



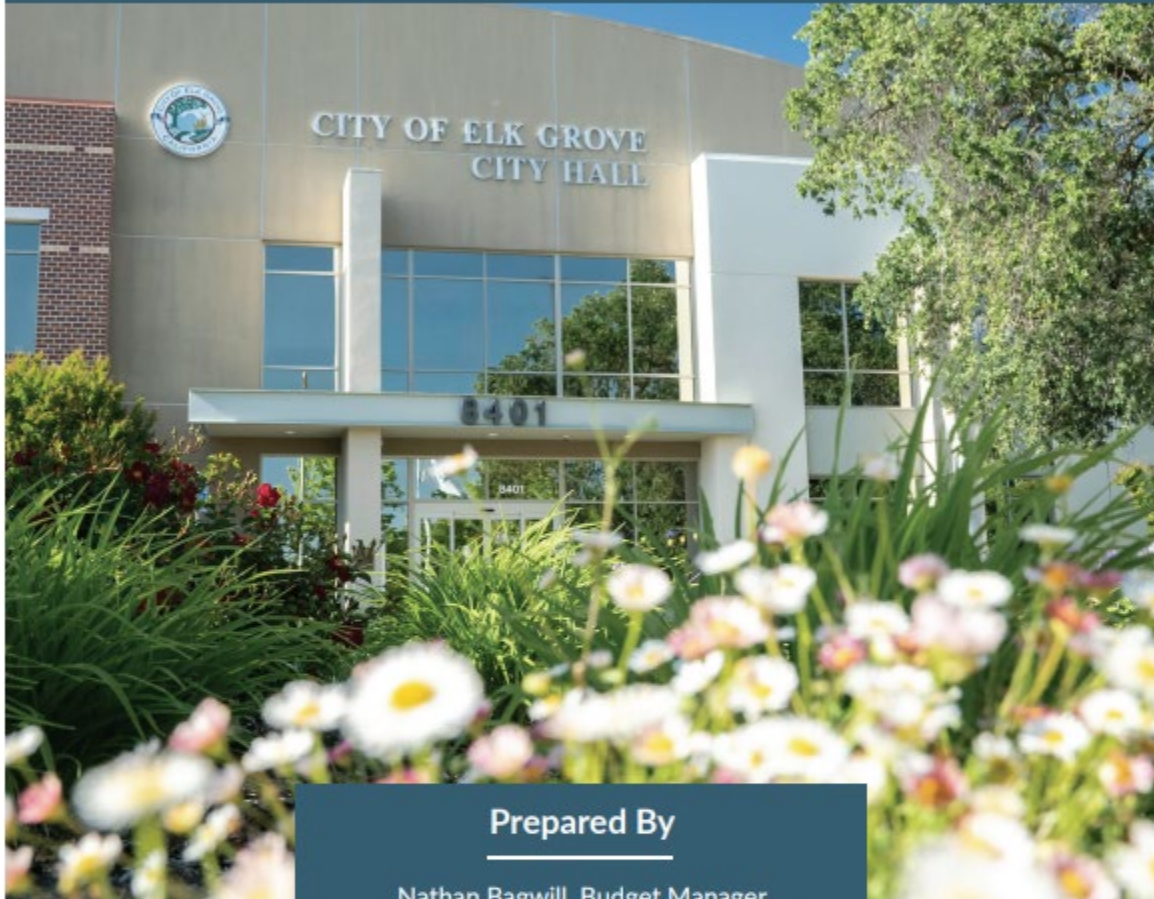
Annual Budget

City of Elk Grove, California



Annual Budget

Fiscal Year 2025-2026



Prepared By

Nathan Bagwill, Budget Manager
Matt Ruiz, Finance & Budget Analyst
Cecilia Long, Finance & Budget Analyst
Cindi Viramontes, Budget Technician
Finance Department

City of Elk Grove

8401 Laguna Palms Way, Elk Grove, CA 95758
Phone: 916-683-7111 | Fax: 916-691-2001

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From left to right: Bobbie Singh-Allen, Mayor; Sergio Robles, Vice Mayor; Kevin Spease, Councilmember; Darren Suen, Councilmember; Rod Brewer, Councilmember.

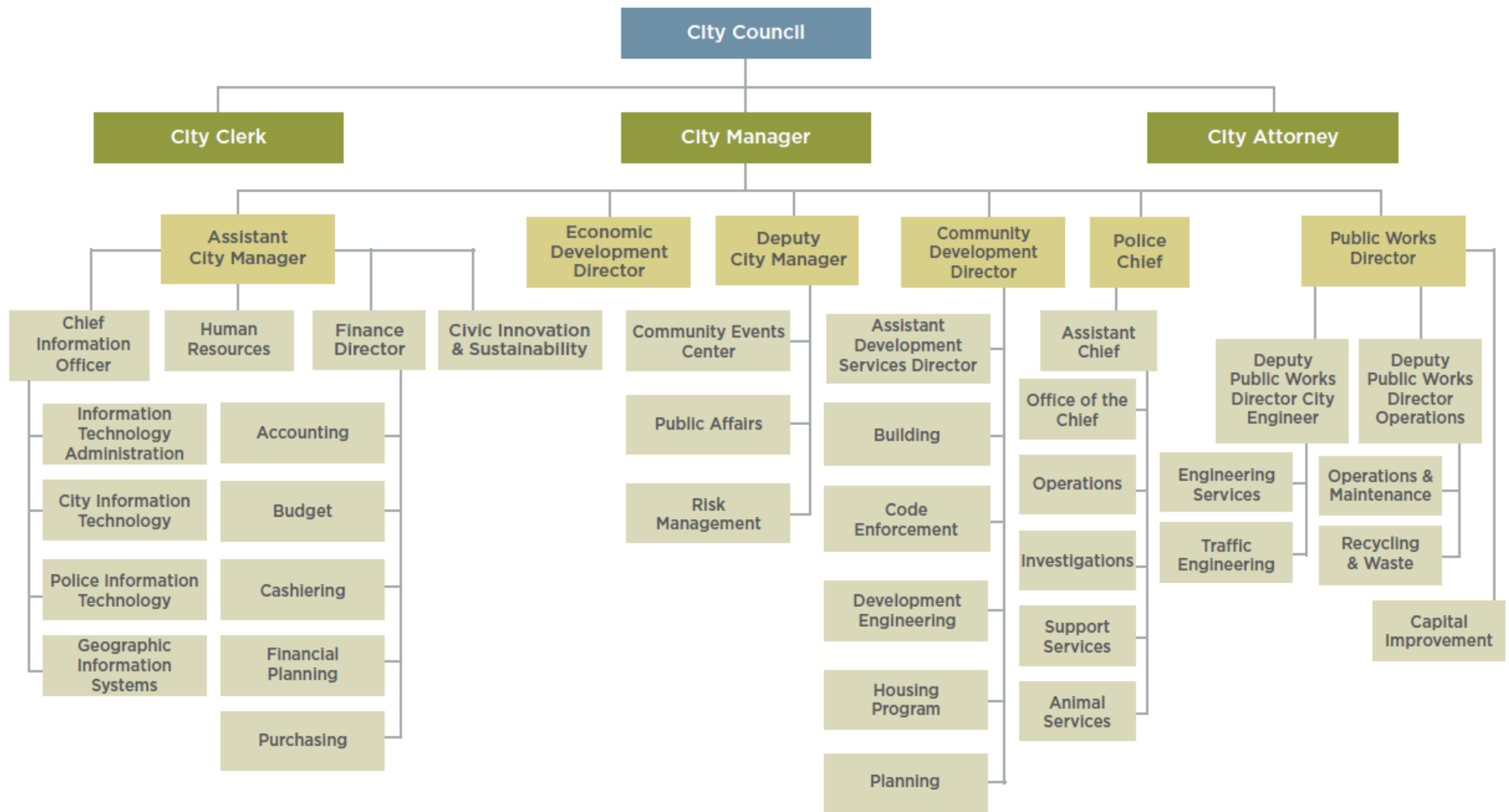




Jason Behrmann, City Manager
Jaqui Guzmán, Assistant City Manager
Jonathan Hobbs, City Attorney
Jason Lindgren, City Clerk
Bobby Davis, Chief of Police
Kara Reddig, Deputy City Manager
Rajneil Prasad, Finance Director
Jeff Werner, Public Works Director
Christopher Jordan, Community Development Director
Darrell Doan, Economic Development Director
Nicole Guttridge, Chief Information Officer
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**City of Elk Grove
California**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

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June 11, 2025

Mayor and Council Members:

I am pleased to submit for your review and consideration the Fiscal Year (FY) 2025-26 Proposed Budget (Budget). The City of Elk Grove continues to benefit from a strong local and regional economy, allowing the City to make strategic investments to deliver exceptional public services. The City's proposed General Fund (discretionary) Budget is \$97.4 million for FY 2025-26, which is about \$4.9 million (5.3%) more than the FY 2024-25 Adopted Budget of nearly \$92.5 million. The \$4.9 million increase is not associated with Measure E funding. Although technically part of the General Fund, Measure E is budgeted distinctly and separately and is discussed further in the Budget. The increases are primarily due to:

- Compensation increases (\$3.9 Million) relative to:
 - General salary and benefit increases, along with anticipated step increases for current employees as well as the addition of 2 new positions, and the full-year cost of three positions added during the current fiscal year (\$3.2 Million).
 - Increases to CalPERS Unfunded Accrued Liability (\$700k)
- Internal Service Fees increasing (\$2.5 Million) relative to
 - Increased Fleet costs associated with 15 new vehicles (\$1 M)
 - Information Technology costs led by purchases of a new timecard system for payroll, technology upgrades to records and a Virtual Server (\$1.3 M)
 - Expansion of reserves in anticipation of City Hall improvement costs (\$200k)
- Offset by a significant reduction in Revenue Neutrality costs (\$1.6 Million)

The City continues investing in capital infrastructure as reflected in the prior and current Capital Improvement Program (CIP) budgets. The total Proposed Budget (including CIP) for FY 2025-26, net of transfers and internal service costs, is \$411 million, which is \$37 million (10%) more than the FY 2024-25 Budget of \$374 million. The primary reasons for the increase are the carrying over of unspent budget on Capital Projects in FY 2024-25 into FY 2025-26. Key themes of the proposed FY 2025-26 Budget are noted below:

- Maintains and enhances service levels to Elk Grove residents, with continued focused efforts on public safety, affordable housing/homelessness, traffic, and economic development.
- Establishes a sustainable, structurally balanced fiscal plan throughout the five-year forecast period.
- Provides funding for City Priority Projects.
- Continues to increase reserves in accordance with the adopted General Fund Reserve Policy based on fiscal best practices.

General Fund Financial Overview

General Fund Reserve Analysis. On April 24, 2019, the Council adopted a General Fund Economic Uncertainty Reserve target between 20% and 25% of adjusted appropriations. This reserve assists the City with navigating future economic uncertainty and cash flow needs while providing an immediate resource for emergencies and

disaster recovery. The Council also adopted an additional reserve called the Opportunity Reserve. This reserve adds flexibility as it is available to fund projects, acquisitions, or unforeseen events. The proposed Opportunity Reserve level targets between 0% and 5% of adjusted appropriations. Allocation of reserves that exceeds the 30% of adjusted appropriations target are allocated to two purposes: 50% to Capital Reserves and 50% to Economic Development. Given the financial position of the General Fund presented in the five-year forecast, reserves are expected to meet targets, and allocations to the Capital Reserve and Economic Development are projected to be made in each year of the forecast.

In February 2024, the City established the Public Agencies Post Employment Benefits Trust (Pension Trust) to help prefund its pension obligations and have more control over when and how prepayment funds are used. In September 2024, the City Council adopted the Pension Funding Policy, which established a goal to accumulate an amount in its Pension Trust sufficient to generate investment earnings to cover the City's Unfunded Accrued Liability (UAL) payment to CalPERS. In November 2024, the City Council approved amendments to the Fund Balance Reserve Policy allowing excess reserves to fund the City's Pension Trust, should Council desire to do so in a given fiscal year. The proposed Budget includes a \$900,000 allocation for additional UAL pension payments in FY26. Any reserve amounts above the current estimate, as determined in the FY25 year-end financial report, may increase the contribution to the City's Pension Trust.

General Fund Forecast. The General Fund forecast assumes minor to modest economic growth. Despite continuing price increases and high interest rates, the U.S. economy and its consumers stayed resilient in 2024. The Federal Reserve increased interest rates several times to quell inflation but began to reduce rates in September of 2024 for the first time since 2020. Their approach seems successful as inflation continues to slow and approach the Fed's 2% goal, while avoiding an economic recession. The Federal Reserve also continues transitioning out of its bond-purchasing program ("quantitative easing"), which was implemented to support the economy during the pandemic. The Bureau of Labor Statistics reports the 12-month percentage change in the Consumer Price Index in urban areas in March 2025 was 2.4%, while the same measure was 3.3% in March of 2023. Locally, Elk Grove again experienced home value increases in 2024 after experiencing price decreases in 2023, although total sales were down as current interest rates discourage existing homeowners from listing their properties for sale. The median home price in Elk Grove is approximately \$638,000, which is a 4.8% increase over the past year.

While the City does not predict a recession, there are looming economic uncertainties. Consumer sentiment dropped for the fifth straight month and is now down about 30% since December 2024. American households are feeling worse about the economy given tariffs and the likelihood of increased prices. Many economists are predicting a slowdown in consumer spending which can negatively impact Sales Tax, Utility Users Tax, and Transient Occupancy Tax. The City relies heavily on Sales Tax revenues (its largest individual revenue source), of which approximately 30% typically comes from auto sales. Staff will closely monitor the situation, while the City's strong reserves are available to soften an economic downturn.

Some key assumptions regarding the General Fund Five-Year Forecast are listed below:

- Given current trends and economic indicators, FY26 assumes a slight reduction in Sales Tax with slower growth in the near term.
- Property Taxes are projected to grow by 4 to 5% starting in FY 26 and then slow in FY 28 through the end of the forecast. Increases in property values, new construction, and supplemental property taxes from real estate sales are driving predicted growth in property tax.
- Utility User Tax revenues are anticipated to grow 3.9% annually over the five-year period.
- Transient Occupancy Taxes (TOT) are anticipated to grow 2% annually over the five-year period with one new hotel expected to increase revenues in FY 27.

- In line with recent trends and continued growth in Police Services Community Facilities District (CFD) levy revenues are expected to grow over the five-year period as additional properties annex into the CFD.
- Two new positions are budgeted in FY 2025-26 in the Animal Services division of the Police Department. For FY 2027-28 and beyond, six new positions, including sworn and non-sworn officers, are assumed annually.
- Estimated impacts from negotiated compensation agreements are assumed in the forecast.
- The forecast assumes the practice of transferring out Recycling & Waste Franchise Fee revenue as contributions to the Capital Reserve Fund for all years of the forecast.
- Additional payments towards CalPERS unfunded liabilities are included over the five-year period. Any year where CalPERS annual investment earnings miss actuarial assumptions causes PERS payments to increase. Continued accelerated contributions to these unfunded liabilities will mitigate some of the potential increases.

General Fund Five-Year Forecast

\$ in 000s	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Beginning Fund Balance	28,276	29,139	30,424	31,763	33,159
Total Revenues	106,582	111,678	114,346	117,632	121,422
Total Expenditures	97,414	100,414	104,402	108,897	113,548
Contributions to/from Fund Balance	9,167	11,264	9,944	8,735	7,874
Initial Ending Fund Balance	35,256	39,540	39,083	39,159	39,637
Transfer to Capital Reserve	(3,490)	(5,201)	(4,329)	(3,698)	(3,239)
Transfer to Economic Development	(3,490)	(5,201)	(4,329)	(3,698)	(3,239)
Adjusted Appropriations	94,253	97,129	101,414	105,878	110,529
Opportunity Reserve - 5%	4,713	4,856	5,071	5,294	5,526
Reserve for Economic Uncertainty - 25%	23,563	24,282	25,353	26,469	27,632
Total Ending Fund Balance	28,276	29,139	30,424	31,763	33,159
Fund Balance as a % of Adjusted Appropriations	30%	30%	30%	30%	30%
Total Ending Fund Balance	28,276	29,139	30,424	31,763	33,159

City Council Strategic Priorities

In April 2025, the City Council adopted the following vision statement used to guide the 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 2024-25 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

A safe and resilient community

A high performing organization

A city with infrastructure that meets its current and future needs

Details about how the City's proposed budget aligns with these strategic priorities is outlined in departmental budgets starting on page 152.

Measure E

The passage of the Measure E one cent sale tax by Elk Grove voters in 2022 has allowed the City to invest in other priorities based on extensive community input. The initial list of community priorities for Measure E expenditures is as follows:

- Reducing Crime and Improving Emergency Response
- Addressing Homelessness
- Enhancing Programs to Combat Youth Crime and Gang Prevention
- Maintaining Streets and Improving Traffic
- Clean and Safe Public Areas
- Economic Development
- Maintaining Parks

At the City of Elk Grove City Council retreat on February 20, 2025, staff presented new community polling results on potential new Measure E priorities. Based on these results, the City Council directed staff to add four new categories eligible for Measure E funding:

- Arts, Culture and Entertainment
- Affordable Housing
- Preservation of Natural Areas and Open Space
- Maintaining and Expanding Local Bike and Pedestrian Trails

Measure E is projected to generate \$33 million in FY 2026. The City and the Cosumnes Community Services District (Cosumnes CSD) share Measure E tax revenue per a tax-sharing agreement entered into in 2023. Twenty percent (20%) of the annual revenue first goes into a "Priority Projects/Reserve," intended for future projects or services. The remaining funding is allocated to the priority areas from the list above. The City receives 50% of the total revenues, while the Cosumnes CSD receives 30%. Of the Cosumnes CSD's share, two-thirds are used on fire protection services and one-third on parks and recreation services.

The Measure E Citizens Oversight Committee met on May 12, 2025, and found that the City's (and CSD's) expenditure plan reflects the needs and priorities identified by the community. The FY 2025 Measure E Expenditure Plan can be found on page 75 of the Proposed Budget.

Capital improvement Program

The 2025-2030 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 2025-26 through Fiscal Year 2029-30.

Highlights of the CIP include:

Laguna Creek Inter-Regional Trail

The Grant Line Business Park Sewer Line Project

Laguna Ridge and Southeast Policy Area Parks

Elk Grove Library

City Hall Renovation (8401 Laguna Palms Tenant Improvements)

Kammerer Road Extension Project

Whitelock Parkway/State Route 99 Interchange Project

Main Street Elk Grove Improvements

Citywide Traffic Signal Enhancement and Congestion Relief Project

More details can be found on page 278 of the Budget and the separate 2025-2030 CIP Book.

Key Organizational Issues

Compensation. The Proposed FY 2025-26 Budget accounts for anticipated compensation increases for represented and unrepresented employees. The City is under agreement with the Elk Grove Police Officers Association through June 30, 2026, and has also developed a compensation plan for unrepresented employees that runs through June 30, 2026.

Position Management. There are 14 new full-time positions budgeted in 2025-26: two positions funded by the General Fund, one funded from Measure E, and eleven new positions amongst Risk Management, Community Development and Public Works. All of the positions are listed below:

Department	Position	Funding Source	FTE
Police	Animal Services Event Specialist	General Fund	1.0
Police	Customer Service Representative	General Fund	1.0
City Manager	Risk Management Specialist I/II	Self-Insurance Fund	1.0

City Manager	Arts and Creative Economy Program Manager	Measure E	1.0
Community Development	Long Range Planning Program Manager	Development Fund	1.0
Public Works	Management Analyst I/II	Various	1.0
Public Works	Fleet Maintenance Technician	Facilities & Fleet Fund	1.0
Public Works	Maintenance Technician I/II	Various	1.0
Public Works	Tree & Open Space Coordinator	Various	1.0
Public Works	Facilities Maintenance Supervisor	Facilities and Fleet Fund	1.0
Public Works	Senior Maintenance Technician	Various	1.0
Public Works	Maintenance Specialist	Citywide Maintenance Services Fund	1.0
Public Works	Supervising Construction Inspector	Public Works Fund	1.0
Public Works	Public Works Inspector I/II	Public Works Fund	1.0
TOTAL FTE			14.0

A detailed description of each new position is included within each department budget.

Addressing Homelessness

At the direction of the City Council, staff has developed a new section of the budget compiling and summarizing all the City's efforts to address homelessness across all City departments.

The City has one of the lowest rates of homelessness in Sacramento County. While the 2024 Point-in-Time Count found 83 people experiencing homelessness within City borders, staff estimates there to be closer to 125 on any given night based on data from the City's homeless navigation team, Police Department, and several nonprofit service providers. The City's homeless services navigators and homeless outreach team work together to connect the City's unhoused residents to resources that meet their specific needs, from mental health treatment to temporary shelters.

The City of Elk Grove is committed to serving unsheltered individuals and families while working to protect the health and safety of our communities. In recent years, the City has taken significant steps to respond to the ongoing homelessness crisis.

FY 2026 Budget Initiatives include:

- Homelessness Prevention
- Homeless Navigation Services
- Interim Homeless Shelter
- Transitional Housing

- Permanent Housing
- Homeless Outreach Team
- Homeless Encampment Cleanup

Measure E also includes a \$4M set aside for the future development of a permanent homeless shelter. Additional funds will be needed in future budgets from Measure E and grant sources to fully fund the facility.

The FY 2026 Expenditure Plan for Addressing Homelessness can be found on page 24 of the Proposed Budget.

Conclusions & Acknowledgments

I want to acknowledge and thank Budget Manager Nathan Bagwill and Finance and Budget Analysts Matt Ruiz and Cecilia Long for their hard work and dedication in preparing this document. I also want to thank Assistant City Manager Jaqui Guzmán for stepping in to help guide this year's budget efforts as Interim Finance Director. I also want to thank staff throughout the organization for being fiscally responsible and good stewards of taxpayer dollars. Additionally, I thank the Mayor and City Council for promoting and supporting fiscally-sustainable practices.

A preview of the Budget will be presented to the Council at the May 28 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 11 Council meeting. The Budget may be adopted on June 11 or June 25.

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 you or the public may have concerning the Proposed FY 2025-26 Budget.

Respectfully submitted,



Jason A. Behrmann

City Manager

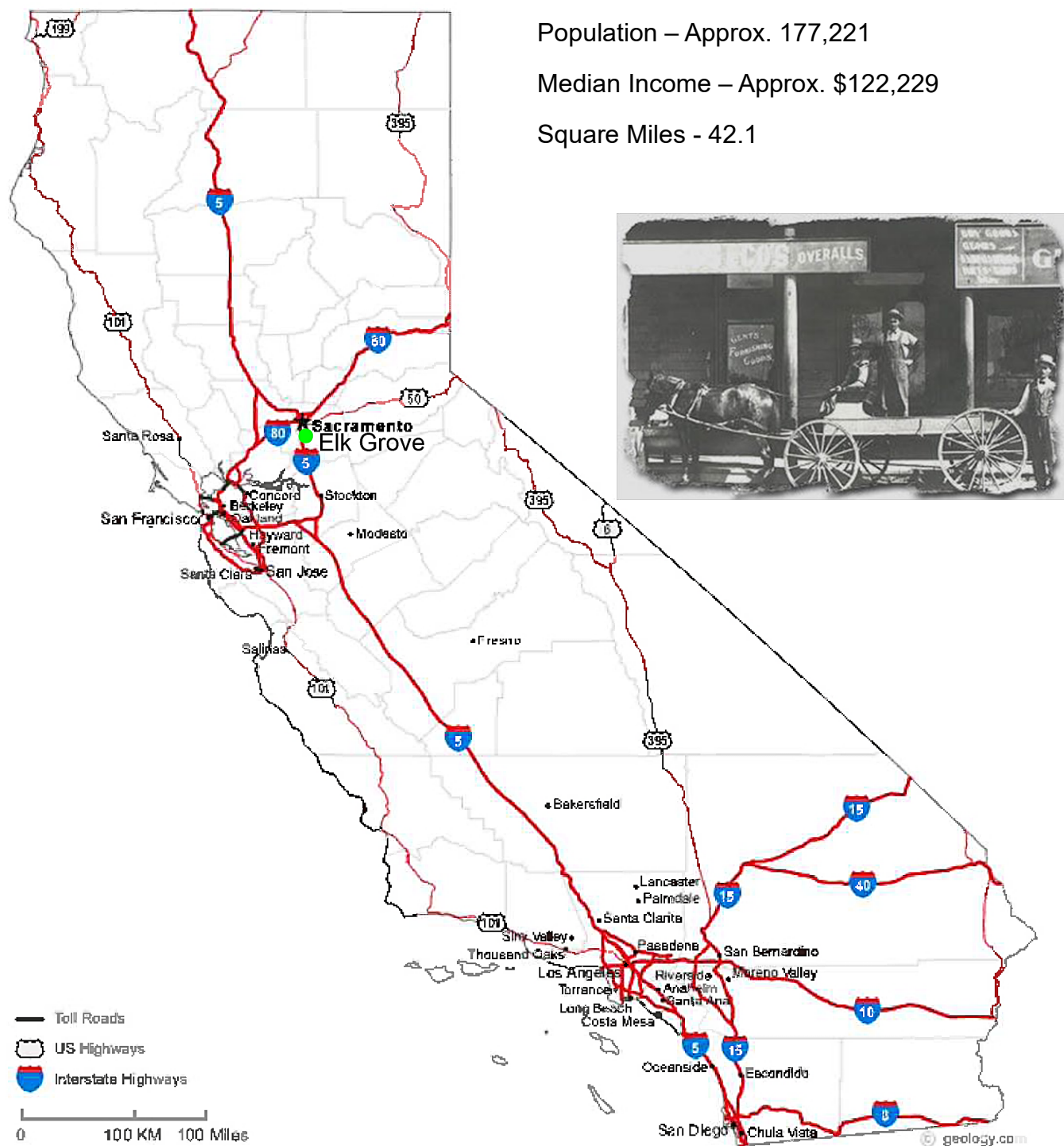
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City of Elk Grove

Population – Approx. 177,221

Median Income – Approx. \$122,229

Square Miles - 42.1



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 a 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 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 1980s. In the 1980s, 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 177,221 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, 100 community parks, excellent dining and shopping options, numerous annual community events and festivals, and over 270 sunny days per year. The median household income is \$122,229, the median home value is \$603,400, and 73% of adults over 25 are college-educated.

Type of Government

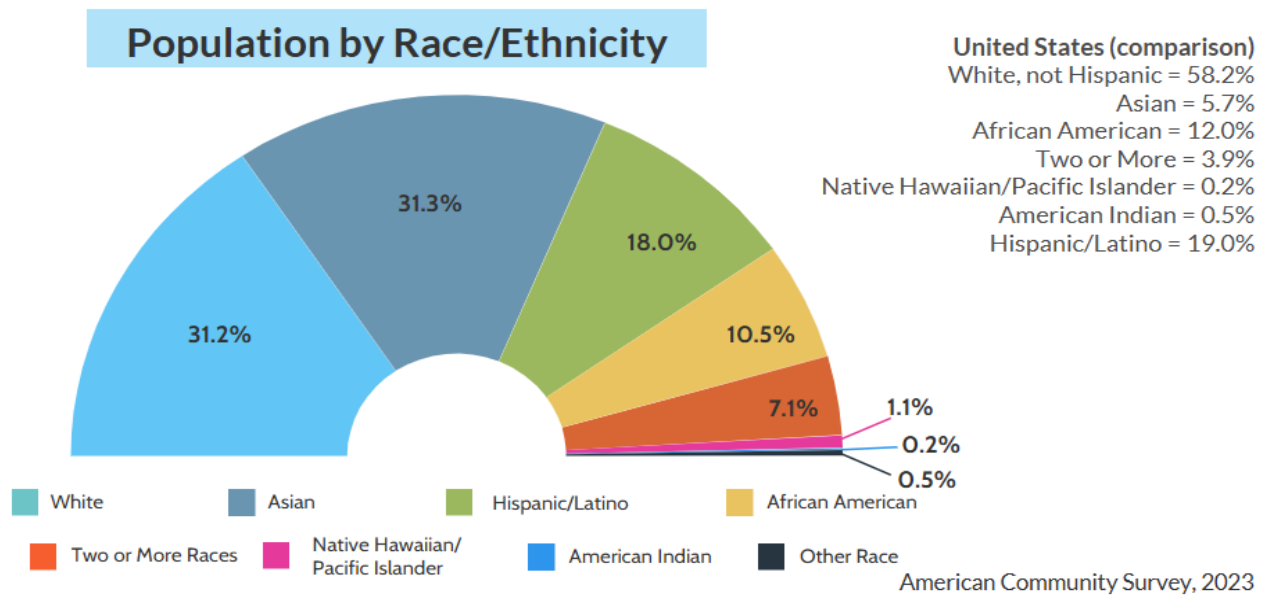
Elk Grove is a general law city under the laws of the State of California and operates under the Council-Manager form of governance. Elk Grove is in the 7th Congressional District, the 10th State Assembly District, the 8th State Senate District, and the 5th County Supervisorial District. Elk Grove's Mayor is elected citywide 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	2026
Sergio Robles, Vice Mayor	2026
Rod Brewer, Councilmember	2026
Kevin Spease, Councilmember	2028
Darren Suen, Councilmember	2028

Key Demographic Highlights

26.6% of Elk Grove residents were born outside the United States, notably higher than the national average of 13.6%. Reference the chart below for the specific population breakdown by race and ethnicity breakdown.



City Staff

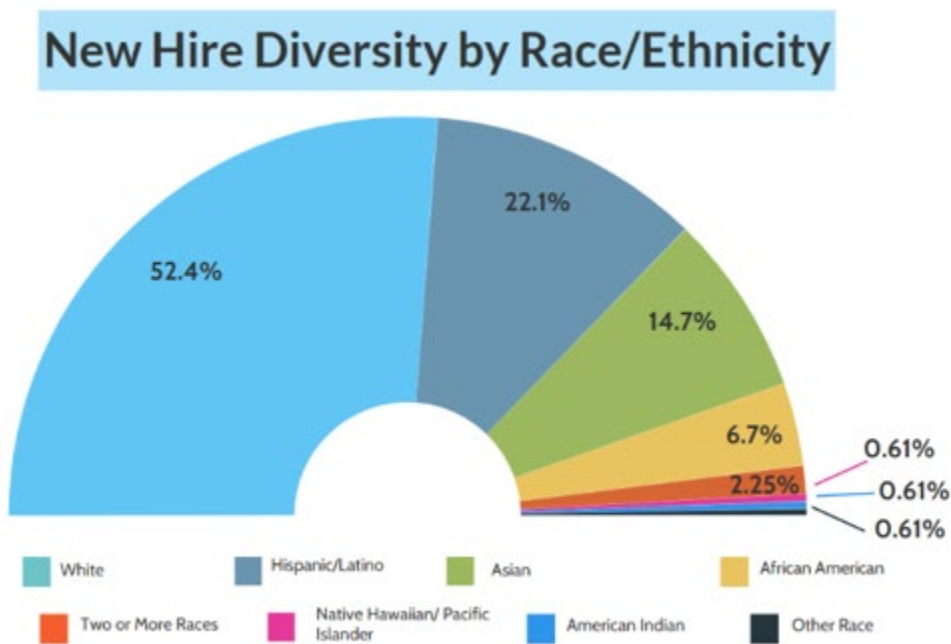
The City services are delivered by a dedicated workforce of 502 full-time and 34 part-time employees. 40.6% of the full-time employees also reside in Elk Grove, demonstrating a strong local connection.

FY 2024-25 New Hire Trends:

Gender Identity: 51% male, 48.8% female, 0.2% non-binary.

Race and Ethnicity:

- 52.46% White
- 22.13% Hispanic/Latino
- 14.75% Asian
- 6.76% African American
- 2.25% Two or More Races
- The remaining percentage comprised of other minority groups.



Elk Grove's 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, Kubota, 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.

Key Businesses

(The determination for what qualifies as a Key Business is a hybrid of employment, tax revenue, and facility size.)

Amazon	Apple
AutoZone	California Northstate University
Cardinal Health	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
DriveFamilyFirst LLC	GNB KL Group
Hampton Inn & Suites	Hilton Garden Inn
Holiday Inn Express	International Paper
Kubota Tractors	Kaiser Permanente
Knight Automotive 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
Sky River Casino	

Top 25 Sales Tax Producers

Apple	Bel Air Market
Best Buy	Elk Grove Acura
Costco	EG Dodge/Jeep/Chrysler/Audi/VW/Subaru
Elk Grove Buick/GMC	Elk Grove Chrysler/Dodge/Jeep/Ram
Elk Grove Ford	Elk Grove Honda
Elk Grove Hyundai	Elk Grove Kia
Elk Grove Toyota	Enterprise Rent A Car
Grantline Arco	Home Depot
Kohls	Maita Chevrolet
Niello BMW	Nissan/Mazda of Elk Grove
Ross	Target
Slakey Brothers	TJ Maxx
Walmart	

City Council Mission, Vision, and Goals

The involvement of the City Council in providing 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 Year 2025-26 during their Strategic Planning session on February 20, 2025, and adopted them on April 9, 2025. 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 YEAR 2025-26**

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

Note: Projects are not listed in order of priority or importance.

Row ID	Priority Project	Description of work effort during <u>two</u> -year planning period	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							
A2	Elk Grove (Historic Mainstreet) Library	Complete construction for the relocated Elk Grove Library Branch.	Public Works	City Manager	✓			
A3	Historic Mainstreet Library Reuse	Develop a plan and process for the disposition and/or future use of the current Old Town Library in preparation for the future move to the Rite Aid building.	Civic Innovation and Sustainability	Economic Dev., City Manager, Public Works	✓			
A4	Fish Hatchery Nature Area (NEW)	Develop conceptual plan and funding strategy for nature area and habitat restoration on City owned former fish hatchery site on Elk Grove Florin Road south of Laguna Creek.	Public Works	Civic Innovation and Sustainability		✓		
B	Transportation							
B1	Kammerer Road: Extension from Bruceville Road to I-5	Complete environmental review, right of way acquisition and final design for the 2-lane extension of Kammerer Road from Bruceville Road to I-5. Pursue grant opportunities.	Public Works	-	✓	✓		✓
B2	Elk Grove Blvd Streetscape Phase 2	Complete utility coordination, right of way acquisition and final design, and begin construction of the widening, beautification, and mobility improvements of Elk Grove Blvd. from School Street to Waterman Road.	Public Works	-	✓			✓
B3	Traffic Signal Synchronization and Adaptive Signal Pilot Program	Complete upgrades to traffic signal cabinets and connect to fiber optic and/or cellular service to increase bandwidth to improve signal synchronization and traffic operations and reduce congestion. 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, Police		✓	✓	✓
B4	Light Rail Extension to Elk Grove	Update the corridor master plan/precise plan for future extension of Light Rail into Elk Grove.	Civic Innovation and Sustainability	Community Development, Public Works	✓			✓
B5	Passenger Inter-City Rail Services	Continue coordination with San Joaquin Regional Rail Commission on station design and construction.	Civic Innovation and Sustainability	Public Works, Community Development	✓			✓
B6	Laguna Creek Trail at Highway 99 Overcrossing	Complete design, environmental review and begin construction of a new pedestrian/bicycle overcrossing of Highway 99 at Laguna Creek.	Public Works	Civic Innovation and Sustainability	✓	✓		✓

Row ID	Priority Project	Description of work effort during <u>two</u> -year planning period	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
B8	Whitlock Parkway Interchange	Complete preliminary engineering and environmental review and begin final design and right of way acquisition.	Public Works	Community Development	✓			✓
C	Community and Economic Development							
C1	Update the Old Town Special Planning Area	Complete a comprehensive update to the Old Town Special Planning Area.	Community Development	Economic Dev., Public Works	✓			
C2	Project Elevate	Continue efforts to undertake the project creating a mixed-use neighborhood at the City property at Big Horn and Elk Grove Boulevard. Develop a multi-phase construction plan and a retail plan that provides diverse dining and entertainment options.	Economic Dev.	Community Development, City Manager, Public Works	✓			
C3	Establish <u>Permanent</u> Homeless Shelter (NEW)	Identify, secure a site for, and begin designing a permanent shelter for people experiencing homelessness.	Community Development, Public Works	City Manager	✓	✓		
C4	Affordable Housing	Pursue development of affordable housing projects and develop a strategy to increase affordable home ownership opportunities.	Community Development	-	✓	✓		
C5	Southeast Industrial Area/Grant Line Road Business Park	Facilitate infrastructure completion and marketing efforts that further development in the Grant Line Business Park.	Economic Dev., Public Works	Community Development, Finance	✓			✓
C6	Climate Action Plan Update	Complete the 5-year update to the Climate Action Plan.	Community Development	Civic Innovation and Sustainability	✓	✓		
C7	Arts & Creative Economy Strategy (NEW)	Develop an Arts and Creative Economy Strategy in consultation with the Arts and Creative Economy Commission designed to make Elk Grove an arts and culture destination. Consider opportunities for new venues and leveraging creative activities to grow and sustain the economy.	Economic Development	City Manager	✓			
C8	Regional Sewer Study	In partnership with Regional San and SASD, prepare a regional sewer study that looks at the near-term and long-term sewer needs for Elk Grove south of Elk Grove Boulevard and west of Highway 99, including future annexation areas.	Community Development	Public Works,	✓			✓
C9	Annexation Projects (NEW)	Facilitate pending and upcoming developer applications for annexation of new development areas to the City, consistent with the City's General Plan. Facilitate discussions and planning with service providers, including water, sewer, and electrical, for future service to these areas.	Community Development	Public Works, Finance	✓		✓	✓
D	City Operations and Public Safety							
D1	Fleet Electrification	Complete the Electric Vehicle Transition Plan for City operations and undertake Phase 1 improvements to City facilities and begin Pilot/Phase 1 deployment of electric vehicles.	Civic Innovation and Sustainability, Public Works	Police, Community Dev., Finance		✓	✓	✓
D2	City Hall Improvements	Complete design and develop a funding plan for a remodel of City Hall at 8401 Laquna Palms Way to accommodate current and future growth.	Public Works	All		✓		✓

BUDGET DEVELOPMENT STRATEGIES

2025-2026

Row ID	Priority Project	Description of work effort during <u>two</u> -year planning period	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
D3	School Resource Officer Partnership	Work with Elk Grove Unified School District to amend the current School Resource Officer funding agreement, adding at least one new FTE School Resource Officer for the 2025-2026 school year.	Police	EGUSD		✓		
D4	Police Department Facility Expansion	Develop phasing and funding plan for new PD facilities to accommodate future growth based on the PD Long Range Facility Functionality Study and PD Staffing Study completed in 2022.	Public Works, Police, City Manager	Finance		✓		✓
D5	Corp Yard Master Plan (NEW)	Complete Corporation Yard Master Plan to accommodate current needs and future growth, including timing and funding strategy.	Public Works	Community Dev., Finance			✓	✓

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 decision making.
- Long-term planning – The City's financial planning should include information regarding the long-term allocation of resources.
- Flexible and cost-effective service delivery – 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 engage in opportunities to deliver 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 areas:

- 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 and following 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.

During the winter of every budget year, the Budget Manager provides information to department managers on the City's financial condition 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, department managers prepare their operating and capital budget requests following 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 Director and the City Manager before submission to the City Council. According to the Council adopted Fiscal Policy (see Fiscal Policy section), the Proposed Budget is balanced when expenditures are equal to or less than the sum of total revenues and the use of reserves.

In 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 Proposed 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 a 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.

Before adoption of the budget, the electronic version of the Proposed Budget is made available online on the City's website. Once the Proposed Budget is adopted, copies of the City's Adopted Budget are considered public records and are 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.

The calendar below shows the general budget timelines and process in brief for Fiscal Year 2024-25 Budget preparation.

Date	Item
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	Capital Improvement Program reviewed by Planning Commission
May	Present Proposed Budget and 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:

- An increase or decrease to the overall City Budget, unless directed otherwise by Council resolution.
- Transfers between funds, unless directed otherwise by Council resolution.
- Appropriation of reserves, unless directed otherwise by Council resolution.
- Inter-fund multi-year loan commitments where the loan principal is over \$500,000.
- Transfers between Capital Improvement Projects, unless otherwise directed by Council resolution.

Appropriations requiring City Manager action are:

- An increase or decrease to the overall City Budget per authority granted by Council resolution.
- Transfers within a fund, between or within a department
- Transfers between funds, only as authorized by Council resolution.
- Appropriation of reserves as directed 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 the City Council, the City Manager, department managers, support staff, and the public by request. These reports can be organized by department, division, and line item showing the authorized budget amount, expenditures and encumbrances. As a matter of policy, expenditures cannot exceed the appropriated budget. During 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 or transfer of appropriations between funds in the operating budget or among capital projects requires approval by the City Council unless otherwise directed by Council resolution.

Basis of Budgeting

The budget, and the Annual Comprehensive 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 a given fiscal year 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.

About Elk Grove's Homelessness Programs and Services

The City has one of the lowest rates of homelessness in Sacramento County. While the 2024 Point-in-Time Count found 83 people experiencing homelessness within City borders, staff estimates there to be closer to 125 on any given night based on data from the City's homeless navigation team, Police Department, and several nonprofit service providers. The City's homeless services navigators work with unhoused residents to connect them to resources that meet their specific needs, from mental health treatment to LGBTQ-friendly shelters.

The City of Elk Grove is committed to serving unsheltered individuals and families while working to protect the health and safety of our communities. In recent years, the City has taken significant steps to respond to the ongoing homelessness crisis.

The table and narrative below are a summary of the programs and resources dedicated to addressing homelessness within the City. The City is working diligently to provide services, support and solutions within our community.

Budget Summary

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget
Expenditures By Program				
Homeless Navigation & Outreach Services	23,360	85,000	40,000	71,352
Homeless Outreach & Services	208,200	358,000	233,000	371,140
Interim Homeless Shelter	752,941	3,027,096	1,716,854	2,270,372
Transitional Housing	50,000	286,124	91,124	616,124
Permanent Housing	55,115	500,000	125,000	650,000
Homeless Outreach Team (Police)	408,833	412,131	412,131	432,725
Homeless Encampment Cleanup (O&M)	65,084	119,423	119,423	125,000
Total	1,563,533	4,787,774	2,737,532	4,536,713
Expenditures By Resource				
Measure E	928,874	1,835,523	1,034,824	2,615,387
General Fund	408,833	211,805	211,805	223,020
ARPA (American Rescue Plan Act)	60,401	1,848,660	599,117	1,204,543
CDBG (Covid 3)	63,655	663,408	663,408	31,124
PHLA (Permanent Local Housing Allocation)	-	227,628	227,628	462,640
State Appropriation	101,770	750	750	-
Total	1,563,533	4,787,774	2,737,532	4,536,713

Note: \$4 million is being set-aside from the Measure E fund balance for the construction of a future Permanent Homeless Shelter.

Budget Initiatives

Homeless Navigation & Outreach Services

- Utility Assistance funding to the Elk Grove Food Bank to help low-income households avoid having their electricity or gas shut off.
 - FY 24 - 90 households assisted
 - FY 25 - 53 households assisted (data available through December)
- Eviction Prevention pilot program in partnership with Elk Grove HART and Legal Services of Northern California to help households resolve eviction cases and remain in their homes.
 - FY 24 – N/A – New Program in FY 2025
 - FY 25 - 1 household assisted

Homeless Outreach and Services

- Homeless outreach navigators establish relationships and build trust with people experiencing homelessness to help them access shelter and other resources. The 2.0 FTE navigators' complete assessments for housing opportunities, make referrals for shelters and temporary and permanent housing, help people obtain documents needed for housing (such as IDs and birth certificates), and connect people with social services, including mental health and substance abuse resources.
 - FY 24 – 117 Individuals assisted
 - FY 25 – 157 individuals assisted
- Long-Term Case Management and Life Skills Training to Provide support, including case management and life skills training, to people exiting homelessness to help them successfully maintain their housing.
 - FY 24 – N/A – New Program in FY 2026
 - FY 25 – Request for Proposals for service provider planned for Spring 2025

Interim Homeless Shelter

- Enhanced Winter Sanctuary was a pilot program offering 24/7 shelter for Elk Grove residents experiencing homelessness during the coldest months (November 2023 to April 2024).
 - FY 24 – 62 individuals assisted | 20 individuals housed
 - FY 25 – Transitioned to Year-round Shelter
- Year-Round Shelter that Provides a 24/7 shelter offering comprehensive case management services to Elk Grove residents experiencing homelessness. Offered in partnership with The Gathering Inn and Calvary Christian Center.
 - FY 24 – N/A – New Program in FY 2025
 - FY 25 – 63 individuals assisted
- Motel vouchers for Elk Grove residents experiencing homelessness with children under 18 and/or individuals who are highly vulnerable. Offered in partnership with Elk Grove HART.
 - FY 24 – 7 households assisted
 - FY 25 – 10 households assisted

- Permanent Homeless Shelter Planning in which the City will begin planning for a permanent location. Work to begin with an architectural firm on conceptual design and site selection. Conduct extensive community engagement. Acquire a site for the future shelter.

Transitional Housing

- City-owned Transitional Housing provides property management and case management in the City's three transitional housing properties, two of which are allocated for families with children under 18.
 - FY 24 – N/A – New Program in FY 2026
 - FY 25 – Request for Proposals for service provider planned for Spring 2025
- Waking the Village that provides operations support to Waking the Village for its Elk Grove-based transitional housing and emergency shelter programs for transition-age youth (ages 18 to 24) and their children.
 - FY 24 – 79 households assisted
 - FY 25 – 63 households assisted

Permanent Housing

- City-owned Permanent Housing that provides property management and case management in the City's four permanent shared housing properties, which offer low-cost rooms for rent to very low-income individuals and households.
 - FY 24 – N/A – New Program in FY 2026
 - FY 25 – Request for Proposals for service provider planned for Spring 2025
- Move-in Assistance which Helps households exiting homelessness by paying move-in costs, including deposits and first month's rent, and work with community and faith-based groups to assist households in furnishing their new homes. Offered in partnership with Elk Grove HART.
 - FY 24 – 33 households assisted
 - FY 25 – 2 households assisted
- Permanent housing support provides opportunities for people exiting homelessness. This may include operational funding for new permanent supportive housing built in the City, ongoing vouchers or subsidies for those exiting homelessness, and supportive services to assist people with remaining stably housed.
 - FY 24 – N/A – New Program in FY 2026
 - FY 25 – Staff evaluation underway for new program in FY 2026

Homeless Outreach Team (HOT) Officers

- Two POP officers assigned as Homeless Outreach Team officers who address homelessness and related issues in the city. These officers work in partnership with city- employed Homeless Navigators to find permanent solutions.

Activity	FY24	FY25
Homeless Contacts	2,704	3,304
Homeless Complaints	266	184
Homeless Camps	71	75
Homeless Camp Cleanups	115	113
Pounds of Trash Removed	72,085	55,627

Homeless Encampment Cleanup

- The Public Works Operations and Maintenance team are assigned to clean up encampment sites on public property throughout the city. In FY24 there were 29 work orders to clean up at 97 locations. Through the first ten months of fiscal year 2025, there are 40 work orders to clean up at 100 locations.
 - FY 24 – 29 encampment work orders cleaning up 97 locations
 - FY 25 – 40 encampment work orders cleaning up 100 locations

General Fund Five-Year Forecast

Introduction

The City recognizes the need to look beyond the next fiscal year to develop long-range financial plans that are sustainable and structurally balanced. As with any forecast, the further out one projects, the less reliable the forecast will likely be due to unknown factors. For example, if actual General Fund revenues in Fiscal Year 2025-26 come in at 99% of the anticipated level, then the City would realize about \$1 million 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 forecast is intended to help guide resource prioritization and decision-making in the longer term. In addition, scenarios that would require a re-evaluation of the forecast should they come to fruition during the term have been discussed. This forecast represents a baseline scenario for all long-range financial plans.

The following tables encompass the City's Five-Year General Fund Forecast, which does not include Measure E funding as it is discussed separately in the Measure E section. The bottom lines of the expenditure forecast show the annual appropriations from and to fund balances and the resulting fund balance projections. Following the forecast are the assumptions used to develop the forecast model. Following the assumptions is a qualitative analysis of risks and opportunities the City faces in the short-term to long-term that may impact the forecast.

GENERAL FUND FIVE YEAR FORECAST REVENUE PROJECTIONS						
Revenues	YE 25	FY 26	FY 27	FY 28	FY 29	FY 30
Sales Tax [1]	36,193,734	36,156,302	36,981,527	37,965,075	38,964,265	39,945,301
Property Tax	17,973,426	18,926,151	20,511,407	20,642,616	21,423,064	22,233,415
Property Tax in Lieu of Vehicle License Fee	18,686,820	19,615,555	20,619,871	21,403,426	22,216,757	23,060,993
Property Transfer Tax	845,000	862,000	887,000	905,000	931,000	950,000
Utility Users Tax	6,711,188	6,973,000	7,245,000	7,528,000	7,822,000	8,127,000
Transient Occupancy Tax	2,814,223	2,870,507	3,443,000	3,512,000	3,582,000	3,654,000
Recycling & Waste Franchise Fee	1,625,000	1,657,500	1,690,700	1,724,500	1,759,000	1,794,200
Cable & Gas Franchise Fee	900,000	886,500	869,000	852,000	835,000	818,000
Investment Income	4,000,000	3,500,000	3,500,000	3,000,000	2,500,000	2,500,000
Business Licenses & Misc.	545,592	368,000	375,360	382,867	382,867	382,867
Mello Roos - Police Services [2]	7,490,168	8,146,839	8,840,885	9,620,804	10,307,996	10,948,551
Governance [3]	4,618,771	4,716,188	4,811,000	4,907,000	5,005,000	5,105,000
Public Protection	1,754,513	1,814,876	1,815,000	1,815,000	1,815,000	1,815,000
Code Enforcement	87,100	88,100	88,000	88,000	88,000	88,000
Total Revenue	\$ 104,245,535	\$ 106,581,518	\$ 111,677,750	\$ 114,346,288	\$ 117,631,949	\$ 121,422,327
Revenue Increase	1.7%	2.2%	4.8%	2.4%	2.9%	3.2%

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

[2] Annual increases are associated with revenue increases in the Police Services CFD Funds

[3] Governance is comprised of revenues from General Cost Allocation plan, City Manager, Old Town Plaza, City Clerk, Human Resources, special events.

