategies that could make the system more efficient.
- The FY 2022 Budget also includes funding for consultant staff augmentation needed to provide engineering services in traffic engineering, drainage engineering, construction engineering and permits.
- Conversion of eight consultant staff to City employees will occur during the FY2021-22.
- Utilize Iteris timing plan evaluation services to audit traffic signal timing plans.
- Update the City's Crossroads Collision Database.
- Improve streetlighting at the Sheldon and Waterman Roundabout.
- Implement Automated Traffic Signal Performance Measures demonstration on Bond Road.
- Implement remote data collection technology on Elk Grove Boulevard.
- Implement signal coordination timing plans on Elk Grove and Laguna Boulevards which is between Bruceville and I-5 (Green Wave Phase 2).

PUBLIC WORKS

PERFORMANCE MEASURES

Council Goal and Measure	FY 2020 Actuals	FY 2021 Adopted	FY 2021 Estimate	FY 2022 Proposed	FY 2023 Proposed	Trend
<i>A city with infrastructure that meets its current and future needs.</i>						
Dollar value of grant awards received	7,009,000	7,500,000	9,518,362	1,000,000	5,000,000	Positive
Number of construction contract bid openings	19	15	15	14	14	On Target
<i>A high performing and financially stable City government.</i>						
Percentage of FEMA flood zone information requests responded to within 4 business days.	100	90	100	100	100	Neutral
Respond and mitigate on average (within 7 days) to reported Public Works reactionary maintenance problems.	N/A	N/A	N/A	7	7	New Measure
% of Annual Transportation Permits issued in 24 hours	100	100	100	100	100	Neutral
% of Minor Encroachment Permits processed OTC or same day	100	100	100	100	100	Neutral
% of Single transportation permits processed same day	100	100	100	100	100	Neutral
% of Annual Encroachment Permits issued within 10 days	100	100	100	100	100	Neutral
% of Major Encroachment Permits issued within 10 days	94	100	89	100	100	Needs Focus
Respond and mitigate (within two days) reported potholes.	0.9	1	2	2	2	Neutral
% of Street Use Permits processed within 30 days	100	100	100	100	100	Neutral
Respond and mitigate (within two days) reported sidewalk displacements.	0.62	1	2	2	2	Neutral
Respond and repair (within 5 days) reported streetlight outages.	2.48	1	5	5	5	Neutral

Note: For the “Dollar value of grant awards received” measure, in FY 2021, the City pursued a variety of grants that are typically on a two- or three-year grant cycle. These grant programs include Active Transportation Program (ATP), the Sacramento Area Council of Governments (SACOG) Regional Funding Round, and the Highway Safety Improvement Program (HSIP). For FY 2022 the only identified grant program is the Community Development Block Grant (CDBG) program.

Recycling and Waste

Expenditures By Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change From FY 2021 to FY 2022	FY 2023 Budget
Compensation	643,064	818,331	705,213	758,410	(59,921)	763,064
Operating Expenses	1,049,360	2,011,968	1,447,560	1,516,533	(495,435)	1,550,786
Internal Services	267,061	247,001	247,001	185,003	(61,998)	185,003
Capital Outlay	17,700	-	-	-	-	-
Transfers	699,814	561,489	534,489	577,010	15,521	581,901
Total	2,677,000	3,638,789	2,934,263	3,036,956	(601,833)	3,080,754
Expenditures By Division						
Recycling & Waste Administration	1,451,273	2,252,323	1,714,821	1,699,435	(552,888)	1,714,844
Special Waste Collection Center	1,225,727	1,386,466	1,219,442	1,337,521	(48,945)	1,365,910
Total	2,677,000	3,638,789	2,934,263	3,036,956	(601,833)	3,080,754
Expenditures By Resource						
Recycling & Waste Grants	785,803	1,141,760	888,802	911,181	(230,579)	928,492
Recycling & Waste - Residential	509,618	827,442	562,096	705,112	(122,330)	703,071
Recycling & Waste - Commercial	105,262	108,420	108,420	110,589	2,169	113,906
Drainage Fee	1,225,727	1,386,466	1,219,442	1,273,965	(112,501)	1,299,175
Special Waste Collection Center	50,590	174,701	155,503	36,109	(138,592)	36,109
Total	2,677,000	3,638,789	2,934,263	3,036,956	(601,833)	3,080,754

Note: Operations has substantial costs in public outreach for waste and recycling programs at large events. Due to restrictions around COVID, budgeted items for marketing campaigns, events, and outreach have been postponed, which resulted in underspending for FY 2021.

Note: The operations budget change from FY 2021 to FY 2022 is due to stabilization with SWCC disposal costs and a one-time expense in FY 2021 for franchise negotiation consultant.

Program Description

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 our community 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 SB 1383, which will require all jurisdictions in California to implement mandatory organic recycling for all generators (residents and businesses). This includes several new requirements such as a comprehensive inspection and enforcement program as well as extensive recordkeeping and reporting requirements.

Budget Initiatives

The State's legislation on mandatory organic waste recycling (SB 1383) will take effect on January 1, 2022. For the duration of FY 2021-22, the Recycling & Waste Division will be focused on creating and implementing a variety of related programs including curbside organic waste collection service, an edible food recovery program, an inspection and enforcement program, a public education and outreach program, and extensive monitoring and reporting for each new program/service.

PUBLIC WORKS

Performance Measures

Council Goal and Measure	FY 2020 Actuals	FY 2021 Adopted	FY 2021 Estimate	FY 2022 Proposed	FY 2023 Proposed	Trend
<i>A high performing and financially stable City government.</i>						
Average speed - in seconds - of answer for Republic Services	70.91	30	50	30	30	Needs Focus
% of residential complaints received as a % of total customers serviced	0.07	4	0.05	4	4	Neutral
Number of outreach interactions	28,281	110,000	37,423	110,000	110,000	Needs Focus
Number of Businesses or Multifamily sites that received Compliance Inspections or educational site visits.	1,680	350	526	350	350	Neutral
Number of work hours lost due to Work-Related Injuries, Illnesses	0	0	0	0	0	Neutral
% of covered generators in compliance with State Mandatory Commercial Recycling Requirements.	100	100	100	100	100	Neutral
% of covered generators in compliance with State Mandatory Organics Recycling Requirements.	100	100	100	100	100	Neutral
Total average diversion rate for all commercial haulers.	36.92	35	46.67	35	35	Positive
<i>A safe and resilient community.</i>						
Number of customers using SWCC facility	25,164	17,500	31,688	17,500	17,500	Neutral
Number of Elk Grove Residents using the Reuse Room	1,755	1,600	1,624	1,600	1,600	Neutral
Number of Construction & Demolition site inspections conducted.	265	100	403	100	100	Positive
% of Household Hazardous Waste (HHW) collected that is recycled or used for fuel incineration	89.5	100	83	100	100	Needs Focus
Number of non Elk Grove Residents that are using the Elk Grove SWCC	3,124	2,000	3,047	2,000	2,000	Neutral

PUBLIC WORKS

Facilities and Fleet

Expenditures By Category	FY 2020 Actual	FY 2021 Amended Budget	FY 2021 Estimate	FY 2022 Budget	Change From FY 2021 to FY 2022	FY 2023 Budget
Compensation	616,251	619,594	595,317	691,896	72,302	699,415
Operating Expenses	1,515,341	1,786,374	1,545,157	1,809,594	23,220	1,844,325
Internal Services	155,642	148,468	148,468	164,821	16,353	164,821
Capital Outlay	1,476,944	1,724,362	1,085,245	731,900	(992,462)	1,085,468
Transfers	210,009	204,707	204,707	313,514	108,807	313,514
Total	3,974,187	4,483,505	3,578,894	3,711,725	(771,780)	4,107,543
Expenditures By Division						
Facility Management	1,677,456	2,790,905	2,025,926	1,920,277	(870,628)	2,500,703
Fleet Services	2,296,731	1,692,600	1,552,968	1,791,448	98,848	1,606,840
Total	3,974,187	4,483,505	3,578,894	3,711,725	(771,780)	4,107,543
Expenditures By Resource						
General Capital Reserve	56,344	122,063	282	113,000	(9,063)	105,968
Measure A	30,699	-	-	-	-	-
Library funding	151,738	133,785	85,595	45,000	(88,785)	50,000
Facilities & Fleet	3,735,407	4,227,657	3,493,018	3,553,725	(673,932)	3,951,575
Total	3,974,187	4,483,505	3,578,894	3,711,725	(771,780)	4,107,543

Note: Capital outlay is higher in FY 2021, when compared to FY 2022 due to costs associated with the City Hall Water Infiltration project.

Program Description

The Facilities Division maintains and repairs City-owned and leased properties. Current City-owned properties include

- City Hall campus located at 8380, 8400 and 8401 Laguna Palms Way
- 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 (SWCC) 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
- The future Soccer Complex at 10251 Grantline Road

PUBLIC WORKS

Facilities will assume maintenance responsibilities for the Crime Scene Investigations and Property and Evidence Building at 9362 Studio Ct. in FY 2021-22. Facilities will continue ongoing utilization planning, modification of existing facilities and specification development and contract oversight of Public Works projects.

Fleet Services provides all operational aspects to 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.

FY 2021-22 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A vibrant community and sustainable economy with diverse businesses and amenities

Capital Program

- Initiate design efforts for an expanded Library at 9260 Elk Grove Boulevard.
- Continue design and start construction of the District56 Solar Photovoltaic System Improvements Project.

Operations and Maintenance

- Provide construction management services necessary to ensure timely completion of the Old Town Plaza and Railroad Street Improvements.
- Provide construction management services necessary to ensure timely completion of the District56 Nature Area.
- Continue to implement the Traffic Congestion Management Plan to ensure efficient movement of people and goods throughout the City.

A safe and resilient community

Operations and Maintenance

- Prepare and plan for effective emergency events in coordination with emergency response agencies by employing emerging technologies to better serve our community.
- Engage with our diverse community and build trust through transparency by implementing a CRM app that puts resident concerns in an easily reportable format and allows direct communication and resolution to issues.

Engineering Services

- Identify a preferred strategy for providing 200-year flood protection in areas affected by the 200-year flood water surface elevation.
- Install radar speed feedback signs on Whitelock Parkway and at other various locations in the City.
- Implement the Storm Response and Flood Fighting Operations Plan as needed.
- Implement and enforce water quality, low impact and hydro modification development standards.
- Reduce greenhouse gas emissions through more efficient transportation management and implementation of the Traffic Congestion Management Plan.
- Monitor encroachments and work within City rights of way to ensure safe traffic control and construction practices. and require repairs to City infrastructure as needed.

Recycling & Waste

- Continue ongoing public outreach and education to residents and businesses regarding the importance of waste reduction, reuse, and recycling.
- Increase outreach efforts and research program options to address illegal dumping.
- Continue to support residents and community groups that organize neighborhood clean-up events.

PUBLIC WORKS

A high performing and financially stable City government

Capital Program

- Continue collaborating with agency partners on capital projects and funding opportunities with multiple jurisdictions.
- Advertise and award the 9362 Studio Court Acquisition and Remodel Project to expand the Police Department's operations.

Operations and Maintenance

- Identify areas of improvement for staff and enact changes by implementing a regular training programs to keep staff current with modern technology, techniques, and processes.
- Continue movement away from a reactive maintenance model to a programmed maintenance model to reduce costs.
- Seek additional revenue through grants and research other funding possibilities for pavement maintenance with the goal of keeping the overall Pavement Condition Index at 70 or above.
- Through the use of the 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.
- Continue to evaluate initial implementation of the permitting process for small cell wireless equipment.
- Maintain traffic, drainage, and permits web pages and provide up to date information about traffic management, flood control, and water quality projects and initiatives.
- Continue to explore innovative ways to deliver services such as expanded electronic payment acceptance and digitizing review and approval processes.

Recycling & Waste

- Maintain a high waste diversion rate by completing all of the following:
 - 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.
 - Continue to collaborate with regional solid waste agencies in the implementation of AB 1826 and SB 1383, which require diversion of organic waste.
 - Educate local businesses, monitor their compliance, and perform enforcement as needed pursuant to all applicable solid waste regulations to achieve a one-hundred percent compliance rate.
 - Collaborate with the Regional Recycling Group to develop regional messaging that is consistent for all residents and cost effective for all jurisdictions involved.
 - Provide frequent, consistent, and clear information about how to dispose of and recycle items properly. Provide more content digitally, via social media and the Recycling & Waste Division webpage. Increase the use of multilingual outreach.

PUBLIC WORKS

Facilities & Fleet Services

- Investigate, recommend, and implement green and clean practices that create long-term savings.

A city with infrastructure that meets its current and future needs

Capital Program

- Continue construction of the Kammerer Road Reconstruction Project.
- Continue construction of the Grant Line Phase 2 Widening from Waterman to Bradshaw Project.
- Initiate the Laguna Creek Inter-Regional Trail Master Plan.

Operations and Maintenance

- Maintain citywide landscaping and highway interchanges at a service level that promotes a vibrant and beautiful city.
- Perform 9 million square feet of crack sealing as part of the pavement management program.
- Improve efficiencies to reduce maintenance costs and align funding with the City's infrastructure goals.

Engineering Services

- Provide construction management services necessary to ensure timely completion of the Grant Line Road and Kammerer Road Widening Projects.
- Maintain Traffic Management Center hours of operation to provide monitoring during AM and PM peak travel times.
- Continue increased data collection of vehicle movement patterns (traffic counts) used to analyze system operation and make necessary changes to signal corridor coordination and signal timing.
- Plan for future data capacity needs by providing spare conduits for fiber optic lines for use by City and or private business.
- Implement pilot study for Automated Traffic Signal Performance Measures (ATSPM).
- Implement pilot study for wireless Bluetooth enabled data collection system to study corridor travel times used to inform necessary changes to signal corridor coordination and signal timing.
- Monitor encroachments and work within City rights of way and require repairs to City infrastructure as needed.

Facilities & Fleet Services

- Provide professional, preventative maintenance and repair services for all City owned facilities, vehicles, and equipment.
- Install safety equipment, provide training, and create and publish policies for safe use of facilities.
- Develop long-term master plan and implementation strategies for City facilities.
- Replace all approved budgeted vehicles per the vehicle replacement program.

FY 2020-21 ACCOMPLISHMENTS

Capital Program

- On schedule to award 22 capital projects.
- Secured \$20.4 million in grants which exceeded the annual goal of \$7.5 million.
- Secured \$9.8 million from the 2021 SACOG funding round for various Alternative Transportation Modes and Transportation Program project.

Operations and Maintenance

- From the savings recognized by converting and creating 13 City positions in previous years, O&M has reduced the maintenance funding shortfalls significantly. While the conversion has given the division the opportunity to expand many programmed maintenance plans and produce more construction work during a very challenging time for the economy, there are still funding shortages and demand for transportation funding. The division is strategizing new and more efficient ways to produce more work and stretch the dollar farther.
- In FY 2020-21 O&M, utilizing newly converted staff, successfully completed pavement slurry seal and resurfacing for various locations within the City in house. Project scope, design, construction management and inspection were all handled by O&M City staff. This is the first time that the City has completed all these elements with our own staff.
- In the fall of 2020, the City completed the most recent pavement condition index (PCI) rating and the City's new PCI is 77. This up from the 2019 survey of 76. The improvement in the PCI is due to the following four major reasons:
 - In 2020-21 the City performed over 3.2 million SF (square feet) of surface treatments.
 - The continued progress the City has made in the crack sealing program, with over 18 million square feet of streets being crack sealed.
 - Better continuity in the City's pavement condition inspection and rating system.
 - Newly constructed streets being added to the City's inventory.
- Completed 200,000 square feet in pavement failure repairs on Grant Line Road.
- Upgraded 94 curb ramps to meet current ADA requirements in preparation for upcoming resurfacing project. Project scope, design, construction management and inspection were all handled by O&M City staff.
- The City resurfaced 85,000 SF of trails.
- Performed 90,000 SF of pavement dig out for localized pavement repairs to correct structural deficiencies.
- Restriped 435,000 LF (linear feet) of roadway striping on City streets from Elk Grove Blvd to north City limit and from Franklin Blvd to Highway 99.
- Converted multiple consultant contracts to City contracts.
- Recovered nearly \$50,000 in subrogation for incidents on City owned assets.
- Replaced 153 overhead signs mostly on Franklin Boulevard, Big Horn Blvd, Bruceville Road and Whitelock Parkway.
- Storm drainpipe cleaning (zones 72 and 6), including:
 - Elk Grove-Florin at Black Kite, 60,000 LF (linear feet) cleaned and approximately 30 tons of debris were removed.
 - Elk Grove-Florin/West Camden/Bond Road 60,000 LF (linear feet) cleaned and approximately 30 tons of debris were removed.
- Completed 60,000 LF (linear feet) of shoulder backing removal and replacement along Kammerer Road, W. Stockton Boulevard., Excelsior Road, and multiple other rural roads.
- Cleaned 732 outfalls of weeds, debris, and trash.
- Inspected and cleaned 2,685 drain inlets, made repairs as necessary.

