

RESOLUTION NO. 2024-025

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

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

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

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

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

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

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

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

This resolution shall take effect immediately.

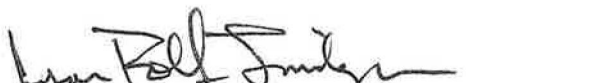
PASSED AND ADOPTED by the City Council of the City of Elk Grove this 28th day of February 2024




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

ATTEST:

APPROVED AS TO FORM:



JASON LINDGREN, CITY CLERK



JONATHAN P. HOBBS,
CITY ATTORNEY

EXHIBIT A
Mid-Year Amendments
Fiscal Year 2023-24

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

EXHIBIT A
Mid-Year Amendments
Fiscal Year 2023-24

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

EXHIBIT A
Mid-Year Amendments
Fiscal Year 2023-24

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

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

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

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

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

CERTIFICATION
ELK GROVE CITY COUNCIL RESOLUTION NO. 2024-025

STATE OF CALIFORNIA)
COUNTY OF SACRAMENTO) ss
CITY OF ELK GROVE)

I, Jason Lindgren, City Clerk of the City of Elk Grove, California, do hereby certify that the foregoing resolution was duly introduced, approved, and adopted by the City Council of the City of Elk Grove at a regular meeting of said Council held on February 28, 2024 by the following vote:

AYES: COUNCILMEMBERS: Singh-Allen, Brewer, Spease, Suen

NOES: COUNCILMEMBERS: None

ABSTAIN: COUNCILMEMBERS: None

ABSENT: COUNCILMEMBERS: Robles



Jason Lindgren, City Clerk
City of Elk Grove, California