EXPENDITURE PROJECTIONS						
Expenditure Category	YE 25	FY 26	FY 27	FY 28	FY 29	FY 30
Salaries	40,194,770	44,020,514	46,077,915	48,219,142	50,447,373	52,765,900
PERS Payroll Deductions	5,512,544	6,005,403	6,287,000	6,580,000	6,885,000	7,202,000
PERS Unfunded Accrued Liability	1,595,078	2,278,808	2,526,000	2,526,000	2,526,000	2,526,000
Other Benefits	14,196,743	14,320,903	15,047,000	15,809,000	16,609,000	17,448,000
Total Salaries and Benefits	\$ 61,499,135	\$ 67,007,744	\$ 69,037,915	\$ 72,234,142	\$ 75,567,373	\$ 79,041,900
Operations	10,548,794	11,424,919	11,881,916	12,357,193	12,851,481	13,365,540
Internal Services	12,167,087	14,690,766	15,279,000	15,891,000	16,527,000	17,189,000
Revenue Neutrality	1,817,347	200,000	-	-	-	-
Debt Service - Laguna Palms	323,788	325,603	325,603	-	-	-
Debt Service - Animal Shelter [1]	904,882	905,925	905,925	905,925	905,925	905,925
Debt Service - Old Town Pavilion	160,000	160,000	160,000	160,000	160,000	160,000
Debt Service - City Facility Improvements	188,175	188,175	188,175	188,175	188,175	188,175
Special Project Funding	1,450,000	1,475,000	1,504,500	1,534,600	1,565,300	1,565,300
Transfers	30,000	30,000	30,600	31,212	31,836	32,473
Capital Outlay / One-Time expenditures	124,579	106,000	200,000	200,000	200,000	200,000
Contributions to Unfunded Liabilities	900,000	900,000	900,000	900,000	900,000	900,000
Remaining Expenditures	\$ 28,614,652	\$ 30,406,389	\$ 31,375,719	\$ 32,168,105	\$ 33,329,717	\$ 34,506,413
Total Expenditures	\$ 90,113,786	\$ 97,414,133	\$ 100,413,635	\$ 104,402,247	\$ 108,897,090	\$ 113,548,313
Expenditure Increase	-0.7%	8.1%	3.1%	4.0%	4.3%	4.3%
Contributions from Fund Balance for One-Time expenditures	(1,574,579)	(1,581,000)	(1,704,500)	(1,734,600)	(1,765,300)	(1,765,300)
Remaining Contributions from/to Fund Balance	15,706,328	10,748,385	12,968,615	11,678,641	10,500,159	9,639,314
Adjusted Appropriations [2]	\$ 86,962,363	\$ 94,253,430	\$ 97,129,432	\$ 101,413,547	\$ 105,877,690	\$ 110,528,913
Initial Ending Fund Balance	\$ 39,598,947	\$ 35,256,094	\$ 39,540,144	\$ 39,082,870	\$ 39,158,924	\$ 39,637,321
Transfer to Capital Reserve	(6,755,119)	(3,490,033)	(5,200,657)	(4,329,403)	(3,697,808)	(3,239,324)
Transfer to Economic Development	(6,755,119)	(3,490,033)	(5,200,657)	(4,329,403)	(3,697,808)	(3,239,324)
Opportunity Reserve	4,348,118	4,712,671	4,856,472	5,070,677	5,293,884	5,526,446
Reserve for Economic Uncertainty	21,740,591	23,563,357	24,282,358	25,353,387	26,469,422	27,632,228
Future Reserve Target Support	-	-	-	-	-	-
Fund balance as % of Adj. Appropriations	45.5%	37.4%	40.7%	38.5%	37.0%	35.9%
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%	15.5%	7.4%	10.7%	8.5%	7.0%	5.9%
Transfer of reserves	13,510,238	6,980,065	10,401,315	8,658,806	7,395,617	6,478,647
Total % over 30%	15.5%	7.4%	10.7%	8.5%	7.0%	5.9%

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

GENERAL FUND FIVE YEAR FORECAST BASELINE ASSUMPTIONS					
Revenue Category	FY 26	FY 27	FY 28	FY 29	FY 30
Sales Tax [1]	-0.1%	2.3%	2.7%	2.6%	2.5%
Property Taxes	5.0%	5.1%	3.8%	3.8%	3.8%
Property Taxes in Lieu VLF	5%	5%	3.8%	3.8%	3.8%
Property Transfer Taxes	2%	5%	5%	5%	5%
City Share of Property Tax	100%	100%	100%	100%	100%
Utility Users Tax	3.9%	3.9%	3.9%	3.9%	3.9%
Transient Occupancy Tax	2%	2%	2%	2%	2%
Recycling & Waste Franchise Fees	2%	2%	2%	2%	2%
Cable and Gas Franchise Fee	-2%	-2%	-2%	-2%	-2%
Mello Roos - Police Services	9%	9%	9%	7%	6%
Governance	13%	2%	2%	2%	2%
Public Protection	3%	0%	0%	0%	0%
Code Enforcement	1%	0%	0%	0%	0%

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

Expenditure Category	FY 26	FY 27	FY 28	FY 29	FY 30
Salary Costs [1]	9.5%	4.7%	4.6%	4.6%	4.6%
PERS Rates Increases	8%	0%	0%	0%	0%
PERS Payroll Deductions	18.3%	4.7%	4.6%	4.6%	4.6%
PERS Unfunded Accrued Liabilities	43%	11%	0%	0%	0%
Health Care Premium Increases [2]	0.9%	6.5%	6.5%	6.5%	6.5%
Operations	8.0%	4.0%	4.0%	4.0%	4.0%
New Sworn Police Staff per Year	2	2	2	2	2
New Non-Sworn City Staff per Year [3]	-	4	4	4	4

[1] 2 new positions budgeted in FY 26 along with GSI's based on negotiated agreements. A 3% GSI is assumed annually for all employees starting in FY 27, along with new positions.

[2] Based on historical medical cost trends over the past several years.

[3] FY26 is based on Department Requests. FY 27 through FY 30 are based on projected staffing needs.

Revenue Assumptions:

- Given current trends and economic indicators, the City's Sales Tax consultants project a slight reduction in FY26 with slower growth in the near term, up to 2.3.% starting in FY 27 and averaging 2.6% through FY 30.
- Property Taxes are projected to grow by 4 to 5% starting in FY 26 and then slow in FY 28 through the end of the forecast. Increases in property values, new construction, and supplemental property taxes from real estate sales are driving predicted growth in property tax.
- Property Transfer Taxes due on real estate sales are \$1.10 for every \$1,000 of the purchase price of any property sold within City limits. The County of Sacramento keeps half while the City retains the other half. For FY 26 and 27, revenues are assumed to continue on a trajectory reflecting a strong real estate market in the City (5%), and holding at this trajectory throughout the forecast period.
- Utility User Tax revenue are anticipated to grow 3.9% annually over the five-year period.
- Transient Occupancy Taxes (TOT) are anticipated to grow 2% annually over the five-year period with one new hotel expected to increase revenues in FY 27.
- 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 a traditional cable subscription. Revenues are projected to decline by 2% over the five-year period.
- In line with recent trends and continued growth in Police Services Community Facilities District (CFD) levy revenues are expected to grow over the five-year period as additional properties annex into the CFD.
- None of the above assumptions address any recessionary impacts if such an event were to occur. Hence, the above forecast does not assume a recession scenario. Staff has analyzed recession-sensitive revenue sources and potential impacts on those resources during a recession. Therefore, staff is prepared to amend future budgets and forecasts to respond to an economic downturn should one arise during the fiscal year.

Expenditure Assumptions:

- Two new positions are budgeted in FY 26 in the Animal Services division of the Police Department. For FY 27 and beyond, the addition of 6 new positions, including sworn and non-sworn officers, is assumed annually.
- Estimated impacts from negotiated compensation agreements are assumed in the forecast.
- The forecast assumes the practice of transferring out Recycling & Waste Franchise Fee revenue as contributions to the Capital Reserve Fund for all years of the forecast (see the Special Project Funding line).
- Additional payments towards CalPERS unfunded liabilities are included over the five-year period. Any year where CalPERS annual investment earnings miss actuarial assumptions could cause PERS payments to increase. Continued accelerated contributions to these unfunded liabilities will mitigate some of the potential increases.

- In February 2024, the City established the Public Agencies Post Employment Benefits Trust (Pension Trust) to help prefund its pension obligations and have more control over when and how prepayment funds are used. In September 2024, the City Council adopted the Pension Funding Policy, which established a goal to accumulate an amount in its Pension Trust sufficient to generate investment earnings to cover the City's Unfunded Accrued Liability payment to CalPERS. In November 2024, amendments to the Fund Balance Reserve Policy were approved by the City Council that offer a third option for excess reserves, which is contributing to the City's Pension Trust, should Council desire to do so in a given fiscal year.

Risks to the Forecast

This section is intended to provide context to the forecast. If realized, the circumstances discussed in this section could significantly negatively impact the General Fund. As such, they are left out of the baseline. If circumstances surrounding each unfold, they can be added to the baseline forecast.

Recession

The General Fund forecast assumes minor to modest economic growth and does not account for a recession. Despite continuing price increases and high interest rates, the U.S. economy and its consumers stayed resilient in 2024. The Federal Reserve increased interest rates several times to quell inflation but began to reduce rates in September of 2024 for the first time since 2020. Their approach seems successful as inflation continues to slow and approach the Fed's 2% goal, and the economy has not gone into recessionary territory. The Federal Reserve also continues transitioning out of its bond-purchasing program ("quantitative easing"), which was implemented to support the economy during the pandemic. Elk Grove again experienced home value increases in 2024 after experiencing price decreases in 2023, although total sales were down as current interest rates discourage existing homeowners from listing their properties for sale. The median home price in Elk Grove is approximately \$638,000, which is a 4.8% increase over the past year. The rate increase of goods and services has slowed. The Bureau of Labor Statistics indicates the 12-month percentage change in the Consumer Price Index in urban areas in March 2025 was 2.4%, down from 3.5% in March of 2024.

Consumer spending and property values typically decline in recessions, which leads to lower City revenues. Sales Tax, Utility Users Tax, and Transient Occupancy Tax could be impacted significantly due to a lack of consumer spending. The City relies heavily on Sales Tax revenues (its largest individual revenue source), of which approximately 30% typically comes from auto sales. If economic activity declines, auto sales and other tax-generating activities will likely decrease. In addition, recessions often result in a declining real estate market, which could significantly impact Property Transfer Tax revenue due to fewer real estate transactions. Declining home values and a slowdown in new home construction would negatively impact Property Taxes, the City's second-largest revenue source. If all the above were to hold during a recession, the General Fund forecast would look very different, with the City having to draw down reserves rather than increase them.

CalPERS Discount Rate and Other Assumption Changes

In July 2021, the CalPERS Board of Administration lowered the discount rate from 7% to 6.8% due to its Funding Risk policy. The CalPERS Board of Administration voted in April of 2024 to revise this policy that automatically increases employer contributions during unexpected market surges. The policy now requires a Board discussion if the assumed rate of return exceeds 2%. The Board could still choose to reduce the discount rate. However, the amendments put the decision-making authority back in the hands of the Board and opened the process up for stakeholder engagement. The 9.5% return for FY 2024 was higher than expected resulting in actuarial gains that will put downward pressure on required contributions. When factoring in CalPERS' discount rate of 6.8% — comparable to an assumed annual rate of return — CalPERS' estimated funded status now stands at 75%. Despite the strong investment return last year, employer contributions are currently at relatively high levels due to still large amounts of unfunded accrued liability. Continued annual payments are included in the FY 2025-26 Budget and the General Fund Five-Year Forecast. These additional payments help mitigate the future cost impact of CalPERS rate

increases and increase the City's funded ratio, which currently sits at approximately 86%. The ratio will increase when the actuarial reports reflecting CalPERS' FY 24 investment gain (9.5%) are released this summer. If CalPERS does not meet its earnings target, that shortfall creates a liability that the City needs to pay. The City's funding level remains within the top 10% of all CalPERS agencies.

In addition to making annual UAL contributions in excess of the normal cost, the City has established a Public Agencies Post Employment Benefits Trust (Pension Trust) to help prefund its pension obligations and have more control over when and how prepayment funds are used. In September 2024, the City Council adopted the Pension Funding Policy, which established a goal to accumulate an amount in its Pension Trust sufficient to generate investment earnings to cover the City's Unfunded Accrued Liability payment to CalPERS. In November 2024, the City Council approved amendments to the Fund Balance Reserve Policy which allows contributions to the City's Pension Trust based on Council direction.

Economic Development and Capital Reserve Five Year Forecasts

Per the City's Reserve Policy, when the City successfully retains a Reserve for Economic Uncertainty beyond 25% and an Opportunity Reserve beyond 5% of Adjusted Appropriations for a given Budget Year, the closeout of the Fiscal Year will include the reallocation (transfer-out) of reserves over 30% for two purposes: 50% to Capital Reserves and 50% to Economic Development Programs. Maintaining the target funding level for the reserves in the next Fiscal Year will be considered before a transfer of reserves is initiated.

As shown below, all five years of the forecast assumes contributions to the Economic Development Reserve and Capital Reserve funds. The forecast also assumes contributions from the General Fund from the Recycling & Waste Franchise Fee revenue to the Capital Reserve Fund for special projects.

ECONOMIC DEVELOPMENT BUSINESS INCENTIVE FIVE YEAR FORECAST						
Beginning Available Fund Balance:	\$ 22,283,880	\$ 27,113,999	\$ 22,776,002	\$ 27,744,438	\$ 31,842,331	\$ 35,309,369
	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
General Fund Economic Development Funding	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expense Category	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Business Incentive Program [1]	275,000	850,000	250,000	250,000	250,000	250,000
Consulting and Professional Service Costs	-	-	-	-	-	-
Capital Projects						
WZO100 - Zoo	1,650,000		-	-	-	-
Special Projects						
Industrial Property Acquisition		7,000,000				
Total Expenses	\$ 1,925,000	\$ 7,850,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
General Fund Reserve Policy Contribution	\$ 6,755,119	\$ 3,512,003	\$ 5,218,436	\$ 4,347,893	\$ 3,717,038	\$ 3,259,322
Total Fund Balance	\$ 27,113,999	\$ 22,776,002	\$ 27,744,438	\$ 31,842,331	\$ 35,309,369	\$ 38,318,691

[1] The City has consolidated the Large Incentive and Small Incentive (formerly fund 108) Funds into this one fund.

[2] General Fund Reserve Contributions are guided by Policy and are tied to the General Fund 5 Year Forecast

GENERAL CAPITAL RESERVE FIVE YEAR FORECAST

Beginning Available Fund Balance:	\$ 55,901,870	\$ 62,315,933	\$ 65,511,983	\$ 72,234,919	\$ 78,117,412	\$ 83,399,750
	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
General Fund Contribution Special Project Funding	1,450,000	1,475,000	1,504,500	1,534,600	1,565,300	1,565,300
Loan Repayment - Streetlighting Project	277,302		-	-	-	-
Other Revenues	65,480	-	-	-	-	-
Total Revenue	\$ 1,792,781	\$ 1,475,000	\$ 1,504,500	\$ 1,534,600	\$ 1,565,300	\$ 1,565,300
Expense Category	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Capital Projects						
FM2205 - Animal Shelter Shade Structure		60,000				
WCE022 - Old Town Plaza Phase 2 and 3	38,338	284,245	-	-	-	-
WCE038-NEW-City Entry Identification Project		65,000	-	-	-	-
WCE040-NEW-Public EV Charging Infrastructure	222,573	108,000	-	-	-	-
WFC038 - 8380 Improvements		730	-	-	-	-
WFC039 - 8400 Improvements	156,745	210,692	-	-	-	-
WFC040 - 8401 Campus Improvements	42,187	10,439	-	-	-	-
WTL016 - Laguna Creek Trail - Crossing at SR99	1,067	886,866	-	-	-	-
WTR012 - Old Town Streetscape Phase II	17,928	56,981	-	-	-	-
WFC053 - Fleet EV Charging Infrastructure	5,000	108,000	-	-	-	-
WZO100 - Zoo	1,650,000	-	-	-	-	-
Minor Capital Projects	-	-	-	-	-	-
Total Expenses	\$ 2,133,837	\$ 1,790,953	\$ -	\$ -	\$ -	\$ -
General Fund Reserve Policy Contribution	\$ 6,755,119	\$ 3,512,003	\$ 5,218,436	\$ 4,347,893	\$ 3,717,038	\$ 3,259,322
Total Fund Balance	\$ 62,315,933	\$ 65,511,983	\$ 72,234,919	\$ 78,117,412	\$ 83,399,750	\$ 88,224,372

Special Revenue Fund Five-Year Forecasts

Gas Tax Fund

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. The local (city and county) portions of these allocations flow through the Highway Users Tax Account (HUTA) and the Road Maintenance and Rehabilitation Account (RMRA) which allocates much of the revenue from the Road Repair and Accountability Act of 2017 (SB1 Beall) (League of California Cities, 2018). The price of fuel no longer directly affects local streets and road revenues because all HUTA and RMRA rates are per gallon, regardless of price.

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.

Capital project expenditures in the forecast include projects such as Old Town (Historic Mainstreet) Streetscape Phase II and Bike and Pedestrian Crossing Improvements.

GAS TAX FIVE YEAR FORECAST						
Beginning Available Fund Balance	\$ 5,181,338	\$ 4,961,576	\$ 2,820,233	\$ 2,755,552	\$ 2,319,893	\$ 1,895,680
	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Highway User Tax	5,530,185	5,556,776	5,296,174	5,295,237	5,235,490	5,158,548
Total Revenue	\$ 5,530,185	\$ 5,556,776	\$ 5,296,174	\$ 5,295,237	\$ 5,235,490	\$ 5,158,548
Expense Category	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Salaries & Benefits	1,489,820	1,677,685	1,761,569	1,849,648	1,942,130	2,039,237
Operations & Maintenance	3,041,622	2,613,395	3,273,881	3,164,207	3,392,299	3,528,561
Capital Projects	506,645	2,499,766	-	304,000	-	-
Minor Capital Projects	70,000	70,000	70,000	70,000	70,000	70,000
Overhead Allocation	641,861	837,273	255,404	343,042	255,273	269,393
Total Other Expenses	\$ 5,749,947	\$ 7,698,119	\$ 5,360,855	\$ 5,730,897	\$ 5,659,702	\$ 5,907,190
Fund Balance Contribution	\$ (219,762)	\$ (2,141,343)	\$ (64,680)	\$ (435,660)	\$ (424,212)	\$ (748,642)
Fund Balance	\$ 4,961,576	\$ 2,820,233	\$ 2,755,552	\$ 2,319,893	\$ 1,895,680	\$ 1,147,038

Senate Bill 1 Streets and Roads Fund

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 (RMRA) package.

Despite lower fuel consumption, scheduled rate increases stipulated in SB1 have kept local allocations of revenue growing at a modest pace. The California Department of Finance projects year-over-year growth for all years in the forecast. The majority of Capital Project spending in the forecast is on pavement rehabilitation, slurry sealing and resurfacing.

SENATE BILL 1 - STREETS AND ROADS FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 7,803,740	\$ 4,130,025	\$ 1,825,127	\$ 1,324,132	\$ 1,080,384	\$ 1,053,902
	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Senate Bill 1 - Local Streets & Roads	4,703,022	4,850,383	5,000,105	5,257,352	5,474,618	5,767,980
Total Revenue	\$ 4,703,022	\$ 4,850,383	\$ 5,000,105	\$ 5,257,352	\$ 5,474,618	\$ 5,767,980
Expense Category	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Operating Expenses	2,058	2,130	1,100	1,100	1,100	1,100
Capital Projects	8,374,679	7,153,150	5,500,000	5,500,000	5,500,000	5,500,000
Total Other Expenses	\$ 8,376,737	\$ 7,155,280	\$ 5,501,100	\$ 5,501,100	\$ 5,501,100	\$ 5,501,100
Fund Balance Contribution	\$ (3,673,715)	\$ (2,304,898)	\$ (500,995)	\$ (243,748)	\$ (26,482)	\$ 266,880
Fund Balance	\$ 4,130,025	\$ 1,825,127	\$ 1,324,132	\$ 1,080,384	\$ 1,053,902	\$ 1,320,782

Community Facilities District 2005-1 Fund

Community Facilities District (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, bikeways, 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 annexed within the district's geographical boundary. The number of annexed properties in Laguna Ridge continues to grow due to the development of new infrastructure in the area. Further public and private infrastructure development is anticipated in future years, resulting in revenue growth. However, as more parks and other amenities have been constructed, the costs to operate and maintain them have also increased. The levy assessed on these properties was levied at 70% of the maximum allowable amount for many years, subject to only an annual cost of living increase, in recognition that some amenities had not been constructed. Now that most of the area's amenities are in operation, expenses are outpacing revenues, so the levy is assumed to increase by 5% annually until it reaches the maximum tax in FY28.

Significant annual expenditure growth is assumed in the forecast. However, the budgeted growth in expenditures for newer parks is based on staff's best estimates at this time, which could be more conservative than actual costs. In concert with the Consumnes Community Services District, staff will actively pursue cost-saving measures to maintain the new parks and other amenities to decrease the annual projected deficit in this fund.

CFD 2005-1 MAINTENANCE SERVICES FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 11,213,907	\$ 9,953,346	\$ 9,473,937	\$ 8,599,955	\$ 7,895,916	\$ 7,307,420
	FY 25 YE Est.	FY 26	FY 27	FY 28	FY 29	FY 30
Direct Levy	4,625,596	5,854,819	5,854,819	6,560,671	7,263,095	7,784,383
D56 Operating Revenues	897,800	909,500	932,238	955,543	979,432	1,003,918
Other Revenues	264,860	206,107	286,978	260,047	237,899	218,868
Total Revenue	\$ 5,788,256	\$ 6,970,426	\$ 7,074,034	\$ 7,776,261	\$ 8,480,427	\$ 9,007,168
Expense Category	FY 25 YE Est.	FY 26	FY 27	FY 28	FY 29	FY 30
Salaries and Benefits	832,889	954,843	993,037	1,032,758	1,074,069	1,117,031
D56 Admin Operations	26,590	26,600	29,327	30,793	32,332	33,949
Aquatic Center Operations	1,261,366	1,337,900	1,382,939	1,452,085	1,524,690	1,600,924
Avenue and Veterans Grove at D56 Operations	446,680	427,187	425,896	447,191	469,550	493,028
The Center at D56 Operations	298,200	342,700	489,391	513,861	539,554	566,532
The Preserve at D56 Operations	278,200	283,900	357,431	375,302	394,067	413,770
Laguna Ridge Operations & Maintenance	3,434,328	3,590,514	3,909,644	4,257,892	4,637,975	5,052,867
Other Administrative	12,765	15,124	10,584	11,113	11,669	12,252
Overhead Allocation	457,799	471,066	349,769	359,305	385,017	411,817
Total Other Expenses	\$ 7,048,817	\$ 7,449,834	\$ 7,948,016	\$ 8,480,300	\$ 9,068,923	\$ 9,702,170
Fund Balance Contribution	\$ (1,260,561)	\$ (479,408)	\$ (873,983)	\$ (704,039)	\$ (588,496)	\$ (695,002)
Fund Balance	\$ 9,953,346	\$ 9,473,937	\$ 8,599,955	\$ 7,895,916	\$ 7,307,420	\$ 6,612,418

Measure A Maintenance Fund

Measure A sales tax revenue is received from the Sacramento Transportation Authority, a County Joint Powers Authority. Consistent with other sales tax revenues, Measure A revenue is expected to grow modestly over the forecast period.

The Measure A Maintenance fund is eligible for various capital projects and operations and maintenance spending. Operations and maintenance costs include but are not limited to, pavement patching and repairs, emergency and hazmat response, lighting and landscape utilities, graffiti abatement, and landscape maintenance.

Most forecasted capital project expenditures are for annual pavement slurry seal and resurfacing. FY 2026 also includes pavement maintenance and street striping.

MEASURE A MAINTENANCE FIVE YEAR FORECAST						
Beginning Available Fund Balance	\$ 8,253,065	\$ 4,445,858	\$ 713,010	\$ 403,390	\$ 242,526	\$ 479,863
	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Revenue	5,985,736	5,784,972	5,780,490	5,909,825	6,046,446	6,171,236
Total Revenue	\$ 5,985,736	\$ 5,784,972	\$ 5,780,490	\$ 5,909,825	\$ 6,046,446	\$ 6,171,236
Expense Category	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Salaries & Benefits	328,436	344,491	361,716	379,801	398,791	418,731
Operations & Maintenance	4,536,812	1,021,877	460,900	474,212	488,056	502,455
Capital Projects	3,809,700	6,800,394	4,400,000	4,400,000	4,400,000	4,400,000
Overhead Allocation	1,117,995	1,351,057	867,495	816,676	522,262	525,401
Total Other Expenses	\$ 9,792,943	\$ 9,517,819	\$ 6,090,110	\$ 6,070,690	\$ 5,809,109	\$ 5,846,587
Fund Balance Contribution	\$ (3,807,207)	\$ (3,732,847)	\$ (309,620)	\$ (160,864)	\$ 237,337	\$ 324,649
Fund Balance	\$ 4,445,858	\$ 713,010	\$ 403,390	\$ 242,526	\$ 479,863	\$ 804,512

Measure A – Safety, Streetscape, Bike, and Pedestrian Fund

Measure A sales tax revenue is received from the Sacramento Transportation Authority, a County Joint Powers Authority. Consistent with other sales tax revenues, Measure A revenue is expected to grow modestly.

Capital project expenditures in the outer years of the forecast are for Annual Trail Pavement Rehabilitation. FY 2026 also includes Laguna Creek Trail Improvements and funding for the City's annual trail pavement rehabilitation.

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

Beginning Available Fund Balance	\$ 2,731,398	\$ 3,041,913	\$ 588,198	\$ 1,131,180	\$ 1,782,231	\$ 2,502,394
	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Revenue	919,100	888,030	862,291	879,253	917,343	954,057
Total Revenue	\$ 919,100	\$ 888,030	\$ 862,291	\$ 879,253	\$ 917,343	\$ 954,057
Expense Category	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Administrative Operations	756	775	775	775	775	775
Capital Projects	-	3,136,051	130,000	150,000	150,000	150,000
Minor Capital Projects	469,294	20,000	20,000	20,000	20,000	20,000
Overhead Allocation	138,535	184,919	168,534	57,426	26,405	15,296
Total Other Expenses	\$ 608,585	\$ 3,341,745	\$ 319,309	\$ 228,201	\$ 197,180	\$ 186,071
Fund Balance Contribution	\$ 310,515	\$ (2,453,715)	\$ 542,982	\$ 651,051	\$ 720,163	\$ 767,986
Fund Balance	\$ 3,041,913	\$ 588,198	\$ 1,131,180	\$ 1,782,231	\$ 2,502,394	\$ 3,270,380

Measure A – Traffic Control and Safety Fund

Capital project expenditures in the forecast include projects such as the Power Inn Road Safety and Congestion Relief Project.

MEASURE A TRAFFIC CONTROL AND SAFETY FIVE YEAR FORECAST

Beginning Available Fund Balance	\$ 798,493	\$ 852,110	\$ 14,170	\$ 91,958	\$ 106,120	\$ 178,041
	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Revenue	596,009	580,505	577,210	594,566	610,125	625,693
Total Revenue	\$ 596,009	\$ 580,505	\$ 577,210	\$ 594,566	\$ 610,125	\$ 625,693
Expense Category	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Salaries & Benefits	208,768	248,874	261,318	274,384	288,103	302,508
Administrative Operations	102,716	137,714	143,000	148,720	154,669	160,856
Capital Projects	89,554	636,420	-	-	-	-
Minor Capital Projects	50,000	50,000	50,000	50,000	50,000	50,000
Overhead Allocation	91,354	345,436	45,104	107,301	45,432	47,310
Total Other Expenses	\$ 542,393	\$ 1,418,444	\$ 499,422	\$ 580,404	\$ 538,203	\$ 560,674
Fund Balance Contribution	\$ 53,616	\$ (837,940)	\$ 77,788	\$ 14,161	\$ 71,922	\$ 65,019
Fund Balance	\$ 852,110	\$ 14,170	\$ 91,958	\$ 106,120	\$ 178,041	\$ 243,060

Wilton Rancheria Fund

In September of 2016 the City of Ek Grove entered into a Memorandum of Understanding (MOU) with the Wilton Rancheria Tribe to facilitate mitigation of impacts resulting from the construction of an entertainment facility. The MOU provides more financial resources to the community than would typically be generated by tax revenues from a similar private project. Per the MOU, nearly \$12.3 million of one-time, or “non-recurring,” revenue is to be sent to the City over five equal annual installments from the start of construction on the Casino. Construction started on the Sky River Casino in late FY 2021. The total annual installment amount is nearly \$2.5 million and is purposed as follows: \$1.6 million contribution toward Roadway expenditures, an additional \$365,000 toward Regional Roadway uses, 50,000 for Police Equipment, and \$400,000 toward City Community Facilities expenditures.

According to the MOU, annual recurring revenue will be sent to the City one year after the casino opens. The Sky River Casino opened in early FY 2023. Hence, FY 2024 was the first year the City received the annual recurring revenue, equaling \$4 million. The \$4 million is purposed as follows: \$1.5 million for Police and Code Enforcement, \$500,000 for Road Maintenance, and \$2 million as “City tax in-lieu” that can be used for discretionary purposes. The \$4 million annual recurring revenue is subject to a 2% annual inflator.

Capital project expenditures in the forecast include projects such as the Kammerer Road two-lane extension from Bruceville Road to Interstate 5 as well as funding for pavement maintenance.

WILTON RANCHERIA FIVE YEAR FORECAST						
Beginning Available Fund Balance	\$ 12,752,669	\$ 18,425,716	\$ 20,597,423	\$ 16,897,657	\$ 20,262,870	\$ 23,688,025
	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Non-Recurring Roadway Contribution	3,639,119	-	-	-	-	-
Non-Recurring Regional Roadway Contribution	364,806	-	-	-	-	-
Non-Recurring Police Equipment Contribution	50,000	-	-	-	-	-
Non-Recurring City Community Facilities Contribution	400,000	-	-	-	-	-
Recurring Police & Code Enforcement Contribution	1,530,000	1,560,600	1,591,812	1,623,648	1,656,121	1,689,244
Recurring Roadway Contribution	510,000	520,200	530,604	541,216	552,040	563,081
Recurring City Tax In-Lieu Contribution	2,150,000	2,350,000	2,236,860	2,281,597	2,327,229	2,373,774
Total Revenue	\$ 8,643,924	\$ 4,430,800	\$ 4,359,276	\$ 4,446,462	\$ 4,535,391	\$ 4,626,099
Expense Category	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Salaries & Benefits	550,891	416,307	437,122	458,978	481,927	506,024
Operations & Maintenance	260,813	82,331	116,519	122,270	128,309	134,649
Capital Projects	1,159,174	1,760,455	7,505,400	500,000	500,000	500,000
Total Other Expenses	\$ 1,970,878	\$ 2,259,093	\$ 8,059,042	\$ 1,081,249	\$ 1,110,236	\$ 1,140,673
Fund Balance Contribution	\$ 6,673,047	\$ 2,171,707	\$ (3,699,766)	\$ 3,365,213	\$ 3,425,155	\$ 3,485,426
Fund Balance	\$ 19,425,716	\$ 20,597,423	\$ 16,897,657	\$ 20,262,870	\$ 23,688,025	\$ 27,173,451

Enterprise Fund Five-Year Forecasts

Drainage Fund

Drainage utility fees and property taxes are collected from residents to support drainage and stormwater infrastructure throughout the City, including operations, maintenance, repairs, and improvements.

The Drainage fund has had a significant fund balance due to an increase in the number of customer accounts over the past several years, but that balance is anticipated to be drawn down by significant capital expenditures.

Capital expenditures are significantly higher in FY 2026 when compared to other years due to unspent budget in FY 2025 for several projects that are carrying over into FY 2026, such as the Laguna Creek & Whitehouse Creek Multi-Functional Corridor Project, Pump Station Improvements Phase 2, and Southeast Industrial Area Storm Drain Improvements.

DRAINAGE FIVE YEAR FORECAST						
Beginning Available Fund Balance	\$ 22,400,683	\$ 22,545,217	\$ 8,671,719	\$ 9,562,408	\$ 11,628,655	\$ 13,917,345
	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Program Revenues	6,831,314	7,204,896	7,409,892	7,702,587	7,996,353	7,996,353
Program Related Tax Revenues	1,973,564	1,952,271	1,984,111	2,023,493	2,063,663	2,104,636
Investment and Misc. Revenues	437,301	409,026	456,949	342,715	257,039	192,783
Total Revenue	\$ 9,242,179	\$ 9,566,193	\$ 9,850,952	\$ 10,068,795	\$ 10,317,055	\$ 10,293,772
	FY 25 YE	FY 26	FY 27	FY 28	FY 29	FY 30
Expense Category						
Salary & Benefits	1,611,711	1,698,780	1,766,731	1,837,400	1,910,896	1,987,332
Operating Expenses	4,349,311	4,805,275	3,852,237	3,976,410	4,105,547	4,239,849
Capital Projects	663,221	14,839,437	1,680,000	1,180,000	1,180,000	1,180,000
Minor Capital Projects	240,000	138,000	20,000	20,000	20,000	20,000
Overhead Allocation	2,233,401	1,958,199	1,641,295	988,738	811,922	742,862
Total Other Expenses	\$ 9,097,644	\$ 23,439,692	\$ 8,960,263	\$ 8,002,548	\$ 8,028,366	\$ 8,170,043
Fund Balance Contribution	\$ 144,535	\$ (13,873,499)	\$ 890,689	\$ 2,066,247	\$ 2,288,690	\$ 2,123,729
Fund Balance	\$ 22,545,217	\$ 8,671,719	\$ 9,562,408	\$ 11,628,655	\$ 13,917,345	\$ 16,041,073

Recycling & Waste Fund

The five-year forecast for Recycling & Waste continues to reflect the impacts of Senate Bill 1383, which requires mandatory organics recycling statewide. This bill mandates the City to administer programs such as curbside organics collection, inspection and enforcement programs, and extensive public education and outreach programs for 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 included in the five-year budget projections. There are ongoing costs associated with compliance, monitoring, enforcement, and extensive reporting requirements.

RECYCLING & WASTE FUNDS FIVE YEAR FORECAST						
Beginning Available Fund Balance	\$ 13,269,935	\$ 13,831,267	\$ 13,578,614	\$ 13,173,584	\$ 12,609,011	\$ 11,877,415
	FY 25 YE Est.	FY 26	FY 27	FY 28	FY 29	FY 30
Commercial Franchise Fee	900,000	900,000	909,000	918,090	927,271	936,544
Admin Fees	2,486,473	2,881,387	2,897,443	2,913,660	2,930,039	2,946,582
Building Permit Fees	31,527	31,527	31,527	31,527	31,527	31,527
Other Revenues	547,434	534,181	539,708	545,351	551,112	556,994
Total Revenue	\$ 3,965,435	\$ 4,347,095	\$ 4,377,679	\$ 4,408,628	\$ 4,439,949	\$ 4,471,647
	FY 25 YE Est.	FY 26	FY 27	FY 28	FY 29	FY 30
Salaries and Benefits	952,602	1,221,288	1,282,352	1,346,470	1,413,794	1,484,483
Operations	1,792,495	2,054,249	2,136,419	2,221,876	2,310,751	2,403,181
Internal Services & Overhead	659,006	1,324,211	1,363,937	1,404,855	1,447,001	1,490,411
Total Other Expenses	\$ 3,404,103	\$ 4,599,748	\$ 4,782,709	\$ 4,973,201	\$ 5,171,545	\$ 5,378,075
Fund Balance Contribution	\$ 561,332	\$ (252,653)	\$ (405,030)	\$ (564,573)	\$ (731,596)	\$ (906,428)
Fund Balance	\$ 13,831,267	\$ 13,578,614	\$ 13,173,584	\$ 12,609,011	\$ 11,877,415	\$ 10,970,987

Revenue and Expenditure Summary

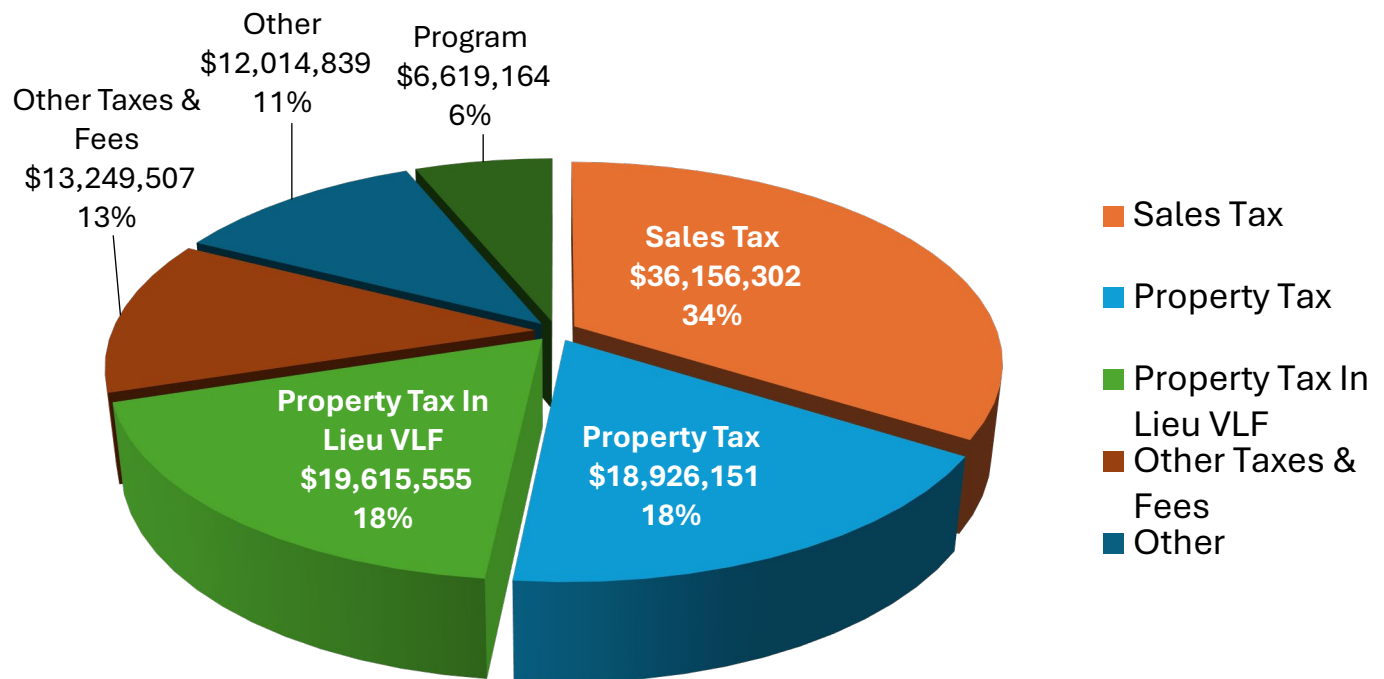
	Fund No.	Estimated Fund Balance 7/1/2025	Estimated Revenues 6/30/2026	Estimated Expenses 6/30/2026	Estimated Fund Balance 6/30/2026
General Fund	101	25,467,198	106,581,518	97,414,133	34,634,583
Economic Development	105	27,113,999	-	7,850,000	19,263,999
Capital Reserve	106	62,315,933	1,475,000	1,790,953	61,999,980
Measure E	109	32,781,298	33,000,000	38,874,084	26,907,214
Total General Funds		\$ 147,678,428	\$ 141,056,518	\$ 145,929,170	\$ 142,805,776
Special Revenue Funds					
Recycling Grant	201	358,218	9,798	128	367,888
Used Oil Recycling Grant	202	2,082	309	4	2,387
Opioid Settlement	209	774,173	16,784	255,251	535,706
Board of State Corrections - Local Police Grant	210	12,922	-	12,795	127
Police Off-Duty	213	(3,146)	429,000	405,000	20,854
State Asset Seizure	215	141,051	-	138,909	2,142
Federal Capital Grants	216	83,592	657,852	645,702	95,742
Local Police Grants	217	121,267	463,438	463,438	121,267
Supplemental Law Enforcement Grant	218	305,818	446,253	446,253	305,818
Gas Tax Fund	221	4,961,575	5,556,776	7,698,119	2,820,232
Senate Bill 1 Streets & Roads	227	4,130,025	4,850,383	7,155,280	1,825,128
Senate Bill 1 Local Partnership	228	-	-	-	-
Affordable Housing	231	36,151,262	4,180,334	22,086,527	18,245,069
Swainson Hawk Mitigation Fee	234	5,081,753	540,983	2,058,925	3,563,811
Tree Mitigation	235	1,835,145	182,581	500,464	1,517,262
Street Trench Cut	238	427,363	60,028	53,498	433,893
Disaster Recovery	240	1,251,747	-	1,195,645	56,102
Community Development Block Grant	241	190,320	1,200,000	1,329,946	60,374
State Homeless Appropriation	242	3,676,555	79,701	3,751,045	5,211
Federal Home Grant	243	-	407,882	407,882	-
Wilton Rancheria Casino	246	18,425,715	4,430,800	2,259,093	20,597,422
Strategic Planning and Innovation Grants	247	-	-	-	-
Community Facilities District 2003-1 Police Services	251	111,482	1,191,299	1,260,938	41,843
CFD 2003-2 Police Services	252	157,305	7,018,994	7,015,381	160,918
CFD 2006-1 Maintenance Services	255	3,397,090	5,448,885	4,368,167	4,477,808
CFD 2005-1 Maintenance Services	256	9,953,346	6,970,426	7,449,834	9,473,938
Street Maintenance D1 Zone 1	261	5,005,742	1,838,681	1,362,672	5,481,751
Street Maintenance D1 Zone 2	262	530,602	226,411	98,153	658,860
Street Maintenance D1 Zone 3	263	447,676	667,031	542,611	572,096
Street Maintenance D1 Zone 4	264	301,019	84,122	33,854	351,287
Street Maintenance D1 Zone 5	265	3,788,708	1,530,116	1,785,951	3,532,873
Street Light Maintenance Zone 1	267	929,601	859,221	914,774	874,048
Street Light Maintenance Zone 2	268	936,156	729,346	528,877	1,136,625
Federal Asset Forfeiture	275	255,376	-	255,376	-
Federal Asset Forfeiture - Treasury Fund	276	13,922	-	13,922	-
Library Ownership	280	2,702,821	175,440	2,153,956	724,305
Neighborhood Stabilization	285	(8,687)	8,802	115	-
Measure A Maintenance	294	4,445,858	5,784,972	9,517,819	713,011
Development Services	295	5,452,801	10,608,041	11,185,632	4,875,210
Public Works Administration	296	1,493,806	9,205,342	10,532,189	166,959
Total Special Revenue Funds		\$ 117,842,061	\$ 75,860,031	\$ 109,884,125	\$ 83,817,967

	Fund No.	Estimated Fund Balance 7/1/2025	Estimated Revenues 6/30/2026	Estimated Expenses 6/30/2026	Estimated Fund Balance 6/30/2026
Capital Project Funds					
Federal Capital Grants	301	(3,332,492)	30,414,340	27,081,848	-
State Capital Grants	302	(4,376,645)	13,676,303	9,299,658	-
Local Transportation Fund - Bike and Ped	305	518,731	245,416	487,633	276,514
Capital Facilities Fee - City Admin Facilities	311	3,694,712	342,510	327,949	3,709,273
CFF - Police	312	4,921,529	817,946	754,759	4,984,716
CFF - Corp Yard	313	3,623,682	580,804	671,578	3,532,908
CFF - Library	315	9,903,012	1,211,033	2,745,127	8,368,918
CFF - Transit Facilities	317	8,707,798	598,797	512,235	8,794,360
CFF - Admin	319	1,081,237	132,230	98,020	1,115,447
East Franklin Landscape Corridor Fee	324	6,008,340	-	-	6,008,340
East Franklin Fee - Admin	326	846,679	17,040	2,144	861,575
Elk Grove Roadway Fee	328	52,015,837	7,394,590	32,717,598	26,692,829
Impact Fee Administration	329	690,456	56,922	30,139	717,239
LSRP Quimby In Lieu Fee	330	536,419	1,425,000	511,507	1,449,912
LRSP Quimby Land Acquisition Fee	331	2,863,448	895,402	220,751	3,538,099
LRSP Facilities Fee	332	8,340,926	1,705,985	1,726,006	8,320,905
Laguna Ridge Parks Administration	333	1,425,906	129,935	82,965	1,472,876
Laguna Ridge Specific Plan P3 Z2 Drainage Fee	334	5,148,531	2,045,114	8,862	7,184,783
Laguna West Service Area	335	640,537	73,717	115,072	599,182
Lakeside Service Area	336	81,207	1,593	1,931	80,869
External Agencies Fund	338	19,550	1,818,000	1,238,835	598,715
In-Lieu Roadway	339	2,633,262	100,000	1,313	2,731,949
CFD 2002-1 East Franklin	341	4,871,160	1,096,351	530,386	5,437,125
CFD 2003-1 Poppy Ridge	343	2,543,110	-	45,239	2,497,871
CFD 2005-1 Laguna Ridge	344	9,194,794	514,327	4,093,720	5,615,401
District56 Nature Area and Old Town Plaza	345	179,319	4,139	54	183,404
Laguna Area CFD	347	1,083,094	21,022	1,966	1,102,150
Laguna West CFD	348	148,757	2,901	1,740	149,918
Federal Capital Grants 2	351	(322,026)	14,727,050	14,405,024	-
State Capital Grant 2	352	404,449	3,980,292	4,384,741	-
Southeast Policy Area - Park Fee	356	19,713,122	4,147,039	14,575,185	9,284,976
Southeast Policy Area - Trail Fee	357	19,053,931	3,717,811	594,287	22,177,455
Laguna Ridge Park Fee	360	1,020,238	660,068	813,264	867,042
PD Campus Facilities Improvements	361	1,100,736	-	1,076,924	23,812
Freeway Mitigation Fee	365	5,861,986	112,973	1,482	5,973,477
Active Transportation Fee	368	3,695,576	1,079,032	3,037,446	1,737,162
SEPA Cost Recovery	370	1,093,591	103,053	10,281	1,186,363
SEPA Channel Fee	371	1,297,910	274,958	1,209	1,571,659
SEPA City Infrastructure Drainage Fee	372	1,238,185	94,825	10,283	1,322,727
SEPA Zone 1 North Sub-Shed Basin Fee	373	3,575,764	718,684	10,597	4,283,851
SEPA Zone 1 Basin S6	376	839,446	16,300	1,214	854,532
SEPA Zone 1 Basin S9	379	3,640,263	70,217	921	3,709,559
SEPA & LRSP Phase 3 Admin Fee	380	595,001	129,766	65,303	659,464
Measure A Safety, Streetscape, Bike, Ped	393	3,041,913	888,030	2,841,745	1,088,198
Measure A Traffic Control & Safety	394	852,110	580,505	1,418,444	14,171
Total Capital Project Funds		\$ 190,715,091	\$ 96,622,020	\$ 126,557,385	\$ 160,779,726

	Fund No.	Estimated Fund Balance 7/1/2025	Estimated Revenues 6/30/2026	Estimated Expenses 6/30/2026	Estimated Fund Balance 6/30/2026
Debt Service Fund					
Financing Authority - Laguna Palms Campus	403	39,107	594,369	586,154	47,322
Financing Authority 2018 - Animal Shelter	406	474,901	1,317,638	1,311,396	481,143
Finance Authority – D56 Nature Area & Old Town Plaza	407	549,234	834,061	822,340	560,955
Finance Authority – PD Campus Improvements	408	263,755	947,138	946,697	264,196
Total Debt Service Funds		\$ 1,326,997	\$ 3,693,206	\$ 3,666,587	\$ 1,353,616
Enterprise Fund					
Solid Waste Residential	501	6,005,881	1,447,914	1,651,367	5,802,428
Commercial Haulers	502	4,636,523	1,018,614	803,205	4,851,932
Drainage Fee	503	22,545,218	9,566,193	23,439,692	8,671,719
Special Waste Collection Center	506	3,188,861	1,880,567	2,145,174	2,924,254
Transit Operations	511	(1,572,086)	612,969	121,790	(1,080,907)
Total Enterprise Funds		\$ 34,804,397	\$ 14,526,257	\$ 28,161,228	\$ 21,169,426
Internal Service Funds					
Risk Management	601	11,627,527	6,330,264	8,147,107	9,810,684
Facilities & Fleet	602	2,991,018	8,126,739	7,344,515	3,773,242
Information Technology & GIS	603	2,094,830	8,690,141	9,115,037	1,669,934
State Unemployment Insurance	604	306,591	50,000	50,000	306,591
Total Internal Service Funds		\$ 17,019,966	\$ 23,197,144	\$ 24,656,659	\$ 15,560,451
Agency Funds					
Laguna Springs Open Space Preserve	709	162,288	-	7,030	155,258
Animal Services Donations	735	105,490	2,045	27	107,508
CFD 2005-1 Laguna Ridge	756	7,723,978	12,034,289	10,135,938	9,622,329
CFD 2002-1 E Franklin	757	8,073,459	4,612,883	4,571,078	8,115,264
CFD 2003-1 Poppy Ridge	758	\$ 2,694,358	\$ 4,021,419	\$ 3,235,442	\$ 3,480,335
Total Agency Funds		\$ 18,759,573	\$ 20,670,636	\$ 17,949,515	\$ 21,480,694
TOTAL		\$ 528,146,513	\$ 375,625,812	\$ 456,396,787	\$ 446,967,656
Less Transfers and Internal Service Costs		-	\$ 44,702,242	\$ 44,702,242	-
GRAND TOTAL		\$ 528,146,513	\$ 330,923,570	\$ 411,694,545	\$ 446,967,656