PUBLIC WORKS

- Re-rollout of Green wave on Laguna Boulevard /Bond Road and Elk Grove Boulevard from Bruceville Road to Elk Grove-Florin Road.
- Upgraded old underground detection devices with new video detection camera systems at four intersections.
- Upgraded multiple ped crossing systems to meet current ADA requirements.
- Replaced failed malfunction management units which employ smart monitors that allows user/technicians to navigate through the device's setting and make it easier to diagnose intersection complications.
- Attached Alpha Guards at select signal locations to extend emergency backup battery life.
- Coordinated with the Police Department to upgrade or install multiple cameras and license plate readers throughout the City.
- Converted Highway 99 interchanges to O&M maintenance saving nearly \$150,000 annually.
- Planted 310 trees through a partnership with the Sacramento Tree Foundation on the Highway 99 and Grant Line Road interchange.
- Implemented a new Computerized Maintenance Management System (CMMS), Cityworks, to help evaluate, prioritize, schedule, and track operations and maintenance work. Cityworks is built on Esri ArcGIS, allowing staff to interact directly with GIS assets. This new tool will assist in collecting information, report observations, upload pictures, complete tasks, and use visual map tools to streamline workflows.
- O&M with I.T. is pursuing a mobile application that allows residents to report concerns while they are out within the community. Part of this project is to explore the options for a mobile app that can work with both the new CMMS system and our current Ask Elk Grove software. Staff are currently looking at pricing and software that meets the need of being able to connect with both systems so that our residents will have a one stop shop for reporting issues within the City such as streetlights, graffiti, and abandoned cars.

Engineering Services

- Updated encroachment permit application and review processes to streamline issuance and monitoring of encroachment permits.
- Developed permit review and issuance process for small cell wireless equipment on City owned streetlights.
- Updated encroachment permit website to show current fees and applications. Began accepting electronic payments.
- Created Standards Review Committee and new procedure for updating City Construction and Improvement Standards.
- Implemented CMIS software for improved construction management documentation practices.
- Developed process for receiving on-line bids and proposals using Planet Bids.
- Established construction completion reporting/announcement process.
- Began utilizing DocuSign for processing change orders.
- Began construction of the Grant Line Road, Kammerer Road, Old Town Plaza, and D56 Nature Area Projects.
- Continued updating construction contract invoice process for better efficiency and use of technology.
- Completed geotechnical analysis of Laguna West Levee System to evaluate structural integrity and refine cost estimates for levee improvements.
- Submitted HSIP grant application for safety enhancements at 76 traffic signals on major arterials.
- Submitted SACOG grants application for Adaptive Traffic Signal demonstration project on Elk Grove Boulevard.

PUBLIC WORKS

Recycling & Waste

- Achieved one of the highest overall diversion rates in the region at 76%.
- Collaborated with Republic Services to maintain uninterrupted solid waste service during the COVID-19 pandemic, which includes the exceptional service our residents are accustomed to despite waste volume increases between 10% to 30%.
- Collaborated with the Regional Recycling Group on two campaigns this year: the annual Holiday Recycling campaign and the Used Oil Recycling campaign.
- Collaborated with neighboring jurisdictions on an outreach campaign focused on reducing contamination in the recycling bin.
- Implemented the next phase of Mandatory Organics Recycling (AB 1826), which resulted in more than 400 local businesses achieving compliance through new services or, where applicable, exemptions.
- Continued improvements to the new electronic reporting system for commercial haulers to streamline the monthly revenue reporting, quarterly tonnage reporting and to eliminate or reduce the possibility of data errors.
- Worked cooperatively with Republic Services to amend the residential franchise agreement to address new programs and services required by SB 1383.
- Initiated the development of various programs related to SB 1383 implementation including:
 - Revisions to Title 30 of the Elk Grove Municipal Code;
 - Revisions to the City's procurement policy;
 - An initial outline for an edible food recovery program; and
 - Drafting an inspection and enforcement program.
 - Began a comprehensive outreach campaign to start educating residents about the negative impacts of food waste. The campaign is the first of its kind in the region and will continue to educate residents about SB 1383 and the requirements to comply during subsequent phases through the end of 2021 and part of 2022.

Facilities & Fleet Services

- Awarded 10 new contracts for maintenance and repairs to City owned facilities, landscaping, vending machines, and vehicle repair, replacement and disposal.
- Amended Custodial contract to include 24/7 Police building operations areas.
- Purchased five replacement vehicles for the Police Department, two additional vehicles for the Police Department and one additional vehicle for Code Enforcement. Purchased eight Transit System replacement buses.
- Provided chairs, tables, tents, and staff assistance for on and offsite City events.
- Facilities Staff has taken on the role of decontaminating (fogging) the police patrol vehicle's and decontaminating the fleet facility and Police 247 operations area once a week with choline dioxide as a result of COVID-19.
- Facilities Staff have been working each business day maintaining City facilities and ensuring safely compliance as a result of COVID-19 as well as participated in the reintegration of City facilities to ensure all City staff are safe and protected as the buildings began to reopen and staff return to the office.

PUBLIC WORKS

Public Works	Authorized Position	FY	FY	FY	Change
		2020	2021	2022	
	Administrative Analyst I	2	2	1	-1
	Administrative Analyst II	1	1	2	1
	Assistant Engineer	0	0	1	1
	Associate Civil Engineer	0	0	2	2
	Customer Service Specialist	3	3	3	0
	Deputy Public Works Director/City Engineer	0	0	1	1
	Drainage & Collection System Supervisor	1	1	1	0
	Engineering Technician I/II/Senior	3	3	4	1
	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	0	0	1	1
	Recycling Coordinator I/II	3	3	3	0
	Waste & Recycling Manager	1	1	1	0
	Operations General Supervisor	2	2	2	0
	Permit Processing Coordinator	0	0	1	1
	Public Works Director/City Engineer	1	1	1	0
	Public Works Inspector I/II	0	0	2	2
	PW Division Manager-Engineering	2	2	2	0
	PW Division Manager-Operations	1	1	1	0
	Sr. Accounting Technician	0	1	1	0
	Sr. Administrative Assistant	3	3	2	-1
	Sr. Civil Engineer	3	3	4	1
	Sr. Facilities Technician	1	1	1	0
	Sr. Transit Planner	1	1	0	-1
	Street Maintenance Supervisor	1	1	1	0
	Traffic Control & Street Lighting Supervisor	1	1	1	0
	Traffic Engineer	1	1	1	0
	Traffic Management Center (TMC) Supervisor	0	0	1	1
	Transit Planner	1	1	0	-1
	Transit System Manager	1	1	0	-1
	Utilities Locator	1	1	1	0
Public Works Total		39	40	47	7

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CAPITAL IMPROVEMENT PROGRAM

INTRODUCTION

The 2021-2026 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 2021-22 through Fiscal Year 2025-26.

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 1, 2021 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 fiscal planning process of the City. The expenditures shown for the first year of the CIP comprise the Capital Budget for the upcoming fiscal year (FY 2021-22), 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 (December 2020 - April 2021). 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.

CAPITAL IMPROVEMENT PROGRAM

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.

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 projects, 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
 - E-tran's Comprehensive Operational Analysis
 - 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 needs and safety of roadways
- Maintenance needs of drainage and building facilities

CAPITAL IMPROVEMENT PROGRAM

- 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 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 costing \$250,000 or less. Studies that would not necessarily result in physical improvements are also not included. These minor projects and studies are part of the proposed operating budget for the next fiscal year. 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, bicycle, and transit 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)
- Americans with Disability Acts (ADA) improvements (WAC)
- Sidewalk infill
- Trails (WTL)
- Bike lanes or bike routes
- Bus stop improvements
- Transit projects

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

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

Facilities (WFC)

This Program includes projects that would construct or improve City owned facilities and utilities including the District56 projects. Examples of facilities included in this program include the following:

- City Hall
- Corporation Yard
- Animal Shelter
- District56, formerly Civic Center
- Special Waste Collection Center (SWCC)
- Teen Center
- Other City Facilities

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)
- Intelligent Transportation Systems (ITS)
- Traffic calming (traffic circles, speed control)

All new projects in this program will have a WTR designation unless it is a pavement resurfacing project. Pavement resurfacing projects will continue to use a WPR designation. Pavement resurfacing projects are still part of the Transportation Program, but providing a separate identifier allows for easier reporting of the pavement resurfacing program in the future. Existing projects will continue with their previous designation until complete.

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 IMPROVEMENT PROGRAM ACCOMPLISHMENTS AND GOALS

The previous CIP identified several overall goals and major activities for this fiscal year ending June 30th. A summary is provided below of what was accomplished in relation to these previous goals. Also identified are new goals for the upcoming fiscal year beginning July 1st. A more detailed review of each program is provided later in the introduction.

Fiscal Year 20/21 Activities and Accomplishments:

- 24 Projects expected to be completed by June 30, 2021 for a total value of \$22,773,296
- 24 Projects expected to be awarded by June 30, 2021 for a total value of \$50,215,549
 - ✓ Meets annual goal of 24.
- 9 grants were awarded totaling just over \$20.4M, this exceeds our annual goal of \$7.5M.
 - ✓ \$8,830,200 in HSIP funding for the Traffic Signal Enhancements Project (WTR094).
 - ✓ \$5,000,000 in SACOG funding for the Kammerer Rd Two-Lane Extension I-5 to Bruceville Road (WTR014)
 - ✓ \$2,575,000 in SACOG Funding for the North Laguna Creek Area Big Horn Blvd and Franklin Blvd Improvements (WTR083)
 - ✓ \$1,271,000 in SACOG Funding for the Laguna Creek Inter-Regional Trail Crossing at State Route 99 (WTL016)
 - ✓ \$1,035,000 in SACOG Funding for the Elk Grove Blvd Adaptive Traffic Signal Pilot Project
 - ✓ \$504,000 in Regional ATP funding for the Laguna Creek Inter-Regional Trail Crossing at State Route 99 (WTL016)
 - ✓ \$500,000 in SACOG funding for the Grant Line Rd and Wilton Rd Operational Improvements Project (WTR091).
 - ✓ \$580,162 in Community Development Block Grant funds for Citywide Curb Ramps 2022 (WAC034).
 - ✓ \$108,000 in Community Development Block Grant funds the Teen Center Parking Enhancements (FM2201).

Fiscal Year 21/22 Goals:

- Award a minimum of 24 projects
- Secure at least \$1 Million in grant funds

 CAPITAL IMPROVEMENT PROGRAM

ALTERNATIVE TRANSPORTATION MODES (WAM) OVERVIEW

The intent of this program is to encourage pedestrian, bicycle, and transit use as an alternative to traditional vehicular use.

Fiscal Year 20/21 Activities and Accomplishments

- 5 projects with construction complete for a total value of \$2,653,656:
 - ✓ Citywide Curb Ramps 2019/2020 (WAC014)
 - ✓ Franklin Blvd. Cycle Track Phase 1 (WAM001)
 - ✓ Sacramento County Water Agency Frontage Sidewalk Infill Project (WFL003)
 - ✓ 2016 Bus Stop Accessibility Improvements (WAC027)
 - ✓ Whitelock Parkway Pedestrian Signal (WAM014)
- 4 Projects awarded with a total value of \$4,337,433:
 - ✓ Annual Trail Pavement Rehabilitation (WTL034)
 - ✓ Citywide Curb Ramps 2019/2020 – Phase 2 (WAC014)
 - ✓ Drainage Shed A Channel Landscaping Enhancement (WFL007)
 - ✓ Elk Grove-Florin Rd. and Elk Grove Park Sidewalk Infill (WAC026)
- \$2,355,162 in grant funds awarded.
 - ✓ \$1,271,000 in SACOG Funding for the Laguna Creek Inter-Regional Trail Crossing at State Route 99 (WTL016)
 - ✓ \$504,000 in Regional ATP funding for the Laguna Creek Inter-Regional Trail Crossing at State Route 99 (WTL016)
 - ✓ \$580,162 in Community Development Block Grant funds for Citywide Curb Ramps 2022 (WAC034).

Fiscal Year 21/22 Goals:

- Complete construction on the following:
 - ✓ Elk Grove-Florin Rd. and Elk Grove Park Sidewalk Infill (WAC026)
- Award the following projects:
 - ✓ 2021 Citywide Curb Ramps (WAC033)
 - ✓ 2022 Citywide Curb Ramps (WAC034)
 - ✓ 2022 Trail Pavement Rehabilitation (WTL034)
 - ✓ Laguna Creek Trail and West Stockton Blvd. Multi Modal Improvements, Consultant Contract (WAM009)
 - ✓ Laguna Creek Trail Master Plan (WTL039)
 - ✓ Pedestrian Crossing Upgrades at 4 Locations, Consultant Contract (WAM010)
 - ✓ Elk Grove Creek Trail Gap Closure, Consultant Contract (WTL011)
- Complete environmental clearance on the following:
 - ✓ Laguna Creek Trail and Bruceville Road Sidewalk Improvements (WTL019)
 - ✓ Laguna Creek Trail - Camden Lake to East Stockton Blvd/State Route 99 (WTL018)
 - ✓ Whitehouse Creek Trail Connection (WTL038)
- Continue to develop projects that remove barriers to accessibility.
- Continue to develop the Laguna Creek Trail as a Regional Trail Corridor

CAPITAL IMPROVEMENT PROGRAM

Laguna Creek Inter-Regional Trail

The Laguna Creek Trail has been identified as the highest priority trail corridor by the Trails Committee. This regional trail would provide access to a variety schools, transit, disadvantaged communities, 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 town to Franklin Blvd. 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 would be approximately 9 miles in length. The CIP includes funding for many of these Laguna Creek Trail gaps as described below, but the following three (3) Laguna Creek Trail segment gaps will remain:

- Waterman Road to Sierra River Drive
- State Route 99 Bridge Crossing
- Cosumnes River Boulevard to North Laguna Creek Park

The Laguna Creek Trail and Bruceville Road Sidewalk Improvements (WTL019) will complete a gap, west of State Route 99. WTL019 is nearing the end of environmental clearance and construction is anticipated in 2023. The Laguna Creek Trail - Camden Lake to East Stockton Blvd/State Route 99 (WTL018) will fill the gap between State Route 99 and Camden Lake and is in the process of environmental clearance with construction anticipated as soon as 2023. The Laguna Creek Trail Crossing at State Route 99 (WTL016) has been included in the CIP to provide the needed bridge across State Route 99 to close a major gap along the Laguna Creek Inter-Regional Trail System between the east and west sides. The City was awarded \$1.775M in Federal Funds in April 2021 which will fund the project through environmental and right-of-way phases. This will put the project in a good position to compete for State or Federal grant funds for construction.

Staff was awarded a sustainable community grant in June 2020 to complete the Laguna Creek Inter-Regional Trail Master Plan, to better define the needed connections and provide a basis for future grant requests for the three trail gaps described previously.

2021 Bicycle, Pedestrian, and Trails Master Plan Update

The City prepared the most recent Bicycle, Pedestrian, and Trails Master Plan in 2014 which is in need of an update. This update includes additional community outreach, an update to new standards, a review of proposed trails, bikeways, and equestrian support, and recommendations for proposed improvements. This plan is anticipated to be completed in FY 20/21.

Extend Light Rail and Annexation with SacRT

The Sacramento Regional Transit District (SACRT) completed the Blue Line Extension to Consumes River College in 2015. This extension ended about a mile north of Elk Grove and the City has been looking at options to extend light rail, and/or higher frequency and capacity transit services such as Bus Rapid Transit (BRT) or Express Bus (ExBus) service with supporting route enhancements along e-tran's local route 110. The City completed a BRT Early Implementation Study and presented options to the City Council on September 11, 2019. The study identified that additional development needed to occur along the corridor before BRT/ ExBus service could be economically feasible and that it should be re-evaluated in 2025. The study also identified more traditional route enhancements along Etran's commute route 110 that could be implemented in the meantime with the award of a grant. The CIP includes the Transit Route 110 Enhancements Project (WAM015) in order to pursue grant funds for construction of these improvements and ultimately to increase transit demand for higher capacity services such as BRT, ExBus, and/or light rail services. With the City's annexation of its transit services into SacRT, effective July 1, 2021, City staff will continue to coordinate and collaborate with SacRT post annexation regarding Route 110 infrastructure enhancements that support future higher capacity transit services, as well as pursue competitive capital funding available to support BRT, ExBus, and/or light rail service expansion and infrastructure.

CAPITAL IMPROVEMENT PROGRAM

COMMUNITY ENHANCEMENTS (WCE) OVERVIEW

The intent of this program is to construct community enhancements such as Landscaping, Plazas, Parks & Street Lighting.

Fiscal Year 20/21 Activities and Accomplishments:

- 1 Project with construction complete with a total value of \$11,186,046
 - ✓ Oasis Park (WCE008)
- 2 Projects awarded with a total value of \$2,440,924:
 - ✓ Aquatics Center Trellis Recoating (WCC002)
 - ✓ Oasis Park, Community Building (WCE009)

Fiscal Year 21/22 Goals:

- Complete construction on the following projects:
 - ✓ District56 Nature Area (WCE028)
 - ✓ Old Town Plaza Phase 2 & 3(WCE022)
 - ✓ Singh and Kaur Park (WCE010)

Laguna Ridge and South East Policy Area Parks

The City in partnership with the Cosumnes Community Services District (CSD) continues to develop parks in Laguna Ridge and the South East Policy Area (SEPA). The City's role is to collect fees associated with these parks and hold lands until it can be used for a park. The CSD's role is to 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. Oasis Park (WCE008) is a large 20-acre park in Laguna Ridge and construction will be complete this summer. Singh and Kaur Park (WCE010) is a 5-acre park in Laguna Ridge and is planned to complete construction by end of the 2021 calendar year. The CSD plans to construct the Oasis Park, Community Building (WCE009) as their next park facility. CSD and City staff are looking at options for funding this remaining improvement within Oasis park. At this time, the no land has been dedicated for parks in the SEPA. Continued completion of these parks is a long-term goal of this program.