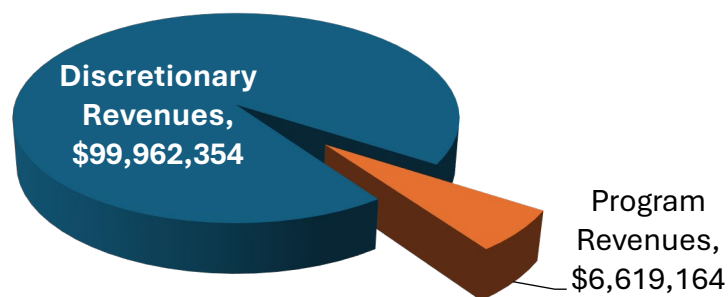
General Fund Activity

	FY 2024 Actuals		FY 2025 Amended Budget		FY 2025 Estimate		FY 2026 Budget		Change From FY 2025 to FY 2026 Budget
Revenues									
Sales Tax	\$	37,454,184	\$	36,193,734	\$	36,193,734	\$	36,156,302	\$ (37,432)
Property Taxes	\$	17,767,451		17,973,426	\$	17,973,426	\$	18,926,151	\$ 952,725
Property Taxes in lieu VLF	\$	17,700,877		18,686,820	\$	18,686,820	\$	19,615,555	\$ 928,735
Property Transfer Tax	\$	899,847		845,000	\$	845,000	\$	862,000	\$ 17,000
Utility Users Tax	\$	6,540,426		6,711,188	\$	6,711,188	\$	6,973,000	\$ 261,812
Transient Occupancy Tax	\$	2,763,386		2,814,223	\$	2,814,223	\$	2,870,507	\$ 56,284
Franchise Fees	\$	2,205,342		2,677,453	\$	2,525,000	\$	2,544,000	\$ (133,453)
Investment Income	\$	3,459,342		3,500,000	\$	4,000,000	\$	3,500,000	\$ -
Business Licenses & Misc.	\$	1,213,874		350,700	\$	545,592	\$	368,000	\$ 17,300
Mello Roos - Police Services	\$	6,445,960		7,490,168	\$	7,490,168	\$	8,146,839	\$ 656,671
Governance	\$	4,098,693		4,615,357	\$	4,618,771	\$	4,716,188	\$ 100,831
Great Plates	\$	-		-	\$	-	\$	-	\$ -
Public Protection	\$	1,793,998		1,830,928	\$	1,754,513	\$	1,814,876	\$ (16,052)
Code Enforcement	\$	154,351		73,100	\$	87,100	\$	88,100	\$ 15,000
Revenue Total	\$	102,497,731	\$	103,762,097	\$	104,245,535	\$	106,581,518	\$ 2,819,421
Expenses by Function									
City Council	\$	416,037	\$	603,239	\$	603,239	\$	693,786	\$ 90,547
City Manager		5,738,263		6,957,244		6,743,260		7,229,020	\$ 271,776
City Attorney		2,137,297		2,429,387		2,418,362		2,549,825	\$ 120,438
City Clerk		825,211		1,305,051		1,290,563		822,100	\$ (482,952)
Finance		3,545,472		4,817,021		4,637,714		5,266,804	\$ 449,783
Human Resources		1,582,274		2,113,522		2,072,748		2,118,625	\$ 5,103
Planning Commission		5,854		10,226		10,226		10,250	\$ 24
Non-Departmental		27,217,867		3,512,413		2,986,413		4,340,722	\$ 828,309
Revenue Neutrality & Tax Administration		2,901,715		2,067,347		2,067,347		550,000	\$ (1,517,347)
Community Service Grants		423,297		518,714		471,922		562,313	\$ 43,599
Event Sponsorship		662,358		1,114,261		917,486		1,114,830	\$ 569
Police Department		58,064,238		64,098,735		63,709,514		69,226,803	\$ 5,128,068
Planning & Housing		320,019		338,865		347,083		623,482	\$ 284,617
Code Enforcement		1,420,879		1,888,577		1,837,909		2,240,686	\$ 352,109
Public Works		-		-		-		64,967	\$ 64,967
Expenses by Function Total	\$	105,260,781	\$	91,774,602	\$	90,113,786	\$	97,414,133	\$ 5,639,530
Expenses by Category									
Compensation	\$	53,445,051	\$	62,728,480	\$	62,399,135	\$	67,907,744	\$ 5,179,264
Operating Expenses		10,319,362		13,640,472		12,364,834		11,624,770	\$ (2,015,702)
Internal Services		11,119,945		12,167,087		12,167,087		14,690,766	\$ 2,523,679
Capital Outlay		284,191		180,412		124,579		106,000	\$ (74,412)
Transfers Out		15,583,565		3,058,152		3,058,152		3,084,853	\$ 26,701
Expenses by Category Total	\$	90,752,115	\$	91,774,602	\$	90,113,786	\$	97,414,133	\$ 5,639,530
Beginning Fund Balance		38,361,247		25,467,198		25,467,198		26,088,709	\$ 621,511
Change in Fund Balance		(2,763,050)		11,987,495		14,131,749		9,167,386	\$ (2,820,109)
Initial Ending Fund Balance		35,598,197		37,454,692		39,598,947		35,256,094	\$ (2,198,598)
Transfer to Capital Reserve		(7,254,333)		(5,448,276)		(6,755,119)		(3,490,033)	\$ 1,958,243
Transfer to Economic Development		(7,254,333)		(5,448,276)		(6,755,119)		(3,490,033)	\$ 1,958,243
Opportunity Reserve - 5%		4,207,896		4,426,357		4,348,118		4,712,671	\$ 286,315
Reserve for Economic Uncertainty - 25%		21,039,482		22,131,784		21,740,591		23,563,357	\$ 1,431,573
Future Reserve Target Support		219,820		-		-		-	\$ -

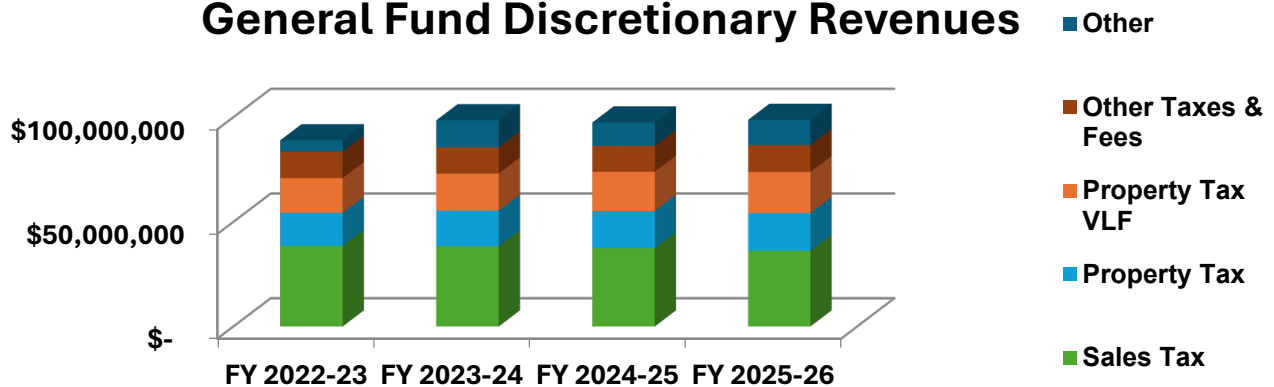
The FY 2025-26 Budget projects \$106,581,518 in General Fund Revenues

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 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 2025-26 General Fund Revenues:
\$106,581,518**

General Fund Discretionary Revenues

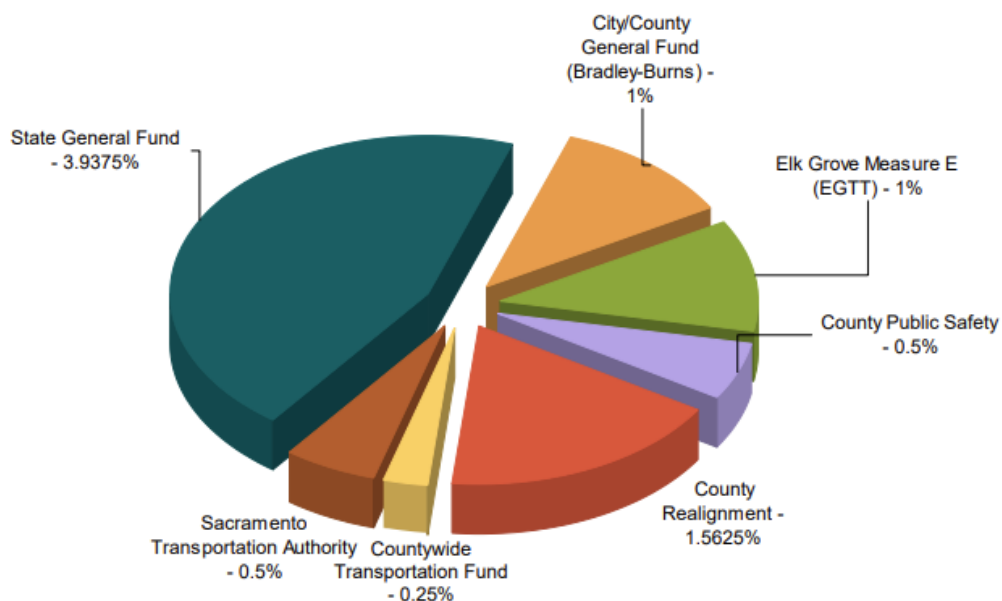


Sales Taxes

Sales tax is a volatile revenue source, yet it is the City's largest single source for general operations budgeted at 34% of total General Fund revenues. Sales tax growth has been modest and steady over the last couple fiscal years. However, given current uncertainties in the economy and retail markets, staff anticipates revenues to remain relatively flat between FY 2024-25 and FY 2025-26 at about \$36.1 million, per the General Fund Five-Year Forecast.

Currently, the sales tax rate in Elk Grove is 8.75%. 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
- 1.00% - Citywide Transactions and Use Tax (Measure E)



The Sales Tax revenue discussed above only pertains to the 1% Bradley Burns component of the total Sales Tax.

Property Taxes

Historically, property tax revenues have been a stable source of funds for California municipalities. In Sacramento County, steady annual growth averaging around 5% is the norm. Staff is forecasting a 5% increase to about \$18.9 million for FY 2025-26.

Property Tax in lieu of VLF

In 2004, most of the Vehicle License Fee 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, staff anticipates about \$19.6 million in revenue for FY 2025-26.

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 while the City retains the remainder. Property Transfer Taxes for FY 2025-26 are assumed at \$862,000.

Other Taxes

Utility User's Tax. A tax of 2.25% is levied on electricity, gas, sewer, communications technology, and video entertainment services. Utility User Tax revenue expectations for FY 2025-26 are anticipated to grow modestly, estimated at \$6,973,000 (see General Fund Five-Year Forecast).

Transient Occupancy Tax (TOT). A tax of 12% is levied on hotel and motel rentals within City limits. TOT is expected to grow 2% in FY 2025-26 to \$2,870,507. (see General Fund Five-Year Forecast).

Franchise Fees

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 (except FY 2020-21 due to COVID-19 impacts) via a transfer-out expenditure. These revenues are expected to grow incrementally to \$1,657,500 for FY 2025-26 (see General Fund Five-Year Forecast).

Gas and Cable Franchise Fees. Gas and cable franchise taxes are collected from those utility companies operating within the City. These revenues are based on agreements with Sacramento County before the City's incorporation. Franchise fee revenues, particularly cable, are projected to decline slightly according to industry trends due to more residents opting for internet-based streaming entertainment rather than a traditional cable subscription. An annual change of -2% for FY 2025-26 is expected, resulting in a revenue projection of \$886,500 (see General Fund Five-Year Forecast).

Investment Income

The Finance Director is authorized to invest the City's funds in short-term (liquid) and longer-term (up to 5 years) investments. The resulting interest accrued on the invested funds is considered revenue for the City. Due to increasing interest rates, interest income is budgeted to grow and is estimated at \$3,500,000 for FY 2025-26 (see General Fund Five-Year Forecast).

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 effort required of City staff. Revenue is projected to be \$147,000 in FY 2025-26.

Other Revenue

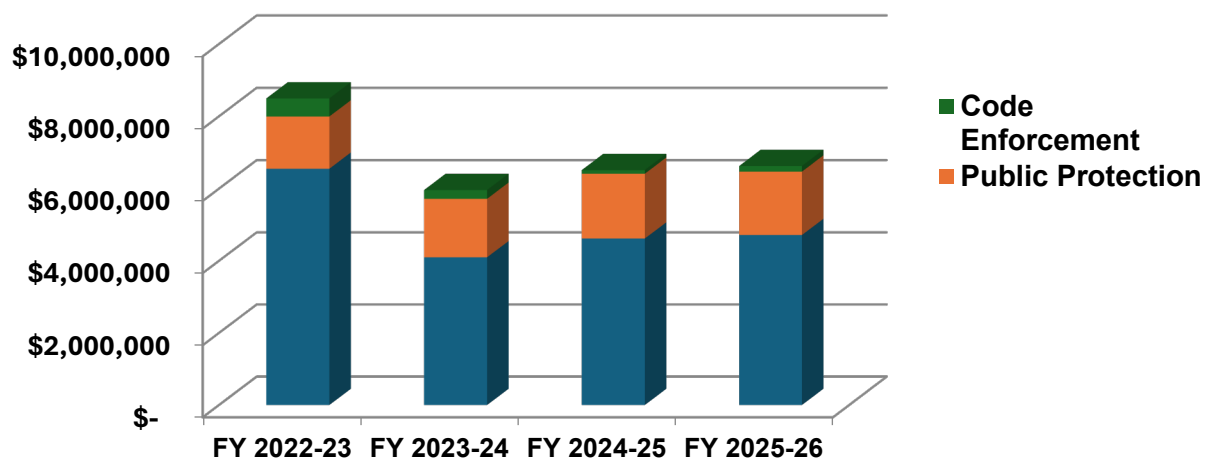
Finance Charges. These revenues are miscellaneous charges accrued on various customers' charges for services. The FY 2025-26 budget assumes little activity, which is the norm since this revenue source is difficult to project and is very minimal in dollar amounts.

Miscellaneous Revenues. This category is used to record those revenues that are miscellaneous and unrelated to specific departmental activities. The FY 2025-26 budget assumes similar activity to historical norms of \$221,000.

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 annual growth in the tax base means continuously larger transfers to the General Fund annually. These transfers into the General Fund total \$8,146,839 for FY 2025-26.

General Fund Program Revenues



Governance

The FY 2025-26 budget includes Governance revenues from the City Manager's Office operations, Old Town Plaza operations, the City Clerk's Office operations, Human Resources operations, special events, the General Cost Allocation Plan, and reimbursement from the Recycling and Waste funds for a Code Enforcement Officer.

Revenues for FY 2020-21 through FY 2022-23 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. More recently, in FY 2022-23, more than \$2.3 million was returned to the General Fund from the Risk Management Fund due to several years of overpayment.

Cost allocation revenue comprises the most significant ongoing portion of the Governance revenues. The cost allocation plan incorporated into the 2025-26 budget relies on FY 2023-24 financial data to recover costs expended on providing services to departments and activities outside the General Fund. The total amount for Governance revenue is shown in the General Fund Five-Year Forecast (\$4,716,188 for FY 2025-26).

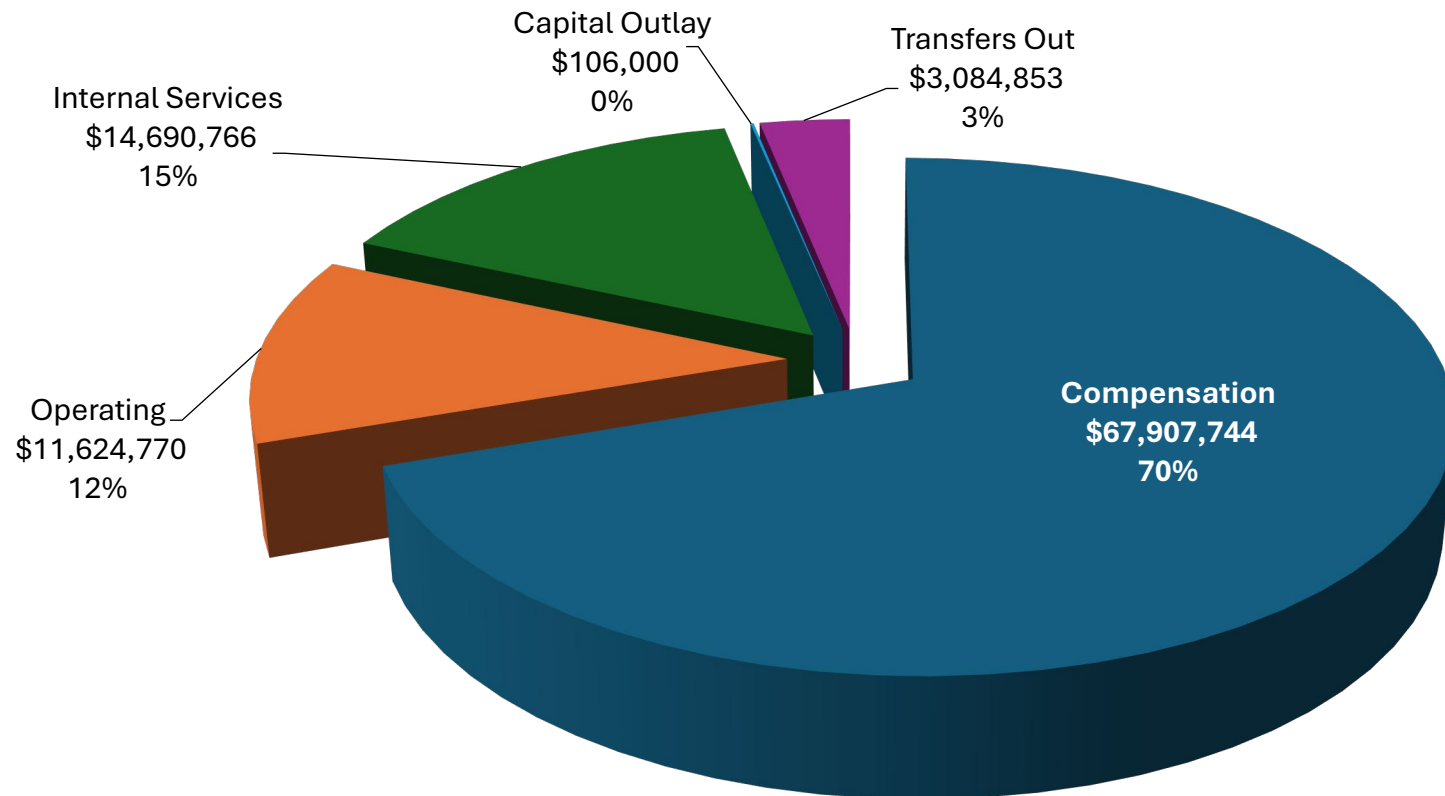
Public Protection

Public protection revenues are a direct result of activities and services performed by 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 shown in the General Fund Five-Year Forecast (\$1,814,876 for FY 2025-26).

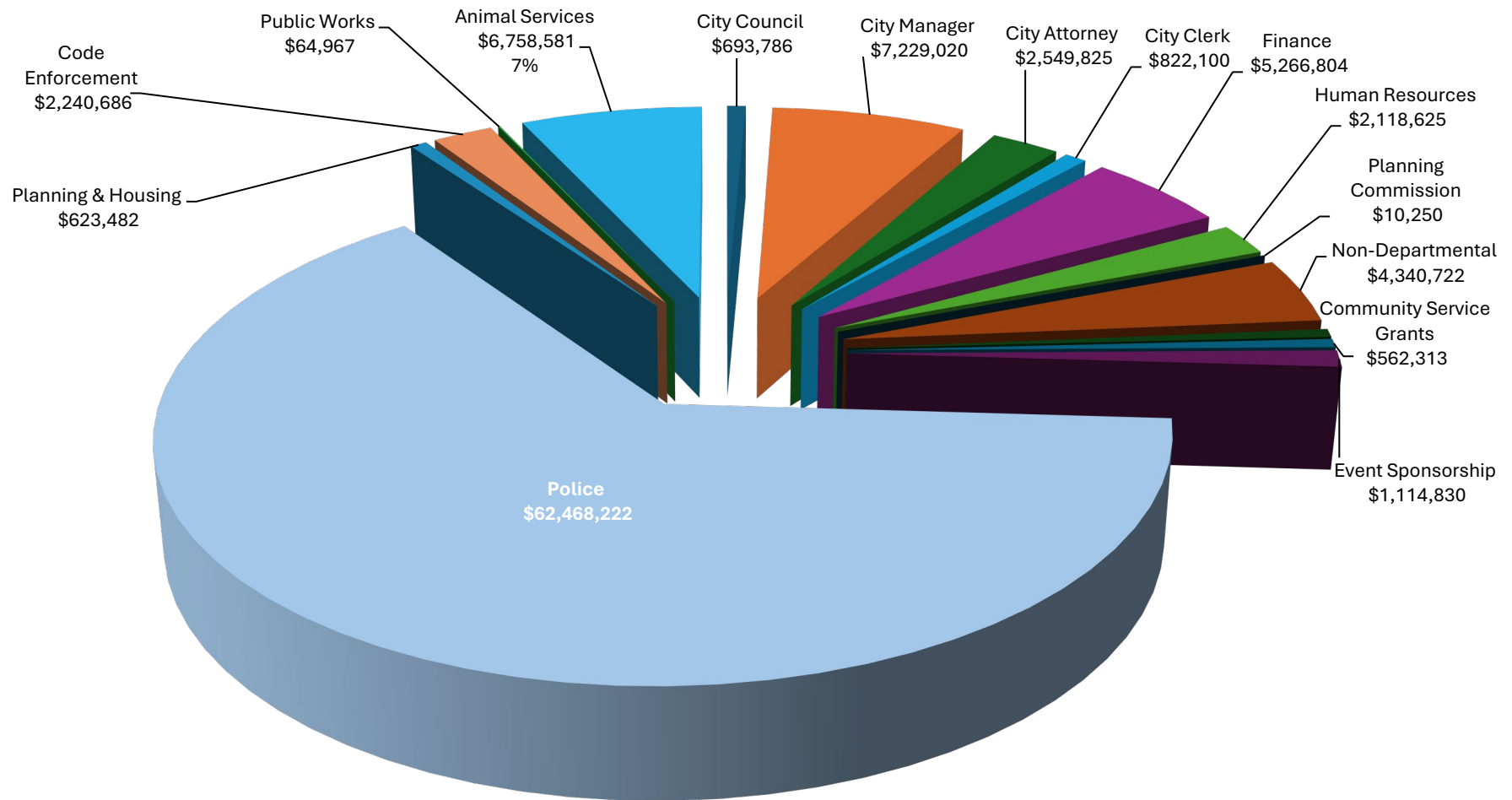
Code Enforcement

Code Enforcement revenues are derived mainly from citations, abatement fees, and inspections. The total of these amounts is shown in the General Fund Five-Year Forecast (\$88,100 for FY 2025-26).

FY 2025-26 General Fund Expenditures by Category: \$97,414,133



FY 2025-26 General Fund Expenditures by Function: \$98,414,133



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

CITY COUNCIL

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	174,112	286,066	290,066	409,884	123,818
Operating Expenses	135,900	186,830	182,830	93,770	(93,060)
Internal Services	93,126	115,204	115,204	175,446	60,242
Transfers	15,299	15,139	15,139	14,686	(453)
Total	418,437	603,239	603,239	693,786	90,547
Expenditures By Resource					
General Fund	418,437	603,239	603,239	693,786	90,547
Total	418,437	603,239	603,239	693,786	90,547

CITY MANAGER

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	3,078,498	3,861,132	3,831,427	4,479,092	617,960
Operating Expenses	1,805,658	2,278,028	2,093,749	1,901,927	(519,102)
Internal Services	647,506	755,868	755,868	793,953	38,085
Capital Outlay	61,386	6,500	6,500	-	(6,500)
Transfers	145,216	55,716	55,716	54,048	(1,668)
Total	5,738,263	6,957,244	6,743,260	7,229,020	118,776
Expenditures By Division					
City Manager	1,820,473	2,550,049	2,559,049	2,975,864	415,815
Communications	1,581,723	1,749,263	1,698,955	1,828,233	(74,030)
Economic Development	1,068,140	1,353,296	1,263,121	1,440,967	87,671
Civic Innovation Sustainability	1,179,016	1,279,636	1,222,135	983,957	(295,679)
Civic Innovation & Sust Grants	88,911	25,000	-	-	(25,000)
Total	5,738,263	6,957,244	6,743,260	7,229,020	118,776
Expenditures By Resource					
General Fund	5,738,263	6,957,244	6,743,260	7,229,020	118,776
Total	5,738,263	6,957,244	6,743,260	7,229,020	118,776

CITY ATTORNEY

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	1,861,368	2,031,601	2,031,601	2,085,324	53,723
Operating Expenses	76,272	152,584	141,559	158,330	5,746
Internal Services	173,135	218,956	218,956	280,712	61,756
Transfers	26,522	26,245	26,245	25,459	(786)
Total	2,137,297	2,429,387	2,418,362	2,549,825	120,438
Expenditures By Resource					
General Fund	2,137,297	2,429,387	2,418,362	2,549,825	120,438
Total	2,137,297	2,429,387	2,418,362	2,549,825	120,438

CITY CLERK

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	582,801	600,758	594,274	605,659	4,901
Operating Expenses	117,623	534,654	526,650	66,800	(467,854)
Internal Services	89,955	106,381	106,381	129,839	23,458
Capital Outlay	14,204	42,846	42,846	-	(42,846)
Transfers	20,628	20,413	20,413	19,801	(612)
Total	825,211	1,305,051	1,290,563	822,100	(482,952)
Expenditures By Resource					
General Fund	825,211	1,305,051	1,290,563	822,100	(482,952)
Total	825,211	1,305,051	1,290,563	822,100	(482,952)

FINANCE

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	2,337,982	3,457,301	3,388,001	3,486,127	28,826
Operating Expenses	708,535	748,432	638,425	1,109,403	360,971
Internal Services	457,928	568,622	568,622	629,885	61,263
Transfers	41,027	42,666	42,666	41,388	(1,278)
Total	3,545,472	4,817,021	4,637,714	5,266,804	449,783
Expenditures By Division					
Fund Administration	-	23,000	34,882	-	(23,000)
Finance Dept	687,874	715,321	710,921	838,546	123,225
Budget	576,220	873,443	839,558	921,208	47,765
Accounting	1,278,892	1,634,466	1,545,754	1,702,935	68,469
Finance Planning	119,119	196,482	192,382	354,802	158,320
Purchasing	429,803	677,707	630,080	599,811	(77,896)
Cashiering	453,563	696,601	684,136	849,501	152,900
Total	3,545,472	4,817,021	4,637,714	5,266,804	449,783
Expenditures By Resource					
General Fund	3,545,472	4,817,021	4,637,714	5,266,804	449,783
Total	3,545,472	4,817,021	4,637,714	5,266,804	449,783

HUMAN RESOURCES

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	846,579	1,061,995	1,042,168	1,137,440	75,445
Operating Expenses	574,892	857,831	836,885	784,254	(73,577)
Internal Services	145,818	178,866	178,866	182,546	3,680
Transfers	14,985	14,829	14,829	14,385	(444)
Total	1,582,274	2,113,522	2,072,748	2,118,625	5,103
Expenditures By Resource					
General Fund	1,582,274	2,113,522	2,072,748	2,118,625	5,103
Total	1,582,274	2,113,522	2,072,748	2,118,625	5,103

PLANNING COMMISSION

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	5,854	10,226	10,226	10,250	24
Total	5,854	10,226	10,226	10,250	24
Expenditures By Resource					
General Fund	5,854	10,226	10,226	10,250	24
Total	5,854	10,226	10,226	10,250	24

GENERAL FUND NON-DEPARTMENTAL

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	6,733,456	1,149,931	1,149,931	1,938,897	788,966
Operating Expenses	539,072	533,000	7,000	534,000	1,000
Transfers	19,945,339	1,829,482	1,829,482	1,867,825	38,843
Total	27,217,867	3,512,413	2,986,413	4,340,722	828,309
Expenditures By Division					
Non-Departmental	27,196,867	3,492,413	2,986,413	4,319,722	827,309
Retirement Planning Committee	21,000	20,000	-	21,000	1,000
Total	27,217,867	3,512,413	2,986,413	4,340,722	828,309
Expenditures By Resource					
General Fund	27,217,867	3,512,413	2,986,413	4,340,722	823,309
Total	27,217,867	3,512,413	2,986,413	4,340,722	828,309

Note: All three fiscal years above include additional contributions toward the City's PERS unfunded liability that are above and beyond the required fixed payment. These additional contributions are reflected in the Compensation row.

Note: FY 2024 included transfers out at year-end per the Reserve Policy as well as an additional \$5.8M one-time contribution to the City's Pension Trust.

PROGRAM DESCRIPTION

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

Compensation and Operations **\$2,472,897**

FY 2025-26		Purpose
Compensation	900,000	Accelerated PERS contributions
Compensation	500,000	Estimated Compensation Impacts
Compensation	538,897	Non-Safety PERS UAL
Operating	21,000	Retirement Planning Committee
Operating	13,000	Non-Departmental Postage expenses
Operating	500,000	Health Retirement Account Option 1 Trust Funding
Totals	\$ 2,472,897	

Note: For FY 2025-26, the PERS required fixed for the Safety Plan in the amount of \$1,739,911 is budgeted in the Police Department. The fixed payment for the Miscellaneous plans is \$538,897 and is budgeted in Non-Departmental for this expense.

Transfers Out **\$1,867,825**

The General Fund makes transfers to other funds for various purposes, such as contributing funding toward priority projects in the Capital Reserve fund, paying debt service costs, supporting the LifeLine solid waste rate subsidy program, and paying overhead allocation charges. Some of these transfers recur annually, while others are considered one-time expenditures. Transfers from the General Fund for FY 2025-26 are summarized below. This information can also be found in the Interfund Transfers section of the Budget.

General Fund Non-Departmental Transfers				
			FY 2025-26	Purpose
Transfers Out expense to				
Fund 106	General Fund Capital Projects		1,475,000	Special Project funding
Fund 407	Debt Service Fund		160,000	Old Town Plaza debt dayment
Fund 408	Debt Service Fund		188,325	City Facility Improvements debt payment
Fund 501	Recycling & Waste		44,500	LifeLine rate subsidy & marketing
Total			\$ 1,867,825	

Note: The General Fund portion of the principal and interest debt service payment (totaling \$325,603 for FY 2025-26) toward the Laguna Palms Campus debt is budgeted directly in the Department and Division budgets. This debt obligation is anticipated to be paid in full with the FY 2025-26 payment. Further details are provided in the Interfund Transfer section of the Budget.

Note: The General Fund portion of the principal and interest debt service payment (totaling \$905,925 for FY 2025-26) toward the Animal Shelter debt is budgeted directly in the Animal Services division of the Police Department.

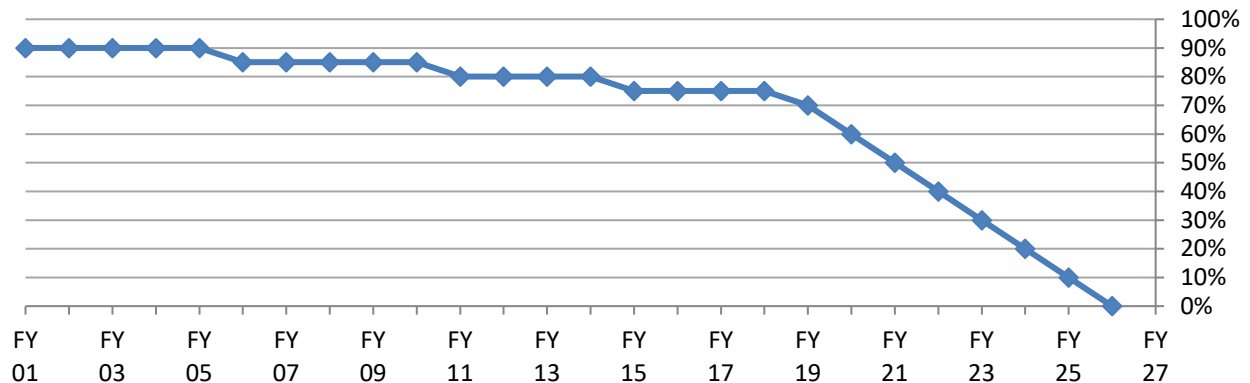
REVENUE NEUTRALITY

PROGRAM DESCRIPTION

Under the terms of incorporation, the City has transferred a percentage of its property tax revenues from the original City boundary to Sacramento County for a period of 25 years. Fiscal year 2024-25 the City transferred 10% to the County of Sacramento compared to a 20% transfer in FY 2023-24. The transfers decrease by 10% each year until the payment is fully phased out. In Fiscal year 2025-26, there is a very small amount budgeted for Revenue Neutrality (\$200k) which is set to cover this expense as it relates to payments of property tax revenues for FY 2024-25 that occur over the summer (after the close of the FY24-25 fiscal year). Beginning in FY 26, the City will retain its full share, which is around 6 cents of every property tax dollar.

Elk Grove Property Tax Revenue Neutrality

% of Elk Grove Property Tax to County



COMMUNITY SERVICE GRANTS

					Change from FY 2025 to FY 2026 Budget
Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	
Operating Expenses	423,297	518,714	471,922	562,313	43,599
Total	423,297	518,714	471,922	562,313	43,599
Expenditures By Resource					
General Fund	423,297	518,714	471,922	562,313	43,599
Total	423,297	518,714	471,922	562,313	43,599

PROGRAM DESCRIPTION

City Council Community Service Grants

\$562,313

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	2025-26 CSG Traditional	CSG - One-Time
Alchemist CDC	CalFresh at Laguna Gateway Center Farmers' Market	Provide operational support staff for CalFresh at Farmers' Markets program at the Elk Grove Laguna Gateway Center Farmers' Market. Program provides access for CalFresh (food stamp) recipients to use their benefits and receive a matching incentive to purchase fresh produce directly from local farmers.	\$14,436	
Al-Misbaah	Al-Misbaah Foodbank	Replace four electric pallet jacks to enhance efficiency in managing organization's food bank, diaper bank, furniture bank, and Amazon returns programs.		\$28,400
Al-Misbaah	Youth STEM, Robotics, and Sports Program Expansion	Provide hands-on learning opportunities for youth, focusing on STEM education, robotics, and physical activities. Funding request for staffing and to purchase robotics kits, STEM supplies, and sports equipment.	\$25,000	
Chicks in Crisis	Chicks in Crisis - Racing Toward Stability: Parenting Support, Education & Ranch Services	Provide pregnancy and parenting family resource center offering essential items, trauma counseling, educational workshops, and referrals to other services. Requested funding for mortgage payments at E Stockton Blvd facility.	\$42,677	
Elk Grove Community Foundation	Elk Grove Regional Scholarship Foundation Operating System Enhancements	Procure a donor management & customer relations management system; procure an event management system; and establish a new scholarship that specifically benefits 5 students from low-income households and/or households who have experienced homelessness.	\$5,000	
Elk Grove Community Garden and Learning Center	Elk Grove Community Garden and Learning Center	Provide operational support (utilities, water, electricity, ADA porta-potty) for community garden, complete necessary maintenance (repair garden plots, irrigation lines, fencing, etc.), and provide a new greenhouse.	\$3,500	
Elk Grove Fine Arts Center	Elk Grove Fine Arts Center Operational Assistance	Fund a portion of lease costs for existing gallery and education workshop space. Programming includes art education classes, monthly art receptions, community art display program, and ongoing art shows.	\$12,500	
Elk Grove Food Bank Services	Elk Grove Food Bank Services Operations	Provide operational support for a variety of services to low-income persons, focusing on emergency food distribution six days a week at Elk Grove facility. Other services include six mobile food program distribution sites in Elk Grove, children's choice school program sites, a clothes closet, and food delivery to homebound individuals.	\$100,000	

Organization Name	Activity Title	Activity Description	2025-26 CSG Traditional	CSG - One-Time
Elk Grove Food Bank Services	Elk Grove Food Bank Services Support Works	Facility improvements, including outdoor lighting upgrades, concrete repairs, updated landscaping, and roof repairs.		\$35,000
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 transitional housing, mentoring, eviction prevention, motel vouchers, housing move-in costs, and transportation assistance.	\$12,000	
Elk Grove Musical Theatre Company Jr.	Community Service Grant	Provide theater training (vocals, choreography, and acting) and performance opportunities for the children and teenagers of Elk Grove.	\$12,000	
Elk Grove United Methodist Church	Weekend Meal Program/Saturday Morning Breakfast	Offer a free community meal program providing a warm breakfast every Saturday morning from 8-10am.	\$2,500	
Friends of Elk Grove Animal Shelter	Friends of Elk Grove Animal Shelter	Provide emergency financial assistance for life-threatening veterinary services for the Elk Grove shelter pets and family pets of Elk Grove residents.	\$13,885	
GOALS Growth Oriented Adapted Learning Skills	GOALS Bowling League	Provide an opportunity for persons with disabilities to bowl with their developmental peers in a community setting.	\$5,000	
Laguna Creek High School Band Booster Club	Breaking Barriers to Music and Performing Arts	Purchase twenty-seven new musical instruments for the LCHS Band replacing thirty-year-old deteriorating equipment.		\$36,600
Meals on Wheels by ACC	Senior Nutrition Services - Home Delivered Meals	Provide 21,000 nutritionally sound meals home-delivered meals to eligible City of Elk Grove senior residents who are frail and homebound enabling them to maintain their independence and live in their own homes and community. Program also includes friendly contact, safety net services, community resources, and nutrition education.	\$39,815	
Musical Mayhem Productions	Musical Mayhem Productions	Provide 3,600 free MMP performance tickets to local schools, non-profits, and community organizations.	\$12,000	

Organization Name	Activity Title	Activity Description	2025-26 CSG Traditional	CSG - One-Time
Runnin' for Rhett	Runnin' for Rhett Youth Fitness Program	Provide an after school youth fitness training program for Elk Grove Unified School District students to learn about proper running techniques, stretches, and nutrition. Program runs twice a year for seven weeks and includes a twice per week coached workout.	\$10,000	
Senior Center of Elk Grove	Senior Center of Elk Grove Operation Grant	Provide Elk Grove senior residents (50+) with in-person programs for lifelong learning, social interaction, health and fitness, and independence in a welcoming environment.	\$75,000	
Teen Center USA	Teen Center USA Operations Support	Provide an after school drop-in center serving teens in the 7th-12th grades. Offer tutoring, interviewing, job readiness, etiquette & personal development skills.	\$32,000	
Uplift People of 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.	\$20,000	
X Hope, Inc.	Expanding Hope - Operational Support	Provide operational support for organization that supports vulnerable Elk Grove youth through community outreach experiences and programs such as Caring for Kids Kits, access to a community clothing closet and a co-op closet, and/or Extracurriculars and Activities program. Additional funding request includes support for new larger site and introduction of onsite Enrichment Classes, such as mental health support, life skills training, and community engagement opportunities.	\$25,000	
Total			\$462,313	\$100,000

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 to promote 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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	198,013	325,980	222,980	365,650	39,670
Operating Expenses	464,346	782,730	688,955	749,180	(33,550)
Capital Outlay	-	5,551	5,551	-	(5,551)
Total	662,358	1,114,261	917,486	1,114,830	569
Expenditures By Resource					
General Fund	662,358	1,114,261	917,486	1,114,830	569
Total	662,358	1,114,261	917,486	1,114,830	569

DIVISION SERVICES

City Event Productions

The City plans to provide a variety of community and public events during FY 2026, including the City's 25th anniversary of incorporation, Salute to the Red, White and Blue, Multi-Cultural Fest, Teen Festival, Elk Grove Fridays, and Big Truck Day.

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.

CITY EVENT SPONSORSHIPS

Event	Organization	Cash Sponsorship	Police	Public Works	Integrated Waste	Facility Use	Total Cash & In-Kind Support
Annual Fundraiser	American Legion Post 55 Laguna Elk Grove	\$2,000					\$2,000
Veterans Resource Fair	American Legion Post 55 Laguna Elk Grove	\$1,000			\$450		\$1,450
POW/MIA	American Legion Post 55 Laguna Elk Grove	\$500					\$500
Holi Festival of Colors	Ankur Inc.	\$2,500			\$900		\$3,400
Art Grove Dia de los Muertos	ARTners	\$3,500			\$900	Plaza Use	\$4,400
Day of la Concha	ARTners	\$3,000			\$1,350	\$5,700	\$10,050
Voter Registration & Cultural Celebration	Asian Pacific Islander American Public Affairs Association					\$4,700	\$4,700
Filipino American History Month Mixer	Bukang Liwayway Pilipino-Amerikano Pangarp Asosasyon					\$3,300	\$3,300
MLB Breakfast	CA State National Action Network Education	\$4,000				\$3,300	\$7,300
Music by the Lake	Camden Neighborhood Association	\$2,500	\$1,300		\$900		\$4,700
Elk Grove Gobble Wobble Run/Walk	Chicks in Crisis, Inc.	\$5,000	\$8,500	\$6,100	\$900		\$20,500
Juneteenth 2026	Dreams Unlimited Foundation					Plaza Use	
2025 Elk Grove Veterans Day Parade	Elk Grove American Legion Post 233, Inc.	\$2,200	\$10,000	\$5,900	\$900		\$19,000
American Legion Annual Fundraiser Dinner	Elk Grove American Legion Post 233, Inc.	\$2,000					\$2,000
POW/MIA Day	Elk Grove American Legion Post 233, Inc.	\$1,000					\$1,000
Western Zone Group Champions	Elk Grove Aquatics				\$1,350		\$1,350
Bounty of the Boulevard	Elk Grove Community Foundation				\$900	\$6,600	\$7,500

Event	Organization	Cash Sponsorship	Police	Public Works	Integrated Waste	Facility Use	Total Cash & In-Kind Support
Festival of the Arts	Elk Grove Fine Arts Center	\$3,000	\$1,600		\$900	Plaza Use	\$5,500
EGUSD Student Celebration of the Arts	Elk Grove Fine Arts Center	\$1,500					\$1,500
Run 4 Hunger	Elk Grove Food Bank	\$3,600	\$15,000	\$7,900	\$900	\$1,440	\$28,840
Homecoming Parade	Elk Grove High School		\$4,500	\$3,800			\$8,300
Spring Tea	Elk Grove Historical Society	\$1,000					\$1,000
Old Fashioned Christmas	Elk Grove Historical Society	\$2,000					\$2,000
Raise the Barn	Elk Grove Historical Society	\$2,000				\$3,300	\$5,300
Parade of Lights	Elk Grove Lions Foundation	\$2,500	\$13,000	\$7,500	\$900		\$23,900
Western Festival	Elk Grove Western Festival		\$38,000	\$5,900	\$5,510		\$49,410
Running of the Elk Half Marathon	Elk Grove Youth Sports Foundation	\$3,000	\$15,000	\$8,600	\$1,350	\$2,000	\$29,950
Elk Grove's Holistic Health and Fitness Expo	Fitness without Borders					\$5,700	\$5,700
Annual Franklin High School Invitational Band Review	Franklin High School Band Boosters		\$4,300	\$2,000			\$6,300
Paws for a Purpose	Friends of Elk Grove Animal Shelter	\$2,000					\$2,000
Punjabi Cultural Event	Gurdwara Guni Nanak Darbar		\$7,000	\$700	\$900		\$8,600
Carnitas Feed	Kiwanis Club of Elk Grove					\$3,475	\$3,475
Dia de los Miles	Latino Center for Art & Culture		\$7,500		\$900		\$8,400
Elk Grove Pride	National Queer Asian Pacific Islander Alliance	\$2,500			\$900		\$3,400
Elk Grove Dicken's Faire	Old Town Elk Grove Foundation	\$5,000	\$25,000	\$3,500	\$3,600	Plaza Use	\$37,100
2026 Asian Pacific CultureFest	Sacramento Asian Pacific Cultural Village		\$7,000		\$3,100	\$5,700	\$15,800
Power of the Purse	Soroptomist International of Elk Grove					\$3,300	\$3,300
Strauss Festival	Strauss Festival of Elk Grove	\$12,000	\$13,000		\$3,600		\$28,600
Flamenco Concert	The Flamenco Society					\$3,930	\$3,930
Bubble Frency	T-Mo Entertainment	\$1,000					\$1,000
International Peace Festival	VI-SH Koranne Foundation					\$3,300	\$3,300
Spring Festival (Lunar New Year)	Vietnamese American Community of Sacramento	\$2,500	\$12,500	\$700	\$2,250		\$17,950
2025 Fairytale Festival Faire	Village Stage Productions	\$1,000					\$1,000
Evening of Hope Demin and Diamonds	Xhope, Inc.	\$2,000				\$3,300	\$5,300
Public Works Contingency for Equipment Rental				\$15,000			\$15,000
Totals		\$75,800	\$183,200	\$67,600	\$33,360	\$59,045	\$419,005

POLICE

Expenditures By Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change From FY 2025 to FY 2026
Compensation	43,150,152	48,265,876	48,145,883	51,291,272	3,025,396
Operating Expenses	4,371,219	4,775,022	4,558,627	4,810,093	35,071
Internal Services	9,297,464	9,899,199	9,899,199	11,996,410	2,097,211
Capital Outlay	208,602	122,514	69,681	91,000	(31,514)
Transfers	1,036,801	1,036,124	1,036,124	1,038,028	1,904
Total	58,064,238	64,098,735	63,709,514	69,226,803	5,128,068
Expenditures By Resource					
General Fund	58,064,238	64,098,735	63,709,514	69,226,803	5,128,068
Total	58,064,238	64,098,735	63,709,514	69,226,803	5,128,068

GENERAL FUND PLANNING

PROGRAM DESCRIPTION

Development Services Planning and Housing 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.

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	320,019	338,865	347,083	525,431	186,566
Internal Services	-	-	-	91,330	91,330
Transfers	-	-	-	6,721	6,721
Total	320,019	338,865	347,083	623,482	284,617
Expenditures By Division					
Planning	101,888	102,229	110,447	111,404	9,175
PL-Housing	218,131	236,636	236,636	512,078	275,442
Total	320,019	338,865	347,083	623,482	284,617
Expenditures By Resource					
General Fund	320,019	338,865	347,083	623,482	284,617
Total	320,019	338,865	347,083	623,482	284,617

CODE ENFORCEMENT

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	881,168	1,338,749	1,345,495	1,572,768	234,019
Operating Expenses	306,975	208,300	150,885	212,925	4,625
Internal Services	215,013	323,991	323,991	422,980	98,989
Capital Outlay	-	-	-	15,000	15,000
Transfers	17,723	17,538	17,538	17,013	(525)
Total	1,420,879	1,888,577	1,837,909	2,240,686	352,109
Expenditures By Resource					
General Fund	1,420,879	1,888,577	1,837,909	2,240,686	352,109
Total	1,420,879	1,888,577	1,837,909	2,240,686	352,109

General Fund – Sub-Funds

Within the General Fund there are sub-funds whereby the City sets aside funding for designated purposes. These funds within the General Fund consist of an Economic Development Fund, Capital Reserve and Measure E. Charts and details for their uses and activity listed below.

105 - Economic Development Fund

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	7,541,597	22,918	26,929	21,868	(1,050)
Operating Expenses	13,276	555,000	275,000	7,850,000	7,295,000
Capital Outlay	-	3,000,000	1,650,000	-	(3,000,000)
Total Expenditures	13,276	3,555,000	1,925,000	7,850,000	4,295,000
Surplus / (Deficit)	7,528,321	(3,532,082)	(1,898,071)	(7,828,132)	(4,296,050)
Available Fund Balance	21,135,070	17,602,988	19,236,999	11,408,867	

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. During Fiscal Year 2024-25 the City has consolidated the Large Incentive and Small Incentive (formerly fund 108) Funds into this one fund.

106 - Capital Reserve Fund

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	10,143,595	1,729,999	2,058,133	1,475,000	(254,999)
Operating Expenses	20,000	41,938	38,338	-	(41,938)
Capital Outlay	666,152	7,937,323	2,058,560	60,000	(7,877,323)
Capital Outlay Rollover	-	-	-	1,730,953	1,730,953
Total Expenditures	686,152	7,979,261	2,096,898	1,790,953	(6,188,308)
Surplus / (Deficit)	9,457,443	(6,249,262)	(38,765)	(315,953)	5,933,309
Available Fund Balance	54,882,428	48,633,166	54,843,663	54,527,710	

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.

MEASURE E

On November 8, 2022, Elk Grove voters approved Measure E, a new one-cent transactions and use (sales) tax. Funds are allocated based on community-identified needs and priorities.

At the City of Elk Grove City Council retreat on February 20, 2025, staff presented new polling results on additional community priorities. Based on these results, the City Council directed staff to add four new categories eligible for Measure E funding:

- Arts, Culture and Entertainment
- Affordable Housing
- Preservation of Natural Areas and Open Space
- Maintaining and Expanding Local Bike and Pedestrian Trails

Community Identified Needs and Priorities

Reducing Crime

Provide additional public safety resources in order to keep our neighborhoods safe and reduce crime. Increase neighborhood police patrols, ensure the Police Department is attracting, retaining, and adequately equipping public safety professionals and pursue new, innovative approaches to reducing crime.

Addressing Homelessness

Provide resources to address mental health, substance abuse, and job training needs while ensuring our local businesses, residential neighborhoods, and public areas are safe and secure for everyone.

Improve 911, police, fire, and emergency disaster and emergency medical response

Improve 911 emergency response times, at both the Police and Fire Departments, to ensure that calls for service meet national response time standards.

Enhancing programs to combat youth crime and gang prevention

Fund property and violent crime investigation and prevention, and address crimes related to youth and gangs including supporting after school recreational and enrichment programs to keep youth actively engaged and supported for a bright future.

Affordable Housing (New)

Support affordable housing programs.

Maintaining Streets & Traffic

Maintain pothole repair and enhance major roads to improve traffic flow and reduce congestion for the safety of all drivers, bikers, and pedestrians, including safe routes for school kids walking or biking.

Maintaining Parks

Maintain and repair public bathrooms, landscaping, sports fields, deteriorating playgrounds and equipment, including security lighting to keep play spaces clean and safe for children and families.

Preservation of Nature/Open Space (New)

Support in preserving nature and open space areas.

Local Bike and Pedestrian Trail Infrastructure (New)

Maintain and expand local bike and pedestrian trails.

Clean and Safe Public Areas

Keep public areas safe and clean for community members as well as visitors. Implement programs that directly impact visual blight as well as ensuring a safe community for all.

Economic Development

Attract and retain local businesses and jobs to ensure a robust local economy.

Arts, Culture & Entertainment (New)

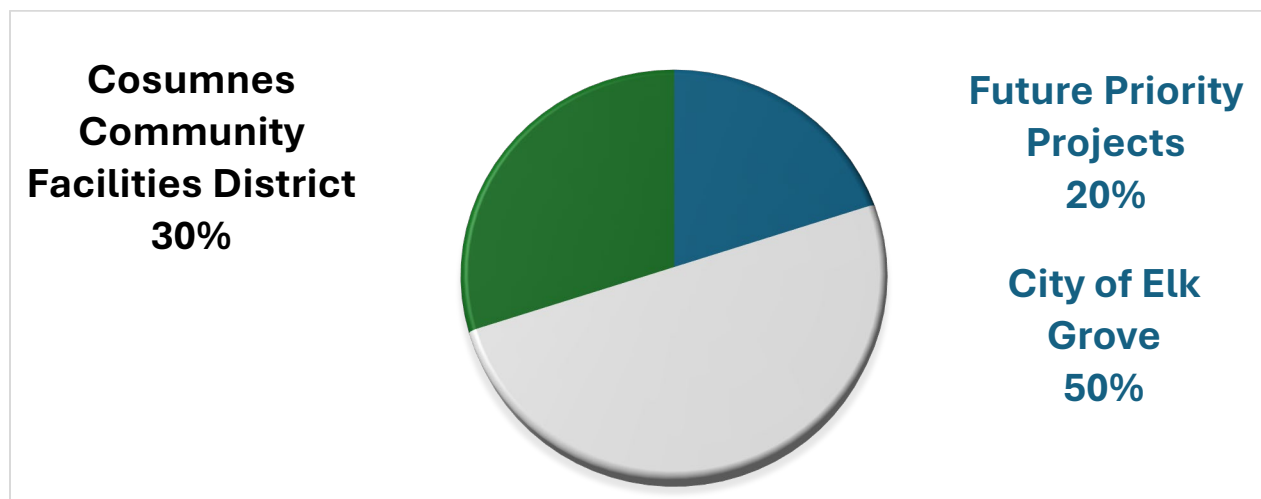
Support arts, cultural and entertainment venues and programs.

The City Council also created the Measure E Citizens' Oversight Committee to ensure community transparency and accountability. The Committee's tasks and responsibilities include:

- Review the revenue and expenditure of funds.
- Review annual independent financial audit.
- Review the initial proposed budget and expenditure plan for consistency with community-identified needs and priorities.
- Annually prepare and present an independent report to the City Council regarding the revenue and expenditures of the funds.

The Committee met on May 12, 2025, and found that the City's (and CSD's) expenditure plans reflect the needs and priorities identified by the community.

Measure E is estimated to generate \$33 million in fiscal year 2026. The revenue is shared between the City and the CSD per an agreement between the City and the CSD with 20 percent of annual revenues placed into a reserve for future priority projects and/or economic uncertainty. The City receives 50% and the CSD 30% for enhanced services.



(The figures in the methodology table reflect projected allocations for FY 2026)

FY 2025-26 Projected Revenue		\$33,000,000
Future Priority Projects	20%	\$6,600,000
Elk Grove Community Service Funds	50%	\$16,500,000
CCSD Community Service Funds	30%	\$9,900,000
Fire Protection Services (67%)		(\$6,600,000)
Parks and Recreation Services (33%)		(\$3,300,000)

BUDGET SUMMARY

Expenditures By Category	FY 2024 Actuals	FY 2025 Amended Budget	FY 2025 YE Estimate	FY 2026 Budget
Compensation	\$ 2,341,861	\$ 3,856,002	\$ 3,838,682	\$ 4,373,847
Operating Expenses	\$ 1,826,899	\$ 8,598,868	\$ 2,924,472	\$ 10,332,680
Internal Services	\$ 570,531	\$ 714,881	\$ 714,881	\$ 498,640
Capital Equipment	\$ 1,630,663	\$ 1,124,613	\$ 1,036,750	\$ 1,009,732
Capital Improvements	\$ 246,454	\$ 4,813,546	\$ 4,126,816	\$ 12,301,728
Transfers	\$ 245,672	\$ 243,452	\$ 243,452	\$ 457,456
Total	6,862,080	19,351,361	12,885,053	28,974,083
Expenditures By Priority				
Reducing Crime	\$ 5,083,854	\$ 6,040,229	\$ 5,900,526	\$ 6,498,444
Addressing Homelessness	\$ 994,488	\$ 3,727,562	\$ 939,225	\$ 2,526,185
Youth Crime and Gang Prevention	\$ 313,525	\$ 303,429	\$ 303,429	\$ 278,704
Maintaining Streets	\$ 171,249	\$ 3,727,019	\$ 3,630,188	\$ 6,634,968
Clean and Safe Public Areas	\$ 32,328	\$ 145,000	\$ 96,300	\$ 270,000
Economic Development	\$ 151,857	\$ 3,376,153	\$ 626,153	\$ 5,550,000
Traffic	\$ 114,781	\$ 2,031,969	\$ 1,389,234	\$ 1,562,982
* Preservation of Nature/Open Space	\$ -	\$ -	\$ -	\$ 300,000
* Maintaining and expanding local bike and pedestrian trails	\$ -	\$ -	\$ -	\$ 3,065,000
* Arts, Culture & Entertainment	\$ -	\$ -	\$ -	\$ 287,801
* Affordable Housing	\$ -	\$ -	\$ -	\$ 2,000,000
Total	6,862,080	19,351,361	12,885,054	28,974,084

Note: The Internal Services portion of the budget pays for ongoing goods and services provided by the Information Technology Department, Facilities and Fleet Division, and Risk Management Division. Examples of such goods and services include software subscriptions and updates; vehicle fuel and maintenance; and insurance premiums. Internal Services costs are shown in each Priority below if applicable.

Note: The Transfers portion of the budget pays for ongoing services provided by central support departments such as Finance, Human Resources, and City Attorney's Office. Examples of such services include payroll administration; budgeting and purchasing administration and assistance; personnel salary and benefits administration and assistance; reviewing contracts and staff reports. Transfers costs are shown in each Priority below if applicable.

Note: In addition to the spending plan, the City is setting aside \$4 Million for the future permanent homeless shelter. The intent is to increase this reserve in anticipation of this project in upcoming years contingent upon available funding.

Note: Funding for a Homeless Navigator position is moving from Measure E to another funding source in FY 2026. This change in funding relieves Measure E of the salary and benefit costs relative to the Homeless Navigator position as those costs are now funded under Permanent Local Housing Allocation (PLHA) funding. The PLHA funding does not, however, cover any ancillary costs associated with the Homeless Navigator position. Any costs associated with the Homeless Navigator not covered by PLHA funding will continue to reside in Measure E. Should the alternative funding source for this position become unavailable in the future the funding for this position may return to Measure E.

Reducing Crime

Budget Summary

Expenditures By Category	FY 2024 Actuals	FY 2025 Amended Budget	FY 2025 YE Estimate	FY 2026 Budget
Compensation	\$ 2,080,811	\$ 3,397,374	\$ 3,375,554	\$ 3,910,441
Operating Expenses	\$ 801,624	\$ 877,395	\$ 798,790	\$ 849,851
Internal Services	\$ 489,431	\$ 622,758	\$ 622,758	\$ 409,206
Capital Equipment	\$ 1,373,303	\$ 772,024	\$ 786,662	\$ 877,732
Capital Improvements	\$ 139,108	\$ 160,892	\$ 106,976	\$ 53,916
Transfers	\$ 199,577	\$ 209,786	\$ 209,786	\$ 397,298
Total	5,083,854	6,040,229	5,900,526	6,498,444

Budget Initiatives

New Programs and Services

- **Peregrine Technologies Software for Data Aggregation** — Funds the purchase of data aggregation software that makes data, PDFs, and photos easily searchable. This software will assist the Department with criminal investigations.
- **Emergency Management Training Program** — Funds a consultant to develop an emergency management training program for the City. This program will provide the City with the tools and training needed to effectively operate an emergency operations center during a disaster.
- **Additional Drones** – Funds the purchase of eight additional drones. These drones will be assigned to patrol officers for use in the field at calls for service, prolonged events, SWAT incidents, and special events. Drones provide aerial views that allow officers to monitor areas, track suspects, and oversee crowd safely. Drones can be quickly launched and provide intelligence to officers on scene, resulting in increased safety for both officers and the community

- **Additional Flock Cameras** — Funds the purchase of nine additional Flock Safety License Plate Readers. These devices alert the Real-Time Information Center (RTIC) whenever a wanted vehicle enters an area where a camera is installed. These cameras assist with crimes in progress, investigating crimes, and locating missing persons and vehicles. An additional nine cameras will provide further coverage throughout Elk Grove.
- **Security Services at Warming and Cooling Centers** – Funds security services at warming and cooling centers that are launched when weather conditions meet thresholds outlined by Sacramento County Office of Emergency Services Extreme Weather Annex. Security services include general supervision of the centers, ensuring the centers are free from significant disruptions.

Ongoing Programs and Services

- **Training and Recruitment Team Officer Positions** — Funds three positions dedicated to PD's Training and Recruitment Teams. Training officers focus on training needs such as first aid, emergency vehicle operations, arrest control, de-escalation, procedural justice, and other mandated training for police officers. It reduces the need to take officers away from their primary assignments to assist with this duty. The Recruitment officer focuses on recruiting viable candidates to fill vacancies, resulting in the ability to allocate additional resources to proactive policing, community policing, and investigatory follow-up. Cost estimates include all equipment, training and travel associated with the positions.
- **Drone as a First Responder Program** — The Drone as a First Responder (DFR) Program augments police field response to calls for service with real-time actionable video intelligence. The DFR program includes pre-positioned unmanned aerial system (drone) assets that launch and fly in response to calls for service. Pilots are remotely positioned and control flights with a visual observer. By leveraging technology already existing in the RTIC, DFR drones typically arrive before Officers. It can locate, report, and follow suspects and suspected vehicles involved in crimes that have just occurred while Officers respond to the location. In addition, DFR drone missions can check the validity of certain calls and mitigate those calls instead of deploying Officers. The funding covers the continued cost of four Unmanned Aerial Systems, docking stations, and the associated software.
- **Problem-Oriented Policing (POP) Positions (3)** — Three POP Officers manage and staff no less than 28 special events annually; manage open POP cases that are lengthy, time-consuming, and unique community-focused/harm-based issues; and handle loss-prevention and Intelligence Led Policing. The additional POP Officers allow the City to have two teams to serve Elk Grove; one focuses on the East and the other on the West. The teams focus on the specific issues in their area related to quality of life, long-term problems, homelessness, and youth services. Cost estimates include all equipment, training and travel associated with the positions.
 - Youth Services:
 - Explorer program
 - Volunteer program for youths ages 14-18;
 - serves as an introduction to a public safety career/recruiting pipeline)
 - engages youth in after-school and community-based activities

- Juvenile Diversion
 - ABC and Tobacco Grant management (reducing/impacting the illegal sales of tobacco and alcohol to minors) Investing in programs that build connections and support systems for at-risk youth is the greatest long-term positive impact on their success in life.
 - Homelessness- POP officers work with the Homeless Outreach Team, Homeless Navigator, Mobile Crisis Support Team, and Code Enforcement to provide resources to address mental health, substance abuse, community safety, and blight associated with homelessness.
- **Mental Health Clinicians Positions (2)** — Calls for service often involve a mental health component. Police officers have been increasingly tasked with responding to crises involving individuals with behavioral health conditions or intellectual and developmental disabilities. These situations are often complex and present significant challenges that require a high level of training and expertise to serve these populations effectively. PD's two Mobile Crisis Support Teams (MCST) consist of a police officer partnered with a Mental Health Counselor. The MCST co-responds to calls involving mental health crises. The City's Mental Health Clinicians ensure PD can operate two MCST units. Cost estimates include all equipment, training and travel associated with the positions.
- **Dispatcher Positions (3)** — Adding two dispatchers allowed the dispatch center to modify the current shift schedule and increase the number of dispatchers working on each shift. By increasing shift staffing, the dispatch center increased the percentage of 911 calls answered in less than 15 seconds, leading to more efficient dispatching of 911 events and exceeding the national response time standards. In addition, this allows for quicker patrol response times and a reduction in crime. Improved employee wellness is an additional benefit to increasing the number of dispatchers because working as a police dispatcher can be one of the most stressful positions in the department. The need to address dispatcher wellness is essential now due to the extreme difficulty in recruiting and retaining police dispatchers. Cost estimates include all equipment, training and travel associated with the positions.
- **Motor Officer Positions (2)** — The City contracted with Citygate Associates, LLC for a police staffing and efficiency study, completed in February 2022. Part of those findings included a recommendation for the traffic unit to include four additional motor officers to increase coverage to include weekends and evenings. This increased coverage allows for traffic enforcement in high collision areas, increased special enforcement activities in and around schools, and addresses speed and other traffic complaints. Cost estimates include all equipment, training and travel associated with the positions.
- **Community Prosecution Program** — Provides a full-time Sacramento County Community Prosecutor to serve Elk Grove. The prosecutor focuses on targeting safety problems that negatively impact quality of life. A Community Prosecutor dedicated to Elk Grove addresses quality of life issues to reduce crime and promote early prevention among youth.
- **Patrol Officers (2)** — Funds two Patrol Officers, enhancing the City's current patrol staffing with the goal of decreasing response times. Officers are also able to continue proactively serving the community while providing a safe environment. Cost estimates include all equipment, training and travel associated with the positions.

- **Special Operations Lieutenant Position** — The Special Operations Lieutenant oversees the Crisis Response Unit (CRU), which encompasses the Special Weapons and Tactics Team, the Hostage Negotiations Team, the Tactical Dispatcher Team, and the Unmanned Aerial Surveillance Team. The Lieutenant is the designated Incident Commander for all CRU-related events, takes the initiative in the operational planning, is present for all CRU-related events, and facilitates debriefs and training exercises. Cost estimates include all equipment, training and travel associated with the positions.
- **Dispatch Supervisor Positions (2)** — Allows the Communications Center to modify the current shift model to a 4/10 schedule that mirrors patrol shifts. Each supervisor is responsible for oversight of a team/shift which provides the ability to provide stable support and oversight for each team. Cost estimates include all equipment, training and travel associated with the positions.
- **Special Equipment Operator Position** — The officer is responsible for monitoring and deploying camera trailer assets for the RTIC, installing tripod cameras on businesses experiencing retail theft and/or shelters and weather-related ad hoc centers, managing the robust drone fleet, placing electronic bait throughout the city, and flying drone operations as needed. The officer is trained in Cellebrite for forensic cell phone examinations. This takes some forensic workload off the officers and detectives.
- **Commercial Enforcement Officer Position** — Focuses on traffic issues related to commercial vehicles such as oversized vehicles using prohibited roadways resulting in collisions, increased residential parking complaints, and accelerated roadway degradation. Cost estimates include all equipment, training and travel associated with the positions.
- **Real-Time Information Center (RTIC) Specialist Position** — The RTIC utilizes a range of technologies to allow for efficient and effective policing with a proactive emphasis on officer, citizen, and community safety. The RTIC Specialist uses a vast amount of data, information, and intelligence to deliver critical and timely information to PD and outside law enforcement agencies. This position was previously funded by an expired state grant. Cost estimates include all equipment, training and travel associated with the positions.
- **Parking Enforcement Technician** — On average, PD takes approximately 300+ abandoned or illegally parked vehicle calls monthly. This full-time Parking Enforcement Technician is dedicated to abandoned or illegally parked vehicle calls, significantly freeing up patrol officers, patrol CSOs, traffic enforcement officers, and POP officers to focus on their primary duties.
- **Flock Cameras Lease** — Funds continued leasing of twenty-seven Flock Safety License Plate Readers. These devices support the RTIC with crimes in progress, investigating crimes, and locating missing persons and vehicles.

- **PD Campus Improvements** — This CIP project funds remaining Police Department campus improvements at 8400 and 8380 Laguna Springs Drive.
- **BriefCam Annual Maintenance Software & Support** — BriefCam is a video analytics tool that assists with criminal investigations. It allows users to compress video footage and filter based on objects such as vehicles, bicyclists, pedestrians, etc. This provides increased efficiency and accuracy when searching for objects during investigations. It can also provide overall object counts and other assessments to improve traffic engineering. This cost covers the required annual maintenance, updates, and support for BriefCam.
- **K9 Supplies & Equipment** — Funds supplies and equipment in support of PD's canine assigned to narcotics detection.

FY 2024-25 Accomplishments

- **Added 2 Dispatch Supervisor Positions** – Two additional dispatch supervisor positions allowed the Communications Center to modify the current shift model to a 4/10 schedule that mirrors patrol shifts. Each supervisor is responsible for oversight of a team/shift which provides the ability to provide stable support and oversight for each team.
- **Added 1 Commercial Enforcement Officer Position** – This position's focus is on traffic issues related to commercial vehicles such as oversized vehicles using prohibited roadways resulting in collisions, increased residential parking complaints, and accelerated roadway degradation. This position will help to increase roadway safety, decrease citizen complaints, and fill the need for comprehensive commercial detail.
- **Added 1 Training Team Officer Position** – This position allowed the Department's Training Team to have its first officer dedicated to training needs such as first aid, emergency vehicle operations, arrest control, de-escalation, procedural justice, and other mandated training for police officers. It reduces the need to take officers away from their primary assignments to assist with this duty.
- **Additional Flock Cameras** – The Department purchased nine additional Flock Safety License Plate Readers. These devices alert the Real-Time Information Center whenever a wanted vehicle enters an area where a camera is installed. These cameras assist with crimes in progress, investigating crimes, and locating missing persons and vehicles. An additional nine cameras provide further coverage throughout Elk Grove.
- **Community Prosecution Program** - The Department used Measure E funding to continue the Community Prosecution Program. A Sacramento County Community Prosecutor provides full-time services to Elk Grove, with a focus on targeting public safety problems that have negative impacts on quality of life.

- Operated the Drone as a First Responder Program** - The Drone as a First Responder (DFR) Program is designed to augment police field response to calls for service with real-time actionable video intelligence. The DFR program includes pre-positioned unmanned aerial system (drone) assets and is ready to launch and fly to locations of calls for service. By leveraging technology in the Real-Time Information Center, DFR drones are launched and on station overhead of a call of service, typically before ground resources arrive on scene providing real-time video intelligence. It can locate, report, and follow suspects and suspected vehicles involved in crimes that have just occurred while ground resources respond to the location. In addition, DFR drone missions check the validity of certain calls and can mitigate those calls in place of having police officers on the ground to respond.

Addressing Homelessness

Budget Summary

Expenditures By Category	FY 2024 Actuals	FY 2025 Amended Budget	FY 2025 YE Estimate	FY 2026 Budget
Compensation	\$ 63,581	\$ 97,528	\$ 97,028	\$ -
Operating Expenses	\$ 857,285	\$ 3,330,523	\$ 645,186	\$ 2,454,829
Internal Services	\$ 23,959	\$ 33,289	\$ 33,289	\$ 40,842
Capital Equipment	\$ 36,128	\$ 255,000	\$ 152,500	\$ -
Transfers	\$ 13,535	\$ 11,222	\$ 11,222	\$ 30,514
Total	994,488	3,727,562	939,225	2,526,185

Budget Initiatives

New Programs and Services

- Permanent Shelter Facility Scoping and Design** — Funds scoping for the project along with beginning the initial design and fees associated with securing a site, if necessary. The City has also reserved \$4 million for the purchase and development of a permanent shelter facility.

Ongoing Programs and Services

- Permanent Housing Support** — Provides support for permanent housing opportunities for people exiting homelessness. This includes operational subsidies for City-owned permanent housing and may include operational funding for new permanent supportive housing built in the City, ongoing vouchers or subsidies for those exiting homelessness, and supportive services to assist people with remaining stably housed.
- Transitional Housing Support** — Provides case management and operational support to the nonprofit operator of the City-owned transitional housing options (\$550,000). Provides operations support to Waking the Village for its Elk Grove-based transitional housing and emergency shelter programs for transition-aged youth.

- **Interim Shelter** — Provides interim shelter options to people experiencing homelessness. This includes emergency shelter operations and motel vouchers for families and vulnerable individuals. Additional funding may come from the City's federal and state grants.
- **Ongoing Case Management and Life Skills Training** — Provides support, including case management and life skills training, to people exiting homelessness to help them maintain their housing. Such case management includes assistance with budgeting (including a payee service), independent living, service referrals to healthcare, and other resources. It also includes informal landlord/tenant mediation and an attempt to address potential problems before the tenancy is lost.
- **Encampment Clean-Ups** — Funds encampment cleanup and refuse disposal in areas identified by the Police Department and Code Enforcement. This expenditure was previously budgeted in the Clean & Safe Public Areas category.
- **Homelessness Navigation and Outreach Support** — Provides funding to support the two Homeless Services Navigator positions, including uniforms, sanitation supplies, phone, training, and overhead transfer for vehicles, etc. Also provides funding for community outreach, such as mailings for the permanent shelter design and location.
- **Homelessness Prevention - Utility Assistance** — Provides utility assistance for lower income households whose electricity or gas is in danger of being shut off due to nonpayment. Funding is granted to the Elk Grove Food Bank, which qualifies households to receive funding and makes payments directly to utility providers.
- **Homelessness Abatement on Private Property** — Provides funding to perform encampment cleanup and refuse disposal on private property
- **Future Permanent Shelter** — In addition to the spending plan, the City is setting aside \$4 Million for the future permanent homeless shelter. The intent is to increase this reserve in anticipation of this project in upcoming years contingent upon available funding.

FY 2024-25 Accomplishments

- **Homeless Encampment Cleanup** – The Public Works Operations and Maintenance team are assigned to clean up encampment sites on public property throughout the city. In FY24 there were 29 work orders to clean up at 97 locations. Through the first ten months of fiscal year 2025, there are 40 work orders to clean up at 100 locations.

Youth Crime and Gang Prevention

Budget Summary

Expenditures By Category	FY 2024 Actuals	FY 2025 Amended Budget	FY 2025 YE Estimate	FY 2026 Budget
Compensation	\$ 197,469	\$ 234,792	\$ 234,792	\$ 239,662
Operating Expenses	\$ 2,652	\$ 6,000	\$ 6,000	\$ 8,000
Internal Services	\$ 32,367	\$ 35,877	\$ 35,877	\$ 13,621
Capital Equipment	\$ 67,462	\$ 15,538	\$ 15,538	\$ -
Transfers	\$ 13,575	\$ 11,222	\$ 11,222	\$ 17,421
Total	313,525	303,429	303,429	278,704

Budget Initiatives

Ongoing Programs and Services

- **Youth Services Team Officer Position** — The Youth Services Team meets the community's need to target issues with youth in Elk Grove. The Youth Services Unit organizes, coordinates, collaborates, and assists with developing and running various youth programs to build positive relationships with youth in our community. Some of the programs include sports, education, and gang/crime prevention. The Youth Services Team also runs PD's Explorer Program, a program dedicated to preparing youth for a career in law enforcement by developing a fundamental understanding of police procedures, duties, and concepts.

FY 2024-25 Accomplishments

- The Youth Services Unit (YSU) continues to deliver high-impact, evidence-based programs aimed at deterring youth crime and gang involvement while fostering leadership, confidence, and trust. In FY25, the YSU had over 160 youth attend the Youth Soccer Camp. This program pairs law enforcement with youth and provides at-risk youth with structured, supervised, and positive recreational opportunities.
- In FY25, the YSU began participating in the L.E.A.D. (Law Enforcement Against Drugs and Violence) program. L.E.A.D. is the fastest-growing K–12 school-based drug and violence prevention program in the United States. This evidence-based curriculum offers a tested and proven approach to preventing bullying, drug use, and violence among youth.

Maintaining Streets

Budget Summary

Expenditures By Category	FY 2024 Actuals	FY 2025 Amended Budget	FY 2025 YE Estimate	FY 2026 Budget
Compensation	\$ -	\$ 126,308	\$ 131,308	\$ 135,943
Operating Expenses	\$ -	\$ -	\$ -	\$ 1,300,000
Internal Services	\$ 24,774	\$ 22,957	\$ 22,957	\$ 34,971
Capital Equipment	\$ 54,021	\$ -	\$ -	\$ -
Capital Improvements	\$ 73,469	\$ 3,566,531	\$ 3,464,701	\$ 5,050,000
Capital Improvements - Roll Over	\$ -	\$ -	\$ -	\$ 101,831
Transfers	\$ 18,985	\$ 11,222	\$ 11,222	\$ 12,223
Total	171,249	3,727,019	3,630,188	6,634,968

Budget Initiatives

New Programs and Services

- **Pavement Maintenance at Laguna Blvd and Elk Grove Blvd** – Will fund critical pavement repairs on two of the City's most heavily traveled east-west arterial corridors: Laguna Blvd and Elk Grove Blvd.
- **Elk Grove Blvd Right Turn Pocket at ARCO to Southbound 99** – Will fund pavement and traffic improvements at an Elk Grove Blvd right turn pocket at ARCO to southbound 99. Improvements to be constructed privately with expansion/renovation of the gas station and reimbursed by the City.

Ongoing Programs and Services

- **2026 Pavement Maintenance** — Primarily used for arterial road rehabilitation (overlay), pothole repairs, and spot paving repairs. Other likely applications include resurfacing additional streets and using funds as a local match for potential grants. Better pavement conditions reduce wear and tear on vehicles and improves fuel efficiency. A fix-it-first approach also saves costs over time as more costly and intensive repairs are avoided.
- **Pavement Management Inspector Position** — The Public Works Inspector helps manage the additional pavement work funded by Measure E. The Inspector monitors construction activities, ensures conformance with approved plans, specifications, and City standards, maintains records, and prepares reports.
- **2025 Pavement Maintenance Project** — Carries over remaining funds to allow for completion of this project.

FY 2024-25 Accomplishments

- **Pavement Maintenance** - For FY25, the Measure E funds funded the overlay of Laguna Blvd from Laguna Springs to just west of the Bruceville Rd intersection, including completion of any remaining deep lift repairs not completed using FY24 funds.

Clean and Safe Public Areas

Budget Summary

Expenditures By Category	FY 2024 Actuals	FY 2025 Amended Budget	FY 2025 YE Estimate	FY 2026 Budget
Operating Expenses	\$ 32,328	\$ 145,000	\$ 96,300	\$ 70,000
Capital Improvements	\$ -	\$ -	\$ -	\$ 200,000
Total	32,328	145,000	96,300	270,000

Budget Initiatives

New Programs and Services

- **Historic Main Street Lighting and Safety Enhancements** — With the revitalization of Historic Main Street in Elk Grove, the City has identified a need for increased outdoor lighting and cameras for improved safety during evening and nighttime hours. This project will install approximately five solar-powered streetlights, seven point-tilt-zoom cameras, and automatic license plate readers along Elk Grove Blvd and Railroad Street in four locations.

Ongoing Programs and Services

- **Keep Elk Grove Clean Pilot Project** — A collaborative initiative between Public Affairs and Public Works, the Keep Elk Grove Clean and Safe Campaign is designed to enhance Elk Grove's aesthetic appeal. This project funds an awareness and education campaign called "Worth the Work", which discourages littering and promotes sustainability initiatives that benefit the community and future generations. It also includes purchasing some additional trash receptacles in key areas of the City and seeing if littering behavior can be modified.
- **Graffiti Abatement** — Contract with a professional graffiti removal company to quickly remove graffiti on private property visible to the public, keeping the community beautiful and deterring additional graffiti and other criminal activity.

FY 2024-25 Accomplishments

- **Worth the Work Campaign** — Created and launched the “Worth the Work” Campaign which is focused on keeping Elk Grove clean and safe. Marketing included print, digital, and bus shelter advertising. Trash cans for the pilot project were procured and delivered to the City. They will be wrapped at the end of FY25 or beginning of FY26.

Economic Development

Budget Summary

Expenditures By Category	FY 2024 Actuals	FY 2025 Amended Budget	FY 2025 YE Estimate	FY 2026 Budget
Operating Expenses	\$ 133,010	\$ 3,175,000	\$ 425,000	\$ 2,550,000
Capital Improvements	\$ 18,847	\$ 201,153	\$ 201,153	\$ 3,000,000
Total	151,857	3,376,153	626,153	5,550,000

Budget Initiatives

New Programs and Services

- **Grant Line Business Park Sewer Project** — This Capital Improvement Project funds construction of critical sewer facilities needed to make approximately 300 acres of industrial land within the Grant Line Business Park development ready for business attraction and expansion.
- **Elk Grove Chamber of Commerce Programs** — Funds two Elk Grove Chamber of Commerce initiatives to increase Chamber membership and assist small businesses and employees.
 - **Chamber New Member Sponsorship Program** — Funds efforts to increase Chamber membership by sponsoring up to 285 new memberships at a cost of \$350 each. The initiative will support new and existing businesses by reducing the cost of Chamber membership and connecting them with business support, services, and resources provided by the Chamber.
 - **Chamber Business Resource Website** — Funds development of a one-stop-shop website designed to provide resources for businesses and employees with an emphasis on historically disinvested individuals to ensure a growing, resilient, and inclusive economy. Information to be provided includes resources for accessing business startup, operating, and expansion capital; business planning; networking and mentorship; hiring; translation; workforce development; financial literacy and planning; and a host of other services.
- **Historic Main Street Property Business Improvement District** — Funds the creation of a Property Business Improvement District (PBID) in Historic Main Street. If requested and approved by commercial property owners within the district, the PBID creates a special assessment district to generate revenue for a host of eligible activities including marketing, safety and security, cleanliness and maintenance, and capital improvements. The revenues are managed and directed by a non-profit board of directors comprised of the affected property and business owners.

Ongoing Programs and Services

- **Grant Line Business Park Infrastructure** — Funds the design and construction of critical public infrastructure in the Grant Line Business Park including reimbursing developers for privately constructed public infrastructure.
- **Brewery, Restaurant, and Winery Incentive Program (BREW)** — Funds the continued implementation of a brewery, restaurant, and winery incentive program to attract and expand high quality food and beverage businesses improving dining options for residents and visitors.
- **Automall: NEXT** — Funds the preparation of a masterplan detailing modifications and enhancements to the Elk Grove Auto Mall designed to improve the customer experience, increase sales, and position the Auto Mall for maximum success over the next 25 years.
- **Facade Improvement Through Exceptional Design Incentive Program (FIXD)** — Funds the continued implementation of a façade improvement incentive program to assist property owners with efforts to beautify building facades through construction of façade improvements (lighting, signage, paint, awnings) improving the built environment and placemaking.
- **Startup Main Street Incentive Program** — Funds the creation of an incentive program to assist Main Street businesses with launching and expanding their venture with an emphasis on unique and original products that are made in Elk Grove.
- **Business District Marketing** — Funds the continued marketing of neighborhood business districts, with an emphasis on expanding and enhancing the Main Street Marketing Campaign.
- **Event Attraction Grant Program** — Funds the continued implementation of an event attraction grant program in partnership with Visit Elk Grove, the City's tourism marketing district manager, to provide incentive grants to attract high-impact events and conferences.

FY 2024-25 Accomplishments

- **Grant Line Business Park Infrastructure** – Staff continued to work closely with property owners in the business park to plan and design critical public infrastructure to make the park development ready. Construction began on monumentation signage at the entrance to the business park and will be completed in FY 2025-26.
- **Project Elevate Pre-Development** - Pre-development planning and design for Project Elevate is complete.
- **Brewery, Restaurant, and Winery Incentive Program (BReW)** – Staff continued to implement the program and seek out incentive grant opportunities with an emphasis on attracting elevated local restaurants to the City. One incentive grant was made in FY 2024-25 for Ever After Wine Bar and Shop. Funds for continuation of the program are included in the FY 2025-26 Measure E budget request.
- **Event Attraction Grant Program** – Staff continued to implement the program and seek out incentive grant opportunities in partnership with Explore Elk Grove with an emphasis on attracting high-impact events to the City. In FY 2024-25 grant funds were provided in support of nine events.

- **Business District Marketing** – Staff continued to implement the program with an emphasis on the Mainstreet Marketing campaign. Staff recently obtained City Council approval to continue and grow the campaign moving forward.

Traffic

Budget Summary

Expenditures By Category	FY 2024 Actuals	FY 2025 Amended Budget	FY 2025 YE Estimate	FY 2026 Budget
Operating Expenses	\$ -	\$ 1,064,950	\$ 953,196	\$ 900,000
Capital Equipment	\$ 99,750	\$ 82,050	\$ 82,050	\$ 132,000
Capital Improvements	\$ 15,031	\$ 884,969	\$ 353,988	\$ -
Capital Improvements - Roll Over	\$ -	\$ -	\$ -	\$ 530,982
Total	114,781	2,031,969	1,389,234	1,562,982

Note: Traffic was included as part of the Maintaining Streets Measure E priority in FY 2024.

Budget Initiatives

Ongoing Programs and Services

- **Traffic Signal Enhancement** — Carries over funding to complete coordinated signal timing for eight roadways included in the Traffic Congestion Management Plan.
- **Critical Intersection Improvements** - FY25 Measure E funds were used to evaluate critical intersection movements and develop strategies to reduce congestion at these intersections. FY26 funds will implement these strategies where possible. Funds may be carried over into subsequent years if costs exceed the current year available budget.
- **Flashing Yellow Arrow Implementation** — Staff have identified 10 locations where flashing yellow arrows can be used to improve traffic operations. Five locations were installed in FY25 and 5 more are planned for FY26.
- **Software License Fees and Renewal** – Supports the continuous traffic improvement model. Software functions include collection of collision data, traffic volume and speed data for 29 all City streets, and traffic signal performance monitoring for vehicle wait-times and red-light violations.
- **ITS Equipment Maintenance** - Funds the purchase of tools and equipment needed to maintain new intelligent transportation system (ITS) equipment installed using Measure E funds in prior years.

- **Traffic Controller Replacements** – Replaces 25 outdated traffic controllers to newer traffic controllers with the latest firmware to optimize roadway safety and streamline traffic operations.

FY 2024-25 Accomplishments

- **Traffic Signal Coordination** – Nine arterial roadways identified in the Traffic Congestion Management Plan were included in this coordinated signal timing designed to provide traffic congestion relief for drivers in Elk Grove. The results from FY 24 implementation show a 12% decrease in travel time, a 46% decrease in the number of stops, and a 51% decrease in the average delay per intersection. Data from FY25 continues to be collected; the sample size is currently insufficient for accurate reporting.
 - Elk Grove Blvd (I-5 to Waterman; ensure integration with existing coordination)
 - Laguna Blvd (I-5 to SR-99; ensure integration with existing coordination)
 - Bond Rd (SR-99 to Bradshaw)
 - Sheldon Rd (Bruceville to Elk Grove Florin)
 - Grantline/Kammerer (Lotz to Waterman)
 - Franklin (Big Horn to Whitelock)
 - Bruceville (Sheldon to Whitelock)
 - Big Horn (Franklin to Whitelock)
 - Elk Grove Florin (Sheldon to Elk Grove Blvd)
- **Flashing Yellow Arrow Implementation** - This initiative evaluated multiple traffic signals with 10 locations identified and analyzed; five (5) locations were installed in FY25. Data collection is ongoing and will be analyzed and reported out when sufficient information has been collected.
- **School Zone Crosswalk Safety Enhancements** - This project installed LED flashing stop signs at 21 school crossing intersections. Locations were prioritized based on the collision history with pedestrians under 18 years old and wide multilane streets controlled by stop signs.
- **Urban SDK Software** – Software was purchased and is being used to provide traffic volumes, speed, and travel time data for all Elk Grove roads.

Preservation of Natural Areas and Open Space

Budget Summary

Expenditures By Category	FY 2024 Actuals	FY 2025 Amended Budget	FY 2025 YE Estimate	FY 2026 Budget
Capital Improvements	\$ -	\$ -	\$ -	\$ 300,000
Total	-	-	-	300,000

Budget Initiatives

New Programs and Services

- **Old Fish Hatchery Site Restoration** — This project will restore the existing site to a more native condition with consideration for additional uses consistent with the existing conservation easement. The project will be advanced to a 65% design to complete environmental review prior to programming the remaining funds.

Maintaining and Expanding Local Bike and Pedestrian Trails

Budget Summary

Expenditures By Category	FY 2024 Actuals	FY 2025 Amended Budget	FY 2025 YE Estimate	FY 2026 Budget
Capital Improvements	\$ -	\$ -	\$ -	\$ 3,065,000
Total	-	-	-	3,065,000

Budget Initiatives

New Programs and Services

- **Laguna Creek Inter-Regional Trail Crossing at SR 99** — This project will construct a Class 1 overcrossing facility for non-motorized transportation over State Route 99. The project is currently in design and is expected to begin construction in 2026.
- **Annual Trail Pavement Rehabilitation** — This project consists of providing repairs to the existing trail pavement throughout the City's expansive trail system. The project repairs consist of mostly crack sealing and slurry seals.

- **Trails Wayfinding Program Implementation** — This project is a feature being added to the Laguna Creek Trail this year and will be expanded to other City Trail Projects in the future. As part of the Annual Trail Pavement Slurry Seal and Resurfacing Project, the City will install wayfinding to identify trails, mile markers, and directions to destinations.
- **Laguna Creek Trail Railroad Crossing Reconstruction** — This project involves the reconstruction of the existing Laguna Creek Trail under the Union Pacific Railroad Bridge. The project is located along the south bank of Laguna Creek east of Elk Grove-Florin Road. The reconstruction involves repairing cracks in the trail as well as removing obstacles along the surface of the trail that could present hazardous conditions.

Arts, Culture and Entertainment

Budget Summary

Expenditures By Category	FY 2024 Actuals	FY 2025 Amended Budget	FY 2025 YE Estimate	FY 2026 Budget
Compensation	\$ -	\$ -	\$ -	\$ 87,801
Operating Expenses	\$ -	\$ -	\$ -	\$ 200,000
Total	-	-	-	287,801

Budget Initiatives

New Programs and Services

- **Arts and Creative Economy Strategy** — Funds the preparation of an Arts and Creative Economy Strategy designed to identify and implement programs, projects, and incentives to promote and enhance arts and culture and tie the arts to entrepreneurship, workforce development, and education to leverage cultural assets and creative output to stimulate economic growth and enhance community vitality.
- **Arts and Creative Economy Program Manager Position** — Funds a full-time Program Manager position estimated to start in January 2026. The position will oversee the City's Arts and Creative Economy initiatives including preparation and implementation of an Arts and Creative Economy Strategic Plan. The position will also oversee the City's Arts and Creative Economy Commission, the City's Percent for the Arts program, the Elk Grove Mural Festival and other events and activities, among other responsibilities.
- **Mural Festival** — Partially funds the production of the Elk Grove Mural Festival, a proposed new community event and public art installation to be launched and funded in partnership with a qualified arts organization.

Affordable Housing

Budget Summary

Expenditures By Category	FY 2024 Actuals	FY 2025 Amended Budget	FY 2025 YE Estimate	FY 2026 Budget
Operating Expenses	\$ -	\$ -	\$ -	\$ 2,000,000
Total	-	-	-	2,000,000

Budget Initiatives

New Programs and Services

- **Middle Income Housing Initiative** — Funds middle-income housing programs to improve opportunities for homeownership in Elk Grove. Opportunities include, but are not limited to: Homebuyer assistance program; Fee credits or buydown for new middle-income housing; New home subsidies; Incentives for smaller ownership unit types; Land acquisition and development partnership.

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.

201 - Recycling Grant

Funds provided by the State Department of Conservation's recycling division through California Capitol Refund Value (CRV) beverage container fees.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	79,069	47,152	609,305	9,798	(37,354)
Operating Expenses	75,564	556,336	270,428	128	(556,208)
Total Expenditures	75,564	556,336	270,428	128	(556,208)
Surplus / (Deficit)	3,505	(509,184)	338,877	9,670	518,854
Available Fund Balance	19,341	(489,843)	358,218	367,888	

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 State Department of Resources Recycling and Recovery and used to educate the public on oil recycling.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	16,558	137	388	309	172
Operating Expenses	16,254	8,860	5,314	4	(8,856)
Total Expenditures	16,254	8,860	5,314	4	(8,856)
Surplus / (Deficit)	304	(8,723)	(4,926)	305	9,028
Available Fund Balance	7,008	(1,715)	2,082	2,387	

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.

209 – Opioid Settlement

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

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	650,842	6,694	62,516	16,784	10,091
Compensation	52,397	222,671	219,470	240,159	17,488
Operating Expenses	-	10,920	5,500	15,092	4,172
Capital Outlay	-	6,218	6,218	-	(6,218)
Total Expenditures	52,397	239,809	231,188	255,251	15,442
Surplus / (Deficit)	598,445	(233,115)	(168,672)	(238,467)	(5,351)
Available Fund Balance	942,845	709,730	774,173	535,706	

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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	20,210	-	69,657	-	-
Operating Expenses	20,210	55,639	42,844	12,795	(42,844)
Capital Outlay	-	14,018	14,018	-	(14,018)
Total Expenditures	20,210	69,657	56,862	12,795	(56,862)
Surplus / (Deficit)	-	(69,657)	12,795	(12,795)	56,862
Available Fund Balance	127	(69,530)	12,922	127	

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	414,187	414,000	426,516	429,000	15,000
Compensation	397,095	414,000	403,296	405,000	(9,000)
Total Expenditures	397,095	414,000	403,296	405,000	(9,000)
Surplus / (Deficit)	17,092	-	23,220	24,000	24,000
Available Fund Balance	(26,366)	(26,366)	(3,146)	20,854	

215 – State Asset Forfeiture

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	19,087	237,008	237,008	-	(237,008)
Operating Expenses	32,106	179,482	136,344	43,138	(136,344)
Capital Outlay	59,732	95,771	-	95,771	-
Total Expenditures	91,838	275,253	136,344	138,909	(136,344)
Surplus / (Deficit)	(72,751)	(38,245)	100,664	(138,909)	(100,664)
Available Fund Balance	40,387	2,142	141,051	2,142	

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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	703,540	1,436,462	745,956	657,852	(778,610)
Compensation	253,695	871,662	321,666	536,610	(335,052)
Operating Expenses	46,044	127,500	60,228	51,410	(76,090)
Capital Outlay	407,555	485,300	304,065	57,682	(427,617)
Total Expenditures	707,294	1,484,462	685,959	645,702	(838,759)
Surplus / (Deficit)	(3,754)	(48,000)	59,997	12,150	60,149
Available Fund Balance	23,595	(24,405)	83,592	95,742	

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.

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 various police programs.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	304,482	608,041	291,513	463,438	(144,604)
Compensation	126,722	488,291	149,838	338,454	(149,838)
Operating Expenses	82,468	181,929	71,321	110,608	(71,321)
Capital Outlay	-	14,376	-	14,376	-
Total Expenditures	209,190	684,596	221,159	463,438	(221,159)
Surplus / (Deficit)	95,292	(76,555)	70,354	-	76,555
Available Fund Balance	50,913	(25,642)	121,267	121,267	

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

These State grants are to be used for frontline police operations and services within two years or until all funds are expended.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	516,759	544,453	547,173	446,253	(98,200)
Compensation	360,558	784,241	377,606	406,635	(377,606)
Operating Expenses	135	-	114	120	120
Capital Outlay	-	275,929	236,431	39,498	(236,431)
Total Expenditures	360,693	1,060,170	614,151	446,253	(613,917)
Surplus / (Deficit)	156,066	(515,717)	(66,978)	-	515,717
Available Fund Balance	372,796	(142,921)	305,818	305,818	

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 includes 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 State gasoline tax and is restricted to street expenditures. The California Department of Tax and Fee 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.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	5,426,230	5,174,288	5,530,185	5,556,776	382,488
Compensation	1,179,202	1,491,570	1,489,820	1,677,685	186,115
Operating Expenses	1,954,277	3,308,520	3,041,622	2,613,395	(695,126)
Capital Outlay	390,941	2,877,263	576,645	337,550	(2,539,713)
Transfers	720,568	641,861	641,861	837,273	195,412
Capital Outlay Rollover	-	-	-	2,232,216	2,232,216
Total Expenditures	4,244,988	8,319,214	5,749,948	7,698,119	(621,096)
Surplus / (Deficit)	1,181,242	(3,144,926)	(219,763)	(2,141,343)	1,003,584
Available Fund Balance	5,181,338	2,036,412	4,961,575	2,820,232	

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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	4,841,754	4,653,358	4,703,022	4,850,383	197,025
Operating Expenses	2,258	1,100	2,058	2,130	1,030
Capital Outlay	2,725,262	10,527,829	8,374,679	5,000,000	(5,527,829)
Capital Outlay Rollover	-	-	-	2,153,150	2,153,150
Total Expenditures	2,727,520	10,528,929	8,376,737	7,155,280	(3,373,649)
Surplus / (Deficit)	2,114,234	(5,875,571)	(3,673,715)	(2,304,897)	3,570,674
Available Fund Balance	7,803,740	1,928,169	4,130,025	1,825,128	

228 – Senate Bill 1 (SB1) Local Partnership

SB1 Local Partnership funds provide grants for transportation infrastructure including streets and roads.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	730,176	549,075	549,000	-	(549,075)
Operating Expenses	1	50	-	-	(50)
Capital Outlay	60,265	549,000	499,320	-	(549,000)
Total Expenditures	60,266	549,050	499,320	-	(549,050)
Surplus / (Deficit)	669,910	25	49,680	-	(25)
Available Fund Balance	(49,680)	(49,655)	-	-	

231 - Affordable Housing

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	9,585,304	6,705,980	7,125,786	4,180,334	(2,525,646)
Compensation	350,957	339,771	342,784	265,686	(74,085)
Operating Expenses	2,058,005	11,673,800	220,261	13,790,841	2,117,041
Capital Outlay	-	3,000,000	-	8,030,000	5,030,000
Transfers	2,000,000	-	-	-	-
Total Expenditures	4,408,962	15,013,571	563,045	22,086,527	7,072,956
Surplus / (Deficit)	5,176,342	(8,307,591)	6,562,741	(17,906,193)	(9,598,602)
Available Fund Balance	29,588,521	21,280,930	36,151,262	18,245,069	

Note: The operating expenses increase in FY 2025, when compared to FY 2024 Estimate is largely due to loans for affordable housing projects.

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	739,076	374,952	182,917	540,983	166,031
Compensation	15,825	15,955	15,955	7,594	(8,361)
Operating Expenses	18,367	151,000	151,316	51,331	(99,669)
Capital Outlay	-	2,000,000	-	2,000,000	-
Total Expenditures	34,192	2,166,955	167,271	2,058,925	(108,030)
Surplus / (Deficit)	704,884	(1,792,003)	15,646	(1,517,942)	274,061
Available Fund Balance	5,066,107	3,274,104	5,081,753	3,563,811	

235 - Tree Mitigation

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	109,357	162,608	181,782	182,581	19,973
Operating Expenses	578	1,000	449	464	(536)
Capital Outlay	-	-	-	500,000	500,000
Total Expenditures	578	1,000	449	500,464	499,464
Surplus / (Deficit)	108,779	161,608	181,333	(317,883)	(479,491)
Available Fund Balance	1,653,812	1,815,420	1,835,145	1,517,262	

238 - Street Trench Cut

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	40,817	105,528	12,191	60,028	(45,501)
Operating Expenses	147	50,100	45,130	50,132	32
Transfers	8,986	49,110	49,110	3,366	(45,744)
Total Expenditures	9,133	99,210	94,240	53,498	(45,712)
Surplus / (Deficit)	31,684	6,318	(82,049)	6,530	211
Available Fund Balance	509,412	515,730	427,363	433,893	

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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	6,482,648	6,363,836	6,363,836	-	(6,363,836)
Compensation	1,236,377	5,493	5,493	-	(5,493)
Operating Expenses	1,273,595	2,889,686	2,889,686	-	(2,889,686)
Capital Outlay	3,610,824	3,434,653	2,239,007	-	(3,434,653)
Transfers	-	-	50,000	-	-
Capital Outlay Rollover	-	-	-	1,195,645	1,195,645
Total Expenditures	6,120,796	6,329,832	5,184,186	1,195,645	(5,134,187)
Surplus / (Deficit)	361,852	34,004	1,179,650	(1,195,645)	(1,229,649)
Available Fund Balance	72,096	106,100	1,251,747	56,101	

Note: The funds budgeted in FY 2025 and FY 2026 are associated with the federal American Rescue Plan Act grant funding. These funds were required to be encumbered by December 31, 2024, and must be expensed no later than December 31, 2026.