District56 Nature Area

The City in coordination with Cosumnes Community Services District (CSD) has been developing a 56-acre site formerly called the Civic Center in Laguna Ridge for a variety of years. This 56-acre site includes the Aquatics Center and Civic Center Commons (WCC002), Civic Center - Community & Senior Center (WCC010), Civic Center - Veteran's Hall and Veteran's Grove, dancing fountain, public art, and future home of the District56 Library and Cultural Arts Center (WFC034).

The remaining 30 acres on the south side of the property has been designated for the Nature Area, a passive recreational site with expansion of the west and east parking lots. The Nature Area will include a beautiful pond which will serve as a focal point of the space along with boardwalks and meandering walkways which will entice visitors to explore the space and lead to a new fitness court, group picnic area, and children's play area. The project will enhance the great lawn just south of the aquatics center and add a kinetic sculpture to the public art sprinkled throughout District56. This Project started construction in fall of 2020 and is planned to be completed by summer 2021 with an additional 12 months of plant establishment.

CAPITAL IMPROVEMENT PROGRAM

Old Town Elk Grove Community Enhancements Projects

The City continues to focus on improvements in the Old Town Elk Grove Area that will revitalize and provide an overall economic benefit. The City awarded the Old Town Plaza Phase 2 and 3 Project (WCE022) and the Railroad Street Improvements (WTR049) construction contracts in May 2020 as one combined project and construction is anticipated to be completed in the summer of 2021. The combined project creates a gathering space that celebrates Old Town's rich heritage and railroad history. The plaza improvements include an entrance plaza, walkways, bike parking, seat wall, lawn/landscaping areas, and a pavilion structure, two new public parking lots, as well as new street improvements.

DRAINAGE (WDR) OVERVIEW

The intent of this program is to construct, improve and restore drainage, stormwater quality, and flood control facilities.

Fiscal Year 20/21 Activities and Accomplishments:

- 1 Project with construction complete with a total value of \$225,000:
 - ✓ Laguna West Gate Valve Replacement (WDR049)
- 1 Project awarded with a total value of \$47,045:
 - ✓ Shed A Ehrhardt Channel Slope Stabilization (WDR048)
- Completed right-of-way acquisition for Shed C Channel (WDR037)
- Completed the Laguna West Flood Protection Improvements Study (WDR046)

Fiscal Year 21/22 Goals and Major Activities:

- Award the following projects:
 - ✓ Elk Grove Creek Watershed Study (WDRA03)
 - ✓ East Area Storm Drainage Master Plan Update, consultant contract (WDRA04)
- Complete the environmental document for the Laguna Creek & Whitehouse Creek Multi-Functional Corridor Project (WDR018)

New Growth Area Employment Oriented Drainage Projects

The CIP includes roadway, drainage and utility projects designed to support Employment Oriented Development (EOD) in the South East Policy Area (SEPA) and Laguna Ridge Specific Plan (LRSP). The initial roadway and utility projects were completed but the SEPA Shed C Channel ROW and Permitting (WDR037) is still needed. The City has obtained the required permits which will allow for developer construction of Shed C. In the Winter of 2020, the City acquired additional land rights between Bruceville Rd. and Big Horn Blvd. so the Shed C channel can function as intended and can be constructed as development occurs in an orderly manner. The only remaining work is a update to the Shed C master plan.

 CAPITAL IMPROVEMENT PROGRAM

FACILITIES (WFC) OVERVIEW

The intent of this program is to construct or improve City facilities.

Fiscal Year 20/21 Activities and Accomplishments:

- 13 Projects with construction complete with a total value of \$1,901,580
 - ✓ 10250 Iron Rock Way - Recarpet 1st and 2nd Floor (FM1905)
 - ✓ 8400 Laguna Palms - Recarpet Dispatch Area (FM1904)
 - ✓ 8401 Laguna Palms Way Wellness Room (FM2006)
 - ✓ Building 8401 Laguna Palms - Recarpet Second Floor (WFC021)
 - ✓ City Facilities Door Security Replacement (WFC018)
 - ✓ City Hall Building Water Infiltration (FM1803)
 - ✓ Commons Electrical Project (WCC010)
 - ✓ Elk Grove Library 2nd Floor Structural Repair (FM1806)
 - ✓ Landscaping Repair at District56 (WCC002)
 - ✓ String Lights at Commons Project (WCC010)
 - ✓ SWCC Gate Operator System Replacement (FM1805)
 - ✓ Exterior Paint of the EG Library-Dry Rot Repairs (FM2004)
 - ✓ Police Department Gate Operator System Replacements (FM2104)
- 10 Projects awarded with a total value of \$4,311,613:
 - ✓ 10250 Iron Rock Way Remodel (WFC035)
 - ✓ 8401 Laguna Palms Way Wellness Room (FM2006)
 - ✓ Building 8401 Laguna Palms - Recarpet Second Floor (WFC021)
 - ✓ 9362 Studio Court Acquisition and Remodel (WFC037) - Phase 1 Demo
 - ✓ District56 Community Center Fencing (FM2105)
 - ✓ District56 Signage (FM2106)
 - ✓ District56 Solar Photovoltaic (PV) System Improvements
 - ✓ Exterior Paint of the EG Library-Dry Rot Repairs (FM2004)
 - ✓ Police Department Gate Operator System Replacements (FM2104)
 - ✓ Teen Center Parking Lot Improvements (FM1903)
- Completed planning on the following:
 - ✓ Elk Grove Zero- Emission Bus Fleet Transition Plan (WFC033)
- \$108,00 in Community Development Block Grant funds awarded to the Teen Center Parking Enhancements (FM2201).

CAPITAL IMPROVEMENT PROGRAM

Fiscal Year 21/22 Goals and Major Activities:

- Complete construction of the following:
 - ✓ 10250 Iron Rock Way Remodel (WFC035)
 - ✓ 9362 Studio Court Acquisition and Remodel Building Demolition (WFC037)
 - ✓ District56 Community Center Fencing (FM2105)
 - ✓ District56 Signage (FM2106)
 - ✓ District56 Solar Photovoltaic (PV) System Improvements (WFC043)
- Award the following projects:
 - ✓ 9362 Studio Court Acquisition and Remodel (WFC037)
 - ✓ Building 8380 Laguna Palms – Recarpet Suite 200 and Portions of Suite 100 (WFC023)
 - ✓ Building 8401 Laguna Palms - Recarpet Remaining in First Floor (WFC021)
 - ✓ Old Town Public Parking Fencing (FM1902)
 - ✓ PD Campus Improvements (WFC041)
 - ✓ Teen Center Parking Lot Enhancements (FM2201)

District56 Facilities

Development of the District56 site continues to be a priority. The City has completed the Aquatics Center and Civic Center Commons Site (WCC002), Civic Center - Community & Senior Center (WCC010) and Civic Center - Veteran's Hall (WCC011). The District56 Nature Area (WCE028) started construction in summer 2020 and is planned to be complete by fall 2021. The District56 Solar Photovoltaic (PV) System Improvements (WFC043) design build contract was awarded in January 2021 with construction anticipated to be complete in Spring 2022. This will leave the District56 Library and Cultural Arts Center (WFC034) as well as the Discovery Children's Museum and Nature Center. Continued completion of improvements in this area is a long-term goal of this program and others.

Elk Grove Boulevard Library

The City purchased 9260 Elk Grove Boulevard building and site, formerly occupied by Rite-Aid, in April of 2021, for use as an expanded library. The City is working with the Sacramento Public Library (SPL) to develop the project and anticipated cost. The Project will result in the remodel of the existing building and moving existing library furnishings fixtures, and equipment from 8900 Elk Grove Boulevard, if needed.

In 2018 the City completed a Library and Cultural Arts Center Study (Study), which identified the long-term needs for library and cultural arts facilities in the City. The Study identified that current library facilities are undersized for the current population and that both the Old Town and Franklin branches are not well configured and have poor operational characteristics. Specifically, the current Elk Grove Library building is situated at the corner of Elk Grove Boulevard and Elk Grove-Florin Road and was purchased by the City in 2006. The two-story building is 13,875 square feet, situated on a 0.88-acre parcel, with 45 parking spaces. SPL operates and maintains the premises, while the City is responsible for the capital improvements, such as building structure, roof, elevators, and HVAC. Over time, customer feedback regarding location, size, and accessibility of the facility, as well as high maintenance costs incurred by the City, has been less than desirable. The Study recommended that the City (1) develop a new destination library at District56; (2) relocate the Elk Grove/Old Town branch to a new location with a larger site and building area; and (3) repurpose the Franklin branch. This Project will complete recommendation 2 of the Study.

CAPITAL IMPROVEMENT PROGRAM

TRANSPORTATION (WTR) OVERVIEW

The intent of this program includes projects that would construct or improve vehicular transportation facilities.

Fiscal Year 20/21 Activities and Accomplishments:

- 4 Projects with construction complete for a total value of \$6,807,014:
 - ✓ 2020 Pavement Prep (WPR020)
 - ✓ 2020 Pavement Slurry Seal and Resurfacing (WPR020)
 - ✓ Bond Road Median Improvements and Resurfacing (WTC015)
 - ✓ Bond Road Median Improvements and Resurfacing (WTC015) base repair
 - ✓ Flashing Yellow Arrow Demonstration Project (WTR060)
 - ✓ Sheldon Road Bike Lanes and Turn Lanes Project (WTR054)
- 6 Projects awarded with a total value of \$39,078,534:
 - ✓ 2021 Pavement Curb Ramps (WPR021)
 - ✓ 2021 Speed Control (WTR055)
 - ✓ Grant Line Rd Widening Phase II (WTR002)
 - ✓ Kammerer Rd Reconstruction Big Horn Blvd to Bruceville to Lotz Parkway (WTR017)
 - ✓ Kammerer Rd Reconstruction Bruceville to Big Horn Blvd (WTR018)
 - ✓ Whitelock Pkwy/State Route 99 Interchange Project (WTR009), PA&ED Services
- \$17.94M in grant funds awarded
 - ✓ \$8,830,200 in HSIP funding for the Traffic Signal Enhancements Project (WTR094).
 - ✓ \$5,000,000 in SACOG funding for the Kammerer Rd Two-Lane Extension I-5 to Bruceville Road (WTR014)
 - ✓ \$2,575,000 in SACOG Funding for the North Laguna Creek Area Big Horn Blvd and Franklin Blvd Improvements (WTR083)
 - ✓ \$1,035,000 in SACOG Funding for the Elk Grove Blvd Adaptive Traffic Signal Pilot Project
 - ✓ \$500,000 in SACOG funding for the Grant Line Rd and Wilton Rd Operational Improvements Project (WTR091).

Fiscal Year 21/22 Goals and Major Activities:

- Complete construction of the following:
 - ✓ Railroad Street Improvements (WTR049)
 - ✓ Grant Line Road Widening Phase 2 (WTR002)
 - ✓ Kammerer Rd Reconstruction Bruceville to Lotz Parkway (WTR017)
- Award the following projects:
 - ✓ 2022 Pavement Slurry Seal and Resurfacing (WPR022) Phase 1
 - ✓ 2022 Pavement Slurry Seal and Resurfacing (WPR022) Phase 2
 - ✓ 2022 Speed Control (WTR055)
 - ✓ Arterial Roads Rehabilitation and Bicycle Lane Improvements (WPR014)
 - ✓ Automated Travel Time Reader Demonstration (WTR061)
 - ✓ Citywide Traffic Signal Enhancement and Congestion Relief Project, consultant contract (WTR094)
 - ✓ Coordination Improvements Green Wave Phase 2 (WTR051)
 - ✓ Guardrail Replacement at 4 locations (WTR059)
 - ✓ Sheldon and Bradshaw Roundabout Improvements (WTR092)
- Complete right of way acquisitions for Old Town Area Streetscape Phase 2 (WTR012)
- Begin environmental for the following projects:
 - ✓ Guardrail Replacement at 4 locations (WTR059)
- Complete the Grant Line Rd - Sheldon Area Precise Roadway Plan (WTR028)

CAPITAL IMPROVEMENT PROGRAM

Pavement Management Program

To track the condition of the City's pavement asset, staff has been using the StreetSaver pavement management program since 2003. 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 area of pavement 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 77 which is in the 90th percentile in the State of California and the highest in Sacramento County. The PCI has been increasing since 2017 due to more accurate field inspection data being input into the program, increased maintenance treatments like crack sealing and newly built streets. The increase is not from the amount of resurfacing work being performed, which is still under funded. The City must still invest in pavement maintenance to maintain the current average PCI. Since its inception, the City has not had sufficient revenues to fully fund pavement maintenance needs.

In October of 2018 Public Works projected that on average \$6.2 million annually would be spent on pavement utilizing the City's historical sources like Measure A, Street Maintenance Zone 1, 3, & 5 assessments, and the newly added SB1 funding. The StreetSaver program estimates that \$12.1 million is needed per year to maintain an average PCI of 70 throughout the City. Over the last two years the Public Works Operations and Maintenance Division has increased efficiencies and cost savings. These savings have been directly applied to the pavement program and over the next 5 years the projected annual average amount spent on pavement will be \$7.9 million. This increase does not reflect potential grants the City may receive, that have averaged \$1 million annually. The projected annual funding level will result in roughly 17% of City streets receiving some form of pavement maintenance on annual basis. The current funding level will result in a 2 PCI point drop over the next five years, resulting in a PCI score of 75.

The Transportation Program section of the CIP provides Exhibit C: City of Elk Grove Street Locations for 2022-2026 Pavement Projects (By Calendar Year) This exhibit lists the streets and treatments proposed over the next 5 years; this list is updated annually to reflect available funding and changes in pavement condition. Maintaining our roads in a state of good repair will continue to be a long-term goal of this program and will minimize life cycle costs. Additional information including an interactive five-year planned surface treatments map can be found at the following link:

http://www.elkgrovecity.org/city_hall/departments_divisions/public_works/pavement_management_program

Kammerer Road Extension Project

The Kammerer Road Extension Project is the top infrastructure priority for Elk Grove. This project is programmed in the current CIP as a 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 (CEQA) complete and the National Environmental Policy Act NEPA still in progress.

The City awarded a construction contract to reconstruct Kammerer Road as a divided two-lane road from Lent Ranch Road to Bruceville Road in March of 2021. Construction for this segment is anticipated to begin in the May of 2021 with construction to take approximately one year. There is also enough funding to complete the design and acquire the needed right of way for the two-lane extension from Bruceville Road to I-5. This will leave the City with a shovel ready \$42 million construction project, \$12.2 million in local funds, and in search of \$29.8 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 Project from sources such as TIGER, INFRA, and SB1. The key to overall success, no matter the track used, will be to get the entire two-lane extension shovel ready.

CAPITAL IMPROVEMENT PROGRAM

Capital South East Connector JPA

The City continues to coordinate with the Capital Southeast Connector JPA (the “JPA”) on improvements along the Connector on both Kammerer Road and Grant Line Road. The City is working on the Grant Line Road Widening Phase 2 (Waterman to Bradshaw) (WTR002) and the Grant Line Rd - Sheldon Area Precise Roadway Plan (WTR028). Grant Line Road Widening Phase 2 (WTR002) construction contract was awarded in November 2020 and construction is anticipated to be complete in Summer 2022.

Old Town Elk Grove Transportation Projects

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 previously completed an Old Town Area Streetscape Project Phase 1 that improved access and provided other streetscape type amenities. The City currently has programmed the Old Town Area Streetscape Project Phase 2 (WTR012) to further improve access for pedestrians, bicyclists, and transit users. Construction for Old Town Streetscape Phase 2 is planned for in two phases with the utility relocation occurring first and the streetscape work occurring last. The City has been working with SMUD to confirm the right-of-way needs for the project and better understand the utility relocation cost. In addition, the City awarded the Railroad Street Improvement Project (WTR049) construction contract in May 2020. This project will reconstruct Railroad Street, construct two public parking lots, and extend utilities to improve infrastructure and promote economic development. Construction on Railroad street is estimated to be completed in June 2021.

Congestion Relief

In April 2019 the City’s Engineering Services Division of Public Works 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. 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 Intelligent Transportation System (ITS) Phase 5A in 2019. In 2021, the City also received grant funding for Traffic Signal Enhancements and Elk Grove Blvd Adaptive Traffic Signal Pilot. The City plans to combine 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 Blvd. from Backer Ranch Rd. to Elk Grove-Florin Rd., 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, and replacement of traffic signal backplates with new backplates with reflective yellow borders as well as replacement of all 8-inch signal heads with 12-inch heads at 76 intersections.

The City also has further improvements to the traffic signal coordination improvements on Elk Grove Boulevard, Laguna Boulevard and Bond Road (WTR050) which was rolled out in the spring of 2020 as the Green Wave. These improvements coupled with implementation of Phase 2 of the Green Wave being funded in FY 21/22 will further reduce congestion.