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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	770,761	3,000,181	2,200,000	1,200,000	(1,800,181)
Compensation	85,507	170,296	169,492	117,796	(52,500)
Operating Expenses	178,206	1,214,996	908,780	367,300	(847,696)
Capital Outlay	473,496	1,358,034	995,696	741,800	(616,234)
Capital Outlay Rollover	-	-	-	103,050	103,050
Total Expenditures	737,209	2,743,326	2,073,968	1,329,946	(1,413,380)
Surplus / (Deficit)	33,552	256,855	126,032	(129,946)	(386,801)
Available Fund Balance	64,288	321,143	190,320	60,374	

242 – State Homelessness Grant

This State funding is intended 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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	45,608	945,751	165,000	79,701	(866,050)
Compensation	66,741	130,098	129,998	-	(130,098)
Operating Expenses	3,537	2,440,822	2,572	1,045	(2,439,777)
Capital Outlay	32,832	2,000,000	-	3,750,000	1,750,000
Total Expenditures	103,110	4,570,920	132,570	3,751,045	(819,875)
Surplus / (Deficit)	(57,502)	(3,625,169)	32,430	(3,671,344)	(46,175)
Available Fund Balance	3,644,125	18,956	3,676,555	5,211	

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). The anticipated negative fund balance in FY26 is relative to a reimbursable grant for which the City anticipates revenue to trail the expense. 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.

243 - Federal HOME Grant

HOME funds are awarded annually as formula grants to participating jurisdictions to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership, or to provide direct rental assistance to low-income people. The program's flexibility allows states and local governments to use HOME funds for grants, direct loans, loan guarantees, or other forms of credit enhancements, rental assistance, or security deposits

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	-	-	-	407,882	407,882
Compensation	-	-	-	47,882	47,882
Operating Expenses	-	-	-	360,000	360,000
Internal Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	-	-	-	-	-
Capital Outlay Rollover	-	-	-	-	-
Total Expenditures	-	-	-	407,882	407,882
Surplus / (Deficit)	-	-	-	-	-
Available Fund Balance	-	-	-	-	-

Note: Due to the cyclical nature of grant. 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.

246 – Wilton Rancheria Casino

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	6,536,088	6,814,995	7,643,924	4,430,800	(2,384,195)
Compensation	387,056	550,809	550,891	416,307	(134,502)
Operating Expenses	487,202	270,782	260,813	82,331	(188,451)
Capital Outlay	146,200	2,804,630	1,159,174	715,000	(2,089,630)
Capital Outlay Rollover	-	-	-	1,045,455	1,045,455
Total Expenditures	1,020,458	3,626,221	1,970,878	2,259,093	(1,367,128)
Surplus / (Deficit)	5,515,630	3,188,774	4,673,046	2,171,707	(1,017,067)
Available Fund Balance	12,752,669	15,941,443	18,425,715	20,597,422	

Note: Per the MOU, nearly \$12.3 million of one-time, or “non-recurring,” revenue is to be sent to the City over five equal annual installments from the start of construction on the Casino. Construction started on the Sky River Casino in late FY 2021. The total annual installment amount is nearly \$2.5 million and is purposed as follows: \$1.6 million contribution toward Roadway expenditures, an additional \$365,000 toward Regional Roadway uses, 50,000 for Police Equipment, and \$400,000 toward City Community Facilities expenditures.

Note: According to the MOU, annual recurring revenue will be sent to the City one year after the casino opens. The Sky River Casino opened in early FY 2023. Hence, FY 2024 was the first year the City received the annual recurring revenue, equaling \$4 million. The \$4 million is purposed as follows: \$1.5 million for Police and Code Enforcement, \$500,000 for Road Maintenance, and \$2 million as “City tax in-lieu” that can be used for discretionary purposes. The \$4 million annual recurring revenue is subject to a 2% annual inflator.

247 – Strategic Planning and Innovation Grants

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 of Strategic Planning and Innovation often relies on grants to fund its projects. Those grant activities are encompassed in this fund.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	463,029	771,266	771,266	-	(771,266)
Compensation	-	3,205	-	-	(3,205)
Operating Expenses	131,428	1,078,982	859,414	-	(1,078,982)
Capital Outlay	-	51,080	-	-	(51,080)
Transfers	399,260	-	-	-	-
Total Expenditures	530,688	1,133,267	859,414	-	(1,133,267)
Surplus / (Deficit)	(67,659)	(362,001)	(88,148)	-	362,001
Available Fund Balance	88,148	(273,853)	-	-	

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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	1,127,160	1,122,355	1,122,330	1,191,299	68,944
Compensation	2,231	2,704	2,504	6,742	4,038
Operating Expenses	11,696	7,550	7,522	7,500	(50)
Transfers	1,056,519	1,179,775	1,179,775	1,246,696	66,921
Total Expenditures	1,070,446	1,190,029	1,189,801	1,260,938	70,909
Surplus / (Deficit)	56,714	(67,674)	(67,471)	(69,639)	(1,965)
Available Fund Balance	178,953	111,279	111,482	41,843	

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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	5,363,197	5,885,272	5,885,498	7,018,994	1,133,722
Compensation	5,576	6,062	5,862	13,485	7,423
Operating Expenses	41,111	11,600	11,585	16,000	4,400
Transfers	5,049,080	6,419,981	6,419,981	6,985,896	565,915
Total Expenditures	5,095,767	6,437,643	6,437,428	7,015,381	577,738
Surplus / (Deficit)	267,430	(552,371)	(551,930)	3,613	555,984
Available Fund Balance	709,235	156,864	157,305	160,918	

255 - CFD 2006-1 Maintenance Services

This fund is used to pay a portion of the City's 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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	2,982,416	3,400,959	3,417,536	5,448,885	2,047,926
Compensation	266,691	347,375	351,175	705,691	358,316
Operating Expenses	1,710,921	2,329,278	2,292,042	3,160,582	831,303
Capital Outlay	13,949	43,175	37,775	191,250	148,075
Transfers	277,944	285,044	285,044	310,644	25,600
Total Expenditures	2,269,505	3,004,872	2,966,036	4,368,167	1,363,294
Surplus / (Deficit)	712,911	396,087	451,500	1,080,718	684,632
Available Fund Balance	2,945,590	3,341,677	3,397,090	4,477,808	

256 - CFD 2005-1 Maintenance Services

This fund is used to pay a portion of the City's 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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	6,175,141	5,595,990	5,788,256	6,970,426	1,374,436
Compensation	746,081	807,989	832,889	954,843	146,854
Operating Expenses	4,588,971	5,917,657	5,758,129	6,023,925	106,268
Capital Outlay	13,702	-	-	-	-
Transfers	422,550	457,799	457,799	471,066	13,267
Total Expenditures	5,771,304	7,183,445	7,048,817	7,449,834	266,389
Surplus / (Deficit)	403,837	(1,587,455)	(1,260,561)	(479,408)	1,108,047
Available Fund Balance	11,213,907	9,626,452	9,953,346	9,473,938	

Note: As more parks and other amenities have been constructed, operating and maintenance costs have also increased. The levy assessed on these properties was 70% of the maximum allowable amount for many years. Because expenses are now outpacing revenues, the annual levy amount is assumed to increase by 5% annually until it reaches the maximum tax.

261 - Street Maintenance District No. 1, Zone 1

This multi-zonal assessment district funds a portion of street maintenance costs in developing areas within Zone 1 in the City.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	1,300,311	1,832,589	1,189,409	1,838,681	6,092
Compensation	177,016	250,253	253,253	297,293	47,040
Operating Expenses	61,561	12,750	13,365	13,561	811
Capital Outlay	28,619	1,060,000	1,041,818	814,850	(245,150)
Transfers	56,518	187,969	187,969	218,786	30,817
Capital Outlay Rollover	-	-	-	18,182	18,182
Total Expenditures	323,714	1,510,972	1,496,405	1,362,672	(148,300)
Surplus / (Deficit)	976,597	321,617	(306,996)	476,009	154,392
Available Fund Balance	5,312,738	5,634,355	5,005,742	5,481,751	

Note: The FY 2024 and FY 2025 Revenue Totals include loan repayments from the Laguna Ridge Specific Plan Quimby In Lieu Fee Fund (Fund 330).

262 - Street Maintenance District No. 1, Zone 2

This multi-zonal assessment district funds a portion of street maintenance costs in developing areas within Zone 2 in the City.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	148,819	197,655	200,987	226,411	28,755
Compensation	2,231	2,504	2,504	18,808	16,304
Operating Expenses	25,814	76,550	29,133	31,492	(45,058)
Capital Outlay	-	-	-	39,050	39,050
Transfers	12,401	10,872	10,872	8,803	(2,069)
Total Expenditures	40,446	89,926	42,509	98,153	8,227
Surplus / (Deficit)	108,373	107,729	158,478	128,258	20,528
Available Fund Balance	372,124	479,853	530,602	658,860	

263 - Street Maintenance District No. 1, Zone 3

This multi-zonal assessment district funds a portion of street maintenance costs in developing areas within Zone 3 in the City.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	568,876	580,159	589,314	667,031	86,871
Compensation	7,807	8,309	8,309	24,181	15,872
Operating Expenses	35,213	59,950	40,058	63,585	3,635
Capital Outlay	20,455	1,260,000	1,124,327	230,400	(1,029,600)
Transfers	56,397	351,179	351,179	88,772	(262,407)
Capital Outlay Rollover	-	-	-	135,673	135,673
Total Expenditures	119,872	1,679,438	1,523,873	542,611	(1,136,827)
Surplus / (Deficit)	449,004	(1,099,279)	(934,559)	124,420	1,223,698
Available Fund Balance	1,382,235	282,956	447,676	572,096	

264 - Street Maintenance District No. 1, Zone 4

This multi-zonal assessment district funds a portion of street maintenance costs in developing areas within Zone 4 in the City.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	74,671	59,675	61,805	84,122	24,447
Compensation	2,231	2,504	2,504	8,060	5,556
Operating Expenses	3,952	54,550	4,564	4,739	(49,811)
Capital Outlay	-	-	-	14,850	14,850
Transfers	6,140	6,357	6,357	6,205	(152)
Total Expenditures	12,323	63,411	13,425	33,854	(29,557)
Surplus / (Deficit)	62,348	(3,736)	48,380	50,268	54,004
Available Fund Balance	252,639	248,903	301,019	351,287	

265 - Street Maintenance District No. 1, Zone 5

This multi-zonal assessment district funds a portion of street maintenance costs in developing areas within Zone 5 in the City.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	1,326,897	1,298,519	1,330,557	1,530,116	231,597
Compensation	189,170	269,928	272,928	323,191	53,263
Operating Expenses	24,217	43,200	23,707	50,378	7,178
Capital Outlay	21,723	1,604,521	1,492,727	1,219,800	(384,721)
Transfers	79,224	240,774	240,774	80,788	(159,986)
Capital Outlay Rollover	-	-	-	111,794	111,794
Total Expenditures	314,334	2,158,423	2,030,136	1,785,951	(372,472)
Surplus / (Deficit)	1,012,563	(859,904)	(699,579)	(255,835)	604,069
Available Fund Balance	4,488,287	3,628,383	3,788,708	3,532,873	

267 - Street Lighting Maintenance District 1, Zone 1

This assessment district funds a portion of street lighting costs in Zone 1 in the City.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	872,482	841,380	838,653	859,221	17,841
Compensation	94,459	119,598	119,598	195,300	75,702
Operating Expenses	489,504	413,100	403,013	642,250	229,150
Capital Outlay	-	35,000	-	-	(35,000)
Debt Service	393,973	393,972	277,050	-	(393,972)
Transfers	55,169	54,445	54,445	77,224	22,779
Total Expenditures	1,033,105	1,016,115	854,106	914,774	(101,341)
Surplus / (Deficit)	(160,623)	(174,735)	(15,453)	(55,553)	119,182
Available Fund Balance	945,054	770,319	929,601	874,048	

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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	533,265	687,030	592,376	729,346	42,316
Compensation	77,468	96,978	97,678	147,587	50,609
Operating Expenses	155,791	432,918	433,023	342,688	(90,230)
Capital Outlay	-	6,003	6,003	-	(6,003)
Transfers	75,423	64,480	64,480	38,602	(25,878)
Total Expenditures	308,682	600,379	601,184	528,877	(71,502)
Surplus / (Deficit)	224,583	86,651	(8,808)	200,469	113,818
Available Fund Balance	944,964	1,031,615	936,156	1,136,625	

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. These efforts include storing, protecting, and destroying controlled substances, training, equipment, protective gear, and support of community-based programs.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	-	126,856	97,975	-	(126,856)
Operating Expenses	6,566	58,422	28,989	29,433	(28,989)
Capital Outlay	12,226	285,366	30,542	225,943	(59,423)
Total Expenditures	18,792	343,788	59,531	255,376	(88,412)
Surplus / (Deficit)	(18,792)	(216,932)	38,444	(255,376)	(38,444)
Available Fund Balance	216,932	-	255,376	-	

Note: Due to the unpredictable nature of asset seizure funding, funds are programmed only based on 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 U.S. Department of Treasury may be used to pay for expenses associated with forfeiture operations and investigations. These efforts include storing, protecting, and destroying controlled substances, training, equipment, protective gear, and support of community-based programs.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	-	-	-	-	-
Operating Expenses	-	13,922	-	13,922	-
Total Expenditures	-	13,922	-	13,922	-
Surplus / (Deficit)	-	(13,922)	-	(13,922)	-
Available Fund Balance	13,922	-	13,922	-	

Note: Due to the unpredictable nature of asset seizure funding, funds are programmed only based on 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.

280 – Library Ownership

Funds are received annually from the Sacramento Public Library Fund. They are used to maintain existing infrastructure and to fund capital improvements and repairs such as replacements of flooring, heating, air conditioning, and roofing at Elk Grove's library.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	220,094	1,333,744	1,367,865	175,440	(1,158,305)
Operating Expenses	51,876	231,378	50,631	60,661	(170,716)
Capital Outlay	-	1,919,961	-	-	(1,919,961)
Transfers	12,942	12,621	12,621	9,156	(3,465)
Capital Outlay Rollover	-	-	-	2,084,139	2,084,139
Total Expenditures	64,818	2,163,960	63,252	2,153,956	(10,003)
Surplus / (Deficit)	155,276	(830,216)	1,304,613	(1,978,516)	(1,148,302)
Available Fund Balance	1,398,208	567,992	2,702,821	724,305	

285 - Neighborhood Stabilization

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	7,610	10,621	20,295	8,802	(1,819)
Operating Expenses	55,214	514,086	498,135	115	(513,971)
Total Expenditures	55,214	514,086	498,135	115	(513,971)
Surplus / (Deficit)	(47,604)	(503,465)	(477,840)	8,687	512,152
Available Fund Balance	469,153	(34,312)	(8,687)	-	

294 - Measure A Maintenance

A portion of the proceeds from Sacramento County voter-approved Measure A is dedicated to local street and landscape maintenance, repair, and rehabilitation. The half-cent sales tax, originally approved in 1988, was renewed by voters for an additional 30 years in 2004.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	6,387,083	5,962,490	5,985,736	5,784,972	(177,519)
Compensation	212,676	322,436	328,436	344,491	22,055
Operating Expenses	2,545,921	4,537,715	4,536,812	1,021,877	(3,515,838)
Capital Outlay	1,980,656	6,100,048	3,809,700	4,688,000	(1,412,048)
Transfers	758,594	1,117,995	1,117,995	1,351,057	233,062
Capital Outlay Rollover	-	-	-	2,112,394	2,112,394
Total Expenditures	5,497,847	12,078,194	9,792,943	9,517,819	(2,560,375)
Surplus / (Deficit)	889,236	(6,115,704)	(3,807,207)	(3,732,847)	2,382,856
Available Fund Balance	8,253,065	2,137,361	4,445,858	713,011	

295 – Development Services

This Fund encompasses the 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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	12,541,407	11,504,729	10,630,104	10,608,041	(896,688)
Compensation	1,803,979	2,732,314	2,773,993	3,270,894	538,560
Operating Expenses	6,389,425	8,432,893	7,074,747	5,231,246	(3,201,647)
Internal Services	1,007,828	1,248,106	1,248,106	1,220,018	(28,088)
Capital Outlay	4,601	75,000	75,000	205,000	130,000
Transfers	1,004,126	1,204,920	1,204,920	1,258,474	53,554
Total Expenditures	10,209,959	13,693,233	12,376,766	11,185,632	(2,507,601)
Surplus / (Deficit)	2,331,448	(2,188,504)	(1,746,662)	(577,591)	1,610,913
Available Fund Balance	7,199,463	5,010,959	5,452,801	4,875,210	

Note: The nature of development activity and its associated revenues (and expenditures) can be volatile, given the uncertainty of market and economic conditions. Some years can yield deficits, while others yield surpluses.

296 – Public Works

This fund represents the Public Works Department's administrative costs 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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	8,302,133	7,379,520	7,390,353	9,205,342	1,825,822
Compensation	2,779,861	4,226,181	3,682,636	4,675,140	448,959
Operating Expenses	1,950,214	2,781,600	2,044,331	2,756,723	(24,877)
Internal Services	1,687,404	2,057,724	2,057,724	2,587,453	529,729
Capital Outlay	129,798	236,477	204,750	81,750	(154,727)
Transfers	498,146	569,955	569,955	431,123	(138,832)
Total Expenditures	7,045,423	9,871,937	8,559,396	10,532,189	660,252
Surplus / (Deficit)	1,256,710	(2,492,417)	(1,169,043)	(1,326,847)	1,165,570
Available Fund Balance	2,662,849	170,432	1,493,806	166,959	

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.

301 – Federal Capital Grants

The City competes for and is awarded many federal capital grants, including Congestion Mitigation and Air Quality, Highway Safety Improvement Program, 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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	2,876,194	19,307,364	130,000	30,414,340	11,106,976
Capital Outlay	524,204	17,665,746	3,379,769	12,782,592	(4,883,154)
Transfers	166,788	-	-	-	-
Capital Outlay Rollover	-	-	-	14,299,256	14,299,256
Total Expenditures	690,992	17,665,746	3,379,769	27,081,848	9,416,102
Surplus / (Deficit)	2,185,202	1,641,618	(3,249,769)	3,332,492	1,690,874
Available Fund Balance	(82,723)	1,558,895	(3,332,492)	-	

Note: The City continues to diligently pursue federal grant funding and the FY 2026 Budget reflects the City's revised projections.

302 – State Capital Grants

The City competes for and is awarded many types of state capital grants. Some examples of these grants 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 and may not always be received within the same year as expenditures.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	1,565,388	13,248,067	2,500,000	13,676,303	428,236
Operating Expenses	2,668	13,332	10,368	-	(13,332)
Capital Outlay	1,442,210	15,637,298	6,605,913	373,723	(15,263,576)
Capital Outlay Rollover	-	-	-	8,925,935	8,925,935
Total Expenditures	1,444,878	15,650,630	6,616,281	9,299,658	(6,350,973)
Surplus / (Deficit)	120,510	(2,402,563)	(4,116,281)	4,376,645	6,779,209
Available Fund Balance	(260,364)	(2,662,927)	(4,376,645)	-	

Note: The City continues to diligently pursue State grant funding and the FY 2026 Budget reflects the City's revised projections.

305 - Local Transportation Fund - Bikes & Pedestrian

These funds support transit bicycle/pedestrian uses.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	915,548	222,316	31,916	245,416	23,100
Capital Outlay	-	409,861	-	73,408	(336,453)
Transfers	35,577	1,944	1,944	4,364	2,420
Capital Outlay Rollover	-	-	-	409,861	409,861
Total Expenditures	35,577	411,805	1,944	487,633	75,828
Surplus / (Deficit)	879,971	(189,489)	29,972	(242,217)	(52,728)
Available Fund Balance	488,759	299,270	518,731	276,514	

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

This development impact fee funds new development's share of the construction/acquisition of city administrative facilities and related equipment.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	697,299	553,759	614,930	342,510	(211,249)
Operating Expenses	1,008	500	895	949	449
Capital Outlay	-	104,000	104,000	327,000	223,000
Total Expenditures	1,008	104,500	104,895	327,949	223,449
Surplus / (Deficit)	696,291	449,259	510,035	14,561	(434,698)
Available Fund Balance	3,184,677	3,633,936	3,694,712	3,709,273	

312 - CFF – Police

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	1,734,908	1,403,247	1,441,673	817,946	(585,301)
Operating Expenses	1,795	800	1,446	1,459	659
Capital Outlay	50,682	195,000	195,000	-	(195,000)
Transfers	755,400	752,700	1,505,400	753,300	600
Total Expenditures	807,877	948,500	1,701,846	754,759	(193,741)
Surplus / (Deficit)	927,031	454,747	(260,173)	63,187	(391,560)
Available Fund Balance	5,181,702	5,636,449	4,921,529	4,984,716	

313 – CFF Corp Yard

This development impact fee funds new development's share of the construction/acquisition of corporation yard facilities and equipment.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	1,223,642	994,644	1,087,046	580,804	(413,840)
Operating Expenses	877	400	828	891	491
Capital Outlay	243,758	91,120	41,120	400,000	308,880
Transfers	176,547	187,330	187,330	220,687	33,357
Capital Outlay Rollover	-	-	-	50,000	50,000
Total Expenditures	421,182	278,850	229,278	671,578	392,728
Surplus / (Deficit)	802,460	715,794	857,768	(90,774)	(806,568)
Available Fund Balance	2,765,914	3,481,708	3,623,682	3,532,908	

315 – CFF Library

This development impact fee funds new development's share of the construction/acquisition of library facilities and equipment.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	2,079,359	2,033,959	1,776,442	1,211,033	(822,926)
Operating Expenses	3,004	1,400	2,629	2,783	1,383
Capital Outlay	147,184	3,201,001	650,637	-	(3,201,001)
Transfers	-	3,631	3,631	191,980	188,349
Capital Outlay Rollover	-	-	-	2,550,364	2,550,364
Total Expenditures	150,188	3,206,032	656,897	2,745,127	(460,905)
Surplus / (Deficit)	1,929,171	(1,172,073)	1,119,545	(1,534,094)	(362,021)
Available Fund Balance	8,783,467	7,611,394	9,903,012	8,368,918	

Note: The \$2.5 million budgeted for Capital Outlay anticipated to roll over into FY 2026 is toward the 9260 Elk Grove Blvd Library Improvements project.

317 – CFF Transit Facilities

This development impact fee funds new development's share of the construction/acquisition of transit facilities and equipment.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	1,364,623	928,226	991,268	598,797	(329,429)
Operating Expenses	2,518	1,200	2,131	2,235	1,035
Capital Outlay	-	60,000	-	450,000	390,000
Capital Outlay Rollover	-	-	-	60,000	60,000
Total Expenditures	2,518	61,200	2,131	512,235	451,035
Surplus / (Deficit)	1,362,105	867,026	989,137	86,562	(780,464)
Available Fund Balance	7,718,661	8,585,687	8,707,798	8,794,360	

319 – CFF Admin

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	271,253	218,406	228,349	132,230	(86,176)
Compensation	13,083	14,672	14,172	22,727	8,055
Operating Expenses	287	75,100	75,272	75,293	193
Transfers	714	-	-	-	-
Total Expenditures	14,084	89,772	89,444	98,020	8,248
Surplus / (Deficit)	257,169	128,634	138,905	34,210	(94,424)
Available Fund Balance	942,332	1,070,966	1,081,237	1,115,447	

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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	135,634	-	-	-	-
Transfers	463	-	-	-	-
Total Expenditures	463	-	-	-	-
Surplus / (Deficit)	135,171	-	-	-	-
Available Fund Balance	6,008,340	6,008,340	6,008,340	6,008,340	

326 - East Franklin Fee – Administration

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	201,075	140,586	109,577	17,040	(123,546)
Operating Expenses	2,500	1,300	1,055	223	(1,077)
Transfers	2,072	1,832	1,832	1,921	89
Total Expenditures	4,572	3,132	2,887	2,144	(988)
Surplus / (Deficit)	196,503	137,454	106,690	14,896	(122,558)
Available Fund Balance	739,989	877,443	846,679	861,575	

328 - Elk Grove Roadway Fee

This 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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	10,924,277	10,069,695	9,001,517	7,394,590	(2,675,105)
Compensation	20,934	22,622	21,872	37,880	15,258
Operating Expenses	79,751	748,800	749,704	770,545	21,745
Capital Outlay	2,408,013	37,034,916	8,083,007	6,340,000	(30,694,916)
Transfers	1,831,701	336,828	336,828	478,274	141,446
Capital Outlay Rollover	-	-	-	25,090,899	25,090,899
Total Expenditures	4,340,399	38,143,166	9,191,411	32,717,598	(5,425,568)
Surplus / (Deficit)	6,583,878	(28,073,471)	(189,894)	(25,323,008)	2,750,463
Available Fund Balance	52,205,731	24,132,260	52,015,837	26,692,829	

Note: The FY 2026 Capital Outlay Rollover amounts include funding for large projects such as Whitelock Parkway and State Route 99 Interchange Project, Kammerer Road Phase 1: Two-Lane Extension from Lent Ranch to I-5, and Lotz Promenade & Lotz Parkway improvements.

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 Cosumnes 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 cover the City's cost of administering these two fee programs.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	133,980	96,901	101,800	56,922	(39,979)
Compensation	6,542	7,042	6,842	7,573	531
Operating Expenses	201	100	169	177	77
Transfers	20,972	18,927	18,927	22,389	3,462
Total Expenditures	27,715	26,069	25,938	30,139	4,070
Surplus / (Deficit)	106,265	70,832	75,862	26,783	(44,049)
Available Fund Balance	614,594	685,426	690,456	717,239	

330 – Laguna Ridge Specific Plan Quimby In Lieu Fee

This fee is paid by developers in Laguna Ridge whose developments do not dedicate 5 acres of parkland per 1,000 residents. These funds cover the City's cost of acquiring public parkland, including reimbursement to developers who have over-dedicated Quimby parkland.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	52	1,959,000	534,000	1,425,000	(534,000)
Debt Service	-	511,507	-	511,507	-
Total Expenditures	-	511,507	-	511,507	-
Surplus / (Deficit)	52	1,447,493	534,000	913,493	(534,000)
Available Fund Balance	2,419	1,449,912	536,419	1,449,912	

Note: There has been limited activity in this fund the past few years. Significant revenue is anticipated in FY 2026. This fund is liable for an interfund loan, hence the debt service payments in FY 2025 and FY 2026 are programmed and will be executed pending available funds.

331 – Laguna Ridge Supplemental Park Land Acquisition Fee

This fee is paid by developers whose developments are required to dedicate 4 acres of parkland per 1,000 residents. These funds cover the City's cost of acquiring public parkland.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	990,776	1,200,831	1,568,394	895,402	(305,429)
Transfers	220,773	220,497	440,995	220,751	254
Total Expenditures	220,773	220,497	440,995	220,751	254
Surplus / (Deficit)	770,003	980,334	1,127,399	674,651	(305,683)
Available Fund Balance	1,736,049	2,716,383	2,863,448	3,538,099	

332 Laguna Ridge Supplemental Park Facilities Fee

This fee is collected for park facility construction in Laguna Ridge. Facilities eligible for reimbursement through this program include neighborhood, local, and portions of community parks. All park facilities in Laguna Ridge are eligible for funding from this source.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	2,872,244	3,102,236	3,900,125	1,705,985	(1,396,251)
Operating Expenses	773	-	-	-	-
Capital Outlay	148,928	1,737,961	404,161	360,000	(1,377,961)
Transfers	172,632	42,671	42,671	32,206	(10,465)
Capital Outlay Rollover	-	-	-	1,333,800	1,333,800
Total Expenditures	322,333	1,780,632	446,832	1,726,006	(54,626)
Surplus / (Deficit)	2,549,911	1,321,604	3,453,293	(20,021)	(1,341,625)
Available Fund Balance	4,887,633	6,209,237	8,340,926	8,320,905	

Note: Fee revenues may vary significantly from year to year based on anticipated new private development in the Laguna Ridge area.

333 – Laguna Ridge Parks Administration

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	326,418	272,468	308,780	129,935	(142,533)
Compensation	6,542	7,042	6,842	7,573	531
Operating Expenses	12,824	75,800	86,336	75,392	(408)
Total Expenditures	19,366	82,842	93,178	82,965	123
Surplus / (Deficit)	307,052	189,626	215,602	46,970	(142,656)
Available Fund Balance	1,210,304	1,399,930	1,425,906	1,472,876	

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

This impact fee assesses developments at issuance of building permit for the associated drainage infrastructure and provides reimbursement if a developer constructs its own infrastructure.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	3,894,784	47,232	206,540	2,045,114	1,997,882
Compensation	6,542	7,042	6,842	7,573	531
Operating Expenses	958	400	1,277	1,288	888
Total Expenditures	7,500	7,442	8,119	8,861	1,419
Surplus / (Deficit)	3,887,284	39,790	198,421	2,036,253	1,996,463
Available Fund Balance	4,950,110	4,989,900	5,148,531	7,184,784	

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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	93,579	73,329	76,527	73,717	388
Operating Expenses	46,284	72,946	73,012	106,167	33,221
Transfers	9,714	9,294	9,294	8,905	(389)
Total Expenditures	55,998	82,240	82,306	115,072	32,832
Surplus / (Deficit)	37,581	(8,911)	(5,779)	(41,355)	(32,444)
Available Fund Balance	646,316	637,405	640,537	599,182	

336 - Lakeside Service Area

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	3,961	1,578	1,945	1,593	15
Operating Expenses	29	20	21	21	1
Transfers	2,027	1,832	1,832	1,910	78
Total Expenditures	2,056	1,852	1,853	1,931	79
Surplus / (Deficit)	1,905	(274)	92	(338)	(64)
Available Fund Balance	81,115	80,841	81,207	80,869	

338 - External Agencies Fund

This fund holds contributions from external agencies toward major capital infrastructure improvements.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	23,400	375,447	663,062	1,818,000	1,442,553
Operating Expenses	-	30,447	30,447	-	(30,447)
Capital Outlay	-	1,818,000	579,165	-	(1,818,000)
Transfers	1,227,260	-	-	-	-
Capital Outlay Rollover	-	-	-	1,238,835	1,238,835
Total Expenditures	1,227,260	1,848,447	609,612	1,238,835	(609,612)
Surplus / (Deficit)	(1,203,860)	(1,473,000)	53,450	579,165	2,052,165
Available Fund Balance	(33,900)	(1,506,900)	19,550	598,715	

339 – In-Lieu Roadway

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	83,478	100,000	143,577	100,000	-
Operating Expenses	-	20	-	-	(20)
Transfers	562,260	1,565	1,565	1,313	(252)
Total Expenditures	562,260	1,585	1,565	1,313	(272)
Surplus / (Deficit)	(478,782)	98,415	142,012	98,687	272
Available Fund Balance	2,491,250	2,589,665	2,633,262	2,731,949	

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

The purpose of the District is to permit the levy of special taxes to fund the construction and acquisition of certain facilities. The public improvements eligible to be financed through the District include the construction, reconstruction, or reconfiguration of streets, wastewater systems, potable and non-potable water systems, drainage systems, and other public facility improvements. Levy revenues are collected in the corresponding Debt Services fund (Fund 757) 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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	324,037	120,166	119,654	1,096,351	976,185
Compensation	8,923	9,767	9,567	13,485	3,718
Operating Expenses	9,438	21,200	21,279	21,264	64
Capital Outlay	457,072	472,200	121,013	-	(472,200)
Transfers	1,241,955	234,783	234,783	144,450	(90,333)
Capital Outlay Rollover	-	-	-	351,187	351,187
Total Expenditures	1,717,388	737,950	386,642	530,386	(207,564)
Surplus / (Deficit)	(1,393,351)	(617,784)	(266,988)	565,965	1,183,749
Available Fund Balance	5,138,148	4,520,364	4,871,160	5,437,125	

343 - CFD 2003-1 Poppy Ridge

The purpose of the District is to permit the levy of special taxes to fund the construction and acquisition of certain facilities. The public improvements eligible to be financed through the CFD include the construction, reconstruction, or reconfiguration of streets, wastewater systems, potable and non-potable water systems, drainage systems, 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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	28,946	2,011,303	2,005,789	-	(2,011,303)
Compensation	8,923	10,067	9,567	13,485	3,418
Operating Expenses	15,852	20,100	20,059	20,000	(100)
Capital Outlay	-	2,008,000	1,200	-	(2,008,000)
Transfers	13,440	4,527	4,527	4,954	427
Capital Outlay Rollover	-	-	-	6,800	6,800
Total Expenditures	38,215	2,042,694	35,353	45,239	(1,997,455)
Surplus / (Deficit)	(9,269)	(31,391)	1,970,436	(45,239)	(13,848)
Available Fund Balance	572,674	541,283	2,543,110	2,497,871	

344 - CFD 2005-1 Laguna Ridge

The purpose of the District is to levy special taxes to fund infrastructure and operation & maintenance services in Laguna Ridge. The infrastructure component displayed here funds the construction, reconstruction, or reconfiguration of streets, wastewater systems, potable and non-potable water systems, drainage systems, parks and parkway facilities, and other public facility improvements. Levy revenues are collected in the corresponding Debt Services fund (Fund 756) 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 2024 ACTUAL	FY 2025 AMENDED BUDGET	FY 2025 ESTIMATE	FY 2026 BUDGET	CHANGE FROM FY 2025 TO FY 2026 BUDGET
Revenue Total	7,366,941	443,792	969,994	514,327	70,536
Compensation	27,885	28,522	28,022	27,473	(1,049)
Operating Expenses	8,877,234	7,234,200	7,433,951	2,135,991	(6,998,209)
Capital Outlay	1,239,117	2,967,896	141,377	-	(2,967,896)
Transfers	1,536,703	193,035	193,035	328,387	135,352
Capital Outlay Rollover	-	-	-	1,601,869	1,601,869
Total Expenditures	11,680,939	10,423,653	7,796,385	4,093,720	(8,229,933)
Surplus / (Deficit)	(4,313,998)	(9,979,861)	(6,826,391)	(3,579,393)	8,300,469
Available Fund Balance	16,021,185	6,041,324	9,194,794	5,615,101	

Note: A portion of the amount in the Transfers line for FY 2025 and FY 2026 is a portion of Fund 360's share of debt service expense associated with the Preserve at District56.

Note: One-time revenues are received in this fund from Fund 756 to reimburse developers for public facility construction and dedication, as a result of ongoing development activity in the Laguna Ridge area. The reimbursement activity can result in large fluctuations in revenue and spending activity.

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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	10,443	-	5,147	4,139	4,139
Operating Expenses	78	250	55	54	(196)
Transfers	-	22,571	45,142	-	(22,571)
Total Expenditures	78	22,821	45,197	54	(22,767)
Surplus / (Deficit)	10,365	(22,821)	(40,050)	4,085	26,906
Available Fund Balance	219,369	196,548	179,319	183,404	

347 – Laguna Area Community Facilities District

The Laguna Area Community Facilities District was established to acquire and develop public facilities.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	50,435	20,270	25,566	21,022	752
Operating Expenses	375	200	273	276	76
Transfers	-	1,641	1,641	1,690	49
Total Expenditures	375	1,841	1,914	1,966	125
Surplus / (Deficit)	50,060	18,429	23,652	19,056	627
Available Fund Balance	1,059,442	1,077,871	1,083,094	1,102,150	

348 – Laguna West Community Facilities District

The Laguna West Community Facilities District was established by the County of Sacramento Board of Supervisors and is administered by the County of Sacramento. The District was established to fund the acquisition and construction of the public facilities necessary to serve the Laguna West area, including major roadways, drainage facilities, highway interchanges, basic park improvements, and fire protection services.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	6,994	2,811	3,535	2,901	91
Operating Expenses	52	30	38	38	8
Transfers	-	1,654	1,654	1,702	48
Total Expenditures	52	1,684	1,692	1,740	56
Surplus / (Deficit)	6,942	1,127	1,843	1,161	35
Available Fund Balance	146,914	148,041	148,757	149,918	

351 – Federal Capital Grant 2

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	545,178	7,642,385	661	14,727,050	7,084,665
Capital Outlay	55,950	14,220,485	315,461	723,233	(13,497,252)
Capital Outlay Rollover	-	-	-	13,681,791	13,681,791
Total Expenditures	55,950	14,220,485	315,461	14,405,024	184,539
Surplus / (Deficit)	489,228	(6,578,100)	(314,800)	322,026	6,900,126
Available Fund Balance	(7,226)	(6,585,326)	(322,026)	-	

352 – State Capital Grant 2

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	666,070	6,092,374	2,250,905	3,980,292	(2,112,082)
Capital Outlay	30,512	6,212,980	1,891,907	63,669	(6,149,311)
Capital Outlay Rollover	-	-	-	4,321,072	4,321,072
Total Expenditures	30,512	6,212,980	1,891,907	4,384,741	(1,828,239)
Surplus / (Deficit)	635,558	(120,606)	358,998	(404,449)	(283,843)
Available Fund Balance	45,451	(75,155)	404,449	-	

356 – Southeast Policy Area Park Fee

This impact fee assesses developments in the Southeast Policy Area at building permit issuance for park facilities and also provides fee credits if a developer constructs park facilities.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	7,158,146	7,405,536	7,639,183	4,147,039	(3,258,497)
Compensation	13,083	14,292	13,792	15,150	858
Operating Expenses	6,718	626,500	629,507	629,955	3,455
Capital Outlay	-	6,540,080	500,000	7,890,000	1,349,920
Capital Outlay Rollover	-	-	-	6,040,080	6,040,080
Total Expenditures	19,801	7,180,872	1,143,299	14,575,185	7,394,313
Surplus / (Deficit)	7,138,345	224,664	6,495,884	(10,428,146)	(10,652,810)
Available Fund Balance	13,217,238	13,441,902	19,713,122	9,284,976	

Note: The FY 2026 Capital Outlay Rollover amount is for funding toward the Park K (Mendes) project.

357 – Southeast Policy Area Trail Facility Fee

This fee is assessed on developments in the Southeast Policy Area at building permit issuance for trail facilities and also provides fee credits if a developer dedicates or constructs trail facilities.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	6,444,925	6,675,999	6,870,888	3,717,811	(2,958,188)
Compensation	13,083	13,541	13,041	15,150	1,609
Operating Expenses	4,371	576,300	578,813	579,137	2,837
Total Expenditures	17,454	589,841	591,854	594,287	4,446
Surplus / (Deficit)	6,427,471	6,086,158	6,279,034	3,123,524	(2,962,634)
Available Fund Balance	12,774,897	18,861,055	19,053,931	22,177,455	

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. The fund also pays its fair share portion of the construction costs of the Bartholomew Sports Park, which is paid to the Cosumnes Community Services District in installment payments based on the revenue activity in this fund.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	1,087,794	1,148,618	1,173,876	660,068	(488,551)
Compensation	13,083	13,541	13,041	7,573	(5,968)
Operating Expenses	164,626	220,664	221,025	143,826	(76,838)
Transfers	-	657,117	1,314,234	661,865	4,748
Total Expenditures	177,709	891,322	1,548,300	813,264	(78,058)
Surplus / (Deficit)	910,085	257,296	(374,424)	(153,196)	(410,493)
Available Fund Balance	1,394,662	1,651,958	1,020,238	867,042	

Note: The amount expensed in the Transfers line for FY 2023 was for most of this fund's share of debt service expense associated with the Preserve at District56. Annual payment of this amount is contingent upon available funds when the payment is due in FY 2025. If this fund cannot afford the payment, Fund 343 and/or Fund 344 will make the payment in lieu.

361 – Police Campus Facilities Improvements

Expenditures in this fund are associated with capital improvements to various Police facilities. The expenditures are funded from bond proceeds from the Debt Service Elk Grove Finance Authority – Police Campus Improvements Fund (Fund 408), where the debt service payments are made.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	-	-	-	-	-
Capital Outlay	2,990,087	4,861,641	3,548,134	-	(4,861,641)
Capital Outlay Rollover	-	-	-	1,076,924	1,076,924
Total Expenditures	2,990,087	4,861,641	3,548,134	1,076,924	(3,784,717)
Surplus / (Deficit)	(2,990,087)	(4,861,641)	(3,548,134)	(1,076,924)	3,784,717
Available Fund Balance	4,648,870	(212,771)	1,100,736	23,812	

365 – Freeway Mitigation Fee

This impact fee provides funding for developing transportation mitigation projects when developers do not provide the required transportation improvements with their new developments.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	1,750,289	54,963	2,143,205	112,973	58,010
Operating Expenses	1,006	400	1,272	1,482	1,082
Total Expenditures	1,006	400	1,272	1,482	1,082
Surplus / (Deficit)	1,749,283	54,563	2,141,933	111,491	56,928
Available Fund Balance	3,720,053	3,774,616	5,861,986	5,973,477	

368 – Active Transportation Fee

This fund captures the activity associated with the active transportation component of the Roadway Fee program.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	2,496,659	1,251,684	1,312,198	1,079,032	(172,652)
Compensation	20,933	21,649	20,899	15,150	(6,499)
Operating Expenses	670	325,200	326,039	326,195	995
Capital Outlay	896	1,814,804	369,010	1,250,000	(564,804)
Transfers	-	-	-	308	308
Capital Outlay Rollover	-	-	-	1,445,793	1,445,793
Total Expenditures	22,499	2,161,653	715,948	3,037,446	875,793
Surplus / (Deficit)	2,474,160	(909,969)	596,250	(1,958,414)	(1,048,445)
Available Fund Balance	3,099,326	2,189,357	3,695,576	1,737,162	

370 – SEPA Cost Recovery

This fee is assessed on developments in the Southeast Policy Area at final map or building permit issuance for the City's costs to prepare the Southeast Policy Area Strategic Plan.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	141,178	181,555	26,022	103,053	(78,502)
Operating Expenses	362	10,200	10,278	10,281	81
Total Expenditures	362	10,200	10,278	10,281	81
Surplus / (Deficit)	140,816	171,355	15,744	92,772	(78,583)
Available Fund Balance	1,077,847	1,249,202	1,093,591	1,186,363	

371 – SEPA Channel Fee

This fee is assessed on developments in the Southeast Policy Area at improvement plan approval for channel infrastructure and provides fee credits if a developer constructs infrastructure.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	67,500	562,242	562,172	274,958	(287,284)
Operating Expenses	374	1,200	1,203	1,209	9
Total Expenditures	374	1,200	1,203	1,209	9
Surplus / (Deficit)	67,126	561,042	560,969	273,749	(287,293)
Available Fund Balance	736,941	1,297,983	1,297,910	1,571,659	

372 – SEPA City Infrastructure Drainage Fee

This fee is assessed on developments in the Southeast Policy Area at improvement plan approval to reimburse the City for its upfront costs associated with the drainage infrastructure, including design and permitting for the Shed C Channel and certain property acquisitions for the Channel.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	50,878	174,015	179,723	94,825	(79,189)
Operating Expenses	378	10,200	10,280	10,283	83
Total Expenditures	378	10,200	10,280	10,283	83
Surplus / (Deficit)	50,500	163,815	169,443	84,542	(79,272)
Available Fund Balance	1,068,742	1,232,557	1,238,185	1,322,727	

376 – SEPA Zone 1 Basin S6

Funds new developments share of the basin infrastructure that serves Sub-shed Basin S6.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	51,679	17,654	19,817	16,300	(1,354)
Operating Expenses	334	1,200	1,212	1,214	14
Total Expenditures	334	1,200	1,212	1,214	14
Surplus / (Deficit)	51,345	16,454	18,605	15,086	(1,368)
Available Fund Balance	820,841	837,295	839,446	854,532	

379 – SEPA Zone 1 Basin S9

Funds new developments share of the basin infrastructure that serves Sub-shed Basin S9.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	2,096,668	18,461	1,173,269	70,217	51,757
Operating Expenses	380	100	816	921	821
Total Expenditures	380	100	816	921	821
Surplus / (Deficit)	2,096,288	18,361	1,172,453	69,296	50,936
Available Fund Balance	2,467,810	2,486,171	3,640,263	3,709,559	

380 – SEPA & LRSP Phase 3 Admin Fee

This fee covers the City's cost to administer the Southeast Policy Area Zone 1 and Laguna Ridge Supplemental Plan Zone 2 Impact Fee Programs.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	175,147	66,005	70,693	129,766	63,761
Compensation	14,391	14,845	14,345	15,150	305
Operating Expenses	2,123	50,100	50,152	50,153	53
Total Expenditures	16,514	64,945	64,497	65,303	358
Surplus / (Deficit)	158,633	1,060	6,196	64,463	63,403
Available Fund Balance	588,805	589,865	595,001	659,464	

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

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	993,931	898,795	919,100	888,030	(10,765)
Operating Expenses	980	500	756	775	275
Capital Outlay	441,643	3,083,377	469,294	570,000	(2,513,377)
Transfers	200,679	138,535	138,535	184,919	46,384
Capital Outlay Rollover	-	-	-	2,086,051	2,086,051
Total Expenditures	643,302	3,222,412	608,585	2,841,745	(380,667)
Surplus / (Deficit)	350,629	(2,323,617)	310,515	(1,953,715)	369,902
Available Fund Balance	2,731,398	407,781	3,041,913	1,088,198	

Note: The FY 2026 Capital Outlay Rollover amount includes funding for projects such as Laguna Creek Trail and West Stockton Blvd.

394 - Measure A Traffic Control and Safety

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	651,757	599,570	596,009	580,505	(19,065)
Compensation	197,955	208,519	208,768	248,874	40,355
Operating Expenses	171,465	102,700	102,716	137,714	35,014
Capital Outlay	680,897	501,946	139,554	441,000	(60,946)
Transfers	61,659	91,354	91,354	345,436	254,082
Capital Outlay Rollover	-	-	-	245,420	245,420
Total Expenditures	1,111,976	904,519	542,392	1,418,444	513,925
Surplus / (Deficit)	(460,219)	(304,949)	53,617	(837,939)	(532,990)
Available Fund Balance	798,493	493,544	852,110	14,171	

Note: The FY 2026 Capital Outlay Rollover amount includes funding for projects such as Old Town Streetscape, the speed control program as well as guard rail replacements.

Debt Service Funds – 400 Series

These funds accumulate resources for and make the payment of long-term debt principal and interest.

403 Debt Service Elk Grove Finance Authority – Laguna Palms Campus

This fund pays debt service on 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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	593,217	593,621	555,346	594,369	748
Operating Expenses	105	4,050	4,122	4,162	112
Debt Service	582,621	585,127	585,127	581,992	(3,135)
Total Expenditures	582,726	589,177	589,249	586,154	(3,023)
Surplus / (Deficit)	10,491	4,444	(33,903)	8,215	3,771
Available Fund Balance	73,010	77,454	39,107	47,322	

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

This fund pays debt service on 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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	1,315,844	1,303,965	1,312,342	1,317,638	13,673
Operating Expenses	4,836	10,100	10,113	8,189	(1,911)
Debt Service	1,303,331	1,301,707	1,301,707	1,303,207	1,500
Total Expenditures	1,308,167	1,311,807	1,311,820	1,311,396	(411)
Surplus / (Deficit)	7,677	(7,842)	522	6,242	14,084
Available Fund Balance	474,379	466,537	474,901	481,143	

407 Debt Service Elk Grove Finance Authority – District56 Nature Area and Old Town Plaza

This fund pays debt service on 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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	832,163	820,642	828,933	834,061	13,419
Operating Expenses	569	5,100	5,131	5,222	122
Debt Service	817,117	817,118	817,118	817,118	-
Total Expenditures	817,686	822,218	822,249	822,340	122
Surplus / (Deficit)	14,477	(1,576)	6,684	11,721	13,297
Available Fund Balance	542,550	540,974	549,234	560,955	

408 Debt Service Elk Grove Finance Authority – City Hall Campus Improvements

This fund pays debt service on bonds that were issued to finance the construction of improvements to various City facilities. The fund accumulates and disburses lease revenues semi-annually to pay for debt service on the outstanding bonds.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	945,081	941,239	944,182	947,138	5,899
Operating Expenses	4,276	5,010	5,035	5,072	62
Debt Service	944,250	940,875	940,875	941,625	750
Total Expenditures	948,526	945,885	945,910	946,697	812
Surplus / (Deficit)	(3,445)	(4,646)	(1,728)	441	5,087
Available Fund Balance	265,483	260,837	263,755	264,196	

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.

501 – Solid Waste - Residential

This fund collects revenue related to residential waste service and collection which funds residential waste collection and hauling operations.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	1,245,512	1,412,892	1,059,423	1,447,914	35,022
Compensation	305,349	479,049	472,173	621,224	142,175
Operating Expenses	268,831	567,689	474,585	576,807	9,118
Internal Services	76,274	97,304	97,304	145,200	47,896
Transfers	146,401	120,768	120,768	308,136	187,368
Total Expenditures	796,855	1,264,810	1,164,830	1,651,367	386,557
Surplus / (Deficit)	448,657	148,082	(105,407)	(203,453)	(351,535)
Available Fund Balance	6,111,288	6,259,370	6,005,881	5,802,428	

502 – Commercial Haulers

This fund collects revenue related to commercial waste service and collection that funds commercial waste collection and hauling operations.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	1,131,222	982,644	1,021,509	1,018,614	35,971
Compensation	177,521	220,984	218,984	307,027	86,043
Operating Expenses	237,180	433,595	146,516	155,156	(278,439)
Internal Services	76,274	97,304	97,304	145,200	47,896
Transfers	124,694	45,510	45,510	195,822	150,312
Total Expenditures	615,669	797,393	508,314	803,205	5,812
Surplus / (Deficit)	515,553	185,251	513,195	215,409	30,159
Available Fund Balance	4,123,328	4,308,579	4,636,523	4,851,932	

503 – Drainage

This fund supports drainage and stormwater operations, administration, and capital expenses with revenues generated from property tax and the Storm Water Utility Fee program.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	9,830,108	9,006,478	9,242,179	9,566,193	559,715
Compensation	1,620,360	1,620,911	1,611,711	1,698,780	77,869
Operating Expenses	3,349,142	5,167,000	4,349,311	4,805,275	(361,725)
Internal Services	55,689	182,766	182,766	218,579	35,813
Capital Outlay	1,569,925	14,801,504	903,221	2,514,288	(12,287,216)
Debt Service	1,207	-	-	-	-
Transfers	744,635	2,050,635	2,050,635	1,739,621	(311,014)
Capital Outlay Rollover	-	-	-	12,463,149.01	12,463,149
Total Expenditures	7,340,957	23,822,816	9,097,644	23,439,692	(383,124)
Surplus / (Deficit)	2,489,150	(14,816,338)	144,535	(13,873,499)	942,839
Available Fund Balance	22,400,683	7,584,345	22,545,218	8,671,719	

Note: The FY 2026 Capital Outlay Rollover amount includes funding for projects such as Laguna Creek & Whitehouse Creek Multi-Functional Corridor Project, Bond Road Storm Drain Improvements, Pump Station Improvements Phase 2, and Southeast Industrial Area Storm Drain Improvements.