CAPITAL EXPENDITURES OVERVIEW

Planned Expenditure Summary

The CIP funds \$170 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 2021-26 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 - 2021-2026 CAPITAL IMPROVEMENT PROGRAM EXPENDITURES BY FUNDING SOURCES

Funding Source(s)	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Total
106 GF Capital Reserve Fund	\$1,634,500	\$0	\$0	\$886,000	\$0	\$2,520,500
221 Gas Tax	\$49,275	\$290,000	\$0	\$0	\$0	\$339,275
227 SB1 Streets and Roads	\$3,095,000	\$3,440,782	\$3,056,000	\$3,500,000	\$3,500,000	\$16,591,782
228 SB1 Local Partnership	\$790,000	\$0	\$0	\$0	\$0	\$790,000
238 Street Trench	\$500,000	\$0	\$0	\$0	\$0	\$500,000
241 CDBG	\$580,162	\$683,110	\$705,000	\$350,000	\$350,000	\$2,668,272
261 Street Maint District #1 Zone 1	\$400,000	\$400,000	\$200,000	\$750,000	\$800,000	\$2,550,000
263 Street Maint District #1 Zone 3	\$225,000	\$225,000	\$250,000	\$225,000	\$225,000	\$1,150,000
265 Street Maint District #1 Zone 5	\$300,000	\$300,000	\$350,000	\$600,000	\$1,200,000	\$2,750,000
294 Measure A Maintenance	\$1,518,500	\$2,262,500	\$800,000	\$700,000	\$800,000	\$6,081,000
301 Federal Capital Grants 1	\$1,026,200	\$7,162,697	\$2,308,000	\$0	\$0	\$10,496,897
302 State Capital Grants 1	\$620,000	\$8,210,200	\$0	\$0	\$0	\$8,830,200
305 L TF - Bikes & Pedestrian	\$110,000	\$115,000	\$125,000	\$125,000	\$125,000	\$600,000
312 CFF- Police	\$5,894,600	\$0	\$0	\$0	\$0	\$5,894,600
317 CFF - Bus Facilities	\$0	\$134,800	\$499,600	\$0	\$0	\$634,400
324 E Franklin Landscape Fee	\$0	\$2,999,000	\$123,000	\$1,189,000	\$0	\$4,311,000
328 Elk Grove Roadway Fee	\$3,181,650	\$6,351,050	\$578,000	\$12,614,800	\$0	\$22,725,500
332 LRSP Supl. Park Facilities Fee	\$231,000	\$2,687,500	\$923,500	\$1,440,000	\$0	\$5,282,000
338 External Agencies Fund	\$200,000	\$0	\$0	\$0	\$0	\$200,000
339 In-Lieu Roadway Fees	\$376,149	\$0	\$0	\$0	\$0	\$376,149
341 CFD 2002-1 East Franklin	\$0	\$0	\$0	\$2,000,000	\$0	\$2,000,000
344 CFD 2005-1 Laguna Ridge	\$248,000	\$0	\$0	\$0	\$0	\$248,000
349 Lakeside CFD	\$0	\$234,000	\$0	\$0	\$0	\$234,000
351 Federal Capital Grants 2	\$341,000	\$9,102,697	\$1,233,000	\$0	\$0	\$10,676,697
352 State Capital Grants 2	\$210,000	\$1,627,000	\$0	\$0	\$0	\$1,837,000
356 SEPA Parks	\$0	\$5,142,968	\$0	\$0	\$0	\$5,142,968
393 Meas A Safety/StScape/Bike/Ped	\$260,000	\$443,900	\$780,000	\$150,000	\$150,000	\$1,783,900
394 Meas A Traffic Control & Safety	\$203,920	\$375,980	\$75,000	\$75,000	\$75,000	\$804,900
503 Drainage Fee	\$378,000	\$8,963,200	\$1,200,000	\$1,320,000	\$1,200,000	\$13,061,200
602 Facilities and Fleet	\$461,000	\$1,071,000	\$55,000	\$0	\$0	\$1,587,000
998 Potential Grant	\$0	\$359,200	\$1,998,400	\$34,930,000	\$0	\$37,287,600
Total Programmed Funds	\$22,833,956	\$62,581,584	\$15,259,500	\$60,854,800	\$8,425,000	\$169,954,840

CAPITAL IMPROVEMENT PROGRAM

TABLE 2 - MINOR PUBLIC WORKS PROJECTS AND STUDIES EXPENDITURES BY FUNDING SOURCES

Funding Source(s)	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Total
106 GF Capital Reserve Fund	\$493,000	\$153,000	\$0	\$0	\$0	\$646,000
221 Gas Tax	\$403,000	\$0	\$0	\$0	\$0	\$403,000
241 CDBG	\$108,000	\$0	\$0	\$0	\$0	\$108,000
294 Measure A Maintenance	\$155,000	\$0	\$0	\$0	\$0	\$155,000
313 CFF - Corporation Yard	\$0	\$150,000	\$0	\$0	\$0	\$150,000
328 Elk Grove Roadway Fee	\$150,000	\$0	\$150,000	\$0	\$0	\$300,000
332 LRSP Supl. Park Facilities Fee	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
344 CFD 2005-1 Laguna Ridge	\$45,000	\$0	\$0	\$0	\$0	\$45,000
393 Meas A Safety/StScape/Bike/Ped	\$20,000	\$353,000	\$96,800	\$0	\$0	\$469,800
394 Meas A Traffic Control & Safety	\$50,000	\$0	\$0	\$305,000	\$0	\$355,000
503 Drainage Fee	\$600,000	\$142,000	\$118,000	\$0	\$0	\$860,000
602 Facilities and Fleet	\$204,500	\$590,000	\$0	\$0	\$0	\$794,500
Total Programmed Funds	\$2,253,500	\$1,413,000	\$389,800	\$330,000	\$25,000	\$4,411,300

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.

CAPITAL IMPROVEMENT PROGRAM

TABLE 3 - 2021-2026 CAPITAL IMPROVEMENT PROGRAM PROPOSED PROJECT EXPENDITURES FOR FUNDS 998 AND 999

Project #	Project Name	Unsecured Total	Project Total	Unsecured % of Total
WAM015	Transit Route 110 Enhancements	\$2,357,600	\$2,992,000	79%
WTL016	Laguna Creek Trail - Crossing at State Route 99	\$5,150,000	\$8,360,500	62%
WTR014	Kammerer Rd Two-Lane Extension I-5 to Bruceville Road	\$29,780,000	\$62,273,000	48%

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, transit and bicycle/pedestrian projects.

The Transit Route 110 Enhancements Project (WAM015) is a good future grant candidate, and a grant application will be submitted in 2022 or 2024 to SACOG. The City would need to work with Sacramento Regional Transit to further define roles and responsibilities for Transit Capital Projects in advance of the grant application. The Laguna Creek Trail - Crossing at State Route 99 Project (WTL006) is a good grant candidate and received grant funding for environmental, design, and right of way in 2021. Staff will continue to watch for construction grant opportunities ideally in the 2023 or 2024.

The Kammerer Rd Phase 1: Two-Lane Extension I-5 to Bruceville (WTR014) has previously received funding for engineering, environmental clearance, and right of way through SACOG and the project received an additional \$5 million in funding from SACOG in 2021. It is anticipated that this project will receive additional grant funding for construction during in the 2022 or 2024 funding rounds.

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

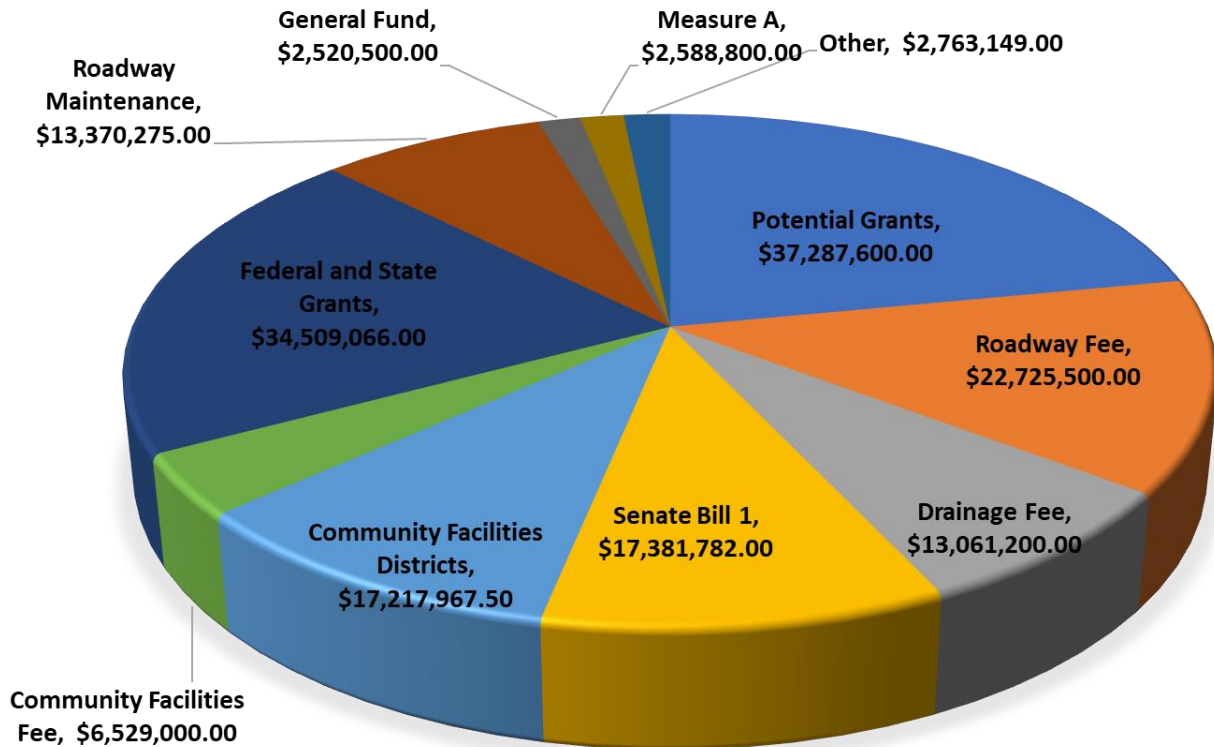
Competitive Grant Funding

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 does not always pursue grant funding for projects with the greatest need and considers lower need projects that may be more competitive or more fully developed.

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 and this year, 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 several transportation projects are receiving a General Fund contribution and this trend may need to continue in future years.

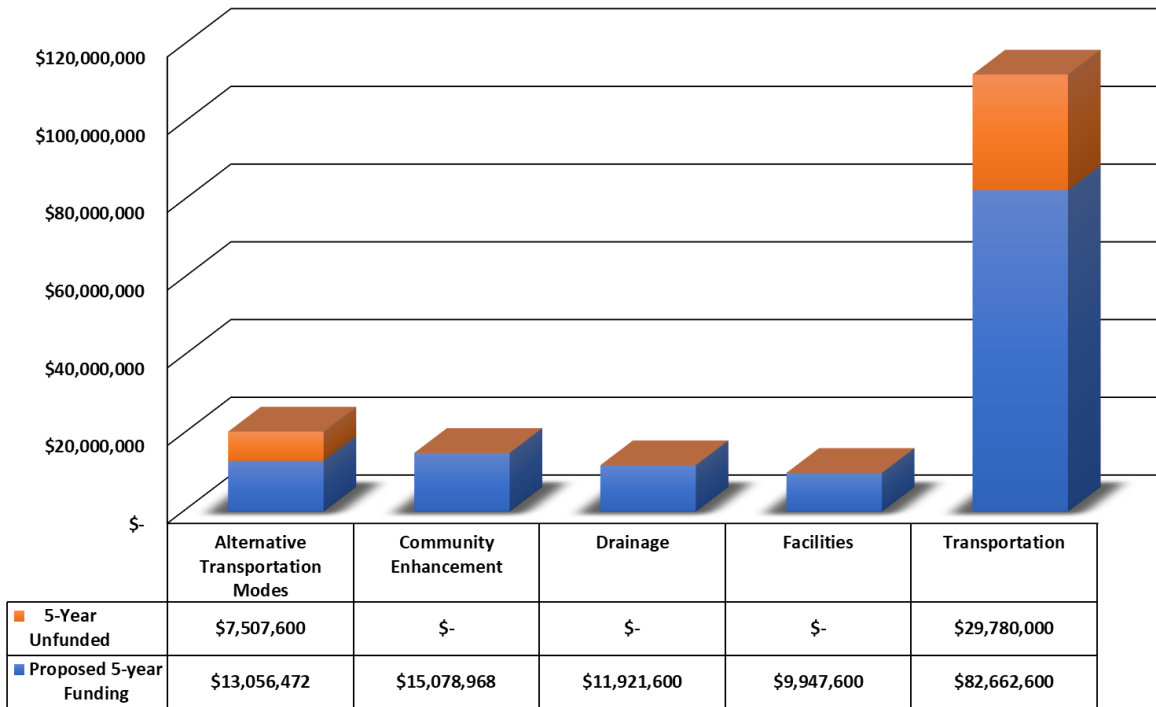
Exhibit A - 2021-2026 Capital Improvement Program Appropriations by Funding Source



Total CIP Appropriations = \$169.95 Million

This chart represents all projects. 78.06% (\$132.66 Million) of all projects in the CIP are funded, while 21.94% (\$37.28 Million) of all projects are unfunded.

Exhibit B - 2021-2026 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 21/22 thru FY 25/26 project funding, and unfunded amounts as well in the 5-year plan.

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 20/21	Revised Budget FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Future \$	Total
Construction Contract	-	220,000	1,050,162	3,687,300	2,925,000	6,455,000	135,000	-	\$14,472,462
Construction Engineering	1,240	20,000	80,000	548,790	338,000	-	-	-	\$988,030
Environmental	131,900	153,520	216,150	146,000	-	-	-	-	\$647,570
Land/ROW Acquisition	-	362,000	-	305,350	635,000	-	-	-	\$1,302,350
Other Capital Improvement	3,603	815,000	476,920	514,400	475,000	475,000	475,000	-	\$3,234,923
Pre Construction Prepwork	110,800	-	-	-	-	-	-	-	\$110,800
Preliminary Engineering	333,643	1,398,261	526,000	457,000	613,000	15,000	15,000	-	\$3,357,904
									\$-
Total Capital Costs	\$581,185	\$2,968,782	\$2,349,232	\$5,658,840	\$4,986,000	\$6,945,000	\$625,000	\$-	\$24,114,039

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 20/21	Revised Budget FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Future \$	Total
106 GF Capital Reserve Fund	-	-	38,500	-	-	886,000	-	-	\$924,500
221 Gas Tax	118,560	-	-	-	-	-	-	-	\$118,560
241 CDBG	-	-	580,162	683,110	350,000	350,000	350,000	-	\$2,313,272
301 Federal Capital Grants 1	230,193	784,134	754,000	2,907,000	-	-	-	-	\$4,675,327
305 L TF - Bikes & Pedestrian	62,000	-	110,000	115,000	125,000	125,000	125,000	-	\$662,000
317 CFF - Bus Facilities	-	-	-	134,800	499,600	-	-	-	\$634,400
328 Elk Grove Roadway Fee	16,381	207,619	176,650	395,050	-	284,000	-	-	\$1,079,700
351 Federal Capital Grants 2	-	733,000	341,000	-	1,233,000	-	-	-	\$2,307,000
393 Meas A Safety/StScape/Bike/Ped	34,883	950,486	260,000	443,900	780,000	150,000	150,000	-	\$2,769,269
394 Meas A Traffic Control & Safety	-	81,900	88,920	141,180	-	-	-	-	\$312,000
503 Drainage Fee	119,168	211,643	-	479,600	-	-	-	-	\$810,411
998 Potential Grant	-	-	-	359,200	1,998,400	5,150,000	-	-	\$7,507,600
									\$-
Total Program Financing	\$581,185	\$2,968,782	\$2,349,232	\$5,658,840	\$4,986,000	\$6,945,000	\$625,000	\$-	\$24,114,039

Program Proposed Budget Report

Program: WAM Program - Alternative Transportation Modes Program
Fiscal Year: FY 20/21

Project #	Project Name	Actual Prior Years	Current FY 20/21	Proposed FY 21/22	Proposed FY 22/23	Proposed FY 23/24	Proposed FY 24/25	Proposed FY 25/26	Proposed Future Years	Total
WAC015	Annual Citywide Curb Ramps Years 2 - 5	-	-	-	465,000	475,000	475,000	475,000	-	1,890,000
WAC034	Citywide Curb Ramps 2022	-	-	690,162	-	-	-	-	-	690,162
WAM009	Laguna Creek Trail and West Stockton Blvd. Multi Modal Improvements	242	326,758	563,000	844,110	-	-	-	-	1,734,110
WAM010	Pedestrian Crossing Upgrades at 4 Locations	1,289	165,311	338,920	206,080	-	-	-	-	711,600
WAM015	Transit Route 110 Enhancements	-	-	-	494,000	2,498,000	-	-	-	2,992,000
WTL009	Elk Grove Creek Trail - Emerald Vista to Elk Grove-Florin	-	-	-	300,000	-	-	-	-	300,000
WTL011	Elk Grove Creek Trail Gap Closure	4,474	334,526	-	1,091,000	-	-	-	-	1,430,000
WTL016	Laguna Creek Trail - Crossing at State Route 99	-	45,000	757,150	5,350	1,233,000	6,320,000	-	-	8,360,500
WTL019	Laguna Creek Trail and Bruceville Rd. Sidewalk Improvements	456,621	1,792,186	-	2,099,300	-	-	-	-	4,348,107
WTL033	Citywide Bike Lane Improvements for East-West Arterial Roads	-	-	-	154,000	630,000	-	-	-	784,000
WTL034	Annual Trail Pavement Rehabilitation	118,560	270,000	-	-	150,000	150,000	150,000	-	838,560
WTL039	Laguna Creek Trail Railroad Crossing Reconstruction	-	35,000	-	-	-	-	-	-	35,000
Total Expense		\$581,185	\$2,968,782	\$2,349,232	\$5,658,840	\$4,986,000	\$6,945,000	\$625,000	\$-	\$24,114,039