506 – Special Waste Collection Center

This fund represents and accounts for the Special Waste Collection Center's operating costs.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	1,818,184	1,869,849	1,884,502	1,880,567	10,718
Compensation	255,410	263,645	261,445	293,037	29,392
Operating Expenses	947,900	1,261,355	1,171,395	1,322,286	60,931
Internal Services	76,274	97,304	97,304	145,200	47,896
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Transfers	180,118	200,816.00	200,816.00	384,651	183,835
Capital Outlay Rollover	-	-	-	-	-
Total Expenditures	1,459,702	1,823,120	1,730,960	2,145,174	322,054
Surplus / (Deficit)	358,481.80	46,729	153,542	(264,607)	(311,337)
Available Fund Balance	3,035,319	3,082,048	3,188,861	2,924,254	

511 – Transit

This fund accounts for the City's share of costs for the operation of the City's transit system.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	619,473	658,909	582,969	612,969	(45,940)
Compensation	85,445	91,801	86,801	93,308	1,507
Operating Expenses	4,855	58,157	33,900	25,000	(33,157)
Internal Services	4,123	4,943	4,943	3,482	(1,461)
Total Expenditures	94,423	154,901	125,644	121,790	(33,111)
Surplus / (Deficit)	525,050	504,008	457,325	491,179	(12,829)
Available Fund Balance	(2,029,411)	(1,525,403)	(1,572,086)	(1,080,907)	

Note: Revenues received from the Sacramento Regional Transit District over the next several years, per interagency agreements, will contribute toward reducing the negative fund balance.

Internal Service Funds – 600 Series

These funds are created to finance and account for services and commodities provided to City departments, rather than to the public. Examples of internal services are risk management, information technology, facilities management, and fleet services.

601 – Risk Management

This fund accounts for the self-insured position of the city's workers compensation and general liability insurance.

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	13,159,087	9,481,821	17,134,547	6,330,264	(3,151,557)
Compensation	316,718	350,914	342,049	506,674	155,760
Operating Expenses	7,230,093	12,068,769	11,447,860	6,924,421	(5,144,348)
Internal Services	13,794	15,098	15,098	20,226	5,128
Transfers	267,592	347,900	347,900	695,786	347,886
Total Expenditures	7,828,197	12,782,681	12,152,907	8,147,107	(4,635,574)
Surplus / (Deficit)	5,330,890	(3,300,860)	4,981,640	(1,816,843)	1,484,017
Available Fund Balance	6,645,887	3,345,027	11,627,527	9,810,684	

Note: The FY25 Amended Budget contains provisions for settlements that have been resolved and will not require programming in FY26.

602 – Fleet and Facilities

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	5,426,710	6,101,239	6,124,093	8,126,739	2,025,500
Compensation	776,156	783,531	813,864	1,397,794	614,263
Operating Expenses	2,303,826	2,575,075	2,429,245	2,910,180	335,105
Internal Services	204,989	247,697	247,697	297,828	50,131
Capital Outlay	2,712,939	2,858,855	1,981,462	1,970,693	(888,162)
Transfers	242,672	277,415	277,415	624,036	346,621
Capital Outlay Rollover	-	-	-	143,984	143,984
Total Expenditures	6,240,582	6,742,573	5,749,683	7,344,515	601,942
Surplus / (Deficit)	(813,872)	(641,334)	374,410	782,224	1,423,558
Available Fund Balance	2,616,608	1,975,274	2,991,018	3,773,242	

603 – Information Technology and Geographic Information Systems

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	6,640,616	7,017,592	7,143,815	8,690,141	1,672,549
Compensation	2,731,885	2,919,211	2,915,469	2,999,863	80,652
Operating Expenses	3,040,791	4,100,858	4,026,585	4,980,954	880,095
Internal Services	193,168	223,122	223,122	225,714	2,591
Capital Outlay	368,283	173,145	170,792	233,000	59,855
Transfers	408,821	480,797	480,797	675,506	194,709
Total Expenditures	6,742,948	7,897,133	7,816,765	9,115,037	1,217,902
Surplus / (Deficit)	(102,332)	(879,541)	(672,950)	(424,896)	454,647
Available Fund Balance	2,767,780	1,888,239	2,094,830	1,669,934	

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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	62,279	39,730	51,323	50,000	10,270
Operating Expenses	37,336	30,000	17,430	50,000	20,000
Total Expenditures	37,336	30,000	17,430	50,000	20,000
Surplus / (Deficit)	24,943	9,730	33,893	-	(9,730)
Available Fund Balance	272,698	282,428	306,591	306,591	

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 Community Facilities District debt service funds like Laguna Ridge, Poppy Keys, and East Franklin.

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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	4,832	3,465	2,355	-	(3,465)
Operating Expenses	7,030	7,030	7,030	7,030	-
Total Expenditures	7,030	7,030	7,030	7,030	-
Surplus / (Deficit)	(2,198)	(3,565)	(4,675)	(7,030)	(3,465)
Available Fund Balance	166,963	163,398	162,288	155,258	

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 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	31,996	1,584	28,719	2,045	462
Operating Expenses	29,617	65,000	4,793	27	(64,973)
Capital Outlay	-	10,000	-	-	(10,000)
Total Expenditures	29,617	75,000	4,793	27	(74,973)
Surplus / (Deficit)	2,379	(73,416)	23,926	2,018	75,435
Available Fund Balance	81,564	8,148	105,490	107,508	

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

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	10,512,153	11,097,244	11,104,035	12,034,289	937,045
Operating Expenses	66,575	25,000	337,001	25,000	-
Debt Service	8,680,663	9,084,755	9,084,753	9,910,938	826,183
Transfers	4,188,542	200,000	400,000	200,000	-
Total Expenditures	12,935,780	9,309,755	9,821,754	10,135,938	826,183
Surplus / (Deficit)	(2,423,627)	1,787,489	1,282,281	1,898,351	110,862
Available Fund Balance	6,441,697	8,229,186	7,723,978	9,622,329	

757 - Debt Service – CFD 2002-1 East Franklin

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

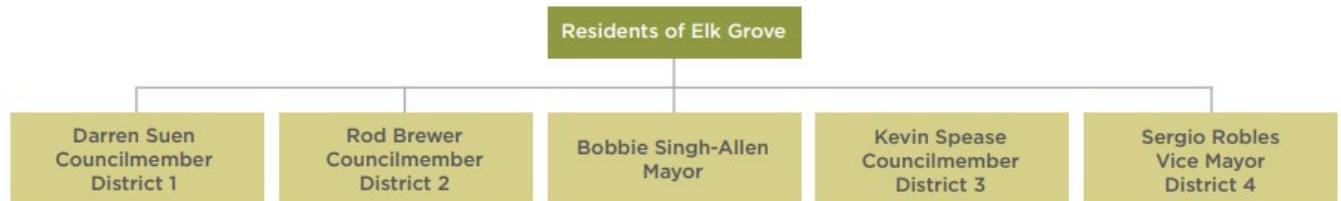
	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	4,779,774	4,574,829	4,610,451	4,612,883	38,054
Operating Expenses	34,408	37,000	11,227	11,128	(25,872)
Debt Service	3,571,575	3,565,325	3,565,325	3,559,950	(5,375)
Transfers	-	-	-	1,000,000	1,000,000
Total Expenditures	3,605,983	3,602,325	3,576,552	4,571,078	968,753
Surplus / (Deficit)	1,173,791	972,504	1,033,899	41,805	(930,699)
Available Fund Balance	7,039,560	8,012,064	8,073,459	8,115,264	

758 - Debt Service – CFD 2003-1 Poppy Ridge

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

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Revenue Total	4,132,729	3,993,244	4,011,139	4,021,419	28,175
Operating Expenses	29,278	37,000	10,438	10,342	(26,658)
Debt Service	3,235,225	3,229,600	3,229,600	3,225,100	(4,500)
Transfers	-	2,000,000	2,100,000	-	(2,000,000)
Total Expenditures	3,264,503	5,266,600	5,340,038	3,235,442	(2,031,158)
Surplus / (Deficit)	868,226	(1,273,356)	(1,328,899)	785,977	2,059,333
Available Fund Balance	4,023,257	2,749,901	2,694,358	3,480,335	

CITY COUNCIL



The Mayor and each Council Member are allocated a discretionary budget that is primarily intended for part-time Assistants. The discretionary budget for each Council Member and the Mayor is \$20,000 for a total of \$100,000. Unspent funds can be used to support local non-profit organizations at the discretion of each elected official.

The City Council plays a crucial role in the budget process by providing policy direction. This direction is based on the mission, vision, and goals which help staff determine how resources should be allocated and what the priorities are. Priority Projects establish short-term budget priorities and guide staff in making funding recommendations to the Council.

On February 20, 2025, the City Council held their Biennial Retreat. They reaffirmed the City's Mission, Vision, Goals, and provided direction on High Priority Projects for the next two years. These were formally adopted by the Council on April 9, 2025, and 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

CITY COUNCIL FUNCTIONS AND PRIORITY PROJECTS

The City Council plays a crucial role in the budget process by providing policy direction. This direction is based on the vision, mission and goals which help staff determine how resources should be allocated and what the priorities are. Priority Projects establish short-term budget priorities and guide staff in making funding recommendations to the Council.

The City Council developed a two-year vision, mission, and goals during their Strategic Planning session on February 20, 2025. These were formally adopted by the Council in April 2025 and are the driving force behind all budget recommendations made by the City Manager and City Staff in presenting this budget document for Council consideration.

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.

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.

City Council

					Change from FY 2025 to FY 2026 Budget
Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	
Compensation	174,112	286,066	290,066	409,884	123,818
Operating Expenses	135,900	186,830	182,830	93,770	(93,060)
Internal Services	93,126	115,204	115,204	175,446	60,242
Transfers	15,299	15,139	15,139	14,686	(453)
Total	418,437	603,239	603,239	693,786	90,547
Expenditures By Resource					
General Fund	418,437	603,239	603,239	693,786	90,547
Total	418,437	603,239	603,239	693,786	90,547

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 Goals



1. *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



2. *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



3. *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

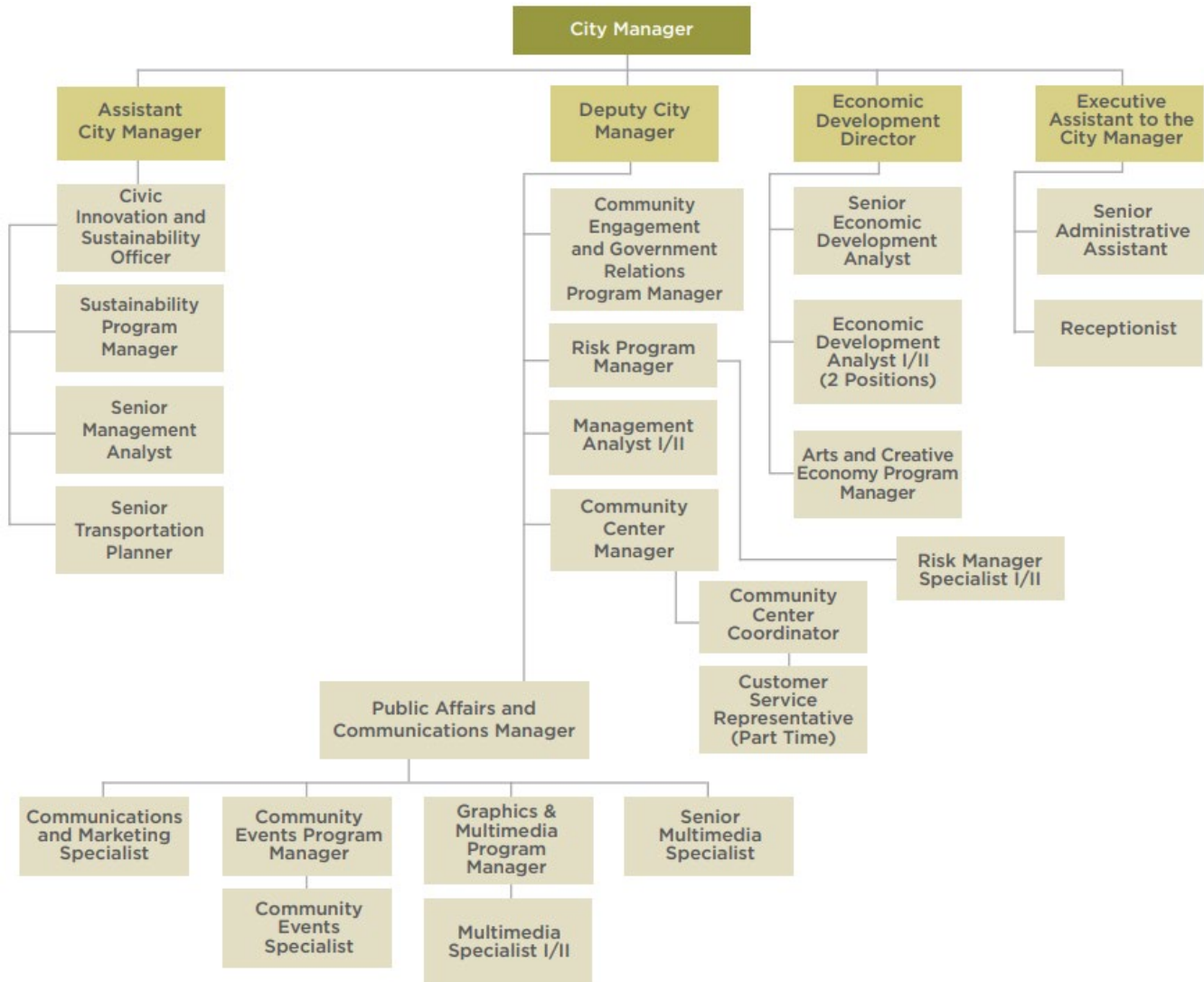


4. *A city with infrastructure that meets its current and future needs.*

- 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

For a complete list of the City Council's Priority Projects please refer to the Budget Development Strategies Section of this document beginning on page 17.

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 a high quality of life. The City Manager continually strives to keep the City in a fiscally strong and economically sound position.

DEPARTMENT SERVICES

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, Civic Innovation and Sustainability, and District56 divisions as well as several program areas including Federal and State Legislation, Community Engagement, Diversity, Equity, and Inclusion, and the Ask Elk Grove customer service program.

BUDGET SUMMARY

Expenditures By Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	4,361,742	4,771,652	4,756,377	5,641,330	869,678
Operating Expenses	9,649,575	20,616,398	16,834,294	19,530,095	(1,086,303)
Internal Services	661,300	770,966	770,966	814,179	43,213
Capital Outlay	75,087	57,580	6,500	-	(57,580)
Transfers	812,068	403,616	403,616	749,833	346,217
Total	15,559,772	26,620,212	22,771,753	26,735,437	115,225
Expenditures By Division					
City Manager	2,245,713	2,570,543	2,579,541	2,975,864	405,322
Public Affairs	1,614,051	1,819,263	1,765,255	1,878,233	58,971
Economic Development	1,912,729	5,832,050	2,711,875	12,137,644	6,305,594
Civic Innovation & Sustainability	2,087,164	3,394,038	3,206,756	1,457,569	(1,936,469)
Self Insurance	5,165,103	10,084,873	9,656,010	5,340,494	(4,744,379)
District56	2,535,011	2,919,446	2,852,316	2,945,633	26,187
Total	15,559,772	26,620,212	22,771,753	26,735,437	115,225
Expenditures By Resource					
General Fund	5,738,263	6,957,244	6,743,259	7,229,020	271,775
General Fund Economic Incentives	85,563	555,000	275,000	7,850,000	7,295,000
Measure E	165,338	3,280,000	506,300	2,896,677	(383,323)
Disaster Recovery	1,104,853	756,406	756,406	-	(756,405)
Strategic Planning Grants	530,687	1,133,267	1,077,732	-	(1,133,267)
Gas Tax	105,020	731,063	711,064	307,652	(423,412)
Measure A	41,692	42,518	42,518	47,652	5,134
Transit Operations	88,241	149,948	120,701	118,308	(31,640)
Community Facilities District - District56	2,535,011	2,899,446	2,852,316	2,945,634	46,188
External Agency	-	30,447	30,447	-	(30,447)
Self Insurance	5,165,103	10,084,873	9,656,010	5,340,495	(4,744,378)
Total	15,559,772	26,620,212	22,771,753	26,735,437	115,225

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

City Manager's Office

Division Services

The City Manager's office manages the following program areas:

- 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.
- The Community Engagement program works across all city departments to create and design effective outreach strategies to engage, educate and empower the community. The program's goal is to streamline efficiencies and solutions while building trust externally within the community with an added focus on the neighborhood level. The City Manager's Office works collaboratively with the community and internal stakeholders to identify and prioritize issues that resonate with the community, businesses, and residents, while helping them be a part of the conversation.

Budget Summary

Expenditures By Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	1,436,558	1,636,726	1,636,726	1,984,910	348,184
Operating Expenses	402,727	519,159	528,159	555,600	36,441
Internal Services	381,306	389,799	389,799	411,239	21,440
Transfers	25,122	24,859	24,859	24,115	-744
Total	2,245,713	2,570,543	2,579,543	2,975,864	405,321
Expenditures By Resource					
General Fund	1,820,473	2,550,049	2,559,049	2,975,864	425,815
Disaster Recovery	425,241	5,493	5,493	-	(5,493)
Measure E	-	15,000	15,000	-	(15,000)
Total	2,245,714	2,570,542	2,579,542	2,975,864	405,321

Note: The FY26 increase in compensation for the City Manager's Office is largely driven by a change in funding of the Assistant City Manager position which had previously been primarily allocated throughout various Departments in the City and is now housed solely in the City Manager's Office.

Public Affairs

Division Services

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 that support 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.

Vision

A well-informed and connected community.

Mission

To help communicate the City's message and provide residents and visitors with experiences that celebrate our community.

Goals

- Create local and regional awareness for Elk Grove news, events, and accomplishments.
- Provide effective multimedia services to City departments for the communication of their messages.
- Offer and support events and experiences that are inclusive to all.

Budget Initiatives

The FY 2026 budget includes funding to support communications and events-related initiatives. Funding supports the development of print, digital, and social media platforms. This funding cycle includes work for the observance of the City's 25th anniversary of incorporation, and new tools to catalog the city's growing digital image and media archive and comply with state mandated digital accessibility laws. Please see the Events and Measure E sections of the Budget for more details.

Budget Summary

Expenditures By Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	974,693	1,064,636	1,064,636	1,147,926	83,290
Operating Expenses	422,873	557,578	503,570	524,662	(32,916)
Internal Services	147,466	174,252	174,252	189,836	15,584
Capital Outlay	52,551	6,500	6,500	-	(6,500)
Transfers	16,469	16,297	16,297	15,809	(488)
Total	1,614,051	1,819,263	1,765,255	1,878,233	58,970
Expenditures By Resource					
General Fund	1,581,723	1,749,263	1,698,955	1,828,233	69,670
Measure E	32,328	70,000	66,300	50,000	(20,000)
Total	1,614,051	1,819,263	1,765,255	1,878,233	58,970

Economic Development

Division Services

The Office of Economic Development provides critical services to new and expanding businesses throughout the city. Strategic focus areas include: business retention, expansion, and attraction; property acquisition and development; business support; innovation economy; arts and creative economy; visitor economy; partnerships and leadership; and marketing and communication. Key activities include: assist current and prospective businesses, large and small, with their expansion and attraction needs; identify and recruit prospective new businesses to the city; assist brokers, developers, and consultants with high impact development projects; assist businesses with their hiring needs; engage local, regional and statewide economic development organizations on business development projects; market the city as an exceptional business and visitor location; and provide entitlement and permit expediting services for high impact projects. The Office administers the City's Economic Development incentive and financing programs, business retention and expansion programs, business recruitment programs, small business support programs, startup support programs, workforce development programs, tourism and visitation programs, and arts and creative economy programs.

Vision

An innovative, inclusive, resilient economy.

Mission

Cultivate economic opportunity for businesses and residents through the implementation of projects and programs that sustain and grow the economy.

Goals

- Companies locate, stay, and grow here.
- Thriving business districts with a sense of place.
- Residents live and work in the city.
- An expanding economy.

Budget Initiatives

The FY 2026 Economic Development General Fund operating budget includes funding to continue key programs and services including attendance and representation at tradeshow and conferences, marketing and communications, sponsorships and advertising, special events, and professional services supporting key projects and programs. New initiatives funded in the operating budget comprise key new events including a regional real estate development open house and a series of startup mixers. The operating budget also includes funds to revamp the city's business license platform and new arts and creative economy activities, two key new initiatives. To consolidate economic development incentive budgeting into a single fund, Economic Incentive Fund 108 has been consolidated with Fund 105. Fund 105 will now serve as the primary incentive fund for incentive programs not included in the Measure E budget. Fund 105 will continue funding for several of the city's key economic development incentive programs including one-time large business incentives, the Startup Elk Grove Incentive Program, and the popular Permit Assistance Smart Start (PASS) Program. Fund 105 includes funds for a possible purchase of industrial property adjacent to Grant Line Business Park. The Measure E budget continues funding for key incentive programs and ongoing projects including Automall:NEXT, Grant Line Business Park infrastructure, BREW, FIX'D, Startup Main Street, the Event Attraction Incentive Grant Program, and business district marketing. New Measure E initiatives include funding for the formation of a Historic Mainstreet PBID and a mural festival. Also included are funds for two new programs administered by the Elk Grove Chamber of Commerce including a minority-owned business resources website and a membership cost reimbursement program.

Finally, the Measure E budget includes funds for preparation of a new Arts and Creative Economy Strategy and the hiring of an Arts and Creative Economy Program Manager. The Program Manager will facilitate production of arts/culture events and programming, market the city as an arts/culture destination, act as the primary ambassador and point of contact for arts/culture matters as well as manage the % for the Art Program. Other duties include but are not limited to preparation and implementation of the Arts & Creative Economy Strategy as well as create and manage programs and incentives designed to implement the Strategy.

Budget Summary

Expenditures By Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	589,223	695,080	688,580	853,642	158,562
Operating Expenses	1,249,690	5,030,664	1,916,989	11,170,325	6,139,661
Internal Services	55,283	96,711	96,711	104,368	7,657
Capital Outlay	8,835	-	-	-	-
Transfers	9,698	9,596	9,596	9,309	(287)
Total	1,912,729	5,832,050	2,711,875	12,137,644	6,305,594
Expenditures By Resource					
General Fund	1,068,140	1,353,296	1,263,121	1,440,967	87,671
General Fund Economic Incentives	85,563	555,000	275,000	7,850,000	7,295,000
Disaster Recovery	626,016	748,754	748,754	-	(748,754)
Measure E	133,010	3,175,000	425,000	2,846,677	(328,323)
Total	1,912,729	5,832,050	2,711,875	12,137,644	6,305,594

Note: The FY26 Operating Budget includes a \$7M provision for an Industrial Property acquisition. Although staff anticipates spending all of the \$748,000 million in American Rescue Plan Act disaster recovery funding in FY 2025, some may roll into FY 2026.

Note: The FY26 Compensation Budget increases due to a new Arts and Creative Economy Program Manager position being added.

Office of Civic Innovation and Sustainability

Division Services

The Office of Civic Innovation and Sustainability focuses on high priority strategic objectives to support a vibrant, inclusive, equitable, attractive, and sustainable community. The Office provides leadership to explore adaptive solutions and assist teams to embrace new ideas, use innovation frameworks and make data-driven decisions that improve City services and increase community resilience. The Office provides policy and strategic support for the City Manager, City Council, and the broader organization on a variety of topics including sustainability, resiliency, transportation, technology, grants and other related topics. The Office also collaborates with outside agencies and regional and national organizations to accomplish these objectives.

Vision

A thriving, sustainable, and resilient city, powered by co-creation, data-driven decision making, and innovation.

Mission

Collaborate and engage with residents, businesses, and colleagues on strategies and projects that foster innovation and plan for a brighter future.

Goals

- Bolstering a culture of continuous improvement among city staff.
- Incubating innovative solutions and high priority initiatives.
- All users have safe, accessible, and efficient mobility options.
- A community that is sustainable and resilient to change.
- Staff utilizes accurate and timely data to improve decision making and transparency.
- Effective grant strategy that helps advance city priorities.

Budget Initiatives

The FY 2026 budget includes funds for implementation of climate action plan activities, electric bike programs, improved transit services, and improved data for decision making. Additional funding is provided for continuing the City's Always Improving Mindset (AIM) Academy, which helps to train staff on ways to identify and address waste in processes. Grant and local funding are also provided for the update to the Light Rail Master Plan.

Budget Summary

Expenditures By Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	670,034	650,226	618,816	777,903	127,678
Operating Expenses	860,492	2,592,663	2,485,711	586,340	(2,006,323)
Internal Services	63,451	95,106	95,106	88,511	(6,595)
Capital Outlay	-	51,080	-	-	(51,080)
Transfers	493,187	4,964	4,964	4,815	(149)
Total	2,087,164	3,394,038	3,204,597	1,457,569	(1,936,469)
Expenditures By Division					
Strategic Planning & Innovation	1,467,566	2,205,324	2,096,418	1,457,569	(747,756)
Strategic Planning Grants	619,598	1,188,714	1,108,179	-	(1,188,714)
Total	2,087,164	3,394,038	3,204,597	1,457,569	(1,936,469)
Expenditures By Resource					
Disaster Recovery	53,596	2,159	-	-	(2,159)
External Agency	-	30,447	30,447	-	(30,447)
Gas Tax	105,020	731,064	711,064	307,652	(423,412)
General Fund	1,267,927	1,304,636	1,222,135	983,957	(320,679)
Measure A Street/Road Maint	41,692	42,518	42,518	47,652	5,134
Strategic Plan Grants	530,687	1,133,267	1,077,732	-	(1,133,267)
Transit	88,241	149,948	120,701	118,308	(31,640)
Total	2,087,164	3,394,038	3,204,597	1,457,569	(1,936,469)

Note: Operating expenses have decreased due to the division of Strategic Planning and Innovation splitting into two separate units: Civic Innovation & Sustainability, now under the City Manager's Office, and Advanced Planning, now part of Development Services.

Note: The FY25 Amended Budget contains provisions that are now complete and will not require Operating Expenses budget in FY26.

Note: The FY26 Compensation Budget increases due to a new Risk Management Specialist position being added.

Risk Management

Division Services

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.

Vision

A Risk-Balanced City.

Mission

Collaborate and engage with City staff on strategies and programs that mitigate risk exposure and reduce the cost of risk.

Goals

- City staff properly trained in appropriate safety topics.
- Each City contract reviewed for proper risk transfer.

Budget Initiatives

The FY 2026 budget anticipates that, based on our coverage providers' initial estimates at the median of the estimate range, the City's liability program will increase \$518,612 over FY 2025 budget. This is due to the liability market's continued environment of increasing settlements and judgments. The Property program will decrease \$31,000 and the Workers' Compensation program will increase \$100,000.

Increase in the demand for Risk services has been driven by an increase in the number of City employees, new City buildings, increases in City infrastructure and a significant increase in City events. An added position, Risk Management Specialist I/II, will mainly focus on contractual insurance compliance, removing that responsibility from each department and resulting in better timeframes, improved compliance, and a reduction in future Risk contractor costs. Along with increasing the use of outside contractors, Risk has managed the increase in demand by relying upon departments to perform certain Risk duties, including ensuring contract insurance compliance and training assignment and tracking. Having one dedicated staff member responsible for insurance compliance will alleviate the burden on departmental admins by removing that responsibility, improve internal customer service, and ensure insurance compliance for all City contracts requiring it.

The position will also assist with general Risk responsibilities and ensure a more proactive approach to Risk Management.

Budget Summary

Expenditures By Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	183,521	205,206	206,340	349,602	144,396
Operating Expenses	4,700,196	9,516,669	9,086,671	4,274,881	(5,241,788)
Internal Services	13,794	15,098	15,098	20,226	5,128
Transfers	267,592	347,900	347,900	695,786	347,886
Total	5,165,103	10,084,873	9,656,010	5,340,495	(4,744,378)
Expenditures By Resource					
Self Insurance	5,165,103	10,084,873	9,656,010	5,340,495	(4,744,378)
Total	5,165,103	10,084,873	9,656,010	5,340,495	(4,744,378)

Note: The FY25 Amended Budget contains provisions for settlements that have been resolved and will not require programming in FY26.

District56

Division Services

The District56 Division provides opportunities for recreational and leisure activities for the community through its facilities, programming, and partnerships at the District56 campus and Old Town Plaza. District56 includes the Aquatics Center, the Avenue of the Arts, Veterans Grove, The Center and the Preserve Nature Area. The campus also includes public art, and the division serves as the staff liaison to the Elk Grove Arts Commission. District56 staff manage 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, Marine Corps League Elk Grove Detachment 1238, and American Legion Post 55 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. Old Town Plaza is located in Old Town Elk Grove and includes a 9,000 sq. ft. pavilion to host shaded outdoor events.

Vision

A safe and inviting place for the community to gather.

Mission

Offer exemplary customer service in a modern and welcoming environment with inclusive amenities and resources.

Goals

- Attract members of the community by hosting public events.
- Keep rental pricing competitive to make it an affordable option for private event rentals.
- Provide resources to better serve the community.

Budget Initiatives

The FY26 budget represents an operational baseline for the District56 Campus operations. Expenditures are mitigated by revenue generation from the rental of the Aquatics Center and Community Center as well as implementation of the solar array to offset electrical costs. As the facility ages, increased maintenance costs will be needed for repairs and equipment replacement. Staff are implementing increased marketing to promote the facilities and reviewing costs on a regular basis to ensure operations are efficient.

Budget Summary

Expenditures By Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	507,713	519,780	541,280	527,347	7,567
Operating Expenses	2,013,596	2,399,666	2,311,036	2,418,287	18,621
Capital Outlay	13,702	-	-	-	-
Total	2,535,011	2,919,446	2,852,316	2,945,634	26,188
Expenditures By Division					
Aquatic Center	1,145,007	1,261,366	1,261,366	1,337,900	76,534
Civic Center Park Admin	404,115	415,688	437,178	416,535	847
Commons	361,454	454,300	446,680	427,187	(27,113)
Community Center	391,759	443,892	428,892	480,112	36,220
D56 Nature Area	232,676	344,200	278,200	283,900	(60,300)
Total	2,535,011	2,919,446	2,852,316	2,945,634	26,188
Expenditures By Resource					
Measure E	-	20,000	-	-	(20,000)
Community Facilities District	2,535,011	2,899,446	2,852,316	2,945,634	46,188
Total	2,535,011	2,919,446	2,852,316	2,945,634	26,188

Note: The reduction in the Nature Area budget is primarily due to anticipated decreases in one-time equipment costs, along with the transition of janitorial services to in-house operations.

FY 2025-26 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A vibrant community and sustainable economy with diverse businesses and amenities

City Manager's Office

- Provide transparent Measure E oversight, and ongoing opportunities for residents to weigh in on funding priorities.
- Continue to foster strong relationships with regional partners, especially those involved in economic development.

Public Affairs

- Implement unique events and experiences to mark the City's 25th anniversary of incorporation.
- Market the City's quality of life and amenities to a regional audience.
- Continue to enhance and bolster the City's online presence on social media platforms.
- Freshen up events and increase visitor attendance.
- Support/expand communication in other languages.

Economic Development

- Provide on-going business support and assistance services to maximize business retention, expansion, and attraction outcomes.
- Manage the City's new and ongoing economic development incentive programs.
- Produce key new and ongoing economic development events.
- Manage key new and ongoing special projects.

District56

- Promote the District56 Campus to increase revenue generation and increase city visitors while hosting events and programs with regional, statewide, and western United States appeal.
- In partnership with Cosumnes CSD, work to ensure the Elk Grove Aquatics Center is being maintained and operated efficiently.

A safe and resilient community**Civic Innovation and Sustainability**

- Complete the comprehensive update to the City's Climate Action Plan
- Operate the e-bike lending library and e-bike rebate program.

A high performing and financially stable city government**City Manager's Office**

- Manage and implement a successor Memorandum of Understanding between the City of Elk Grove, Elk Grove Unified School District, and Sacramento Public Library to ensure effective operation at the Franklin Library for both the general public as well as students.
- Continue to prioritize and implement the principles of Diversity, Equity, and Inclusion throughout the City and community to assist with employee retention and appreciation.
- Partner with other agencies (Cosumnes Community Services District, Sacramento County, and 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 other agencies, such as the Cosumnes Community Services District and Elk Grove Unified School District as well as participate in regional meetings and events.
- Continue to conduct satisfaction surveys with residents and employees on a bi-annual basis, as well as incorporate other surveys on topics as needed.

Public Affairs

- Offer more video content on city social media platforms.
- Enhance the city's digital accessibility, improving website security, and improving the user experience for website visitors.
- Cataloging digital imagery and multimedia content to make it more accessible to all members of the organization.

Civic Innovation and Sustainability

- Complete Cohorts 3 and 4 of the Always Improving Mindset (AIM) Academy for City staff and consider expansion to sister agencies.
- Further implement the City's Performance Indicator Program
- Further the City's Smart City programs
- Develop pilot programs, where appropriate, to test improved and innovative operations and services.
- Explore customer experience surveys and feedback opportunities.

District56

- Generate revenue through user fees to offset the use of taxpayer monies.
- Refine operations to ensure the District56 campus is operating efficiently.

Risk Management

- Administer safety and loss control programs to reduce the 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.

A city with infrastructure that meets its current and future needsCivic Innovation and Sustainability

- Complete an update to the Light Rail Master Plan and further efforts to program for the extension in regional planning and financing programs.
- Support efforts to improve and expand infrastructure and mobility in and around the City, including transportation, water, and sewer systems.

FY 2024-25 ACCOMPLISHMENTS

City Manager's Office

- Refined and expanded Elk Grove 101, the interactive educational program to empower residents to participate in City government processes. Two cohorts completed.
- Hosted the 10th annual Civic Summer program with the Elk Grove Unified School District and hosted 51 high schoolers to learn about local government and be exposed to local government careers.
- Held a series of community meetings and open houses prior to the opening of the new year-round homeless shelter.
- Worked with legislative representatives and City advocates to secure funding for major city projects and initiatives.
- Provided a comprehensive report to the City Council related to the City's Diversity, Equity, and Inclusion efforts for calendar year 2024. The citywide staff diversity ratio (by ethnicity) continues to increase, from 43% to 46%, and continued important DEI-related staff training.
- Worked with the Police Department to become the first city to ever receive a Beyond Visual Line of Sight waiver from the Federal Aviation Administration, which enables the City of Elk Grove to conduct drone operations without the need for human visual observers.

Public Affairs

- Processed more than 500 internal requests for graphics, website, and video services.
- Marketed the launch of new e-bike lending and financing programs.
- Developed messaging and materials supporting the new year-round shelter.
- Implemented the Measure E-funded "Worth the Work" marketing campaign that supporting the city's anti-litter and sustainability efforts.
- Migrated the city website to .gov to comply with new state laws.
- Facilitated online experiences for nearly 600,000 website visitors.
- Shared social media posts that generated more than 3 million impressions to more than 153,000 followers across five social media platforms.
- Released six bimonthly print newsletters directly mailed to 64,005 Elk Grove homes and businesses and distributed weekly email newsletters for more than 1,800 subscribers.
- Hosted 82 City-produced and partner events that attracted an estimated 136,000 guests.
- Activated booth space at 67 events to promote city projects, programs, and services.
- Facilitated event sponsorship grants supporting 39 community events that attracted an estimated attendance of more than 73,000 guests.

Economic Development

- Facilitated the launch of the City's new Arts and Creative Economy Commission.
- Led efforts to keep AllData in Elk Grove, retaining approximately 350 high quality jobs and keeping 70,000 SF of office space occupied.
- Produced the third annual Pitch Elk Grove event, the City's signature economic development event.
- Enhanced and upgraded the Historic Mainstreet and Support Local Elk Grove marketing campaigns.
- Reconfigured the Workforce Readiness Certification Program (WORC) as an on-demand business hiring program.

- Facilitated the openings of key new retail projects including Amazon Fresh, Mac's, Nordstrom Rack, and key eateries including Slow and Low, Station 16, Ever After Wine, and Tule Cafe.
- Enhanced and upgraded all marketing and communications efforts extending our storytelling reach, driving new followers, and increasing positive impressions of the city
- Eclipsed \$100,000 grant level for the Permit Simplicity Smart Start (PASS) Incentive Program.

Strategic Planning and Innovation (now Civic Innovation and Sustainability)

- Completed updates to the General Plan and adoption of the Livable Employment Area Community Plan, implementing the Kammerer Road Urban Design Strategy
- Implemented the City's Always Improving Mindset (AIM) Academy
- Supported Development Services in processing major development projects.
- Continued work on the 2024/2025 comprehensive update to the Climate Action Plan
- Furthered the update to the City's Performance Indicator Program
- Initiated an update to the City's Light Rail Master Plan
- Secured grant funding for a Heat Resilient Transportation System Implementation Plan
- Implemented an e-bike lending library and an e-bike voucher program for residents to purchase e- bikes.

Risk Management

- Recovered \$250,000 for damage to City property as of February 2025.
- Provided on-site flu vaccinations for City staff.
- Sourced and secured Indoor Heat Illness monitors for automated reporting and established the required policy.
- Revised and updated Cal/OSHA-mandated safety policies and procedures.
- Assigned 1819 training modules as of February 2025.
- Assigned and tracked training for 88 new employees.

District56

- Successfully partnered with the Public Affairs Division to host the Multicultural Festival and Illumination Festival at the District56 Campus, bringing thousands of people to the facility.
- Partnered with Public Affairs to host "Fridays in the Grove" series, including movies in the Veterans Grove and Wag n' Walk in the Preserve, and Salsa on the Avenue.
- Worked with City Departments, including the Police Department and Public Works, to host community events, including Big Truck Day and Trunk or Treat.
- Implemented a 2-year contract for quarterly painting of the Center Main Hall, hallways, and Veterans Hall to keep the facility looking pristine.
- Served as a voting center for the 2024 Elections and a tax preparation site for the AARP Tax-Aide program.
- Hosted several high-profile multi-day swim meets at the Aquatics Center, including the Bill Rose Classic, the Comstock Leage Championship, and the Meet of Champs with over 1,000 attendees each.
- Electrical outlets were added to the lower pool deck to allow for better electrical access.
- Program revenue for 2024 at the Elk Grove Aquatics Center increased by nearly 55% from the revenue in 2023.

Performance Indicators

Department/Division	Indicator Name	FY 2023-24 (Estimate)	FY 2023-24 (Actuals)	FY 2024-25 (Estimate)	Target[1]
Ask Elk Grove	Percentage of city issues reported through Trak-it are closed within 3 business days	62.21%	59.56%	84.45%	80%
District56	Total revenue generated	\$411,888	\$463,193.25	\$478,796.25	\$415,000
Economic Development	Total number of jobs added	508	588	693	-
Economic Development	Percentage of commercial vacancy rate - industrial	1.30%	1.38%	1.47%	-
Economic Development	Percentage of commercial vacancy rate - retail	2.72%	2.70%	3.63%	-
Public Affairs	Total attendance at City produced and sponsored events.	201,784	208,041	210,102	250,000
Public Affairs	Total number of unique visits to city website	908,921	849,850	851,697	1,000,000
Public Affairs	Total number of subscribers on City's social media accounts	134,304	127,973	161,520	N/A
Risk Management	Percentage of insurance requests completed within 5 business days	93.75%	91.15%	62%	98%
Civic Innovation and Sustainability	National Community Survey: Overall confidence in local government [2]	49%	49%	51%	58%
Civic Innovation and Sustainability	Number of staff per training - continuous improvement program	12 in cohort 1; 12 in cohort 2	12 in cohort 1; 12 in cohort	13 in cohort 3	12 per cohort

[1] Not all indicators have defined target values.

[2] The National Community Survey is conducted once every two years. This data is from 2021.

Position Control

City Manager	Authorized Position	FY 2025				Notes
		FY 2024 Actuals	Revised Budget	FY2026 Proposed	Change	
	Administrative Analyst I	1	0	0	0	
	Arts and Creative Economy Program Manager	0	0	1	1	New position for FY 25/26 (1)
	Assistant City Manager	1	1	1	0	
	City Manager	1	1	1	0	
	Civic Innovation and Sustainability Manager	0	0	1	1	
	Communications and Marketing Specialist	0	1	1	0	
	Community Center Attendant	0.4	0	0	0	
	Community Center Coordinator	1	1	1	0	
	Community Engagement & Government Relations Program Manager	0	1	1	0	
	Community Engagement & Government Relations Manager	1	0	0	0	
	Community Event Specialist	1	0	0	0	
	Community Events Specialist	0	1	1	0	
	Community Center Manager	0	1	1	0	
	Community Event Center Manager	1	0	0	0	
	Community Events Program Manager	1	1	1	0	
	Customer Service Representative	0	0.5	0.5	0	
	Customer Service Specialist	0.5	0	0	0	
	Deputy City Manager	1	1	1	0	
	Director of Strategic Planning and Innovation	1	1	0	-1	Reclassification
	Economic Development Director	1	1	1	0	
	Economic Development Program Manager	1	0	0	0	
	Economic Development Analyst VII	0	2	2	0	
	Economic Development Specialist	2	0	0	0	
	Executive Administrative Assistant	1	0	0	0	
	Executive Assistant to the City Manager	0	1	1	0	
	Graphics & Multimedia Program Manager	1	1	1	0	
	Management Analyst	1	0	0	0	
	Management Analyst VII	0	1	1	0	
	Multimedia Specialist	2	0	0	0	
	Multimedia Specialist VII	0	1	1	0	
	Public Affairs Manager	1	0	0	0	
	Public Affairs and Communications Manager	0	1	1	0	
	Receptionist	1	1	1	0	
	Risk Program Manager	0	1	1	0	
	Risk Management Specialist I/II	0	0	1	1	New position for FY 25/26 (1)
	Risk Manager	1	0	0	0	
	Sr. Management Analyst	0	1	1	0	
	Sr. Administrative Assistant	1	1	1	0	
	Sr. Economic Development Analyst	0	1	1	0	
	Sr. Multimedia Specialist	0	1	1	0	
	Sr. Transportation Planner	1	1	1	0	
	Strategic Planning and Innovation Program Manager	1	1	0	-1	Reclassification
	Sustainability Program Manager	0	0	1	1	
City Manager	Total	25.9	26.5	28.5	2	

CITY ATTORNEY



CITY ATTORNEY

DEPARTMENT SERVICES

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 a particular 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.

VISION

Legally compliant City operations.

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 legal position.

BUDGET SUMMARY

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	1,861,368	2,031,601	2,031,601	2,085,324	53,723
Operating Expenses	76,272	152,584	141,559	158,330	5,746
Internal Services	173,135	218,956	218,956	280,712	61,756
Transfers	26,522	26,245	26,245	25,459	(786)
Total	2,137,297	2,429,387	2,418,362	2,549,825	120,438
Expenditures By Resource					
General Fund	2,137,297	2,429,387	2,418,362	2,549,825	120,438
Total	2,137,297	2,429,387	2,418,362	2,549,825	120,438

FY 2025-26 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.

A safe and resilient community

- Provide legal support to the City's Police Department, Animal Services Division, and Code Enforcement Division in the accomplishment of their law enforcement and administrative duties.
- 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 organization

- Provide timely and accurate legal services to the City officials and personnel in an efficient and cost-effective manner, including identifying and managing legal benefits and risks to serve the interests of the City.

A city with infrastructure that meets its current and future needs

- Assist the City's Community Services, Public Works, and Information Technology Departments to ensure that appropriate improvement obligations are attached to development projects, and that necessary projects and amenities proceed in a timely and efficient fashion.

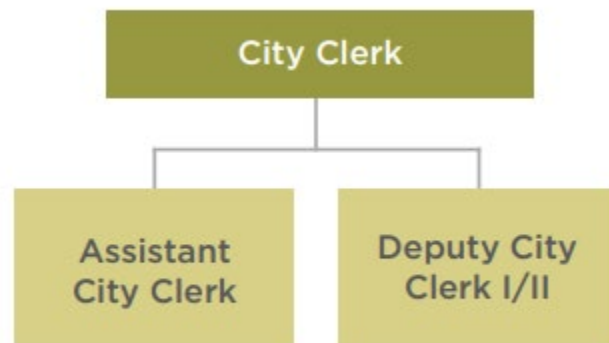
FY 2024-25 ACCOMPLISHMENTS

- Processed an average of approximately 90 internal legal service requests per month.
- Reviewed an average of approximately 30 contracts per month.
- Reviewed an average of over 30 City Council, Planning Commission, and other committee or commission staff reports per month.
- Filed multiple petitions and secured court orders to destroy seized firearms.
- With approximately 25 legal cases pending at any given time, represented the City and/or oversaw outside counsel in such litigation brought against and brought by the City.
- With the assistance and support of City staff and the City Council, negotiated a resolution in the Oak Rose housing case.

Position Control

City Attorney	Authorized Position					Notes
		FY 2024 Actuals	FY 2025 Revised Budget	FY2026 Proposed	Change	
	Administrative Assistant I/II	0	0.5	0.5	0	
	Assistant City Attorney	2	2	2	0	
	City Attorney	1	1	1	0	
	Legal Executive Administrative Assistant	1	1	1	0	
	Paralegal	1	1	1	0	
	Sr. Deputy City Attorney	2	2	2	0	
City Attorney Total		7	7.5	7.5	0	

CITY CLERK



CITY CLERK

DEPARTMENT SERVICES

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.

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

VISION

Assist others to actively engage and participate in local governance.

MISSION

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

GOALS

- 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.
- Implement processes responsive to the Brown Act, the Public Records Act, the Political Reform Act, Election laws and various other statutes.
- Ensure safe and secure electoral processes.

BUDGET SUMMARY

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	582,801	600,758	594,274	605,659	4,901
Operating Expenses	117,623	534,654	526,650	66,800	(467,854)
Internal Services	89,955	106,381	106,381	129,839	23,458
Capital Outlay	14,204	42,846	42,846	-	(42,846)
Transfers	20,628	20,413	20,413	19,801	(612)
Total	825,211	1,305,051	1,290,563	822,100	(482,952)
Expenditures By Resource					
General Fund	825,211	1,305,051	1,290,563	822,100	(482,952)
Total	825,211	1,305,051	1,290,563	822,100	(482,952)

Note: Typically, the City Clerk Operating budget fluctuates annually in accordance with the biennial election cycle. FY 2025 was an election year accounting for the increase in anticipated operating expenses. FY 2026 is a non-election year.

FY 2025-26 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A high performing and financially stable City government

Prepare for the November 3, 2026, General Municipal Election (Directly Elected Mayor and Council Member Residency Districts 2 and 4)

- Coordinate outreach materials to inform voters on opportunities to register to vote, and informational sessions on the Voter's Choice Act.
- Present election consolidation actions to the City Council for consideration.
- Prepare the 2026 Candidate's Instruction Manual.
- Coordinate with Sacramento County to provide for a ballot drop-off location and a vote center for the June 2, 2026 Primary Election.

Information Accessibility through the Digital Records Initiative

- Implementation of electronic form tracking and office operation workflow tracking of information distribution and routing.
- Assist departments with the consolidation of electronic imaging and data migrations.
- Integrate Record Management System to post information through the City website.
- Explore contract management software to replace legacy systems.

FY 2024-25 ACCOMPLISHMENTS

Administered the November 5, 2024 General Municipal Election (Directly Elected Mayor, Council Member Residency Districts 1 and 3)

The November 5, 2024 General Municipal Election was administered in accordance with Federal, State, and local statutes; Resolution No. 2024-223 was adopted on December 11, 2024 certifying the election results for elected officers. 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 2024 Primary and November 2024 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 the month prior to Election Day at 8401 Laguna Palms Way.

2024 Conflict of Interest Code Biennial Review

Resolution No. 2024-235 was adopted on December 11, 2024 amending the City of Elk Grove Conflict of Interest Code.

Development / Expansion of Records Management Program

Continued annual City record retention review and authorized destruction of over 12 linear feet of records maintained by the Office of the City Clerk during Fiscal Year 2024-25.

Information Accessibility through the Digital Records Initiative

- Initiated implementation of digital agenda management software to compile and post agenda materials.

- Added 23 City Council meetings and other video webcasts and corresponding sets of Closed Caption transcription notes to the City website.
- Posted Fair Political Practices Commission (FPPC) filings to the City website (53 Campaign Disclosure Statements and 129 Statements of Economic Interest covering 2024-25).
- Posted and maintained the FPPC Forms 802, 803, and 806 on the City website.