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 20/21	Revised Budget FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Future \$	Total
CIP Fixtures Furnishings and Equipment	-	50,000	-	-	-	-	-	-	\$50,000
Construction Contract	370,553	11,021,803	-	4,784,600	622,300	875,400	-	-	\$17,674,656
Construction Engineering	127,721	1,823,115	-	523,000	38,500	149,800	-	-	\$2,662,136
Environmental	74,567	30,433	500	500	6,800	-	-	-	\$112,800
Land/ROW Acquisition	213,721	31,853	-	-	-	-	-	-	\$245,575
Other Capital Improvement	6,775	53,317	388,500	5,153,125	272,600	1,603,800	-	-	\$7,478,117
Preliminary Engineering	1,014,495	250,853	90,000	198,000	93,600	120,000	-	-	\$1,766,948
Project Study	-	95,400	-	-	-	-	-	-	\$95,400
Public Art	1,106	328,894	-	145,243	12,700	-	-	-	\$487,943
									\$-
Total Capital Costs	\$1,808,937	\$13,685,669	\$479,000	\$10,804,468	\$1,046,500	\$2,749,000	\$-	\$-	\$30,573,574

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 20/21	Revised Budget FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Future \$	Total
302 State Capital Grants 1	132,109	2,867,891	-	-	-	-	-	-	\$3,000,000
324 E Franklin Landscape Fee	270,102	133,853	-	2,999,000	123,000	1,189,000	-	-	\$4,714,955
325 E Franklin Supl Drainage	117,263	-	-	-	-	-	-	-	\$117,263
332 LRSP Supl. Park Facilities Fee	-	-	231,000	2,662,500	923,500	1,440,000	-	-	\$5,257,000
341 CFD 2002-1 East Franklin	7,737	-	-	-	-	-	-	-	\$7,737
344 CFD 2005-1 Laguna Ridge	1,281,726	2,851,847	248,000	-	-	-	-	-	\$4,381,573
345 Debt Proceeds D56 NTR & OTP	-	7,832,078	-	-	-	-	-	-	\$7,832,078
356 SEPA Parks	-	-	-	5,142,968	-	-	-	-	\$5,142,968
503 Drainage Fee	-	-	-	-	-	120,000	-	-	\$120,000
									\$-
Total Program Financing	\$1,808,937	\$13,685,669	\$479,000	\$10,804,468	\$1,046,500	\$2,749,000	\$-	\$-	\$30,573,574

CAPITAL IMPROVEMENT PROGRAM

Program Proposed Budget Report

Program: WCE Program - Community Enhancement Program

Fiscal Year: FY 20/21

Project #	Project Name	Actual Prior Years	Current FY 20/21	Proposed FY 21/22	Proposed FY 22/23	Proposed FY 23/24	Proposed FY 24/25	Proposed FY 25/26	Proposed Future Years	Total
WCE011	Poppy West Park	-	-	140,500	1,900,500	-	-	-	-	2,041,000
WCE012	Sun Grove Park	-	-	90,500	666,500	-	-	-	-	757,000
WCE013	Madeira East - South Park	-	-	-	95,500	704,500	-	-	-	800,000
WCE014	Poppy East Park	-	-	-	-	219,000	1,440,000	-	-	1,659,000
WCE028	District56 Nature Area	1,413,835	13,551,816	248,000	-	-	-	-	-	15,213,651
WCE031	Old Fish Hatchery Site Restoration	-	-	-	-	-	120,000	-	-	120,000
WCE034	South East Policy Area Neighborhood Park K	-	-	-	5,142,968	-	-	-	-	5,142,968
WFL001	Whitelock Pkwy - Shed B Channel Tree Planting	395,102	133,853	-	2,999,000	-	-	-	-	3,527,955
WFL011	Willard Pkwy Landscaping Epoch Drive to Kammerer Rd	-	-	-	-	123,000	1,189,000	-	-	1,312,000
Total Expense		\$1,808,937	\$13,685,669	\$479,000	\$10,804,468	\$1,046,500	\$2,749,000	\$ -	\$ -	\$30,573,574

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,
- Creeks,
- Weirs ,
- Stream Gauges
- Flood Control Facilities
- Erosion and Sedimentation Control

Estimated Program Costs

Type of Expenditure	Expenses Prior to FY 20/21	Revised Budget FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Future \$	Total
Construction Contract	-	350,000	193,000	5,864,000	-	-	-	-	\$6,407,000
Construction Engineering	-	65,000	-	879,600	-	-	-	-	\$944,600
Environmental	88,355	316,945	-	-	-	-	-	-	\$405,300
Land/ROW Acquisition	-	1,199,000	-	-	-	-	-	-	\$1,199,000
Other Capital Improvement	2,800	831,200	-	1,200,000	1,200,000	1,200,000	1,200,000	-	\$5,634,000
Preliminary Engineering	520,094	721,906	185,000	-	-	-	-	-	\$1,427,000
									\$-
Total Capital Costs	\$611,249	\$3,484,051	\$378,000	\$7,943,600	\$1,200,000	\$1,200,000	\$1,200,000	\$-	\$16,016,900

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 20/21	Revised Budget FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Future \$	Total
503 Drainage Fee	611,249	3,484,051	378,000	7,943,600	1,200,000	1,200,000	1,200,000	-	\$16,016,900
									\$-
Total Program Financing	\$611,249	\$3,484,051	\$378,000	\$7,943,600	\$1,200,000	\$1,200,000	\$1,200,000	\$-	\$16,016,900

CAPITAL IMPROVEMENT PROGRAM

Program Proposed Budget Report

Program: WDR Program - Drainage Program

Fiscal Year: FY 20/21

Project #	Project Name	Actual Prior Years	Current FY 20/21	Proposed FY 21/22	Proposed FY 22/23	Proposed FY 23/24	Proposed FY 24/25	Proposed FY 25/26	Proposed Future Years	Total
WDR018	Laguna Creek & Whitehouse Creek Multi-Functional Corridor Project	421,531	1,894,769	-	3,638,600	-	-	-	-	5,954,900
WDR022	Bond Rd Storm Drain Improvements	185,377	1,083,623	-	3,105,000	-	-	-	-	4,374,000
WDR044	Adams Tract No. 2 Drainage Improvements	4,341	505,659	228,000	-	-	-	-	-	738,000
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
WDR051	Pump Station Improvements - Phase 2	-	-	150,000	-	-	-	-	-	150,000
Total Expense		\$611,249	\$3,484,051	\$378,000	\$7,943,600	\$1,200,000	\$1,200,000	\$1,200,000	\$-	\$16,016,900

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 20/21	Revised Budget FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Future \$	Total
Fixtures Furnishings & Equipment	-	-	250,000	-	-	-	-	7,198,000	\$7,448,000
Construction Contract	-	171,912	6,709,000	1,217,000	300,000	-	-	76,643,600	\$85,041,512
Construction Engineering	-	24,000	988,600	88,000	55,000	-	-	11,945,000	\$13,100,600
Environmental	331	24,669	2,000	-	-	-	-	-	\$27,000
Land/ROW Acquisition	1,878,672	114,292	-	-	-	-	-	-	\$1,992,964
Other Capital Improvement	852	343,984	216,000	-	-	-	-	3,765,000	\$4,325,836
Preliminary Engineering	218,677	1,077,624	67,000	-	55,000	-	-	8,322,000	\$9,740,300
									\$-
Total Capital Costs	\$2,098,532	\$1,756,480	\$8,232,600	\$1,305,000	\$410,000	\$-	\$-	\$107,873,600	\$121,676,212

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 20/21	Revised Budget FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Future \$	Total
106 GF Capital Reserve Fund	399,456	336,618	1,596,000	-	-	-	-	-	\$2,332,074
241 CDBG	-	-	-	-	355,000	-	-	-	\$355,000
294 Measure A Maintenance	-	184,000	281,000	-	-	-	-	-	\$465,000
312 CFF- Police	1,666,377	794,562	5,894,600	-	-	-	-	-	\$8,355,539
315 CFF - Library	-	-	-	-	-	-	-	14,287,000	\$14,287,000
349 Lakeside CFD	8,097	157,903	-	234,000	-	-	-	-	\$400,000
511 Transit Services	24,602	53,398	-	-	-	-	-	-	\$78,000
602 Facilities and Fleet	-	230,000	461,000	1,071,000	55,000	-	-	-	\$1,817,000
999 Unidentified	-	-	-	-	-	-	-	93,586,600	\$93,586,600
									\$-
Total Program Financing	\$2,098,532	\$1,756,480	\$8,232,600	\$1,305,000	\$410,000	\$-	\$-	\$107,873,600	\$121,676,212

CAPITAL IMPROVEMENT PROGRAM

Program Proposed Budget Report

Program: WFC Program - Facilities Program
Fiscal Year: FY 20/21

Project #	Project Name	Actual Prior Years	Current FY 20/21	Proposed FY 21/22	Proposed FY 22/23	Proposed FY 23/24	Proposed FY 24/25	Proposed FY 25/26	Proposed Future Years	Total
WFC016	I-5/Elk Grove Blvd Park and Ride Lot	8,097	157,903	-	234,000	-	-	-	1,239,000	1,639,000
WFC021	Building 8401 Laguna Palms - Recarpet Remainder of Building	-	230,000	170,000	-	-	-	-	-	400,000
WFC024	8400 Laguna Palms Way HVAC Replacement	-	-	211,000	824,000	-	-	-	-	1,035,000
WFC028	8380 Laguna Palms, Suite 200, Replace HVAC Units	-	-	80,000	247,000	-	-	-	-	327,000
WFC033	Transit Fleet Facility Electric Infrastructure	24,602	53,398	-	-	-	-	-	-	78,000
WFC034	District56 Library & Cultural Arts Center	-	-	-	-	-	-	-	98,500,000	98,500,000
WFC035	10250 Iron Rock Way Remodel	-	184,000	281,000	-	-	-	-	-	465,000
WFC036	ADA Upgrades at City Facilities	-	-	-	-	410,000	-	-	-	410,000
WFC037	9362 Studio Court Acquisition and Remodel	2,040,773	998,240	7,058,600	-	-	-	-	-	10,097,612
WFC041	PD Campus Improvements	25,060	132,940	432,000	-	-	-	-	-	590,000
WFC046	9260 Elk Grove Boulevard Library Improvements	-	-	-	-	-	-	-	8,134,600	8,134,600
Total Expense		\$ 2,098,532	\$ 1,756,480	\$ 8,232,600	\$ 1,305,000	\$ 410,000	\$ -	\$ -	\$ 107,873,600	\$ 121,676,212

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 20/21	Revised Budget FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Future \$	Total
Construction Contract	96,300	5,796,150	6,432,200	23,148,552	6,773,000	45,321,800	6,600,000	82,000,000	\$176,168,002
Construction Engineering	-	255,000	95,000	1,969,124	266,000	3,114,000	-	8,200,000	\$13,899,124
Environmental	214,098	1,215,916	2,478,000	760,000	-	-	-	-	\$4,668,013
Land/ROW Acquisition	46,191	3,846,222	500,000	7,800,000	50,000	-	-	-	\$12,242,413
Other Capital Improvement	-	570,500	39,775	260,000	155,000	1,525,000	-	1,600,000	\$4,150,275
Preliminary Engineering	2,484,136	7,789,044	1,199,000	2,932,000	373,000	-	-	-	\$14,777,180
Project Study	619,945	351,141	75,000	-	-	-	-	-	\$1,046,086
									\$-
Total Capital Costs	\$3,460,670	\$19,823,973	\$10,818,975	\$36,869,676	\$7,617,000	\$49,960,800	\$6,600,000	\$91,800,000	\$226,951,094

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 20/21	Revised Budget FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Future \$	Total
106 GF Capital Reserve Fund	27,031	172,969	-	-	-	-	-	-	\$200,000
221 Gas Tax	110,190	580,635	49,275	290,000	-	-	-	-	\$1,030,100
227 SB1 Streets and Roads	-	121,000	3,095,000	3,440,782	3,056,000	3,500,000	3,500,000	-	\$16,712,782
228 SB1 Local Partnership	-	-	790,000	-	-	-	-	-	\$790,000
238 Street Trench	-	-	500,000	-	-	-	-	-	\$500,000
261 Street Maint District #1 Zone 1	-	-	400,000	400,000	200,000	750,000	800,000	-	\$2,550,000
263 Street Maint District #1 Zone 3	-	-	225,000	225,000	250,000	225,000	225,000	-	\$1,150,000
265 Street Maint District #1 Zone 5	-	-	300,000	300,000	350,000	600,000	1,200,000	-	\$2,750,000
294 Measure A Maintenance	11,768	293,232	1,237,500	2,262,500	800,000	700,000	800,000	-	\$6,105,000
301 Federal Capital Grants 1	401,287	9,817,911	272,200	4,255,697	2,308,000	-	-	-	\$17,055,095
302 State Capital Grants 1	-	23,000	620,000	8,210,200	-	-	-	-	\$8,853,200
328 Elk Grove Roadway Fee	3,920,358	13,342,943	3,005,000	5,956,000	578,000	12,330,800	-	91,800,000	\$130,933,101
338 External Agency Fund	-	4,303,379	200,000	-	-	-	-	-	\$4,503,379
339 In-Lieu Roadway	-	1,363,485	376,149	-	-	-	-	-	\$1,739,634
332 LRSP Supl. Park Facilities Fee	-	-	-	25,000	-	-	-	-	\$25,000
341 CFD 2002-1 East Franklin	1,034,097	1,965,903	-	-	-	2,000,000	-	-	\$5,000,000
351 Federal Capital Grants 2	335,233	114,767	-	9,102,697	-	-	-	-	\$9,552,697
352 State Capital Grants 2	-	6,300,000	210,000	1,627,000	-	-	-	-	\$8,137,000
393 Meas A Safety/StScape/Bike/Ped	3,772	96,228	-	-	-	-	-	-	\$100,000
394 Meas A Traffic Control & Safety	131,082	455,918	115,000	234,800	75,000	75,000	75,000	-	\$1,161,800
503 Drainage Fee	19,152	135,848	-	540,000	-	-	-	-	\$695,000
998 Potential Grant	-	-	-	-	-	29,780,000	-	-	\$29,780,000
									\$-
Total Program Financing	\$5,993,969	\$39,087,218	\$11,395,124	\$36,869,676	\$7,617,000	\$49,960,800	\$6,600,000	\$91,800,000	\$249,323,787

Program Proposed Budget Report

Program: WTR Program - Transportation Program
Fiscal Year: FY 20/21

		Actual	Current	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	
		Prior Years	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	Future Years	Total
Project #	Project Name	Budget								
WPR011	Annual Pavement Slurry Seal and Resurfacing years 2-5	-	-	-	5,557,000	4,656,000	5,775,000	6,525,000	-	22,513,000
WPR022	2022 Pavement Slurry Seal and Resurfacing	-	-	5,820,000	-	-	-	-	-	5,820,000
WTR002	Grant Line Rd Widening Phase 2 (Waterman to Bradshaw)	2,533,299	19,263,245	576,149	-	-	-	-	-	22,372,693
WTR009	Whitelock Pkwy/State Route 99 Interchange Project	767,114	5,255,333	-	4,700,000	-	-	-	91,800,000	102,522,447
WTR012	Old Town Area Streetscape Phase 2	941,925	2,090,898	-	5,185,394	-	-	-	-	8,218,217
WTR014	Kammerer Rd Two-Lane Extension I-5 to Bruceville Road	1,034,097	11,284,103	2,900,000	5,000,000	-	42,054,800	-	-	62,273,000
WTR028	Grant Line Rd - Sheldon Area Precise Roadway Plan	619,945	364,228	75,000	-	-	-	-	-	1,059,173
WTR055	Annual Speed Control	96,300	288,700	75,000	75,000	75,000	75,000	75,000	-	760,000
WTR058	Laguna Blvd Right Turn Lane to W. Stockton Blvd	-	-	-	135,000	288,000	2,056,000	-	-	2,479,000
WTR059	Guardrail Replacement at 4 locations	1,289	75,711	312,200	159,800	-	-	-	-	549,000
WTR062	Bruceville Road Widening from Laguna Boulevard to Sheldon Road	-	300,000	-	-	-	-	-	-	300,000
WTR065	Whitelock Parkway Improvements from Big Horn Boulevard to Lotz Parkway	-	-	-	225,000	-	-	-	-	225,000
WTR071	Elk Grove Boulevard and Bradshaw and Grant Line Intersections	-	-	-	300,000	-	-	-	-	300,000
WTR075	Waterman Road Traffic Signals at Mainline Drive and Kent Street	-	-	-	-	90,000	-	-	-	90,000
WTR078	Elk Grove Florin Road Complete Street & Resurfacing Project	-	165,000	290,000	3,354,782	-	-	-	-	3,809,782
WTR083	North Laguna Creek Area Big Horn Blvd and Franklin Blvd Improvements	-	-	-	367,000	2,308,000	-	-	-	2,675,000
WTR091	Grant Line Rd. and Wilton Rd. Operational Improvements	-	-	-	1,000,000	-	-	-	-	1,000,000
WTR092	Sheldon and Bradshaw Roundabout Improvements	-	-	380,000	-	-	-	-	-	380,000
WTR093	Calvine Road Complete Streets	-	-	-	-	200,000	-	-	-	200,000
WTR094	Citywide Traffic Signal Enhancement and Congestion Relief Project	-	-	966,775	10,810,700	-	-	-	-	11,777,475
Total Expense		\$5,993,969	\$39,087,218	\$11,395,124	\$36,869,676	\$7,617,000	\$49,960,800	\$6,600,000	\$91,800,000	\$249,323,787

Minor Public Works Projects and Studies

WAM Program - Alternative Transportation Modes Program				
Project Number	Project Description	Estimated Total Project Costs	Planned Engineering Start Year	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 20/21	N/A
WAM006	Bicycle Pedestrian and Trails Master Plan Update This project will update to the 2014 Bicycle Pedestrian and Trails Master Plan Update and may be combined with an Active Transportation Plan Location: City-wide project.	\$ 250,000	FY 18/19	N/A
WAM011	Laguna Creek Trail Master Plan This project will identify the needed improvements along the trail, a connection to the Blue Line light-rail Station and Future Passenger Rail Station, and a connection into the City of Sacramento's proposed trail network. This project is a corridor specific master plan for completion of the Laguna Creek multi-use trail and will be formed with public/stakeholder input and an extensive outreach program. Location: Laguna Creek Trail from Consumnes River Boulevard to Bradshaw Road and connecting trails or spurs.	\$ 350,000	FY 21/22	N/A
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: 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: Whitehouse Creek from the confluence of Laguna Creek to East Stockton Boulevard	\$ 169,000	FY 20/21	FY 22/23
WTL040	Cool Trail Pilot This project will consist mainly of crack sealing and the use of cool pavement technology. Location: Citywide	\$ 140,000	FY 22/23	FY 22/23
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.	\$ 70,000	FY 15/16	N/A

Total Program Cost Estimate: \$ 1,268,290

CAPITAL IMPROVEMENT PROGRAM

WCE Program - Community Enhancement Program				
Project Number	Project Description	Estimated Total Project Costs	Planned Engineering Start Year	Planned Construction Start Year
WCE020	<p>Recycled Water Transmission Line</p> <p>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.</p> <p>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.</p>	\$ 122,000	FY 17/18	N/A
WCEA03	<p>Laguna Ridge Parks Engineering</p> <p>The project includes engineering and project delivery support by City staff in support of the delivery of Laguna Ridge Parks by the CCSD.</p> <p>Location: Laguna Ridge Parks</p>	\$ 175,000	FY 18/19	N/A
Total Program Cost Estimate:		\$ 297,000		

CAPITAL IMPROVEMENT PROGRAM

WDR Program - Drainage Program				
Project Number	Project Description	Estimated Total Project Costs	Planned Engineering Start Year	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 20/21	N/A
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	N/A
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
WDR052	Southeast Industrial Area Storm Drain Improvements This project will take the drainage design to 35% level and complete environmental permits to allow logical and orderly development. Location: This project is located southeast of Grant Line Rd and east of union pacific railroad.	\$ 200,000	-	-
WDRA03	Elk Grove Creek Watershed Study The project will study alternative locations, basin designs, and other enhancements for additional detention in the Elk Grove Creek Watershed as identified in the Storm Drainage Master Plan. High level project estimates will be created for the identified projects. Location: Elk Grove Creek Watershed.	\$ 120,000	FY 20/21	N/A
WDRA04	East Area Storm Drainage Master Plan Update The project will update the East Area Storm Drainage Master Plan to address changes in the existing and planned land uses. The update will identify projects needed to correct existing drainage deficiencies and projects to address future development. High level project estimates will be created for both types of projects. A minor update to the Storm Drainage Master Plan, may be required. Location: East Area Watershed.	\$ 350,000	FY 21/22	N/A
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: Grant Line Channel Watershed.	\$ 120,000	FY 22/23	N/A

Total Program Cost Estimate: \$ 1,700,000

CAPITAL IMPROVEMENT PROGRAM

WFC Program - Facilities Program				
Project Number	Project Description	Estimated Total Project Costs	Planned Engineering Start Year	Planned Construction Start Year
FM1902	Old Town Public Parking Fencing The project will install wrought iron fence around both parking lots. Location: Two existing public parking lots in old town.	\$ 163,000	FY 20/21	FY 21/22
FM2002	10250 Iron Rock Way, Replace HVAC Units The project will remove and replace the HVAC units at the Corporation Yard. Location: 10250 Iron Rock Way	\$ 173,000	FY 22/23	FY 22/23
FM2003	EV Charging Stations Upgrades at City Facilities The project will construct two additional EV charging stations at 8400 and 8401 Laguna Palms Way and two at 10250 Iron Rock Road. Location: 8400 and 8401 Laguna Palms Way and 10250 Iron Rock Road	\$ 130,000	FY 20/21	FY 20/21
FM2101	8380 Laguna Palms Way Re-Roofing/Reseal Entire Building The project will replace the roof and reseal the entire building at 8380 Laguna Palms Way Suites 100 and 200. Location: 8380 Laguna Palms Way, Suites 100 and 200	\$ 188,000	FY 22/23	FY 22/23
FM2102	8400 Laguna Palms Way Re-roofing/Reseal Entire Building The project will replace the roof and reseal the entire building at 8400 Laguna Palms Way. Location: 8400 Laguna Palms Way	\$ 188,000	FY 22/23	FY 22/23
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: 10250 Iron Rock Way - Corp Yard	\$ 100,500	FY 21/22	FY 22/23
FM2105	District56 Community Center Fencing The project will add fencing and gates at key locations to limit access during events at the community center. Location: South of Civic Center Drive and east of Big Horn Blvd adjacent to the community center within District56.	\$ 230,000	FY 20/21	FY 20/21
FM2106	District56 Signage The project will add District56 signage at select locations within District56. Location: South of Civic Center Drive and east of Big Horn Blvd within District56.	\$ 196,000	FY 20/21	FY 20/21
FM2107	Corp Yard Emergency Roof Repairs This project will repair roof damaged by the winter 2021 wind storms. Location: 10250 Iron Rock Way - Corporation Yard	\$ 72,300	FY 20/21	FY 20/21
FM2201	Teen Center Parking Enhancements The project will repair the existing parking lot and delineate public parking spaces. Location: Teen Center Parking Lot.	\$ 108,000	FY 20/21	FY 21/22
WFC023	Building 8380 Laguna Palms - Recarpet Suite 200 and Portions of Suite 100 The project will replace carpeting in building; replace carpeting in Transcription area with vinyl tiles. Location: 8380 Laguna Palms Way Suites 100 and 200	\$ 245,000	FY 19/20	FY 19/20
WFC038	8380 Laguna Palms Way Tenant Improvements The Project will result in tenant improvements that will re-purpose the vacated Forensic areas and improve existing spaces to improve operations and maximize the spaces for current and future operations. Location: 8380 Laguna Palms Way, Elk Grove, 95758	\$ 81,000	FY 19/20	N/A

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Description	Estimated Total Project Costs	Planned Engineering Start Year	Planned Construction Start Year
WFC039	8400 Laguna Palms Way Tenant Improvements The Project will result in tenant improvements that will re-purpose the vacated Property and Evidence areas and improve existing spaces to improve operations and maximize the spaces for current and future operations. Location: 8400 Laguna Palms Way, Elk Grove 95758	\$ 108,000	FY 19/20	N/A
WFC040	8401 Laguna Palms Way Tenant Improvements The Project will result in tenant improvements that will improve existing spaces to improve operations and maximize the spaces for current and future operations. Location: 8401 Laguna Palms Way, Elk Grove 95758	\$ 216,000	FY 19/20	N/A
WFC044	Police Department Long-Range Facility Functionality Study The Study will result in an assessment and analysis of the existing City owned police facilities located at 10190 Iron Rock Way, 8380 Laguna Palms Way, 8400 Laguna Palms Way, and a proposed future building. The analysis includes an evaluation of the existing facilities, Police Department operations and infrastructure needs to support those operations and expand upon the City Facilities Assessment Master Plan and guide upcoming tenant improvement projects for the three City owned facilities. Location: Police Department Facilities: 10190 Iron Rock Way, 8400 Laguna Palms Way, and 8380 Laguna Palms Way.	\$ 75,000	FY 20/21	N/A
WFC045	10190 Iron Rock Way Tenant Improvements The Project will result in the remodel of the space vacated by both Property and Evidence and Forensics divisions and add lockers for female officers. Location: 10190 Iron Rock Way	\$ 50,000	FY 21/22	FY 21/22
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.	\$ 150,000	FY 22/23	FY 22/23
WMI009	SR 99 Pedestrian Bridge Trespassing Restrictions The project will provide security improvements to the west side of the Elk Grove Creek Trail Overcrossing to discourage trespassing and camping beneath the bridge. Location: Elk Grove Creek Trail Overcrossing Over HWY 99	\$ 153,000	FY 21/22	FY 22/23

Total Program Cost Estimate: \$ 2,626,800

CAPITAL IMPROVEMENT PROGRAM

WTR Program - Transportation Program				
Project Number	Project Description	Estimated Total Project Costs	Planned Engineering Start Year	Planned Construction Start Year
WBR003	<p>Bridge Preventative Maintenance Program Plan</p> <p>The 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.</p> <p>Location: Citywide</p>	\$ 155,000	FY 21/22	N/A
WTR000	<p>Transportation Program Minor Improvements</p> <p>The 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.</p> <p>Location: Citywide</p>	\$ 250,000	FY 19/20	N/A
WTR050	<p>Coordination Improvements - EG Blvd (near SR99) & Laguna/Bond (Franklin to EG-Florin)</p> <p>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.</p> <p>Location: Elk Grove Blvd From Laguna Springs Dr to E. Stockton Blvd and Laguna Blvd/Bond Rd from Franklin Blvd to Elk Grove-Florin Rd.</p>	\$ 192,000	FY 18/19	FY 19/20
WTR051	<p>Coordination Improvements - EG Blvd (Franklin to Laguna Springs) & Laguna (I-5 to Franklin)</p> <p>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.</p> <p>Location: Elk Grove Blvd From I-5 to Bruceville Rd. Laguna Blvd from I-5 to Bruceville Rd.</p>	\$ 233,000	FY 21/22	FY 21/22

CAPITAL IMPROVEMENT PROGRAM

Project Number	Project Description	Estimated Total Project Costs	Planned Engineering Start Year	Planned Construction Start Year
WTR060	Flashing Yellow Arrow Demonstration Project The project will install flashing Yellow Signal Arrows for permissive left turns. Location: 3 locations (to be determined) within the City of Elk Grove	\$ 120,000	FY 19/20	FY 19/20
WTR061	Automated Travel Time Reader Demonstration This Project will result in the purchase and installation of Bluetooth or Wi-Fi data recorders at 8 signalized intersections on Laguna Blvd between Franklin Blvd and Elk Grove-Florin Road. Location: This Project is located on Laguna Blvd between Franklin Blvd and Elk Grove-Florin Road	\$ 100,000	FY 21/22	FY 21/22
WTR070	Citywide Railroad Grade Separation Feasibility Study The project will prepare a feasibility study to assess construction of railroad grade separation citywide. Location: Citywide	\$ 305,000	FY 24/25	N/A
WTRA04	Interchange ROW Transfer The project will transfer rights-of-way for the interchanges to Caltrans. Location: Various interchanges on SR99 and I-5	\$ 148,691	FY 14/15	N/A
WTRA07	Roadway Fee Study 2020 The study will complete a Roadway Fee Study Update with revised cost estimates. Location: Citywide	\$ 584,431	FY 19/20	N/A
WTRA08	Big Horn Blvd Extension Study - Bilby Rd to Kammerer Rd The project will advance Big Horn Blvd. to a 35% level of design. The 35% design will look at the interim and ultimate project, further refinement of the Shed C crossing, interim and ultimate right of way and utilities and cost estimates for the interim project. Location: Big Horn Blvd. from Bilby Rd. to Kammerer Rd.	\$ 150,000	FY 23/24	N/A

Total Program Cost Estimate: \$ 2,238,122

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 to establishing financial policy 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 in categories that attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Structure

The City manages a variety of funds, each with a specific purpose.. Understanding the City of Elk Grove's 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.

FISCAL POLICIES

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 internal City departments, rather than directly 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 Special 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's Taxes, Transient Occupancy Taxes, and property taxes distributed by the County in lieu 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 and fees. 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 maintenance. Other "special taxes", such as Mello-Roos or special assessment taxes may appear on your 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 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 credit worthiness 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.

FISCAL POLICIES

The Opportunity Reserve provides capacity to allow the City to manage unanticipated challenges and opportunities without utilizing the Reserve for Economic Uncertainty.

The City establishes and maintains a Facilities Improvement and Equipment Fund to provide for the timely replacement of 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, 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 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.

Fees and Rates

Fees and rates will be reviewed and updated on an on-going 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 in order 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 which 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 which 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:

- Safety – protection of principle
- Liquidity
- A reasonable rate of return

FISCAL POLICIES

The City will strive to keep idle cash balances fully invested through daily projections of cash flow requirements. To avoid force liquidation and 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 stock, 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 prior to committing City funds to them. Ownership of the City's investment securities will be protected through third-party custodial safekeeping.

In order 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 in accordance with generally accepted accounting principles.

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:

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 work force. Each regular employee will:

- Fill an authorized position.
- Receive salary and benefits consistent with the labor market.

To manage the growth of the regular work force 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 under filling 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 results of the proposed position; staffing and material costs including salary, benefits, equipment, uniforms, clerical support and facilities; and cost effectiveness (additional revenues or cost savings which 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.
- 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.

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.

Maintaining a decentralized approach in managing City's services

Although some level of centralization is necessary for review and control purposes, decentralization supports productivity by:

- Encouraging accountability by delegating authority to the lowest possible level.
- Stimulating creativity, innovation, and individual initiative.
- Reducing the administrative cost of operation by eliminating unnecessary review procedures.
- Improving the organization's ability to respond to changing needs and to identify and implement cost saving programs.
- Assigning responsibility for effective operations and citizen responsiveness to the department.

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.

Allocating the Cost of Services

General Policy Guidelines

The City is committed to achieving efficiency by centralizing general 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 will be charged to those activities not financed by the General Fund by use of a cost allocation plan.

Cost Allocation Criteria

Cost 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.

FISCAL POLICIES

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.

Performance Measures

The City Manager 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

In general, the City will consider debt financing on an as needed, case by case basis, using the criteria identified in this section. The information in this section constitutes the City's entire debt policy.

Uses of Debt Financing

Debt financing will not be considered appropriate 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. Given the City's existing healthy fund balances, internal borrowings will continue to be the preferred source of anticipation note financings.

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 debt service on current and future operations. This will also include an analysis on the reliability of revenues to support a 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 monitor all forms of debt annually 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 and 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.

DEBT POLICY, LIMIT AND OUTSTANDING DEBT OBLIGATIONS

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 securing financing is of the type which will support an investment grade credit rating.
- When market conditions present favorable interest rates and demand for City financing.
- 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 is fortunate to have issued only a fraction 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, 2020

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Assessed value ⁽¹⁾	\$ 15,221,335,725	\$ 14,624,234,897	\$ 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
Less: Exemptions ⁽¹⁾	(296,152,644)	(333,570,758)	(346,233,652)	(359,424,853)	(398,318,801)	(430,877,261)	(426,240,108)	(487,229,789)	(451,113,557)	(495,987,672)
	14,925,183,081	14,290,664,139	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
Legal debt margin										
Debt Limit (15% of Assessed Value)	2,238,777,462	2,143,599,621	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
Debt applicable to limit:										
Total Bonded Debt (including Special Assessment Bonds)	123,875,000	120,525,000	118,676,624	114,923,363	111,000,102	119,256,895	14,350,000	32,370,000	31,650,000	40,310,000
Less:										
Special Assessment Bonds	-	-	-	-	-	-	-	-	-	-
Tax Allocation Bonds	-	-	-	-	-	-	-	-	-	-
Total Amount of Debt Applicable to Debt Limit	123,875,000	120,525,000	118,676,624	114,923,363	111,000,102	119,256,895	14,350,000	32,370,000	31,650,000	40,310,000
Legal Debt Margin	\$ 2,114,902,462	\$ 2,023,074,621	\$ 1,862,801,590	\$ 2,022,109,555	\$ 2,247,136,163	\$ 2,350,086,317	\$ 2,622,917,524	\$ 2,813,938,443	\$ 2,996,278,028	\$ 3,230,340,596
Total debt applicable to limit as a percentage of debt limit	5.86%	5.96%	6.37%	5.68%	4.94%	5.07%	0.55%	1.15%	1.06%	1.25%

Source: ⁽¹⁾ HdL from the Sacramento County Assessor 2010/11-2019/20 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. 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 2021-22 payments on the Finance Authority's debt:

Issue Name	Purpose	Principal Outstanding on 6/30/2021	Debt Service Payment FY 2021-22	Final Debt Service Payment	Fund
EGFA 2010 Lease Revenue Bonds	Special Waste Collection Center	\$ 8,385,000	\$ 1,003,741	FY2039-40	506
CFD 2002-1 East Franklin	EGFA Special Tax Revenue Bonds Series 2015 (East Franklin CFD 2002-1)	\$ 42,340,000	\$ 3,582,575	FY2038-39	757
CFD 2003-1 Poppy Ridge	EGFA Special Tax Revenue Bonds Series 2015 (Poppy Ridge CFD 2003-1)	\$ 37,510,000	\$ 3,245,475	FY2038-39	758
CFD 2005-1 Laguna Ridge (Series 2016)	EGFA Special Tax Revenue Bonds Series 2016 (Laguna Ridge CFD 2005-1)	\$ 109,665,000	\$ 6,316,838	FY2046-47	756
EGFA 2017 Lease Revenue Debt	Laguna Palms Campus (City Hall Complex)	\$ 3,225,000	\$ 587,723	FY2026-27	403
EGFA 2018 Lease Revenue Bonds	Animal Shelter	\$ 17,315,000	\$ 1,301,331	FY2038-39	406
CFD 2005-1 Laguna Ridge (Series 2018)	EGFA Special Tax Revenue Bonds Series 2018 (Laguna Ridge CFD 2005-1)	\$ 19,055,000	\$ 1,026,450	FY2048-49	756
EGFA 2020 Lease Revenue Debt	District 56 Nature Area, Old Town Plaza	\$ 9,397,560	\$ 817,117	FY2034-35	407
CFD 2005-1 Laguna Ridge (Series 2020)	EGFA Special Tax Revenue Bonds Series 2020 (Laguna Ridge CFD 2005-1)	\$ 11,495,000	\$ 557,050	FY2050-51	756

The EGFA 2010 Lease Revenue Bonds were issued to fund construction of the City's Special Waste Collection Center. The debt is funded by rates on residential solid waste customer bills.