Performance Indicators

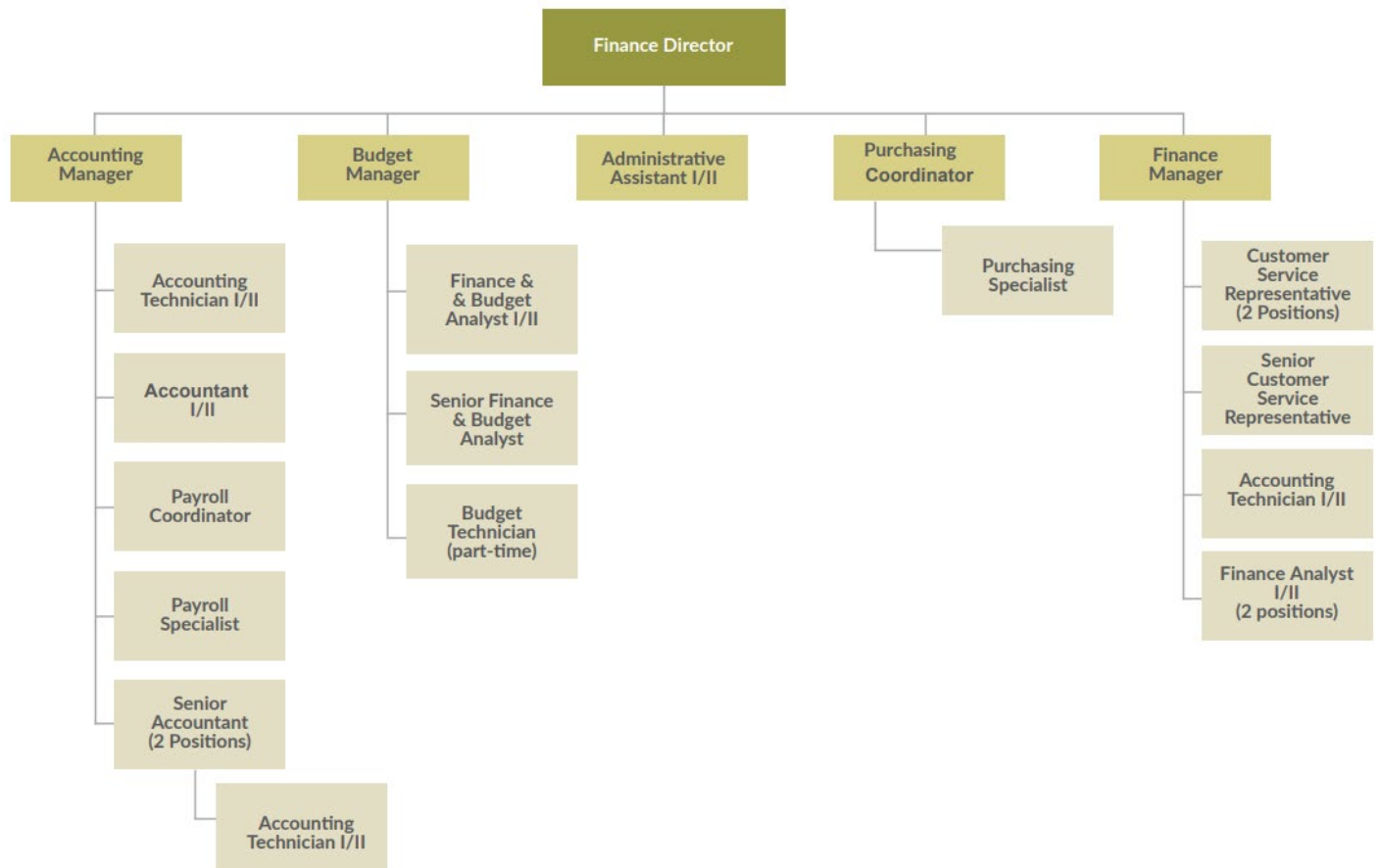
Department/Division	Indicator Name	FY 2023-24 (Estimate)	FY 2023-24 (Actuals)	FY 2024-25 (Estimate)	Target[1]
City Clerk's Office	Percentage of public records timely published and distributed	98.29%	98.40%	98.93%	100%

[1] Not all indicators have defined target values.

Position Control

City Clerk	Authorized Position	FY 2025				Notes
		FY 2024 Actuals	Revised Budget	FY2026 Proposed	Change	
	Assistant City Clerk	1	1	1	0	
	City Clerk	1	1	1	0	
	Deputy City Clerk III	0	1	1	0	
	Deputy City Clerk/Records Manager	1	0	0	0	
City Clerk Total		3	3	3	0	

FINANCE



FINANCE

DEPARTMENT SERVICES

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.

BUDGET SUMMARY

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	2,565,650	3,716,311	3,640,111	3,786,881	70,570
Operating Expenses	9,839,060	10,865,924	10,876,871	15,696,732	4,830,807
Capital Outlay					-
Internal Services	457,928	568,622	568,622	629,885	61,263
Transfers	41,027	42,666	42,666	41,388	(1,278)
Total	12,903,665	15,193,523	15,128,270	20,154,887	4,961,363
Expenditures By Division					
Finance Management	684,274	715,321	710,921	838,546	123,225
Budget	572,620	873,443	839,558	921,208	47,765
Accounting	1,275,092	1,634,466	1,545,754	1,702,935	68,469
Finance Planning	9,488,412	10,595,985	10,717,821	15,228,955	4,632,971
Purchasing	429,703	677,707	630,080	613,741	(63,966)
Cashiering	453,563	696,601	684,136	849,501	152,900
Total	12,903,665	15,193,523	15,128,270	20,154,887	4,961,363
Expenditures By Resource					
General Fund	3,534,372	4,794,021	4,602,831	5,280,734	486,713
Assessment Districts	55,315	153,531	93,708	168,943	15,412
Development Impact Fees	295,877	2,699,182	2,695,082	2,629,101	(70,081)
Development Impact Fees- (Capital Facilities Fee)	13,083	89,672	89,172	97,727	8,055
Community Facilities Districts	8,984,990	7,404,550	7,595,310	11,918,897	4,514,347
Recycling & Waste	14,943	35,200	35,000	43,485	8,285
Drainage	5,085	17,367	17,167	16,000	(1,367)
Total	12,903,665	15,193,523	15,128,270	20,154,887	4,961,363

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

Finance Management and Administration

Division Services

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 department's budget operations, accounting, financial planning, purchasing, and cashiering. This division also monitors cash flow, investments and banking functions, and the internal audit function.

Budget Summary

		FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Expenditures by Category	FY 2024 Actual				
Compensation	399,442	434,824	434,824	444,730	9,906
Operating Expenses	284,465	214,840	210,440	320,856	106,016
Internal Services	50,233	58,626	58,626	66,139	7,513
Transfers	7,106	7,032	7,032	6,821	(211)
Total	741,246	715,321	710,921	838,546	123,225
Expenditures By Resource					
General Fund	687,874	715,321	710,921	838,546	123,225
Disaster Recovery	53,372	-	-	-	-
Total	741,246	715,321	710,921	838,546	123,225

Budget

Division Services

The Budget division prepares, delivers, and monitors the annual budget and associated multi-year fiscal plan. This division is accountable for developing and executing the Annual Budget publication and assisting with developing the five-year Capital Improvement Program publication. The responsibility includes developing and analyzing financial forecasts to ensure the sustainability of current and future operations. The Budget division identifies opportunities for improved efficiency and efficacy in budget and long-term financial planning processes. This division often takes the lead in coordinating, planning, and implementing new funding sources such as new taxes, fees, and grants. The Budget division also provides strategic and financial planning assistance in implementing organizational changes.

Vision

Provide financial services with integrity and professionalism.

Mission

Provide timely, accurate and transparent financial services and reporting that affects a broad range of stakeholders.

Goals

- Deliver the City's annual budget by the start of the fiscal year.
- Foster and encourage goal-oriented training & development for budget staff.
- Act as stewards of fiscal resources and demonstrate excellence in fiscal responsibility & management.

Budget Summary

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	526,915	622,582	597,581	659,844	37,262
Operating Expenses	98,435	150,940	142,055	155,167	4,227
Internal Services	86,918	92,911	92,911	99,396	6,485
Transfers	7,085	7,011	7,011	6,801	(210)
Total	719,353	873,443	839,558	921,208	47,765
Expenditures By Resource					
General Fund	576,220	873,443	839,558	921,208	47,765
Disaster Recovery	143,133	-	-	-	-
Total	719,353	873,443	839,558	921,208	47,765

Accounting

Division Services

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 implementing Government Account Standard Board Statements and the City's financial reporting, including the Annual Comprehensive Financial Report. The Popular Annual Financial Reporting (annual financial report to the community that is a condensed Annual Comprehensive Financial Report), the State Controller 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.

Vision

Provide financial services with integrity and professionalism.

Mission

Provide timely, accurate and transparent financial services and reporting that affects a broad range of stakeholders.

Goals

- Produce and publish an award-winning Annual Comprehensive Financial Report (ACFR) and Popular Annual Financial Report (PAFR) annually.
- Receive an unqualified opinion on the City's annual audit for the fiscal year beginning July 1st through June 30th.
- Coordinate the maintenance, valuation, and recording of the City's fixed assets inventory. This occurs year- round, and the final reports are produced in the ACFR.
- Maintain accurate records of all transactions.

Budget Initiatives

The FY 2026 budget includes \$50,000 for re-examining the methodology for the City's internal service fund (ISF) allocation and cost allocation plan (CAP). The City has not reviewed the ISF fund methodology for over 10 years. Additionally, the budget includes a reclassification of a Management Analyst I/II to an Accountant I/II to better meet the operational needs of the Department.

Budget Summary

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	1,185,163	1,230,481	1,183,481	1,252,283	21,802
Operating Expenses	269,683	215,705	173,993	233,950	18,245
Internal Services	139,865	172,148	172,148	201,054	28,906
Transfers	16,302	16,132	16,132	15,649	(483)
Total	1,611,014	1,634,466	1,545,754	1,702,935	68,469
Expenditures By Resource					
General Fund	1,278,892	1,634,466	1,545,754	1,702,935	68,469
Disaster Recovery	332,122	-	-	-	-
Total	1,611,014	1,634,466	1,545,754	1,702,935	68,469

Financial Planning

Division Services

The Financial Planning division manages the City's Cashiering and Accounts Receivable operations, Assessment and Community Facility Districts (capital and operating), capital improvement financial planning, development impact fee programs, acquisition and reimbursement agreements, new and outstanding debt, and related City programs. It also provides long-range cash flows and financial planning information for operational and capital funds, debt management, bond and special district disclosure compliance, capital project analyses, fee analyses, AB 1600 reports, nexus studies, and annexation studies. In addition, the long-range cash flows and financial planning information for capital funds the division produces are essential for developing the five-year Capital Improvement Program and the financial projections for services and maintenance funds support the police funding and the City's Operations and Maintenance departments.

Vision

Provide financial services with integrity and professionalism.

Mission

Provide timely, accurate and transparent financial services and reporting that affects a broad range of stakeholders.

Goals

- Timely processing of revenues and transactions.
- Ensure that City Community Facilities Districts (CFDs) and Assessment Districts provide adequate funding for facilities and services.
- Ensure that City Development Impact Fee Programs provide adequate funding for facilities and services.
- Collaborate on debt issuances to meet City goals and administer continuing disclosures and debt service.
- Collect outstanding accounts receivable.
- Provide career training to staff.

Budget Summary

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	304,887	360,314	349,414	393,417	33,103
Operating Expenses	9,137,955	10,159,847	10,292,583	14,758,634	4,598,787
Internal Services	43,480	71,688	71,688	72,892	1,204
Transfers	2,090	4,136	4,136	4,012	(124)
Total	9,488,412	10,595,985	10,717,821	15,228,955	4,632,971
Expenditures By Resource					
General Fund	119,119	196,482	192,382	354,802	158,320
Assessment Districts	55,315	153,531	93,708	168,943	15,412
Development Impact Fees	295,877	2,699,182	2,695,082	2,629,101	(70,081)
Development Impact Fees- (Capital Facilities Fee)	13,083	89,672	89,172	97,727	8,055
Community Facilities Districts	8,984,990	7,404,550	7,595,310	11,918,897	4,514,347
Recycling & Waste	14,943	35,200	35,000	43,485	8,285
Drainage	5,085	17,367	17,167	16,000	(1,367)
Total	9,488,412	10,595,985	10,717,821	15,228,955	4,632,971

Note: Operating expenses increased by \$4 million under CFD2005-1 Laguna Ridge Fee Reimbursement due to the timing of developer reimbursements.

Purchasing

Division Services

The Purchasing division is responsible for purchasing materials, supplies, and services for all City departments. In addition, this division determines supply sources, research new sources of supply, maintains the City vendor list, oversees the Request for Proposals, Qualifications, and Bids process, processes accounts payable, and assists in monitoring and controlling expenditures.

Vision

Provide financial services with integrity and professionalism.

Mission

Provide timely, accurate and transparent financial services and reporting that affects a broad range of stakeholders.

Goals

- Ensure compliance with city policy and state law.
- Collaborate with all stakeholders to ensure accuracy in data entry.
- Collaborate with all stakeholders to ensure timeliness in processing tasks.
- Provide departments with a resource for the procurement / payables processes.

Budget Initiatives

The FY 2026 budget includes \$50,000 for contract tracking software and professional services, which are items associated with the recommendations made by the Business Process Review conducted with Central Square. This includes but is not limited to, field formatting of the purchase requisition screen, automation of purchase order printing and attachments, set-up and training on change order management, and automation of accounts payable entry.

Budget Summary

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	335,402	515,764	534,964	450,113	(65,650)
Operating Expenses	28,914	88,777	21,950	86,425	(2,352)
Internal Services	62,043	69,857	69,857	73,992	4,135
Transfers	3,344	3,309	3,309	3,210	(99)
Total	429,703	677,707	630,080	613,741	(63,966)
Expenditures By Resource					
General Fund	429,703	677,707	630,080	613,741	(63,966)
Total	429,703	677,707	630,080	613,741	(63,966)

Note: The decrease in compensation is relative to a reclassification of a Purchasing Manager to a Purchasing Coordinator.

Cashiering

Division Services

The Cashiering division is the City's primary cashier location and is responsible for receiving, receipting, processing, and recording revenues received by the City. Additionally, it manages all accounts receivable.

Budget Initiatives

The FY 2026 budget includes \$100,000 to support the implementation of new Business License software, in partnership with Economic Development. The goal is to make the process to apply for City business license intuitive, while ensuring compliance with City ordinances and collecting key demographic data to guide business support initiatives.

Budget Summary

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	353,466	552,348	539,848	586,494	34,146
Operating Expenses	19,607	35,815	35,850	141,700	105,885
Internal Services	75,389	103,392	103,392	116,412	13,020
Transfers	5,100	5,046	5,046	4,895	(151)
Total	453,563	696,601	684,136	849,501	152,900
Expenditures By Resource					
General Fund	453,563	696,601	684,136	849,501	152,900
Total	453,563	696,601	684,136	849,501	152,900

Note: Beginning in FY 2024, as a follow-up to the transition of Utility billing functions being performed by a contractor, Cashiering compensation costs are now funded primarily by the General Fund, rather than by enterprise funds.

FY 2025-26 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A high performing and financially stable City government

- Prepare, publish, and present a structurally balanced annual budget to the City Council and the community.
- Complete the City's Annual Comprehensive Financial Report and the Single Audit with no significant findings.
- Continue monitoring and optimizing Measure E funds to meet community and City priorities.
- Liaison with Measure E Citizens Oversight Committee and produce an Annual Report outlining actual revenues and expenditures along with what was accomplished during the 2024-25 fiscal year.
- Review internal service funds and cost allocation plan to verify allocation methodology and ensure full cost recovery.
- Provide feasibility analysis and financing alternatives to support the City's five-year Capital Improvement Program and City initiatives for new investment opportunities.
- Continue to support the City's long-term fiscal sustainability processing annexations into the City's special tax districts. Annexations are completed as requested by project developers and provide critical funding for planned facilities as well as ongoing police services, operations and maintenance.
- Optimize the City's enterprise resource planning system by making improvements identified in business process re-engineering reports and potentially adding new modules or other automation options.
- Issue new land-secured debt in Laguna Ridge to support new development and planned City projects.
- Support the implementation of new Business License software.

FY 2024-25 ACCOMPLISHMENTS

- Prepared a structurally balanced budget that supported the Capital Improvement Plan and contributed to reserves each year of the five-year forecast.
- Developed a Measure E expenditure plan that reflected community priorities, presented ACFR and first Annual Community Report to Measure E Citizens Oversight Committee and Council.
- Monitored and optimized Measure E funds to ensure that community and City priorities were met and the funds were fully utilized.
- Monitored and optimized the City's American Rescue Plan Act funds to ensure community and City priorities are met and the funds are fully utilized.
- Prepared the City's Annual Comprehensive Financial Report and the Single Audit with no significant findings.
- Completed 22 annexations into the City's special tax districts, which will provide an estimated \$619,000 in annual revenue for City-led capital and maintenance projects.
- Managed the City's pension liabilities so the City's funded status remained in the top 10% of all CalPERS agencies.
- Invested in a Pension Trust that provides the City with an additional tool for setting aside and investing funds for anticipated future pension costs.
- Manage the City's American Rescue Plan Act funds to meet community and City priorities and obligate all funds by December 31, 2024.

Performance Indicators

Department/Division	Indicator Name	FY 2023-24 (Estimate)	FY 2023-24 (Actuals)	FY 2024-25 (Estimate)	Target ^[1]
Budget	General Fund Reserves as a percent of Adjusted Appropriations	41.80%	41.80%	47%	N/A
Purchasing	Total number of requisitions processed	3,167	3,167	3,235	-
Finance	Outstanding debt as a percentage of General Fund revenue	3.71%	3.71%	3.72%	3.72%
Finance	Total number of business licenses processed	3,007	2,834	1,936	2,000

^[1] Not all indicators have defined target values.

Position Control

Finance	Authorized Position	FY 2025				Notes
		FY 2024 Actuals	Revised Budget	FY2026 Proposed	Change	
	Accountant I/II	0	0	1	1	
	Accountant/Sr. Accountant	2	0	0	0	
	Accounting Manager	1	1	1	0	
	Accounting Technician	3	0	0	0	
	Accounting Technician I/II	0	3	3	0	
	Administrative Analyst II	1	0	0	0	
	Administrative Assistant	1	0	0	0	
	Administrative Assistant I/II	0	1	1	0	
	Budget Manager	1	1	1	0	
	Customer Service Representative	0	2	2	0	
	Customer Service Specialist	2	0	0	0	
	Finance & Budget Analyst I/II	3	3	3	0	
	Finance Manager	1	1	1	0	
	Finance Director	1	1	1	0	
	Management Analyst I/II	0	1	0	-1	Reclassification
	Payroll Coordinator	0	1	1	0	
	Payroll Specialist	0	1	1	0	
	Purchasing Coordinator	0	1	1	0	
	Purchasing Specialist	1	1	1	0	
	Purchasing and Contracts Manager	1	0	0	0	
	Sr. Accountant	0	2	2	0	
	Sr. Customer Service Representative	0	1	1	0	
	Sr. Customer Service Specialist	1	0	0	0	
	Sr. Finance & Budget Analyst	1	1	1	0	
Finance Total		22	22	22	0	

HUMAN RESOURCES



HUMAN RESOURCES

DEPARTMENT SERVICES

The Human Resources Department is responsible for providing the City with diverse and talented employees and maximizing their potential through proactive employee relations and organizational development programs.

The primary functions of the Human Resources Department include recruitment, selection, and retention of qualified employees; administration of the City's classification, compensation and benefit plans; workers' compensation; leave administration; organizational development and training; employee relations; labor relations; administration of personnel rules and procedures; and labor law compliance.

VISION

A motivated and talented workforce delivering efficient services to the community.

MISSION

Collaborate with all departments to provide responsible Human Resources programs and policies through effective recruitment, retention, organizational development and training, classification and compensation, sound policy and program development, compliance, and support.

GOALS

- Create a competitive compensation and benefits package to attract and retain a talented and diverse workforce.
- Take a proactive approach to employee wellness, health, and safety.
- Foster a culture of innovation, inclusion, resilience, and belonging through organizational training and development programs.
- Develop innovative recruitment strategies to attract and retain a diverse and talented workforce.
- Successfully implement labor agreements, labor law compliance, and development of Citywide policies and procedures.

BUDGET INITIATIVES

- Assess, evaluate, and enhance the City's performance evaluation process to ensure it is efficient, effective, and supports meaningful feedback, employee development, and organizational goals.
- Coordinate and manage the conversion of various Human Resources paper files into an electronic document repository to improve document management, security, and accessibility.
- Explore options and assess the feasibility of implementing an online employee self-service function, including benefits enrollment, either by utilizing the City's current Human Resources Information System (HRIS) or through an integration with it, to allow employees to independently manage various personnel actions, enhancing efficiency and accessibility.
- Assess and refine the City's training and development program to ensure employees have access to relevant, high-quality learning opportunities that enhance skills, support career progression, and align with the City's evolving workforce needs.
- Develop a training checklist for new supervisors providing them with resources to equip them with essential leadership skills, policy knowledge, and management best practices to ensure a smooth transition into their roles.
- Continue to increase community outreach through creative marketing strategies and job fairs to build upon the City's efforts to create a skilled workplace. Continue to explore new advertising mediums to attract and retain a high performing diverse workforce.

BUDGET SUMMARY

		FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Expenditures by Category	FY 2024 Actual				
Compensation	979,776	1,207,705	1,177,877	1,294,512	86,807
Operating Expenses	2,995,263	3,271,431	3,147,175	3,297,904	26,473
Internal Services	145,818	178,866	178,866	182,546	3,680
Transfers	14,985	14,829	14,829	14,385	(444)
Total	4,135,842	4,672,830	4,518,747	4,789,347	116,517
Expenditures By Division					
Human Resources	1,582,274	2,113,522	2,072,748	2,118,625	5,103
Workers' Compensation	2,553,568	2,559,309	2,445,999	2,670,722	111,413
Total	4,135,842	4,672,830	4,518,747	4,789,347	116,517
Expenditures By Resource					
General Fund	1,582,274	2,113,522	2,072,748	2,118,625	5,103
Self Insurance	2,553,568	2,559,309	2,445,999	2,670,722	111,413
Total	4,135,842	4,672,830	4,518,747	4,789,347	116,517

FY 2025-26 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A high performing and financially stable City government

- **Create a competitive benefits package to attract and retain a talented and diverse workforce** - The Human Resources Department will continue to evaluate the City's comprehensive salary and benefit programs to ensure that Elk Grove is an attractive and inclusive employer. These objectives will be achieved through the strategic management of a comprehensive total compensation program. This includes conducting on-demand desk audits, ensuring total compensation is within the target salary range of the labor market, marketing the City's benefit plans, and continuously seeking innovative ways to enhance the City's benefits package within budgetary limitations.
- **Take a proactive approach to employee wellness, health, and safety** - The Human Resources Department will continue efforts to enhance the employee experience; facilitating the return to work for injured employees; proactively offering wellness activities including fitness challenges and specialty classes; and promoting a healthy work-life balance for employees. These efforts will be achieved by working collaboratively with departments to enhance workers' compensation processes and procedures, engaging with the City's wellness consultant to monitor, review, and enhance the City's wellness program, and introducing employee and supervisory training on Worker's Compensation and Leaves of Absences, and enhancing communication regarding the City's wellness offerings.
- **Foster a culture of innovation, inclusion, resilience, and belonging through organizational training and development** - The Human Resources Department will work to continuously enhance and refine the City's comprehensive Organizational Development & Training program. Staff will continue to ensure mandatory trainings are completed by employees in a timely manner; ensure sufficient job-related trainings are offered to employees; and trainings & activities are implemented which foster a culture of belonging.
- **Develop innovative recruitment strategies to attract and retain a diverse and talented workforce** - The Human Resources Department will continue to refine and implement innovative, skills-based recruitment strategies to further reduce the City's vacancy rate, attract a diverse pool of highly qualified candidates, and fill positions efficiently. Efforts will focus on outreach and advertising methods and strengthening participation in job fairs and talent symposiums to connect with a broad range of skilled professionals.
- **Successfully implement labor agreements, labor law compliance, and development of Citywide policies and procedures** - The Human Resources Department will continue to attend regulatory and compliance trainings to stay abreast of new laws and regulations impacting all Human Resources functional areas and will update policies and procedures accordingly. Human Resources staff will also work with the City Attorney's Office to ensure labor agreements, amendments, and side letters are implemented in a timely manner and any new compliance items/policies/plans required as a result of changes to Labor Codes and other regulatory changes are developed and implemented in a timely manner.

FY 2024-25 ACCOMPLISHMENTS

- Conducted the biennial National Employee Survey through POLCO, providing employees with a valuable opportunity to share input on their workplace values and experiences.
- Planned, coordinated and hosted three Guest Speaker Sessions for City staff on the topics of Emotional Intelligence, Public Speaking, and Mastering Difficult Conversations.
- Planned, coordinated, and hosted a training session to City leadership on the topic of establishing a Coaching Style of Leadership/Management.
- Planned, organized, and held a half-day Community Service Activity with two local food banks. Leaders from all City department attended this activity to give back and further strengthen our ties with the community.
- Planned, coordinated, and led two (2) Career Panel sessions for all staff, offered nine (9) workshops and training sessions in collaboration with the Liebert Cassidy Whitmore Consortium, and hosted four (4) personal and professional development training webinars through Claremont/Uprise Health Employee Assistance Program (EAP).
- Sponsored the participation of four (4) employees in the Elk Grove Leadership Academy through the Elk Grove Chamber of Commerce, five (5) employees in the ICMA High-Performance Leadership Academy, and four (4) employees in the Sacramento Valley Leadership Academy.
- Completed a Request for Proposal (RFP) for the City's biennial total compensation study. Planned, organized, and successfully completed the citywide total compensation study and implemented results and recommendations.
- Developed and presented a recruitment roadshow for all City departments to demystify the process and obtain feedback.
- Conducted and implemented a comprehensive review and update of the City's Personnel Rules and Regulations and published all changes to employees.
- Conducted executive recruitments for the positions of Assistant City Manager, Community Development Director, Assistant Community Development Director, Finance Director, and Assistant Chief of Police.
- Made significant improvements to the new hire orientation process, streamlining the onboarding experience in NeoGov, combining orientations for all City departments, adding video messages from leadership, and introducing refreshments and City swag for a more welcoming atmosphere.
- The City's workforce diversity ratio increased from 43% at the end of 2024 to 46% at the end of 2025.
- In coordination with the Police Department, successfully planned, coordinated, and proctored a Sergeant and Lieutenant assessment process.

Performance Indicators

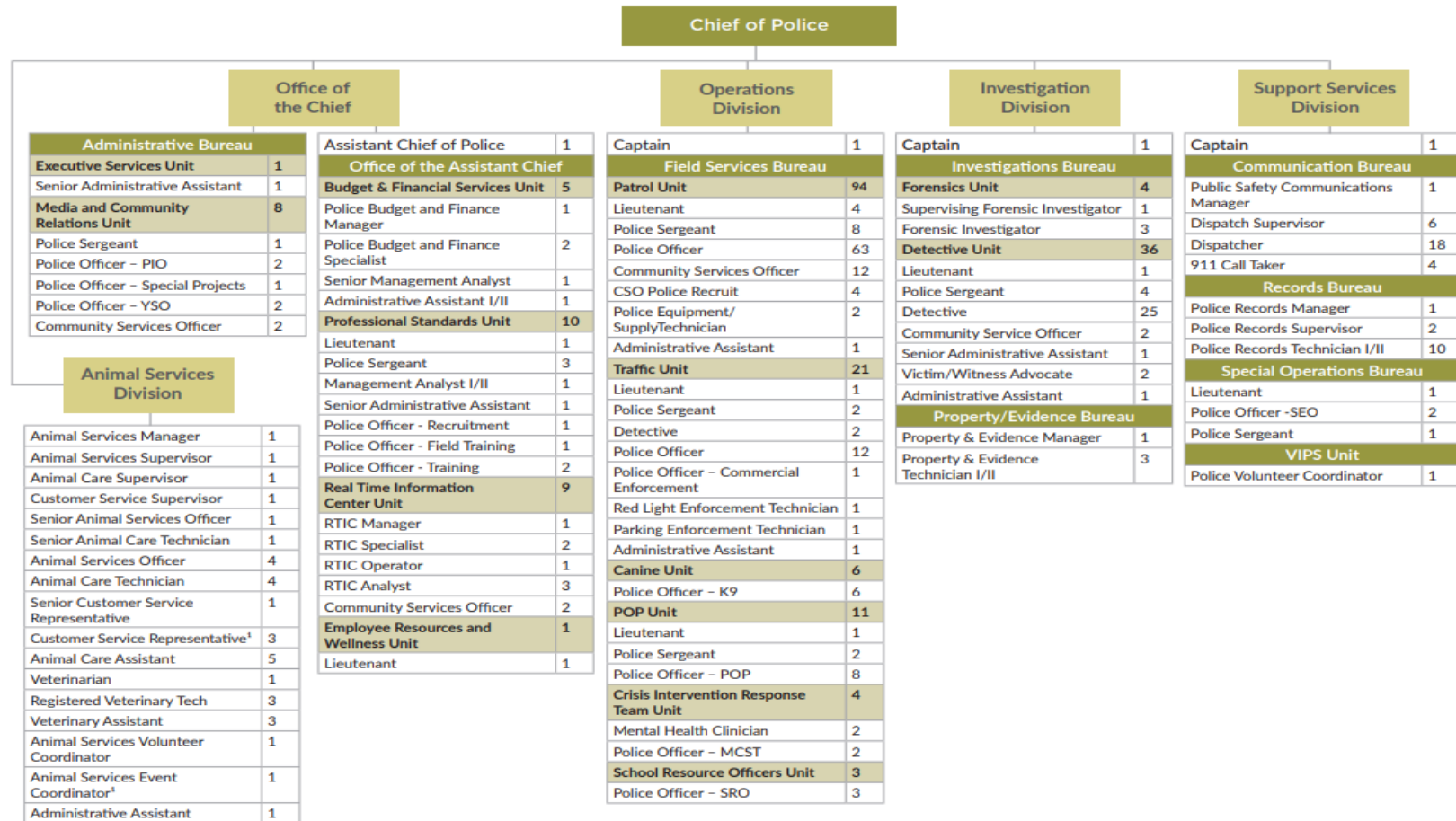
Department/Division	Indicator Name	FY 2023-24 (Estimate)	FY 2023-24 (Actuals)	FY 2024-25 (Estimate)	Target[1]
Human Resources	Turnover Rate: All FTE employees	3.38%	3.53%	2.40%	<4%
Human Resources	Diversity of city staff - by gender	Female: 47.88%, Male: 51.89%, Non-Binary: 0.23%	Female: 47.33%, Male: 52.45%, Non-Binary: 0.21%	Female: 48.80%, Male: 51%, Non-Binary: 0.20%	N/A
Human Resources	Diversity of city staff - by race and ethnicity	American Indian/Alaskan Native- 0.52%, Asian- 13.26%, Black/African American- 7.68%, Hispanic/Latino- 19.30%, Native Hawaiian/Other Pacific Islander- 0.50%, Two or More Races- 2.10%, Other- 0.68%, White-55.96%	American Indian/Alaskan- 0.43%, Asian- 14.07%, Black- 7.46%, Hispanic- 19.83%, Native Hawaiian/Pacific Islander- 0.85%, Two or More Races- 2.56%, Other-0.64%, White- 54.16%	American Indian/Alaskan- 0.41%, Asian- 14.75%, Black- 6.76%, Hispanic- 22.13%, Native Hawaiian/Pacific Islander- 0.61%, Two or More Races- 2.25%, Other-0.61%, White- 52.46%	N/A

[1] Not all indicators have defined target values.

Position Control

Human Resources	Authorized Position	FY 2025 Revised Budget				Notes
		FY 2024 Actuals	FY 2025 Revised Budget	FY2026 Proposed	Change	
	Administrative Assistant I/II	0	1	1	0	
	Human Resources Analyst	0	1	0	-1	Flexibly Staffed
	Human Resources Analyst I/II	0	0	2	2	1 Title Change & 1 Reclassification
	Human Resources Director	1	1	1	0	
	Human Resources Specialist	2	0	0	0	
	Human Resources Specialist I/II	0	2	2	0	
	Sr. Human Resources Analyst	1	1	1	0	
	Sr. Human Resources Specialist	2	1	0	-1	Reclassification
Human Resources Total		6	7	7	0	

POLICE



Key

¹ Denotes a New General Fund position for FY26

POLICE

DEPARTMENT SERVICES

The Police Department provides law enforcement and policing services to improve Elk Grove's quality of life and promote safety. The Police Department provides responses to citizens' calls for service, police patrol services, and follow-up investigations to identify, apprehend, and aid in the prosecution of criminals. The Police Department also provides crime prevention, education, and intervention services to the Elk Grove community. The Police Department partners with the community to proactively prevent crime via community events and youth services.

VISION

Through dedicated and highly skilled staff, we aspire to deliver world-class public safety service that meets the changing needs of a diverse community through partnerships built on mutual respect and trust.

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.

GOALS

- Enhancing Community Safety
- Improving Quality of Life
- Investing in Staff
- Leveraging Technology
- Enhancing Youth Services

BUDGET SUMMARY

Expenditures By Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change From FY 2025 to FY 2026
Compensation	46,936,077	55,120,075	53,667,355	57,818,366	2,698,291
Operating Expenses	5,918,392	6,472,232	5,822,403	5,998,641	(473,591)
Internal Services	9,819,262	10,557,834	10,557,834	12,419,237	1,861,403
Capital Outlay	2,278,631	2,420,583	1,815,563	1,592,003	(828,580)
Transfers	1,249,953	1,257,132	1,257,132	1,452,747	195,615
Total	66,202,315	75,827,856	73,120,286	79,280,993	3,453,137
Expenditures By Division					
Office of The Chief	14,411,835	17,855,629	15,881,077	16,789,672	(1,065,958)
Operations	28,534,165	31,292,328	31,166,330	34,011,072	2,718,744
Investigations	9,877,193	10,437,848	10,119,497	10,908,456	470,608
Support Services	8,059,957	9,855,102	9,842,173	10,813,213	958,111
Animal Services Division	5,319,165	6,386,949	6,111,209	6,758,581	371,632
Total	66,202,315	75,827,856	73,120,286	79,280,993	3,453,137
Expenditures By Resource					
General Fund	58,064,238	64,098,735	63,709,514	69,226,803	5,128,068
Community Facilities Districts	44,114	-	-	-	-
Community Facility Fees	50,682	195,000	195,000	-	(195,000)
Animal Shelter Donations	29,588	75,000	4,769	-	(75,000)
Federal Asset Seizure	18,791	328,828	59,531	269,298	(59,531)
State Asset Seizure	91,839	275,253	136,344	138,909	(136,344)
Police Grants	1,694,347	3,712,885	1,981,312	1,973,068	(1,739,817)
Wilton Rancheria MOU	898,048	719,580	705,649	658,607	(60,973)
Opiod Settlement	52,397	239,809	231,188	255,251	15,442
Measure E	5,258,270	6,182,766	6,096,979	6,759,059	576,293
Total	66,202,315	75,827,856	73,120,286	79,280,993	3,453,137

Note: The reduction in the Executive Services FY26 budget is driven by decreases in Operating and Capital budget requests. The reduction in the Budget and Financial Services FY26 budget is a result of the Equipment/Storeroom being moved out of the unit and into the Patrol unit (under 'Operations').

Note: The FY 2026 compensation includes two of the new FTE's are for the Animal Shelter, an Animal Services Events Specialist and a Customer Services Representative, and are funded by the General Fund.

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.

Office of the Chief

Division Services

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 the activities of the Department in furtherance of the City's overall goals in partnership with the City Manager's Office and other City departments. The Office of the Chief provides long-range planning and budgeting, administrative systems, and 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 bureaus:

Administrative Bureau

Executive Services Unit

The Executive Services Unit is responsible for administrative duties in support of the Chief of Police.

Media and Community Relations Unit

The Media and Community Relations Unit is the police department's official liaison to the community and creates opportunities for the public to engage with the Department. This unit serves to inform and engage the community utilizing various methods including 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. This unit encompasses a Youth Services Team with a focus on connecting with youth in the community. This unit also conducts the Police Department's Citizen Academy, a course that educates citizens about the inner workings of the Police Department and spearheads the Department's Special Olympics fundraising program.

Office of the Assistant Chief

Budget and Financial Services Unit

The Finance staff is responsible for oversight of all department fiscal activities, including budget, purchasing, facilities, cost recovery, contracts, special events, and grants. Finance provides timely financial management and analysis as well as support services to other service areas within the Department. This unit also works closely with other City departments to coordinate and maintain the overall health of the City's budget.

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

Internal Affairs

Internal Affairs 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.

Recruitment Team

The Recruitment Team has staff dedicated to recruiting viable candidates to fill vacancies.

Field Training Program

The Field Training Program is responsible for coordination and oversight of newly hired officers and ensuring effective and consistent training practices.

Real Time Information Center (RTIC) Unit

The RTIC operates 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 helps the department leverage technology in its response to, and prevention of, crime along with the apprehension of violent offenders. The RTIC manager is also responsible for the oversight of emergency operations.

Employee Resources and Wellness Unit

The Employee Resources and Wellness Unit exists to meet the wellness needs of the Department's employees. The Employee Resources and Wellness coordinator assists with Workers' Compensation, Employee Assistance Programs, employee work accommodations, interactive processes, and therapist services. The coordinator is responsible for managing police wellness services and liaises with the City's Human Resources Department. The coordinator also oversees the Department's Peer Support Team.

Budget Initiatives

Measure E funding will be utilized in FY 2026 to purchase 9 additional Flock Safety License Plate Readers. Flock cameras assist with crimes in progress, the investigation of crimes, and locating missing persons and vehicles.

- Measure E funding will be utilized in FY 2026 to purchase Peregrine Technologies Software, a data aggregation platform that makes data and photos easily searchable and will be a valuable tool for RTIC and Investigations staff.
- The Department intends to utilize the Department's contracted therapist to enhance the training of staff in FY 2026. This will include individual and Department-wide training for the management of early recognition and intervention of post-traumatic stress injury.
- The Department intends to provide advanced wellness, trauma and peer support training to members of the Peer Support Team.
- The Department intends to offer cognitive fitness coaching as a valuable tool in preventative mental health and fitness in FY 2026.

Budget Summary

Expenditures By Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change From FY 2025 to FY 2026
Compensation	8,483,647	11,150,381	10,064,387	11,433,807	283,427
Operating Expenses	3,306,259	3,690,766	3,342,103	2,968,706	(722,060)
Internal Services	1,187,108	1,511,073	1,511,073	1,467,540	(43,533)
Capital Outlay	1,392,815	1,422,492	882,597	704,163	(718,329)
Transfers	42,006	80,918	80,918	215,455	134,537
Total	14,411,835	17,855,629	15,881,077	16,789,672	(1,065,958)
Expenditures By Unit					
Executive Services	5,207,616	8,441,370	6,720,405	6,924,603	(1,516,767)
Budget & Financial Services	1,135,122	1,183,796	1,230,739	720,065	(463,731)
Media and Community Relations	1,499,870	1,739,437	1,720,119	1,882,855	143,418
Professional Standards	4,228,105	3,992,905	3,951,603	4,666,183	673,278
Real Time Information Center (RTIC)	1,878,029	1,945,509	1,707,697	2,025,429	79,920
Employee Resources and Wellness	463,093	552,612	550,514	570,537	17,925
Total	14,411,835	17,855,629	15,881,077	16,789,672	(1,065,958)
Expenditures By Resource					
General Fund	10,800,395	11,778,619	11,647,817	12,522,869	744,250
Community Facilities Districts	44,114	-	-	-	-
Community Facility Fees	50,682	195,000	195,000	-	(195,000)
Federal Asset Seizure	18,791	328,828	59,531	269,298	(59,531)
State Asset Seizure	91,839	275,253	136,344	138,909	(136,344)
Police Grants	1,260,056	3,213,669	1,825,186	1,629,978	(1,583,692)
Wilton Rancheria MOU	224,960	208,759	208,759	244,300	35,541
Opioid Settlement	52,397	239,809	231,188	255,251	15,442
Measure E	1,868,600	1,615,692	1,577,252	1,729,068	113,376
Total	14,411,835	17,855,629	15,881,077	16,789,672	(1,065,958)

Note: The reduction in the Executive Services FY26 budget is driven by decreases in Operating and Capital budget requests. The reduction in the Budget and Financial Services FY26 budget is a result of the Equipment/Storeroom being moved out of the unit and into the Patrol unit (under 'Operations').

Operations

Division Services

The Operations Division provides basic call response and police patrol services to Elk Grove, including emergency incident response, routine call response, collision investigation, homelessness, crisis intervention, long term neighborhood problems, and school resources. 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:

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.

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 through enforcement and education. The Traffic Unit is overseen by a lieutenant and consists of traffic sergeants, motor officers, traffic investigators, community service officers, and an administrative assistant.

The Traffic Unit manages the Red-Light Camera Program in addition to several traffic safety grants funded by the California Office of Traffic Safety. The Traffic Unit is also involved in community outreach programs such as providing educational outreach on impaired driving at local high school driver's education programs and assisting the Union Pacific Railroad with maintaining the safety of the railroad system in Elk Grove. The Traffic Unit is responsible for parking enforcement. 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.

Equipment Room

The Equipment Room consists of two professional staff that are responsible for issuing, replacing, and tracking equipment and uniforms necessary for the Department to operate. In FY 2025, the Equipment Room was moved from the Office of the Chief to the Operations Division for operational efficiency.

Problem-Oriented Policing (POP) Unit

With a Community Policing focus, POP Officers work with the community, Code Enforcement, Animal Services, Sacramento County District Attorney Community Prosecutor, 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 are responsible for safety and security planning for major events in the city. To assist with events, the POP Unit manages the department's Bicycle Patrol Team, allowing for versatility and ease of access at venues and overall enhanced event safety.

Two POP officers are currently assigned as Homeless Outreach Team (HOT) Officers, addressing homelessness and related issues in the city. These officers work in partnership with city-employed Homeless Navigators to find permanent solutions and resources for those experiencing homelessness in Elk Grove. In FY 2025, the POP Unit was moved from the Investigations Division to the Operations Division for operational efficiency.

POP Officers also focus on matters affecting and involving the criminally exposed youth of Elk Grove through the Juvenile Diversion Program. This program is designed to give juveniles who commit minor criminal offenses the opportunity to accept responsibility for their actions, understand the widespread effect of their decisions, and give them the chance to grow through their experience while preventing a permanent criminal record. Juveniles in this program learn life skills, such as how to make good choices and be accountable, through participating in educational workshops and community service.

School Resources Officer (SRO) Unit

Three police officers are assigned to the SRO Unit and 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. In FY 2025, the SRO Unit was moved from the Investigations Division to the Operations Division for operational efficiency.

Crisis Intervention Response Team (CIRT) Unit

Two officers assigned to this Unit are partnered with Mental Health Clinicians to provide services to our community members experiencing a mental health crisis and/or emotional distress. These specially trained teams include an officer and a licensed mental health professional who respond to calls involving people experiencing crisis. In FY 2025, the CIRT Unit was moved from the Investigations Division to the Operations Division for operational efficiency.

Canine Unit

The Canine Unit consists of six canine handlers and their canine partners. The Canine Unit is a specialized group of trained officers that use service dogs to reduce the risk of injury or death to officers and the public while performing their law enforcement duties. The Canine Unit often participates in community events to educate and promote the use of police dogs and create relationships within our community. In FY 2025, the Canine Unit moved from the Investigations Division to the Operations Division for operational efficiency.

Budget Initiatives

- The Department received a \$138,584 grant from the California Department of Justice that will continue to be used for the enforcement of illegal tobacco sales by the POP Unit in FY 2026.
- A grant application was submitted to the California Office of Traffic Safety for a Selective Traffic Enforcement Program grant. If awarded, this grant totaling \$529,000, will fund overtime hours to conduct DUI/Driver's License checkpoints along with speed, distracted driver, and pedestrian safety operations in Elk Grove. Additionally, this grant will fund the purchase of a new DUI trailer and a patrol vehicle dedicated to the enforcement of DUI investigations. These funds will help continue the Traffic Unit's dedication to preventing, enforcing, and prosecuting DUI offenses that are responsible for injuries, deaths, and property destruction.

Budget Summary

Expenditures By Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change From FY 2025 to FY 2026
Compensation	22,096,669	25,242,199	25,162,359	26,939,197	1,696,997
Operating Expenses	972,453	1,124,048	1,045,840	1,482,854	358,806
Internal Services	4,642,327	4,656,051	4,656,051	5,426,887	770,836
Capital Outlay	691,921	191,478	223,530	45,500	(145,978)
Transfers	130,795	78,551	78,551	116,634	38,083
Total	28,534,165	31,292,328	31,166,330	34,011,072	2,718,744
Expenditures By Unit					
Patrol	17,837,547	19,256,160	19,106,096	21,992,268	2,736,108
Traffic	4,934,711	5,077,442	4,981,151	5,136,784	59,342
Community Services	4,050,527	5,234,834	5,390,510	5,004,103	(230,731)
Canine	1,711,380	1,723,892	1,688,573	1,877,917	154,025
Total	28,534,165	31,292,328	31,166,330	34,011,072	2,718,744
Expenditures By Resource					
General Fund	25,519,248	28,209,806	28,140,706	30,870,944	2,661,138
Police Grants	294,240	-	-	-	-
Wilton Rancheria MOU	673,088	475,299	463,286	378,785	(96,514)
Measure E	2,047,588	2,607,223	2,562,339	2,761,343	154,120
Total	28,534,165	31,292,328	31,166,330	34,011,072	2,718,744

Note: The increase in the Patrol unit's FY26 budget is a combination of increased Compensation and Internal Services costs, in addition to the Equipment/Storeroom costs which have been moved into the unit from the Budget and Financial Services unit (Under 'Office of the Chief').

Investigations

Division Services

The Investigations Division is comprised of the Detective Bureau and the Property & Evidence Bureau. The personnel in this Division provide investigative 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 Unit

The Detective Unit consists of staff assigned to assist in different areas of criminal investigations, such as Person Crime, Family Crime, Property Crime, and Special Investigations. 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. Another Detective is assigned to the Internet Crimes Against Children Task Force. 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. Special Investigations Detectives focus on fentanyl deaths and trafficking, illegal firearms and ghost guns, gaming, human trafficking, public corruption, criminal intelligence, and gang-related criminal investigations. This unit works collaboratively with federal, state, and local agencies to address criminality within the community. The Detective Unit manages Project Lifesaver, a program that offers families a GPS tracking device for special needs individuals, free of charge. The Special Investigations Unit has a narcotic canine assigned that provides for combatting fentanyl and other narcotic-related crimes.

Family Services Program

The Family Services Program focuses on the prevention, intervention, and education of domestic violence incidents. The Department has a Domestic Violence Response Team (DVRT), which includes a partnership with the Sacramento chapter of When Everyone Acts Violence Ends (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.

Property and Evidence Bureau

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 the release of personal property held as evidence to the rightful owner upon case adjudication; and the lawful disposal of all contraband. In FY 2025, the Property and Evidence Bureau moved from the Support Services Division to the Investigations Division for operational efficiency.

Budget Initiatives

- The Department has historically funded additional staffing operations to combat vehicle theft and related crimes using funds collected from the California Department of Motor Vehicles and allocated through the Sacramento Area Vehicle Theft Reduction Unit. Through focused crime analysis and the department's enhanced Real Time Information Center (RTIC), Investigations Bureau personnel now develop strategic enforcement operations to areas and times where vehicle theft and related crimes, such as catalytic converter thefts, most often and most likely to occur, resulting in an increase in arrests and enhanced community safety.

Budget Summary

Expenditures By Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change From FY 2025 to FY 2026
Compensation	7,816,695	8,215,900	8,005,584	8,194,280	(21,620)
Operating Expenses	274,586	351,765	331,675	404,938	53,173
Internal Services	1,686,934	1,682,332	1,682,332	2,208,688	526,356
Capital Outlay	48,583	138,873	50,927	56,232	(82,641)
Transfers	50,396	48,978	48,978	44,318	(4,660)
Total	9,877,193	10,437,848	10,119,497	10,908,456	470,608
Expenditures By Unit					
Forensics	928,738	955,957	953,833	1,225,690	269,733
Detective	8,138,902	8,612,774	8,335,551	8,822,038	209,265
Property and Evidence	809,553	869,118	830,113	860,728	(8,390)
Total	9,877,193	10,437,848	10,119,497	10,908,456	470,608
Expenditures By Resource					
General Fund	9,799,572	10,108,586	9,988,334	10,661,028	552,442
Police Grants	54,311	277,660	81,479	196,181	(81,479)
Wilton Rancheria MOU	-	35,522	33,604	35,522	-
Measure E	23,310	16,080	16,080	15,725	(355)
Total	9,877,193	10,437,848	10,119,497	10,908,456	470,608

Note: Note: The increase in the Forensic and Detective units' FY26 budget largely driven by an increase in Internal Services Costs.

Support Services

Division Services

The Support Services Division assists and provides support services to the community and the Police Department. The Support Services Division consists of the Communications Bureau, Records Bureau, the Volunteers in Police Services Bureau (VIPS), and the Special Operations Bureau. The Communications Bureau provides dispatch services for emergencies and routine calls for service from citizens and provides information to officers during these incidents. The Records Bureau provides maintenance of law enforcement records, transmits documentation needed for criminal prosecution, and responds to requests for records from the public. The VIPS Bureau is comprised of community members who volunteer their time to provide valuable support to the Police Department in a multitude of different roles. The Special Operations Bureau is responsible for the Crisis Response Unit, the Drone as a First Responder Program, all UAS deployments and deployment of specialized anti-crime and counter-crime assets.

The Support Services Division consists of the following bureaus:

Communications Bureau

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

Records Bureau

The Records Bureau securely maintains, disseminates, and protects the integrity of official law enforcement records of the City. 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 personnel also seal adult and 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 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 approves all online reports and in person reports, as needed. The Service Center staff completes live scans for all City employees, external contractors, and business license applicants.

Volunteers in Police Services (VIPS) Bureau

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. VIPS provide peer-to-peer support, presentations, and information to Elk Grove's senior community, teaching them how to identify and prevent fraud. In FY 2025, the VIPS Bureau moved from the Investigations Division to the Support Services Division for operational efficiency.