The EGFA 2017 Lease Revenue debt was 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 construction of the City's Animal Shelter and purchase of park land. The debt is funded by the General Fund and a Community Facility Fee (Corp Yard).

The EGFA 2020 Lease Revenue debt was used to fund the design and construction of the City's District56 Nature Area and improvements to Old Town Plaza. The debt is funded by the General Fund and Laguna Ridge Parks with, if needed, ancillary support from CFD 2003-1 (Poppy Ridge) and CFD 2005-1 (Laguna Ridge).

DEBT POLICY, LIMIT AND OUTSTANDING DEBT OBLIGATIONS

The five Community Facilities Districts (CFD) bond issuances (East Franklin, Poppy Ridge, Laguna Ridge 2016, Laguna Ridge 2018, and Laguna Ridge 2020) provided funding for infrastructure improvements and community amenities. CFD's are governed by the Mello-Roos Act under California State law and are not obligations of the City. Repayment for the debt is backed solely by the values of properties within each CFDs boundary. The City, as the CFD Administrator, will annually levy 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 covenants of each individual debt issuance, the City will 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 Council may authorize Inter-fund multi-year loans over \$500,000. The City Manager may authorize Inter-fund loans below \$500,000. Inter-fund loans are made to provide up front 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 and/or equal to or greater than important need for the current resources. Inter-fund 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 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	\$1,410,249	FY 2025-26

The City advanced funds from the General Fund's Capital Reserve Fund to Street Lighting Maintenance District Funds Zone 1 for the LED Streetlight Replacement Capital Project (CIP Project WSL005).

Street Light LED Conversion	106	268	\$43,775	\$134,103	FY 2025-26
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The City advanced funds from the General Fund's Capital Reserve Fund to Street Lighting Maintenance District Funds Zone 2 for the LED Streetlight Replacement Capital Project (CIP Project WSL005).

Reimbursement Agreement - Advanced Payment	261,265,315,324	330	\$604,937	\$5,321,952	FY 2028-29
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The City advanced funds from Street Maintenance District 1 Zones 1 and 5, the Capital Facilities Fee (Library) and the East Franklin Landscape Corridor Fee to Laguna Ridge Supplemental Parks Quimby In-Lieu Land Fee, to provide advance payment of existing reimbursement agreements.

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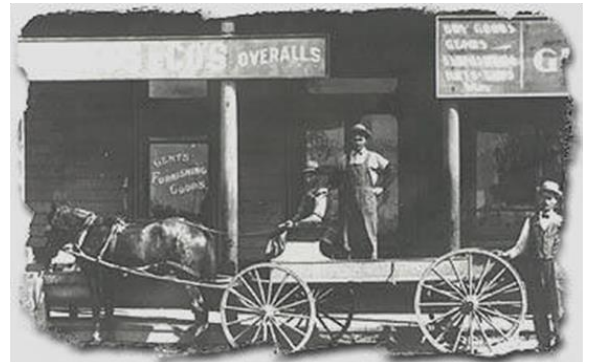


City of Elk Grove

Population – 178,124

Median Income – Approx. \$95,000

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 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 close 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 1980's. In the 1980's, 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 178,000 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, over 100 community parks, excellent dining and shopping options, numerous annual events and festivals, and over 270 sunny days per year. Median Household Income is \$95,000, the median home value is \$500,000, and 62% of adults over 25 are college educated.



Type of Government

Elk Grove is a General Law city pursuant to 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 9th State Assembly District, the 6th State Senate District, and the 5th County Supervisorial District. Elk Grove's Mayor is elected city-wide 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	2022
Stephanie Nguyen, Vice Mayor	2022
Pat Hume, Councilmember	2022
Darren Suen, Councilmember	2024
Kevin Spease, Councilmember	2024

Elk Grove' 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, Inc.
 AutoZone, Inc. (ALLDATA)
 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
 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

Top 25 Sales Tax Producers

Apple
 Bel Air Market
 California Custom Power Sports
 CDW Government
 Costco
 EG Dodge/Jeep/ Chrysler/Audi/VW/Subaru
 Elk Grove Acura
 Elk Grove Buick/GMC
 Elk Grove Ford
 Elk Grove Honda
 Elk Grove Kia
 Elk Grove Power Sports
 Elk Grove Toyota
 Enterprise Rent A Car
 Green Acres Nursery & Supply
 Home Depot
 Infiniti of Elk Grove
 Laguna 76
 Maita Chevrolet
 Niello BMW
 Nissan/Mazda of Elk Grove
 Target
 Total Wine & More
 Walgreens
 Walmart

RESOLUTION

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ELK GROVE
ADOPTING THE FISCAL YEAR 2021-22 BUDGET, THE FISCAL YEAR 2021-22 THROUGH
FISCAL YEAR 2025-26 CAPITAL IMPROVEMENT PROGRAM, THE ANNUAL
APPROPRIATIONS LIMIT, AND THE FISCAL YEAR 2021-22 INVESTMENT POLICY**

WHEREAS, the City Manager has submitted the Fiscal Year 2021-22 Budget to the City Council for consideration and comment; and

WHEREAS, the Fiscal Year 2021-22 Budget was prepared in accordance with the City Council's goals, Departmental Work Plans, budget assumptions, and policies; and

WHEREAS, the Fiscal Year 2021-22 Budget is balanced and does not require additional taxes; and

WHEREAS, Article XIII B of the California State Constitution and Government Code Section 7910 requires a City to establish its appropriations limit for each fiscal year; and

WHEREAS, as required by state law, on April 1, 2021, the Planning Commission adopted a resolution finding the Fiscal Year 2021-22 through 2025-26 Capital Improvement Program to be consistent with the General Plan; and

WHEREAS, a duly noticed public hearing was held on June 9, 2021, to consider information presented by staff and to receive public comment regarding adoption of the proposed Fiscal Year 2021-22 Budget and Fiscal Year 2021-22 through 2025-26 Capital Improvement Program.

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

- A. Adopts the FY 2021-22 Budget and the FY 2021-22 through 2025-26 Capital Improvement Program as defined in Section 2.1 of this resolution, and the Appropriations Limit as described in Section 6.1 of this resolution and presented on June 9, 2021; and
- B. Authorizes the City Manager to exercise the authority and undertake the responsibilities set forth in Sections 1 through 9 of this resolution to implement the Approved Budget.
- C. Adopts the FY 2021-22 City-Wide Performance Measures and Targets as described in Section 8.3 of this resolution and authorizes execution of modifications to City-Wide Performance Measures and Targets also described in Section 8.3 of this resolution and attached hereto as Exhibit A.

RESOLUTION

D. Adopts the FY 2021-22 Investment Policy attached hereto as Exhibit B.

SECTION 1. SCOPE

- 1.1 This resolution defines the authority and responsibilities of the City Manager in implementing the Approved Budget of the City of Elk Grove.

SECTION 2. DEFINITIONS

- 2.1 "Approved Budget" includes the following documents: the FY 2021-22 Proposed Budget and FY 2021-22 through 2025-26 Proposed Capital Improvement Program as presented to/amended by the City Council.
- 2.2 "City Manager" means the City Manager or, if so designated, the Director of Finance or the Budget Manager.

SECTION 3. AUTHORIZED APPROPRIATIONS

- 3.1 The City Manager is authorized to make any expenditure and resource adjustments to the Approved Budget based on final City Council action to adopt the Budget.
- 3.2 The City Manager is authorized to establish the appropriations limits and staffing as indicated in the Budget.
- 3.3 Adjustments to appropriated expenditures that result in an increase or decrease in the total Budget are considered to be an amendment and must be approved by City Council unless such authority is granted to the City Manager within this resolution.
- 3.4 Operating appropriation transfers within the same fund must be approved by the City Manager; transfers between funds (except "like funds," see Section 3.5 below) must be approved by City Council.
- 3.5 Operating appropriation transfers between like funds must be approved by the City Manager. "Like Funds" are essentially extensions of other funds within the same Department or Program and are defined specifically below.
- a. Like funds within the General Fund are 101, 105, 106, 107, and 108.
 - b. Like funds within the Recycling and Waste Department are 501, 502 and 506.
 - c. Like funds within the Transit Department are 511, 512, 514, 515, and 516.
- 3.6 Appropriations within the City's Asset Seizure funds can be amended based on available funds during the Fiscal Year if authorized by the City Manager.

RESOLUTION

- 3.7 Capital Outlay appropriation transfers within the same Capital Improvement Program Project, Minor Public Works Project or Study (capital improvement projects with a value of less than \$250,000 and capital project related studies) within the same fund must be authorized by the City Manager.
- 3.8 Capital Outlay appropriation transfers from a Capital Improvement Program Project to another Capital Improvement Program Project must be approved by City Council unless such authority is granted to the City Manager within this resolution.
- 3.9 Capital Outlay appropriation transfers from a project, where the total project budget is \$250,000 or less, to a Capital Improvement Program Project where both projects are within the same fund, must be approved by the City Manager.
- 3.10 The City Manager is authorized during the fiscal year to amend the budget of a Minor Public Works Project or Study that has been completed to reduce the remaining budget in that completed project or study to zero.
- 3.11 If inconsistencies exist in the Approved Budget that result in incorrect budget amounts being implemented, the City Manager is authorized to make amendments to the Adopted Budget to correct such inconsistencies based on staff's conclusion and determination of the correct budgeted amount(s).
- 3.12 A Sales Tax Sharing agreement (C-17-161) exists between the City and THE RIDGE EG EAST, LP, a California Limited Partnership, that results in 50% of the non-fuel (warehouse only) sales tax revenue generated by Costco to be paid to Pappas Investments on a quarterly basis. The funding mechanism for the payment to THE RIDGE EG EAST, LP is a transfer-out from the General Fund into the Economic Development Fund (Fund 105). The City Manager is authorized to amend the General Fund and Economic Development Fund budgets during the fiscal year to reflect the actual activity (payments made) based on the actual sales tax activity of Costco.
- 3.13 The City Manager is authorized during the fiscal year to amend interfund loan principal and interest transfer-out expenditure budgets and corresponding transfer-in revenue budgets in Funds 261, 265, 315, 324, 330, 331, 332, 344 associated with the interfund loans authorized on February 13, 2019, Agenda Item No. 10.1 based on actual revenue activity in those funds. The ability to repay and potentially accelerate interfund loan payments are contingent upon available funds to make debt service payments.

RESOLUTION

- 3.14 The City Manager is authorized during the fiscal year to amend the transfer-out expenditure budget in the Laguna Ridge Parks Fee Fund (Fund 360) and corresponding transfer-in revenue budgets in the General Fund, Poppy Ridge Community Facilities District Fund (Fund 343), and Laguna Ridge Community Facilities District Fund (Fund 344) in order to reimburse funds 101, 343, and 344 for any year that these funds contributed toward debt service payments in the Debt Service Elk Grove Finance Authority – District56 Nature Area and Old Town Plaza Fund (Fund 407). Amending the budget for such reimbursements is contingent upon available funds in Fund 360 to pay those reimbursements.
- 3.15 The City Manager is authorized during the fiscal year to amend the transfer-out expenditure budget in the Capital Facilities Fee - Police Fund (Fund 312) and corresponding transfer-in revenue budget in the General Fund to reimburse the General Fund for any expenditures it paid toward project WFC037 – 9362 Studio Court Acquisition and Remodel on behalf of Fund 312.
- 3.16 The City Manager is authorized to amend budgeted revenues and expenditures in the Police Off-Duty Fund (Fund 213) during the fiscal year based on actual revenue activity and available funding.
- 3.17 In accordance with section 2.0.5 of the Fund Balance Reserve Policy, the City Manager is authorized to amend the current fiscal year's General Fund transfer-out expenditures budget and the transfer-in revenue budgets in the Capital Reserve Fund (Fund 106) and Economic Development Fund (Fund 105) by an increase in the amount of reserves needed to be transferred as directed by the policy.
- 3.18 The City Manager is authorized to amend the budget in the Animal Services Donations Fund (Fund 735) during the fiscal year to gratify specific spending expectations associated with designated donations deposited into the Fund.
- 3.19 The City Manager is authorized to amend the revenue and expenditure budget within the Planning Division of the Development Services Fund during the fiscal year to align with actual planning activity. Revenues and expenditures in the Planning division are based on billable hours of work performed on private infrastructure development projects that can vary significantly on an annual basis. The timing of, and progress toward, completion of planning activities for private infrastructure development projects are highly unpredictable and difficult to project.
- 3.20 The City Manager is authorized to amend the revenue and expenditure budget in the Wilton Rancheria Fund (Fund 246) during the fiscal year to align with actual revenue and spending activity.

RESOLUTION

SECTION 4. STAFFING AND COMPENSATION INCREASES

- 4.1 Any increase by department and fund in staffing count or staffing compensation as authorized in the Approved or Amended Budget for a department must be approved by the City Council.

SECTION 5. UNSPENT APPROPRIATIONS AND ENCUMBRANCES

- 5.1 All appropriations in the FY 2020-21 Budget which remain unencumbered or unexpended on June 30, 2021, shall revert to the fund balance of the respective funds, with the exception of those outlined in section 5.3 of this resolution.
- 5.2 All purchase order commitments outstanding on June 30, 2021, and associated appropriations are hereby continued for FY 2020-21 expenditures.
- 5.3 Unencumbered or unexpended appropriations:
- a) Unencumbered or unexpended appropriations for Capital Outlay expenditures within the Capital Improvement Program, Minor Public Works Projects and Studies in FY 2020-21 are eligible to be re-authorized in FY 2021-22 by project by fund in addition to the Adopted Capital Outlay appropriations in the FY 2021-22 Budget.
 - b) Unencumbered or unexpended appropriations for Facilities project expenditures in Funds 106 and 602 (Building and non-Building improvements) are eligible to be re-authorized in FY 2021-22 by project by fund.
 - c) Unencumbered or unexpended appropriations in the City's Asset Seizure funds are eligible to be re-appropriated in FY 2021-22.
 - d) Any FY 2020-21 encumbered purchase orders included in the calculation of FY 2020-21 year-end projected expenditures in which the City Manager determines that the authorized equipment, goods and services is needed for continued and efficient City operations is authorized to be re- appropriated and 'rolled over' to FY 2021-22.
 - e) Unencumbered or unexpended appropriations in Fund 242 State Homeless Appropriation are eligible to be re-appropriated in future Fiscal Years.
 - f) Unencumbered or unexpended appropriations from the Summer at City Hall or Civic Summer grant, awarded by the Institute of Local Government, are eligible to be re-appropriated in FY 2021-22.
 - g) Reaffirms the authorization received in Grant authorization resolutions that unencumbered or unexpended appropriations from non-capital project Grants are approved for re-appropriation in subsequent fiscal years if any Grant funds were not expended in a prior fiscal year.

RESOLUTION

- h) Unencumbered or unexpended appropriations within the Community Service Grants division in the General Fund specifically associated with the Arts Commission are eligible to be re-appropriated in FY 2021-22.
- i) On January 22, 2020, the City Council authorized the acceptance of a cash donation in the amount of \$98,600 from Apple, Inc. on behalf of the Elk Grove Police Department to be used for dispatch equipment and training. Spending of the donations from Apple, Inc. are associated with, and tracked, using the project code APPLE20101. The City Manager is authorized to re-appropriate any unencumbered or unexpended donations associated with the APPLE20101 project in future fiscal years.
- j) To comply with Ordinances issued and executed by the County of Sacramento as a response to the COVID-19 pandemic, several City-led or sponsored Community Events that were included in the FY 2020-21 Budget have been cancelled or postponed to the following fiscal year. The City Manager is authorized to re-appropriate in FY 2021-22 any unencumbered or unspent appropriations within the Community Events (Events Sponsorship) Division in the General Fund contingent upon the re-appropriated amounts being spent on postponed or rescheduled events.
- k) To comply with Ordinances issued and executed by the County of Sacramento as a response to the COVID-19 pandemic, several non-profit-led community initiatives that were included in the FY 2020-21 Community Development Block Grant (CDBG) budget have been cancelled or postponed to the following fiscal year. The City Manager is authorized to re-appropriate in FY 2021-22 any unencumbered or unspent appropriations in the CDBG Fund contingent upon the re-appropriated amounts being spent on postponed or rescheduled initiatives and projects due to COVID.
- l) Unencumbered or unexpended appropriations within the Strategic Planning and Innovation Division of the General Fund, Strategic Planning Grants Fund and the Development Services Fund that are associated with the following list of Special Projects are eligible to be re-appropriated in FY 2021-22.

RESOLUTION

Project Number	Project Title	Fund Lines
SPG001	Bloomberg	Any and all lines associated
SPG002	Economic Analysis Housing Market (Missing Middle)	1011241-5202101, 2471241-5202101
SPG003	Resiliency Plan	1011240-5202101, 1011241-5202101
SPG004	Housing Element Update	1011241-5202101, 2471241-5202101, 2953150-5202101
SPG005	Objective Design Standards for larger Regional Housing Needs Assessment Sites	1011241-5202101, 2471241-5202101
SPG006	High-density residential feasibility analysis	1011241-5202101, 2471241-5202101
SPG007	General Plan Update 2022	2471241-5202101, 2953150-5202101
SP0002	Climate Action Plan Implementation	1011240-5202101
SP0003	Old Town Special Planning Area Update	2953150-5202101, 2953150-5051003
SP0004	Civic Center North Master Plan (Elevate)	1011240-5202101, 1011220-5202101
SP0005	Kammerer Urban Design Study	1011240-5202101, 2953150-5202101
SP0006	Rural Area Market Analysis	2953150-5202101
SP0007	Smart City	1011240-5152006, 1011240-5202101
SP0008	Safety Element Update	1011240-5202101
WFC004	Grant Line Southeast Industrial Area	1064120-5152006, 1064120-5456605, 1064120-5456606, 1064120-5456613

SECTION 6. APPROPRIATION LIMITS

- 6.1 The appropriations limitation established for FY 2021-22 shall be \$123,037,516 and the adopted FY 2021-22 Budget has not exceeded the appropriations limit.
- 6.2 The City of Elk Grove selected the growth in per capita income calculation method to determine the cost-of-living factor for the 2021-22 fiscal year. Per the California Department of Finance, the growth in Per Capita Personal Income for FY 2021-22 is 5.73%; hence the cost-of-living factor is 1.0573. The Annual Percent Change in Population for Elk Grove per the California Department of Finance is 1.12% (greater than for the County of Sacramento which is .44%); hence the population factor is 1.0112. Thus, the combined adjustment factor for the appropriations limit is calculated by multiplying the cost-of-living factor (1.0573) by the population factor (1.0112), equaling 1.0691.

RESOLUTION

- 6.3 The actual appropriation for FY 2020-21 has not exceeded the appropriations limitation that was adopted for FY 2020-21.

SECTION 7. MID-YEAR PERFORMANCE AND FINANCIAL REPORT

- 7.1 The City Council shall be provided a Mid-Year Performance and Financial Report including a revised estimate of the financial condition of operating funds, prior year actual fund balances, revised estimated revenues and expenditures, projected ending fund balances or deficits, recommendations for eliminating any projected fund deficits, and a progress report on performance measures as compared to Council adopted targets.

SECTION 8. MISCELLANEOUS CONTROLS / CONSIDERATIONS

- 8.1 No expenditures shall exceed the Approved or Amended Budget, by fund.
- 8.2 The City Manager is authorized to adjust budgets in the Capital Project funds during the current fiscal year based on previous actions of City Council for projects on a multi-year basis.
- 8.3 Citywide Performance Measures and Targets presented within each department and division of the FY 2021-22 Budget are hereby adopted by the City Council and both fiscal and employee resources shall be directed to pursue those targeted performance levels. Exhibit A, attached hereto and incorporated by reference, presents a listing of modifications to the City-Wide Performance Measures and is hereby adopted.
- 8.4 The City Manager is authorized to amend budgets and journal activity between the Roadway Fee Fund (Fund 328) and the Community Facilities District 2002-1 East Franklin Fund (Fund 341) associated with Capital Improvement Program projects related to improvements on and around Kammerer Road to take advantage of prioritized funding from more restricted funding sources over less restricted funding sources.
- 8.5 The City Manager is authorized to amend budgets for the repayment of funds from the Southeast Policy Area (SEPA) Drainage Impact Fees (Fund 334 and Funds 371 through 379), New Growth Area infrastructure, SEPA Planning/formation fee, and the Roadway Fee to the various funds that have funded monies including the General Fund and Laguna Ridge Community Facilities District. The repayment will likely happen over an extended period of time.

RESOLUTION

- 8.6 The City Manager is authorized to amend the transfer-out expenditure budget in the Animal Shelter Capital Improvement Fund (Fund 346) by an increase equal to the amount of the available fund balance in the fund, and to jointly amend the transfer-in revenue budget in the Debt Service Elk Grove Finance Authority – Animal Shelter and Parkland Fund (Fund 406) by an increase in the same amount. Granting the authorization for the above budget amendment is contingent upon Council approval of the Notice of Completion of, and upon the completion and recording of all activity associated with, the Elk Grove Animal Shelter capital improvement project (WFC012).
- 8.7 The City Manager is authorized to prepay the City’s annual CalPERS payments in a lump sum consistent with FY 2021-22 budget.
- 8.8 The indirect cost rates, as detailed in the City of Elk Grove General Cost Allocation Plan, Internal Service Allocation Plan and Capital Improvement Program Cost Allocation Plan shall be charged to departments and capital projects as project funding and regulations permit.

SECTION 9. REQUESTED CHANGES TO FY 2020-21 BUDGET AUTHORITY

- 9.1 Authorizes the City Manager to jointly amend the FY 2020-21 transfer-out expenditure budget in the General Fund and corresponding transfer-in revenue budget in the Strategic Planning Grants Fund (Fund 247) by an increase equal to the amount of grant revenue associated with the Resiliency Plan project (SPG003) that was recorded in error in the General Fund.
- 9.2 Authorizes the City Manager to amend the FY 2020-21 transfer-out expenditure budget in the General Fund and corresponding transfer-in revenue budgets in any and all non-general funds by an increase equal to the amounts of CARES Act grant funding that should have been received in these funds for CARES Act eligible expenses that were incurred in either FY 2019-20 or FY 2020-21.
- 9.3 Authorizes the City Manager to amend the FY 2020-21 revenue and expenditure budget in the General Fund associated with the Great Plates Delivered program to align with the actual revenue and spending activity of the program.
- 9.4 Amends the FY 2020-21 revenue and expenditure budgets for account associations (line items) containing “contra” object codes by decreasing the budgeted amounts to zero. Contra account associations are used as an internal accounting tool to balance loan principal payment payables and receivables in journal vouchers that process interfund loan payments and re-payments. The activity in these account associations do not reflect any actual revenues being received by the City nor do they reflect any actual good or services being provided to residents.

RESOLUTION

- 9.5 Amends the FY 2020-21 professional services expenditure budget in the Debt Service Elk Grove Finance Authority – District56 Nature Area and Old Town Plaza Fund (Fund 407) by an increase in the amount of \$5,000 to contribute toward debt issuance costs associated with the Preserve at District56.
- 9.6 Authorizes the City Manager to jointly amend the FY 2020-21 transfer-out expenditure budget within the Strategic Planning and Innovation Grants division of the General Fund and the transfer-in revenue budget in the Strategic Planning Grants Fund (Fund 247) to transfer revenue and expenditure budgets associated with strategic planning grants to the Fund 247.
- 9.7 Authorizes the City Manager to amend the FY 2020-21 Public Employee Retirement System contributions expenditure budget in the General Fund by an increase in the amount equal to 50% of the estimated savings in the FY 2020-21 budgeted salary and benefits expenditures in the General Fund.
- 9.8 Authorizes the City Manager to Amend the FY 2020-21 Budget and FY 2020-21 through 2024-25 Capital Improvement Program by decreasing the spending budget in the Intelligent Transportation System Phase 5A (WTR057) project in the amount of \$802,000 and then adding this amount to the Citywide Traffic Signal Enhancement and Congestion Relief Project (WTR094) project, all within the Federal Capital Grants fund (Fund 301).

This resolution will take effect immediately.

PASSED AND ADOPTED by the City Council of the City of Elk Grove this 9th day of June 2021

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

ATTEST:

APPROVED AS TO FORM:

JASON LINDGREN, CITY CLERK

JONATHAN P. HOBBS,
CITY ATTORNEY

RESOLUTION

POSITION LISTING TABLES

Authorized		FY	FY	FY	
City Council	Position	2020	2021	2022	Change
	Council Assistant (at 0.4 FTE)	2	2	2	0
City Council Total		2	2	2	0

Authorized		FY	FY	FY	
City Manager	Position	2020	2021	2022	Change
	Administrative Analyst I	1	1	1	0
	Assistant City Manager	1	1	1	0
	City Manager	1	1	1	0
	Community Center Attendant (at 0.4 FTE)	6	6	6	0
	Community Center Coordinator	1	1	1	0
	Community Events & Projects Coordinator	1	1	1	0
	Community Event Center Manager	1	1	1	0
	Customer Service Specialist	1	1	1	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	1	1	0
	Executive Administrative Assistant	1	1	1	0
	Graphics & Multimedia Program Manager	1	1	1	0
	Graphic Designer	1	1	1	0
	Community Partnership and Government Relations Manager	0	0	1	1
	Multimedia Specialist	1	1	1	0
	Public Affairs Manager	1	1	1	0
	Risk Analyst	1	1	1	0
	Sr. Administrative Assistant	1	1	1	0
	Strategic Planning and Innovation Program Manager	1	1	1	0
City Manager Total		26	26	27	1

Authorized		FY	FY	FY	
City Attorney	Position	2020	2021	2022	Change
	Assistant City Attorney	2	2	2	0
	City Attorney	1	1	1	0
	Deputy City Attorney	1	1	1	0
	Legal Executive Administrative Assistant	1	1	1	0
	Paralegal	1	1	1	0
	Student Assistant (1 part-time position)	0.4	0.4	0.4	0
City Attorney Total		6.4	6.4	6.4	0

Authorized		FY	FY	FY	
City Clerk	Position	2020	2021	2022	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 LISTING

Authorized		FY	FY	FY	
Finance	Position	2020	2021	2022	Change
	Accountant/Sr. Accountant	2	2	2	0
	Accounting Manager	1	1	1	0
	Accounting Technician	4	4	4	0
	Administrative Analyst II	0	1	1	0
	Administrative Assistant	1	1	1	0
	Budget Manager	1	1	1	0
	Customer Service Specialist	2	2	2	0
	Director of Finance	1	1	0	-1
	Finance Analyst I/II	2	2	2	0
	Finance Director	0	0	1	1
	Management & Budget Analyst I/II	1	0	0	0
	Purchasing Agent	1	1	1	0
	Purchasing and Contracts Manager	1	1	1	0
	Revenue Manager	1	1	1	0
	Sr. Customer Service Specialist	0	1	1	0
	Sr. Management & Budget Analyst	1	2	2	0
	Sr. Payroll Technician	0	1	1	0
Finance Total		19	22	22	0

Authorized		FY	FY	FY	
Human Resources	Position	2020	2021	2022	Change
	Human Resources Analyst	1	1	1	0
	Human Resources Manager	1	1	0	-1
	Human Resources Director	0	0	1	1
	Human Resources Specialist	2	2	2	0
	Sr. Human Resources Specialist	2	2	2	0
Human Resources Total		6	6	6	0

POSITION LISTING

Authorized		FY	FY	FY	
Police	Position	2020	2021	2022	Change
	Chief of Police	1	1	1	0
	Assistant Chief of Police	1	1	1	0
	Captain	3	3	3	0
	Lieutenant	7	7	7	0
	Sergeant	20	20	20	0
	Police Officer	119	119	119	0
	Total Sworn	151	151	151	0

Authorized		FY	FY	FY	
Police	Position	2020	2021	2022	Change
Police (continued)	Administrative Analyst I	1	1	1	0
	Administrative Assistant	6	6	6	0
	Animal Care Assistant	3	3	3	0
	Animal Care Specialist	3	3	3	0
	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	0	1	1	0
	Communications Intelligence Specialist	0	1	1	0
	Community Services Officer	16	17	17	0
	Community Services Officer-Recruit	0	0	4	4
	Crime Analyst	2	2	2	0
	Customer Service Specialist	3	3	3	0
	Customer Service Supervisor/Animal Services	1	1	1	0
	Dispatcher	19	19	19	0
	Dispatch Supervisor	4	4	4	0
	Forensic Investigator	3	3	3	0
	Police Administrative Manager	1	1	1	0
	Policy Equipment/Supply Technician	1	1	1	0
	Police Records Manager	1	1	1	0
	Police Records Supervisor	1	1	1	0
	Police Records Technician I	5	5	5	0
	Police Records Technician II	4	4	4	0
	Police Services Analyst	1	1	1	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	1	1	0
	Registered Veterinary Technician	2	2	2	0
	Security Officer	1	1	1	0
	Sr. Administrative Analyst	1	1	1	0
	Sr. Administrative Assistant	3	3	3	0
	Sr. Animal Care Specialist	1	1	1	0
	Sr. Animal Services Officer	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	102	105	109	4
Police Total		253	256	260	4

POSITION LISTING

Authorized		FY	FY	FY	
Information Services	Position	2020	2021	2022	Change
	Chief Information Officer	0	1	1	0
	GIS Administrator	1	1	1	0
	GIS Analyst	1	1	1	0
	IT Administrator	2	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 Services Total		15	15	15	0

Authorized		FY	FY	FY	
Development Services	Position	2020	2021	2022	Change
	Accounting Technician	1	1	1	0
	Administrative Analyst I	1	1	1	0
	Administrative Analyst II	0	0	1	1
	Administrative Assistant	2	2	2	0
	Assistant Development Services Director	1	1	1	0
	Assistant Planner	1	1	1	0
	Code Enforcement Manager	1	1	1	0
	Code Enforcement Officer I/II	5	5	5	0
	Customer Service Specialist	1	1	1	0
	Development Services Director	1	1	1	0
	Housing & Public Services Program Manager	1	1	1	0
	Permit Processing Coordinator	2	2	2	0
	Planning Manager	1	1	1	0
	Sr. Administrative Assistant	1	1	1	0
	Sr. Code Enforcement Officer	1	1	2	1
	Sr. Planner	2	2	2	0
Development Services Total		22	22	24	2

POSITION LISTING

Public Works	Authorized	FY	FY	FY	Change
	Position	2020	2021	2022	
	Administrative Analyst I	2	2	1	-1
	Administrative Analyst II	1	1	2	1
	Assistant Engineer	0	0	1	1
	Associate Civil Engineer	0	0	2	2
	Customer Service Specialist	3	3	3	0
	Deputy Public Works Director/City Engineer	0	0	1	1
	Drainage & Collection System Supervisor	1	1	1	0
	Engineering Technician I/II/Senior	3	3	4	1
	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	0	0	1	1
	Recycling Coordinator I/II	3	3	3	0
	Waste & Recycling Manager	1	1	1	0
	Operations General Supervisor	2	2	2	0
	Permit Processing Coordinator	0	0	1	1
	Public Works Director/City Engineer	1	1	1	0
	Public Works Inspector I/II	0	0	2	2
	PW Division Manager-Engineering	2	2	2	0
	PW Division Manager-Operations	1	1	1	0
	Sr. Accounting Technician	0	1	1	0
	Sr. Administrative Assistant	3	3	2	-1
	Sr. Civil Engineer	3	3	4	1
	Sr. Facilities Technician	1	1	1	0
	Sr. Transit Planner	1	1	0	-1
	Street Maintenance Supervisor	1	1	1	0
	Traffic Control & Street Lighting Supervisor	1	1	1	0
	Traffic Engineer	1	1	1	0
	Traffic Management Center (TMC) Supervisor	0	0	1	1
	Transit Planner	1	1	0	-1
	Transit System Manager	1	1	0	-1
	Utilities Locator	1	1	1	0
Public Works Total		39	40	47	7
Total Approved Positions		391.4	398.4	412.4	14

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.

AVAILABLE FUND BALANCE – The amount of fund balance that is available to spend on appropriations. This amount should be based on liquid assets such as cash and not include assets such as infrastructure or loan principal. It should not factor in liabilities such as debt or owed reimbursement to external parties.

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.

GLOSSARY OF TERMS

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.

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.

GLOSSARY OF TERMS

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).

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 State Board of Equalization (SBOE), 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 on, 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.

GLOSSARY OF TERMS

MEASURE A – Sacramento County voters approved a ½ cent sales tax funding source in the late 1980's 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 the 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 building) and tangible personal property located within the City.

PROPOSED BUDGET – This refers to the status of an annual budget which has been submitted by the City Manager and is pending public review and City Council adoption.

REDEVELOPMENT AGENCY (RDA) – A separate legal entity charged with the responsibility for elimination of blight in a community through the process of redevelopment.

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 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.

GLOSSARY OF TERMS

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.