Volunteers also provide support in the field by conducting vacation house checks, performing traffic control, assisting with searches for at-risk missing persons, assisting at Driving Under the Influence checkpoints, assisting with warming and cooling centers, issuing disabled vehicle parking violations, assisting at special events, and performing other duties that aid officers in the field, including Code Enforcement matters. The VIPS Bureau also implemented an internship program aimed at providing current and recent college students the opportunity to volunteer in various police department units, exposing them to various career fields within the Police Department while learning job skills.

Special Operations Bureau

The Special Operations Bureau is comprised of the Unmanned Aerial Systems (UAS) Team, the Drone as a First Responder (DFR) program, the Special Weapons and Tactics (SWAT) Team, the Crisis Negotiations Team (CNT), and the Tactical Dispatcher Team. The Special Operations Bureau is also responsible for monitoring and deploying camera trailer assets, installing tripod cameras on businesses experiencing retail theft, and placing electronic bait throughout the city. The Bureau is overseen by a lieutenant who works in partnership with the RTIC, a sergeant, and two special equipment officers. In FY 2025, the Special Operations Bureau moved from the Investigations Division to the Support Services Division for operational efficiency.

Crisis Response Unit Program

The Crisis Response Unit (CRU) consists of the Special Weapons and Tactics (SWAT) Team, the Crisis Negotiations Team (CNT) and Tactical Dispatchers. The primary objective of this unit is the preservation of life during high-risk incidents and events. CRU is an auxiliary assignment; all members of CRU have full-time assignments in other areas of the Department. CNT works in concert with the SWAT Team to resolve critical incidents through intelligence gathering, negotiations and deployments. Tactical dispatchers work in conjunction with CNT at the scene of a critical incident to gather, document, and provide information to those managing and leading the CRU. As part of a regional effort, the 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. The CRU is managed by a Police Lieutenant.

Budget Summary

Expenditures By Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change From FY 2025 to FY 2026
Compensation	5,820,441	7,006,856	6,994,211	7,424,432	417,575
Operating Expenses	652,615	407,009	392,080	362,765	(44,244)
Internal Services	1,320,847	1,653,570	1,653,570	2,083,870	430,300
Capital Outlay	145,312	643,864	658,509	771,732	127,868
Transfers	120,744	143,803	143,803	170,414	26,611
Total	8,059,957	9,855,102	9,842,173	10,813,213	958,111
Expenditures By Bureau					
Communications	3,778,461	4,876,066	4,872,266	5,241,811	365,745
Records	2,513,409	2,862,035	2,862,034	2,717,364	(144,671)
Crisis Response Unit	1,558,061	1,912,338	1,899,860	2,199,252	286,914
Volunteers in Police Service	210,026	204,663	208,012	654,786	450,123
Total	8,059,957	9,855,102	9,842,173	10,813,213	958,111
Expenditures By Resource					
General Fund	6,737,914	7,911,331	7,900,864	8,560,290	648,959
Police Grants	3,272	-	-	-	-
Measure E	1,318,772	1,943,771	1,941,309	2,252,923	309,152
Total	8,059,957	9,855,102	9,842,173	10,813,213	958,111

Note: The increase in the Communications bureau's FY26 budget is a result of increased Compensation and Internal Services Costs. The increase in the Crisis Response unit's FY26 budget is a result of increased Compensation and Capital Outlay Costs. The Capital Outlay costs relate to the Drone as a First Responder Program and are paid for with Measure E funds. The increase in the Volunteers in Police Service FY26 budget is largely driven by an increase to internal service costs.

Animal Services Division

Elk Grove Animal Services plays a vital role in the community by offering comprehensive support and care for animals in need. Their services encompass providing shelter for stray, injured, and homeless animals and ensuring their safety and well-being. Additionally, they facilitate pet licensing to promote responsible ownership and offer low-cost spay and neuter programs for residents' pets, contributing to population control efforts. Free microchipping and vaccination services are also provided, enhancing animal identification and health. Elk Grove Animal Services actively engages in adoption services, finding loving homes for animals in their care. In addition to these crucial services, they undertake field operations, investigating cases of neglect and cruelty towards animals and enforcing pertinent animal laws within Elk Grove, ensuring the protection of animal welfare and community safety. In FY25, Animal Services became its own Division for operational efficiency.

Budget Initiatives

- The Department intends to add 1 Event Coordinator (splitting the duties of the current Volunteer/Events Coordinator) and 1 Customer Service Representative, as recommended by the Animal Shelter Staffing Study that was completed in 2023. The Event Coordinator will be responsible for facilitating Animal Services community events and offsite adoption events, managing social media accounts for Animal Services, and marketing and educational content and outreach to the public. Community event commitments have increased over the years, along with demand for Animal Services at local events placing a strain on employee availability. This position will help grow awareness about Animal Services and available programs. Adding this position allows the Animal Shelter team to better serve our shelter population, reduce housing numbers, and better meet the needs of our community. The additional Customer Service Representative needed to support the low-cost spay and neuter program and all public-facing programs at the Animal Shelter. The addition of this position will enable scheduling efficiencies, reduce overtime, and ensure staffing to allow for cashiering for low-cost spay and neuter program.
- A part-time temporary position, funded with PetSmart grant funding, will be utilized in FY 2026 to increase cat adoptions at the local partner PetSmart Adoption Center.

Budget Summary

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change From FY 2025 to FY 2026
Revenue By Category					
Program Revenue	254,365	336,098	311,002	330,155	(5,943)
Grant Revenue	125,000	145,000	145,000	-	(145,000)
Donations	30,912	-	26,196	-	-
Total	410,278	481,098	482,198	330,155	(150,943)
Revenue By Resource					
General Fund	254,365	336,098	311,002	330,155	(5,943)
Police Grants	125,000	145,000	145,000	-	(145,000)
Animal Shelter Donations	30,912	-	26,196	-	-
Total	410,278	481,098	482,198	330,155	(150,943)
Expenditure By Category					
Compensation	2,718,627	3,504,739	3,440,814	3,826,651	321,912
Operating Expenses	712,480	895,644	710,705	779,378	(116,266)
Internal Services	982,047	1,054,808	1,054,808	1,232,252	177,444
Capital Outlay	-	26,876	-	14,376	(12,500)
Transfers (Debt Service)	906,012	904,882	904,882	905,925	1,043
Total	5,319,165	6,386,949	6,111,209	6,758,581	371,632
Expenditures By Resource					
General Fund	5,207,109	6,090,394	6,031,794	6,611,672	521,279
Police Grants	82,468	221,555	74,647	146,909	(74,647)
Animal Shelter Donations	29,588	75,000	4,769	-	(75,000)
Total	5,319,165	6,386,949	6,111,209	6,758,581	371,632
Net	(4,908,887)	(5,905,851)	(5,629,011)	(6,428,426)	(522,575)

FY 2025-26 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A safe and resilient community

- In an ongoing effort to prepare and respond to civil unrest within our city and to assist our regional partners, the Department continues to properly train, equip, and prepare the Mobile Field Force Team for deployment in the event of a crisis.
- The Department continues to invest in relationships, information sharing, and crime-fighting by partnering with regional task forces. Collaborative law enforcement agencies share criminal intelligence, train, and create best-practice investigative techniques, which serve as a staff multiplier during complex investigations and regional operations. Detectives are members of four regional task forces.
 - The Internet Crimes Against Children Task Force – helps state and local law enforcement agencies develop an effective response to technology-facilitated child sexual exploitation and Internet crimes against children. Additionally, they provide the expertise and the technology needed to investigate these types of crimes.
 - The Sacramento County Gang Suppression Unit – works with regional law enforcement partners to reduce violent street gangs and juvenile gang violence within Sacramento County and surrounding communities. Their primary goals are to reduce community fear and gang-related crime, reduce the number of juveniles involved in gangs, identify and target gang-related individuals, and assist with gang-related investigations for prosecution.
 - The Sacramento County Sexual Assault Felony Enforcement (SAFE) Team– includes partnerships with county law enforcement agencies. The SAFE Team works to ensure compliance of all registered Sex Offenders in Sacramento County and works with the Sacramento County District Attorney's Office for case prosecution.
 - California Highway Patrol Valley Organized Retail Crime Task Force – has partnered with regional law enforcement to immediately share information on in-progress organized retail theft crimes, provide education on effective ways to investigate and prosecute retail theft, and assist with enforcement operations. These collaborative efforts have proven helpful in combating the organized retail theft trend.
- The Department has taken the lead role in the region in connecting, collaborating, and coordinating with regional law enforcement agencies and homeless outreach units to address homelessness together.
- The Real-Time Information Center will continue to leverage technology platforms to aid in the efficient law enforcement response to crimes and other events and will continue to partner with the community and businesses to enhance services.
- To improve the City's emergency preparedness, the Department will conduct training sessions and/or functional exercises twice a year. These activities aim to strengthen disaster readiness and response capabilities.
- The Special Operations Bureau added additional drone launch sites throughout the city allowing for safer and more efficient responses to calls for service and critical incidents.

A high performing and financially stable City government

- The Department partners with the Sacramento County District Attorney's (DA) Office to electronically submit crime reports, arrest reports, and warrant requests. This saves a significant amount of time and resources.

FY 2024-25 ACCOMPLISHMENTS

- The Department was able to increase patrol staffing numbers and fill numerous vacancies in large part due to the recruitment efforts in the Professional Standards Unit. As a result, the Operations Division was able to provide qualified patrol officers with the opportunity to transfer to specialty assignments in the Investigations Division and Traffic Bureau.
- The Professional Standards Unit, in collaboration with Human Resources, processed over 1,700 applications, interviewed over 200 applicants, live scanned/backgrounded over 56 applicants, and hired approximately 34 new Police Department employees.
- The Property Crimes Unit took extensive measures to combat organized retail theft in the City of Elk Grove; helping prevent crime while keeping shoppers and retailers safe. Over a two-month period the Property Crimes Unit organized 10 undercover operations in collaboration with local businesses and loss prevention officers. Through these operations detectives recovered \$15,568 in stolen merchandise, arrested 15 suspects, issued 35 citations, and towed 3 vehicles.
- Police Department buildings were remodeled in FY 2025, funded through a Capital Improvement Project. The remodels will accommodate growth at the Police Department for the next several years.
- The Property and Evidence Bureau receives, stores, tracks, and disposes of property and evidence collected by the Elk Grove Police Department. Staff maintain the chain of custody for prosecution purposes and serve as a liaison to the public in the return of property. In 2024, over 7,600 items of property were received, with more than 8,500 items purged. The bureau currently houses over 39,000 items of property and evidence, with more than 145,000 items processed since 2006, of which more than 200 were homemade firearms.
- The VIPs served 6,868.5 hours, handled 6,796 calls in the service center, gave 29 Fraud Prevention Seminars educating 650 vulnerable seniors, performed 2,807 vacation checks, and issued 281 parking citations.
- The Animal Shelter was able to augment resources for a Community Cat program with the assistance of California for all Animals grant funding. 20,000 pounds of cat food for colony caretakers was distributed, and monthly mass spay and neuter events were held, sterilizing approximately 700 feral and community cats. Additionally, the Animal Shelter re-launched its low-cost spay and neuter program after a brief hiatus while the veterinarian position was vacant. This program sterilized 300 Elk Grove pets at an affordable price.
- The Board of State and Community Corrections Wellness Grant was used to provide an on-demand video platform containing pre-shift stretches designed for first responders, rooted in Yoga practices, mindfulness, stress management and breathing exercises.
- The Board of State and Community Corrections Wellness Grant was used to purchase a Peer Support case management system that integrated with the Department's Computer Automated Dispatch system. The software notifies the Peer Support Team of these potentially traumatic calls and allows for timely personnel check-ins.
- 9 additional Automated License Plate Reader cameras were positioned throughout the City in 2025, for a total of 87 cameras. These cameras have assisted in recovering stolen vehicles, capturing wanted felons, and solving crimes such as two vehicular homicides as the result of hit-and-run accidents.
- Increased staffing in the Real Time Information Center allowed for coverage seven days a week, providing assistance with over 3,500 calls for service in 2024-2025.
- The Real-Time Information Center facilitated two training sessions specific to the City's emergency operations response and coordination plans.
- The Department added a Commercial Enforcement Officer, a Training Officer, two Dispatch Supervisors, and a Real-Time Information Specialist using Measure E funding.

- The Department held two Family Academies and a Family Wellness Workshop to educate family members on the resources available to them through the City and the Department. It also provided information on the effects of Post-Traumatic Stress Injuries and trauma.
- The Department held two 9-week cognitive fitness cohorts focusing on preventative mental health and fitness.
- The Department offered, actively participated in, or supported over 100 community events. This included BBQ in the Beats, Story Time with the Chief, Citizen Academies fostering education and connection, and the groundbreaking Faith and Blue initiative in which 11 houses of worship were visited.
- The Department hosted a series of “BBQ in the Beat”. Locations for the events were held in each of the five police beats in the city. Members of the police department prepared food and engaged in activities with the community. Hosting these events provides opportunities to strengthen partnerships and build rapport with community members. Over 15,000 community members attended the “BBQ in the Beat” events.
- POP officers handled 88 POP cases related to neighborhood complaints spanning quality of life issues, neighbor disputes, and nuisance properties.
- HOT Officers, in partnership with Public Works and Code Enforcement, were responsible for 90 voluntary camp clean-ups with 50,780 pounds of trash removed from these camps.
- The Crisis Intervention Response Team (CIRT) responded to 1,319 calls for service and provided 912 mental health interventions.
- The Department was awarded \$714,740 in Federal grant funding from the Office for Victims of Crime which will be used to expand the Department’s Domestic Violence Prevention Program and will fund two victim advocate positions within the Police Department.
- The Department was awarded \$25,407 in grant funding from the Office of Justice Program’s Edward Byrne Memorial Justice Assistance Grant which was used to purchase portable radios needed for effective communication in the field.

Performance Indicators

Department/Division	Indicator Name	FY 2023-24 (Estimate)	FY 2023-24 (Actuals)	FY 2024-25 (Estimate)	Target[1]
Police Department	Average response time to Priority 1 calls in minutes	5 minutes and 27 seconds	5 minutes and 30 seconds	5 minutes and 42 seconds	<5 minutes
Police Department	Total number of 911 calls received in the Communications Center	53,422	54,278	53,240	N/A
Police Department	Total number of DUI arrests	220	220	192	0
Police Department	Total number of proactive compliance and warrant operations	217	200	268	-
Police Department	Total number of homeless camping clean-ups involving the Homeless Outreach Team	145	149	86	-
Police Department	Total number of animals spayed/neutered	2,093	2,129	2,616	1,500

[1] Not all indicators have defined target values.

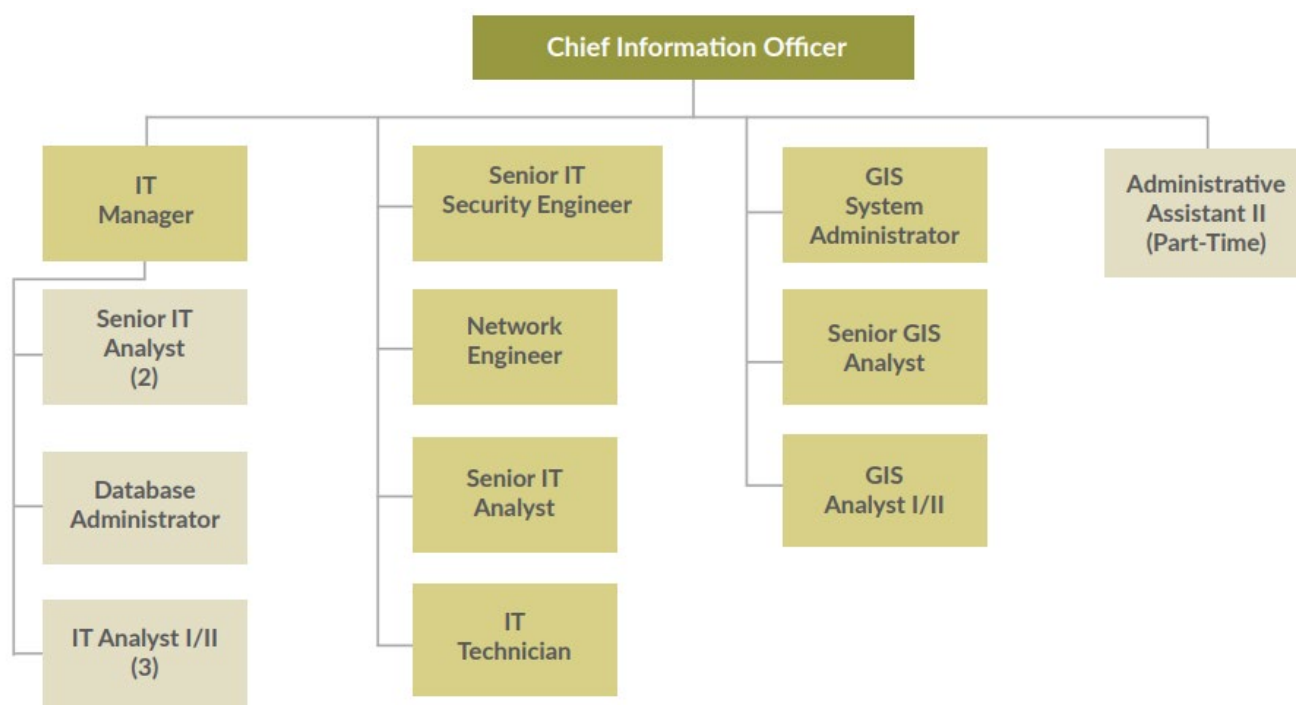
Position Control

Police	Authorized Position	FY 2025				Notes
		FY 2024 Actuals	Revised Budget	FY2026 Proposed	Change	
	Chief of Police	1	1	1	0	
	Assistant Chief of Police	1	1	1	0	
	Captain	3	3	3	0	
	Lieutenant	10	10	10	0	
	Sergeant	21	21	21	0	
	Police Officer	131	133	133	0	
	Total Sworn	167	169	169	0	

Police	Authorized Position	FY 2025				Notes
		FY 2024 Actuals	Revised Budget	FY2026 Proposed	Change	
Police	Administrative Analyst I	1	0	0	0	
	Administrative Assistant	5	0	0	0	
	Administrative Assistant I/II	0	5	6	1	
	Animal Care Assistant	5	5	5	0	
	Animal Care Technician	0	4	4	0	
	Animal Care Specialist	4	0	0	0	
	Animal Care Supervisor	0	1	1	0	
	Animal Care Supervisor-Kennel	1	0	0	0	
	Animal Services Events Specialist	0	0	1	1	New position for FY 25/26 (1)
	Animal Services Manager	1	1	1	0	
	Animal Services Officer	4	4	4	0	
	Animal Services Supervisor	1	1	1	0	
	Animal Services Volunteer Coordinator	0	0	1	1	
	Animal Services Volunteer/Events Coordinator	1	1	0	-1	Title Change
	Communications and Community Engagement Specialist	1	1	1	0	
	Communications Bureau Manager	1	0	0	0	
	Community Services Officer	20	0	0	0	
	Community Service Officer	0	17	17	0	
	Crime Analyst	1	0	0	0	
	Customer Service Representative	0	3	4	1	New position for FY 25/26 (1)
	Customer Service Specialist	3	0	0	0	
	Customer Service Supervisor/Animal Services	1	1	1	0	
	Dispatcher	18	18	18	0	
	<i>911 Call Taker (flexibly staffed with Dispatcher)</i>	4	4	4	0	
	Dispatch Supervisor	4	6	6	0	
	Forensic Investigator	3	3	3	0	
	Management Analyst	1	0	0	0	
	Management Analyst I/II	0	1	1	0	
	Mental Health Clinician	2	2	2	0	
	Parking Enforcement Technician	0	1	1	0	
	Police Administrative Manager	1	0	0	0	
	Police Budget and Finance Manager	0	1	1	0	
	Police Budget and Finance Specialist	0	2	2	0	
	Policy Equipment/Supply Technician	2	2	2	0	
	Police Records Manager	1	1	1	0	
	Police Records Supervisor	2	2	2	0	
	Police Records Technician I	6	0	0	0	
	Police Records Technician II	4	0	0	0	
	Police Records Technician I/II	0	10	10	0	
	Police Recruit	4	4	4	0	
	Police Services Analyst	2	0	0	0	
	Police Volunteer Coordinator	1	1	1	0	
	Property & Evidence Manager	1	1	1	0	
	Property & Evidence Technician I	2	0	0	0	
	Property & Evidence Technician II	1	0	0	0	
	Property & Evidence Technician I/II	0	3	3	0	
	Public Safety Communications Manager	0	1	1	0	
	Real Time Information Center Analyst	2	0	0	0	
	Real Time Information Center Analyst I/II	0	3	3	0	
	Real Time Information Center Manager	1	1	1	0	
	Real Time Information Center Operator	1	1	1	0	
	Real Time Information Center Specialist	2	2	2	0	

Police	Authorized Position	FY 2025				Notes
		FY 2024 Actuals	Revised Budget	FY2026 Proposed	Change	
	Registered Veterinary Technician	2	3	3	0	
	Sr. Administrative Assistant	3	3	2	-1	Re classification
	Sr. Animal Care Technician	0	1	1	0	
	Sr. Animal Care Specialist	1	0	0	0	
	Sr. Animal Services Officer	1	1	1	0	
	Sr. Customer Service Representative	0	1	1	0	
	Sr. Customer Service Specialist	1	0	0	0	
	Sr. Management Analyst	0	1	1	0	
	Supervising Forensic Investigator	1	1	1	0	
	Veterinarian	1	1	1	0	
	Veterinary Assistant	2	3	3	0	
	Victim/Witness Advocate	0	2	2	0	
	Total Non-Sworn	127	131	133	2	
Police Total		294	300	302	2	

INFORMATION SERVICES



INFORMATION SERVICES

DEPARTMENT SERVICES

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

VISION

An innovative and data-driven city.

MISSION

Make effective use of technology to allow efficient processes and workflows, foster innovation, and empower departments to make data-driven decisions.

GOALS

- Equipment & Environment: Provide a stable and secure technology platform.
- Processes & Workflows: Create and maintain processes and workflows to strategically share information between internal and external stakeholders.
- Education: Foster knowledge and innovation through the education of staff.
- Analytics & Intelligence: Provide methods that enable the city to make data-driven decisions.

BUDGET SUMMARY

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Expenditures by Category					
Compensation	2,731,885	2,919,211	2,915,469	2,999,863	80,652
Operating Expenses	2,989,489	4,107,858	4,030,585	4,987,954	880,095
Internal Services	193,168	223,122	223,122	225,714	2,592
Capital Outlay	368,283	173,145	170,792	233,000	59,855
Transfers	408,821	480,797	480,797	675,506	194,709
Total	6,691,645	7,904,134	7,820,766	9,122,037	1,217,903
Expenditures By Division					
Information Technology Administration	1,263,193	1,943,042	1,924,976	2,433,662	490,620
City-Wide Information Technology	1,740,140	2,027,044	2,027,935	2,170,728	143,684
Police Information Technology	3,050,365	3,196,359	3,138,483	3,690,870	494,511
Geographic Information Systems	637,947	737,688	729,372	826,776	89,088
Total	6,691,645	7,904,134	7,820,766	9,122,037	1,217,903
Expenditures By Resource					
Measure E	-	7,000.00	4,000.00	7,000.00	-
Information Technology	6,691,645	7,897,134	7,816,766	9,115,037	1,217,903
Total	6,691,645	7,904,134	7,820,766	9,122,037	1,217,903

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

Information Technology Administration

Division Services

The citywide Information Technology Administration division encompasses the Chief Information Officer and department admin as they support the entire department. The line items in this division are internally charged to all City departments as they support internet connections, system back-ups, cybersecurity tools, website hosting, and other citywide initiatives.

Budget Initiatives

- During the fiscal year, staff will continue to focus on cybersecurity, with proposed budget items to improve monitoring, desktop management, and the City's overall cybersecurity program. Time and resources towards cybersecurity grow every year, and in the new year, staff will be completing more items to increase monitoring and security. There will also be planning of how we will be converting the City's domains to the required ".gov" domain.

Budget Summary

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Expenditures by Category					
Compensation	370,463	415,385	415,385	593,809	178,424
Operating Expenses	770,437.95	1,305,811	1,287,745	1,445,256	139,445
Internal Services	8,246.00	19,770	19,770	33,786	14,016
Capital Outlay	85,621.59	101,144.93	101,144.93	233,000	131,855
Transfers	28,425.00	100,931.00	100,931.00	127,810	26,879
Total	1,263,193	1,943,042	1,924,976	2,433,662	490,620
Expenditures By Division					
Information Technology Administration	1,263,193	1,943,042	1,924,976	2,433,662	490,620
Total	1,263,193	1,943,042	1,924,976	2,433,662	490,620
Expenditures By Resource					
Measure E	-	-	-	-	-
Information Technology	1,263,193	1,943,042	1,924,976	2,433,662	490,620
Total	1,263,193	1,943,042	1,924,976	2,433,662	490,620

Note: The increase in the Information Technology Administration operating expenses are largely driven by the purchase of new software for payroll. Increases to capital outlay is being driven by the purchase of the lease component of the City's copier machine designed to optimize cost savings.

Note: The increase in the Information Technology Administration compensation costs are relative to a reclassification of a Senior Analyst to a Network Engineer as well as a change in funding of that position from IT Police to IT Administration.

Note: Increases to capital outlay is being driven by the purchase of the lease component of the City's copier machine designed to optimize cost savings.

Citywide Information Technology

Division Services

The Information Technology Services (IT) division works collaboratively with all departments to provide first-class technical support including long-term planning, software and hardware refresh cycles, e-commerce availability, and network security. IT Services manages the City's various Software as a Service applications, Office 365, and remote access.

Budget Initiatives

- During the fiscal year, staff will be focusing on online services, increasing cybersecurity monitoring and notification, continuing support of our Enterprise Resource Platform systems, and continue the build out of our Power BI to continue create data driven dashboards and reporting to support staff making data-driven decisions. We will be looking at AI and how the City can responsibly find use cases to be more efficient in our operations while maintaining security and looking for ways to drive innovation with technology.

Budget Summary

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Expenditures by Category					
Compensation	646,508	681,963	670,938	751,595	69,632
Operating Expenses	872,795	1,143,293	1,155,209	1,153,583	10,290
Internal Services	57,276	60,584	60,584	60,026	(558)
Capital Outlay	33,721	0	0	-	0
Transfers	129,839	141,204	141,204	205,525	64,321
Total	1,740,140	2,027,044	2,027,935	2,170,728	143,684
Expenditures By Division					
City-Wide Information Technology	1,740,140	2,027,044	2,027,935	2,170,728	143,684
Total	1,740,140	2,027,044	2,027,935	2,170,728	143,684
Expenditures By Resource					
Measure E	-	-	-	-	-
Information Technology	1,740,140	2,027,044	2,027,935	2,170,728	143,684
Total	1,740,140	2,027,044	2,027,935	2,170,728	143,684

Police Information Technology

Division Services

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

- FY 2026 brings replacement of our mobile computing devices for our Police cars, continuing to upgrade our in-car cellular connectivity to 5G, upgrading the operating systems from Windows 10 to Windows 11, and creating dashboards for proactive information sharing.

Budget Summary

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Expenditures by Category					
Compensation	1,259,306	1,327,156	1,335,133	1,153,936	(173,220)
Operating Expenses	1,258,787	1,520,916	1,457,416	2,199,295	678,379
Internal Services	93,840	101,314	101,314	93,140	(8,174)
Capital Outlay	248,940	72,000	69,647	0	(72,000)
Transfers	189,493	174,973	174,973	244,499	69,526
Total	3,050,365	3,196,359	3,138,483	3,690,870	494,511
Expenditures By Division					
Police Information Technology	3,050,365	3,196,359	3,138,483	3,690,870	494,511
Total	3,050,365	3,196,359	3,138,483	3,690,870	494,511
Expenditures By Resource					
Measure E	-	7,000.00	4,000.00	7,000.00	-
Information Technology	3,050,365	3,189,359	3,134,483	3,683,870	494,511
Total	3,050,365	3,196,359	3,138,483	3,690,870	494,511

Note: The increase in the proposed FY26 Operating Expenses budget is due to refresh and update of all Police vehicle radios and computers.

Note: The decrease in the Information Technology Police compensation costs are relative to a reclassification of a Senior Analyst to a Network Engineer as well as a change in funding of that position from IT Police to IT Administration.

Geographic Information Systems

Division Services

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 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

- GIS staff will be focusing on expanding our internal GIS portal to reduce licensing costs, evaluating aerial imagery through our regional GIS working group, and working on projects to increase the consumption of asset information into our GIS data sets so our field staff can have up to date information when working on City assets. They will also be modernizing several internal and external GIS web map applications.

Budget Summary

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Expenditures by Category					
Compensation	455,608	494,707	494,014	500,523	5,816
Operating Expenses	87,469	137,838	130,215	189,820	51,982
Internal Services	33,806	41,454	41,454	38,761	(2,693)
Capital Outlay	-	-	-	-	-
Transfers	61,064	63,689	63,689	97,672	33,983
Total	637,947	737,688	729,372	826,776	89,088
Expenditures By Division					
Geographic Information Systems	637,947	737,688	729,372	826,776	89,088
Total	637,947	737,688	729,372	826,776	89,088
Expenditures By Resource					
Measure E	-	-	-	-	-
Information Technology	637,947	737,688	729,372	826,776	89,088
Total	637,947	737,688	729,372	826,776	89,088

Note: The increase in the proposed FY26 Operating Expenses budget is relative to increases in annual software license costs.

FY 2025-26 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A high performing and financially stable City government

- Continue to enhance the City's Cybersecurity program to adapt to the evolving landscape.
- Continue the City's Power BI data set creation for a citywide effort to support staff in making data-driven decisions.
- Enhance the online services on the City's website for permitting, licensing, and planning projects.
- Continue empowering users with GIS tools and training to support field data collection, staff creation of quick maps for department use, and support the Power BI data collection with GIS data.
- Continue to modernize the online map functionality for Private Development maps.
- Continue to develop guiding policies and use cases for AI implementation as part of our ongoing efforts to ensure responsible and ethical use of AI technology.
- Replace the Police in-car computers to updated technology.
- Begin researching new technology for our core infrastructure to ensure we are utilizing the most secure and advanced technology to support our growing City and projects.
- Complete the installation and roll out of new imaging system.
- Migrate workstations to Windows 11.
- Fill two vacant positions.
- Install and configure a new document imaging system for citywide use.

FY 2024-25 ACCOMPLISHMENTS

- Improved internet resiliency with redundant high-speed connections.
- Implemented Power BI citywide.
- Trained City staff on Power BI dashboards, and how to use our internal GIS portal.
- Completed modernization of the online General Plan.
- Started converting online data sets to Power BI on www.elkgrove.gov.
- Created an AI guidance document to guide staff on how to safely use AI.
- Created a cybersecurity workbook and did a tabletop exercise with CCIC.
- Installed a new Remote Monitoring Management System and rolled out citywide to ensure 100% of patches are installed and desktops are 96% compliant.
- Competed PEN testing with successful results.
- Educated users on phishing emails, cybersecurity, and overall computer safety.
- Installation of new equipment in our traffic cabinets to increase security.

Performance Indicators

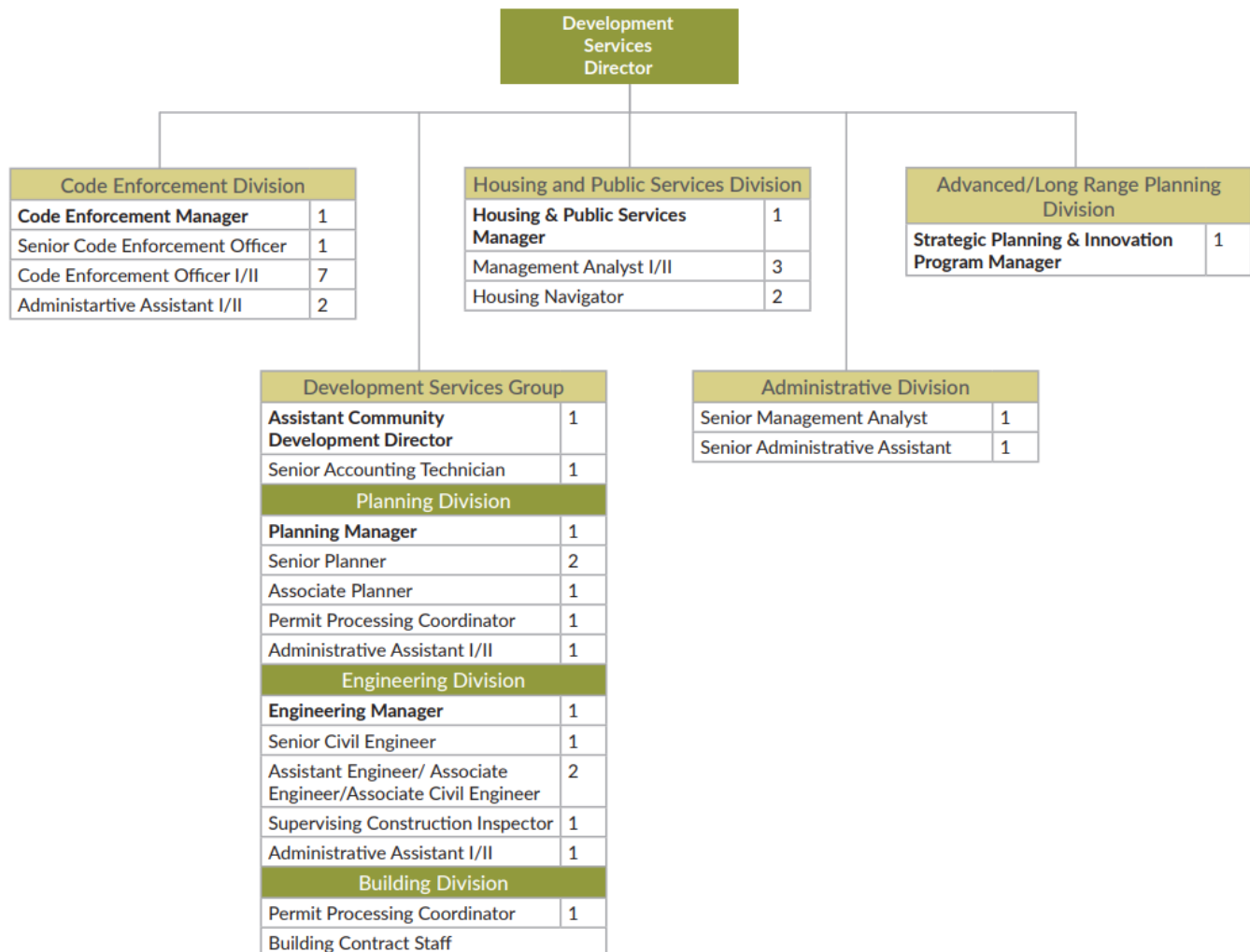
Department/Division	Indicator Name	FY 2023-24 (Estimate)	FY 2023-24 (Actuals)	FY 2024-25 (Estimate)	Target[1]
Information Services	Average number of days taken to close GIS tickets	7.42	7.32	6.41	7
Information Services	Average number of days taken to close IT help desk tickets	0.52	0.51	0.25	0.5

[1] Not all indicators have defined target values.

Position Control

Information Services	Authorized Position	FY 2024 Actuals	FY 2025 Revised Budget	FY2026 Proposed	Change	Notes
	Chief Information Officer	1	1	1	0	
	Administrative Assistant	1	0	0	0	
	Administrative Assistant I/II	0	1	0.5	-0.5	Currently filled at 0.5 FTE
	Database Administrator	0	1	1	0	
	GIS Administrator	1	1	1	0	
	GIS Analyst	1	0	0	0	
	GIS Analyst I/II	0	1	1	0	
	I.T. Administrator	1	0	0	0	
	I.T. Analyst	3	0	0	0	
	I.T. Analyst I/II	0	2	3	1	
	I.T. Manager	0	1	1	0	
	Senior Information Security Engineer	0	1	1	0	
	I.T. Technician	0	1	1	0	
	Network Engineer	1	1	1	0	
	Sr. GIS Analyst	1	1	1	0	
	Sr. I.T. Analyst	6	4	3	-1	Reclassification
Information Services Total		16	16	15.5	-0.5	

COMMUNITY DEVELOPMENT



COMMUNITY DEVELOPMENT

MISSION

The Community Development Department promotes safety, livability, equity, and economic vitality through the efficient and collaborative application of permitting processes, housing and homelessness programs, zoning administration, long-range community planning, and code enforcement.

DEPARTMENT SERVICES

The Community Development Department is responsible for planning for the growth and development of the community, reviewing and approving development-related activity, promoting and supporting affordable housing development and providing services to people experiencing homelessness, and enforcement of the City's Municipal Code.

The Community Development Department is made up of seven divisions, as follows:

- The **Administration Division** provides overall management and support to the divisions of the Department.
- The next three - **Current Planning, Development Engineering, and Building and Safety** - make up the **Development Services Group**, which focuses on processing private development applications and ensuring those projects are built consistent with City policies and standards and State building requirements.
- The **Advanced/Long Range Planning Division** is responsible for land use planning and policy, developing plans, programs, and regulations that further community goals and advance the vision of future Elk Grove.
- The **Housing and Public Services Division** administers and implements affordable housing and homelessness programming and facilitates partnerships with nonprofit organizations serving the City.
- The **Code Enforcement Division** enhances the safety, appearance, and quality of life in Elk Grove by educating the public about the standards set forth in the Municipal Code and enforcing standards when necessary.

BUDGET SUMMARY

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	3,651,674	5,273,217	5,333,470	5,578,815	305,598
Operating Expenses	7,858,152	25,879,907	9,507,906	24,014,954	(1,864,953)
Internal Services	1,246,800	1,605,386	1,605,386	1,775,170	169,784
Capital Outlay	120,691	7,160,000	75,000	14,823,000	7,663,000
Transfers	1,032,485	1,233,680	1,233,680	1,312,721	79,041
Total	13,909,801	41,152,190	17,755,442	47,504,660	6,352,470
Expenditures By Division					
Planning	2,810,978	6,434,537	3,503,755	4,780,913	(1,653,624)
Housing & Public Service	2,086,306	22,993,122	3,119,275	32,206,045	9,212,923
Building	3,469,078	4,010,778	3,718,222	3,569,273	(441,505)
Engineering Services	3,672,081	4,585,246	4,400,609	2,822,690	(1,762,556)
Advanced Planning	354,737	1,021,789	1,020,532	609,694	(412,095)
Code Enforcement	1,516,620	2,106,718	1,993,049	2,332,036	225,318
Community Development Administration	-	-	-	1,184,009	1,184,009
Total	13,909,801	41,152,190	17,755,442	47,504,660	6,352,470
Expenditures By Resource					
General Fund	1,703,906	2,227,443	2,184,992	2,864,090	636,647
Mitigation Funds	32,510	2,165,955	165,955	2,057,594	(108,361)
Program Fees	55,020	513,986	512,404	-	(513,986)
Community Services Fund	10,173,016	13,684,166	12,366,715	10,797,659	(2,886,507)
CDBG Grant	252,040	1,385,292	1,078,272	485,096	(900,196)
Development Fees	463,474	14,977,971	523,532	22,077,686	7,099,715
Housing and Homelessness	101,777	2,306,498	131,529	3,750,000	1,443,502
Wilton Rancheria MOU	119,196	113,141	115,141	51,350	(61,791)
Disaster Recovery	81,055	355,000	-	-	(355,000)
Measure E	927,808	3,422,739	676,902	5,421,185	1,998,446
Total	13,909,801	41,152,190	17,755,442	47,504,660	6,352,470

Note: FY 2025 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. In FY 2025, \$6 million allocated to the Lyla Project will roll into FY 2026. Additionally, \$2.1 million in programming for the Cornerstone Project was not expended due to the project's cancellation.

Note: The Measure E funded initiatives in FY 2026 include a \$2 million towards middle-income housing programs to improve opportunities for homeownership in Elk Grove. Opportunities include but are not limited to: Homebuyer assistance program; Fee credits or buydown for new middle-income housing; New home subsidies; Incentives for smaller ownership unit types; Land acquisition and development partnership.

Administration

Division Services

The Administration Division provides overall management and support to the divisions of the Department.

Vision

A high-functioning and supported organization.

Mission

Provide support and operational resources that allow the organization to meet its mission and goals.

Goals

- Ensure effective communication between the divisions and with the larger City organization.
- Develop policies and procedures that provide operational efficiency and consistency.

Budget Initiatives

- Creation of a Development Services operations manual.
- Complete the transition to in-house Development Engineering staff.

Budget Summary

		FY 2025			Change from FY 2025
Expenditures by Category	FY 2024 Actual	Amended Budget	FY 2025 Estimate	FY 2026 Budget	to FY 2026 Budget
Compensation	-	-	-	968,827	968,827
Operating Expenses	-	-	-	69,000	69,000
Internal Services	-	-	-	133,351	133,351
Capital Outlay	-	-	-	3,000	3,000
Transfers	-	-	-	9,831	9,831
Total	-	-	-	1,184,009	1,184,009
Expenditures By Resource					
Development Fund	-	-	-	1,184,009	1,184,009
Total	-	-	-	1,184,009	1,184,009

Note: The Administration Division of Community Development is a new operational division for FY 2026.

Development Services Group

Services

The Development Services Group focuses on processing private development applications and ensuring those projects are built consistent with City policies and standards and State building requirements. It consists of the three divisions of Current Planning, Development Engineering, and Building and Safety.

Budget Initiatives

- Updates to the City's development services management software suite to implement State law and improve operational efficiencies.
- Tri-Annual update to the Building Code.
- Development User Fee Update
- Swainson's Hawk Ordinance Update

Current Planning

Division Services

The Current Planning Division is responsible for reviewing all proposed private land development projects, from new residential, commercial, and office development to large-scale annexations. This division coordinates the review of such projects with other departments and local, regional, state, and federal agencies. This division also provides customer assistance at the public counter.

The Current Planning Division provides land use expertise in the implementation of the General Plan, Zoning Code, and other specific plans. Current Planning is also responsible for managing the conservation of wildlife habitat and natural resources.

The Environmental Services function within Current Planning is responsible for completing and/or managing the review of all development projects for compliance with the California Environmental Quality Act (CEQA), reviewing improvement plans for mitigation compliance, and monitoring developments during construction activities.

Vision

Growth, development, and preservation consistent with the desired character of the city.

Mission

Implement City policies, standards, and guidelines; collaborate with stakeholders; and foster process improvements.

Goals

- A project review process that is transparent and predictable.
- Applications materials/forms that are easy to understand and uniformly applied to all development projects.
- Stakeholders have adequate time and appropriate methods to collaborate on applications.

Budget Summary

		FY 2025	FY 2025	FY 2026	Change
Expenditures by Category	FY 2024 Actual	Amended Budget	Estimate	Budget	from FY 2025 to FY 2026 Budget
Compensation	1,262,788	1,365,251	1,393,469	963,043	(402,208)
Operating Expenses	498,350	2,067,900	1,108,900	842,050	(1,225,850)
Internal Services	454,436	367,492	367,492	335,452	(32,040)
Capital Outlay	-	2,000,000	-	2,000,000	-
Transfers	595,405	633,894	633,894	640,368	6,474
Total	2,810,978	6,434,537	3,503,755	4,780,913	(1,653,624)
Expenditures By Resource					
General Fund	101,348	102,229	110,447	111,326	9,097
Mitigation Funds	32,510	2,165,955	165,955	2,057,594	(108,361)
Development Fund	2,677,119	4,166,353	3,227,352	2,611,993	(1,554,360)
Total	2,810,978	6,434,537	3,503,755	4,780,913	(1,653,624)

Note: Revenues trail the work performed by consultants for Planning projects that are billed to developers.

Development Engineering

Division Services

The Development Engineering Division supports private land development activities, including project processing/entitlement review, improvement and landscape plan check, mapping services, and construction and stormwater inspection. The Division provides customer support at the front counter, design and construction standard maintenance, and technical support in administering the City's Roadway Fee Program and various Community Facilities Districts.

Vision

All new development projects meet the City's standards and specifications, resulting in a high-quality built environment and public infrastructure that can be efficiently maintained by the City.

Mission

Collaborate with development stakeholders to ensure that development projects are consistent with the City's and residents' needs.

Goals

- Identify project requirements necessary to meet the City's policies and standards.
- Ensure project reviews are thorough, timely, and consistent with City policies and standards while offering flexibility to incorporate industry standards and updates.
- Ensure construction inspection is timely, consistent, and collaborative.

- Ensure that all maps and land actions are in compliance with the Subdivision Map Act and the City's General Plan, Specific Plans, and other policies.
- Convert contract positions to City positions to provide core-level services needed to continue and improve upon the Division's review and inspection of development projects.

Budget Summary

					Change from FY 2025 to FY 2026 Budget
Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	
Compensation	274,818	942,766	956,411	904,171	(38,595)
Operating Expenses	3,055,152	2,956,966	2,758,684	1,455,800	(1,501,166)
Capital Outlay	4,601	75,000	75,000	-	(75,000)
Internal Services	187,505	400,200	400,200	248,995	(151,205)
Transfers	150,006	210,314	210,314	213,725	3,411
Total	3,672,081	4,585,246	4,400,609	2,822,690	(1,762,556)
Expenditures By Resource					
Development Fund	3,672,081	4,585,246	4,400,609	2,822,690	(1,762,556)
Total	3,672,081	4,585,246	4,400,609	2,822,690	(1,762,556)

Note: Revenues trail the work performed by consultants for Engineering projects that are billed to developers.

Building Safety

Division Services

The Building Safety Division provides building permit application processing, plan review, inspection services, 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 building 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 state and federal laws. Additionally, the Building Safety Division provides education for the public and construction professionals as it relates to new building regulations and methods.

Vision

A safely built community.

Mission

Provide plan review services, inspections for code compliance, and be active partners with the development community to ensure project success.

Goals

- Effective and efficient review and inspection of development projects
- Development that is safe and livable.

Budget Summary

		FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Expenditures by Category	FY 2024 Actual				
Compensation	380,262	542,482	550,516	187,803	(354,679)
Operating Expenses	2,467,114	2,627,170	2,326,580	2,484,700	(142,470)
Internal Services	365,887	480,414	480,414	502,220	21,806
Transfers	255,816	360,712	360,712	394,550	33,838
Total	3,469,078	4,010,778	3,718,222	3,569,273	(441,505)
Expenditures By Resource					
Disaster Recovery	-	100,000	-	-	(100,000)
Development Fund	3,469,078	3,910,778	3,718,222	3,569,273	(341,505)
Total	3,469,078	4,010,778	3,718,222	3,569,273	(441,505)

Note: Reductions in compensation and operating expenses are related to staffing conversions and results in overall budget savings. Compensation and operating expenses decreased due to the reorganization involving the creation of a new division, 'Administration' with the Community Development department. Many positions were reassigned to this division, resulting in reduced personnel and operating costs for the building's original division.

Advanced/Long Range Planning

Division Services

The Advanced/Long Range Division is responsible for land use planning and policy, developing plans, programs, and regulations that further community goals and advance the vision of Elk Grove. It develops City-initiated amendments to the General Plan, Community Plans, Specific Plans, and other area master plans; prepares amendments to the City's development regulations and guidelines in support of City programs and changes in State law; in coordination with the City Manager's Office and other departments, develops and updates sustainability and resiliency policies and programs that relate to the community's built form; and undertakes other work efforts that plan for the City's long-term future.

Vision

A well-planned, livable, equitable city that provides for community needs.

Mission

Collaborate and engage with residents, businesses, and colleagues on strategies and projects that plan for a brighter future for Elk Grove.

Goals

- Community vision and principles are advanced through long-term projects and planning.
- Ensure diverse voices are represented in long-term planning.
- Support transparent and data-driven decision making in long-term planning and projects.

Budget Initiatives

- Completion of the Climate Compass, the 5-year update to the City's Climate Action Plan.
- Complete the update to the Old Town Special Planning Area.
- Initiation of an Existing Building Decarbonization Plan.
- Initiation of the regular update to the Local Hazard Mitigation Plan, in collaboration with Sacramento County and the cities in Sacramento County.
- Rezoning targeted sites for regional retail uses that provide expanded services and opportunities for Elk Grove residents.
- Updates to the City's objective design standards for residential development.
- Preparation of a preferred tree list and updates to the City's tree regulations.
- State-mandated updates to the City's General Plan, including Open Space, Circulation, and Conservation.
- Updates to the General Plan to streamline the processing of infill development.
- Annual updates to the City's Municipal Code. Addition of a Long Range Program Manager - This position is needed to provide day-to-day preparation, and management and oversight of the City's long-range land use and other special projects that occur within the Community Development Department. This position will directly manage multiple long-range planning efforts, including policy updates to the General Plan, development of new area plans and updates to existing plans (non-developer projects), and prepare code revisions, among other duties

Budget Summary

					Change from FY 2025 to FY 2026 Budget
Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	
Compensation	-	-	-	182,694	
Operating Expenses	354,737	1,021,789	1,020,532	427,000	(594,789)
Capital Outlay	-	-	-	-	-
Total	354,737	1,021,789	1,020,532	609,694	(594,789)
Expenditures By Resource					
Development Fund	354,737	1,021,789	1,020,532	609,694	(412,095)
Total	354,737	1,021,789	1,020,532	609,694	(412,095)

Note: FY 2025 Amended Budget includes one-time project expenditure carried over from prior years. The decrease in budgeted funds reflects ongoing progress, as projects continue and associated expenses are gradually drawn down. The FY 2026 Budget supports a range of planning and environmental initiatives focused on land use, sustainability, and code modernization. Key projects include updates to zoning standards, tree and open space regulations, ongoing general plan and code maintenance, and implementation of climate action strategies.

Housing and Public Services

Division Services

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 and moderate-income households, including through land acquisition, loans, and subsidies in support of new affordable housing construction, down payment assistance, and other programming. This division also implements programming to address the impacts of homelessness, including directly (for example, through navigation and outreach services and provision of shelter) and through partnerships with many nonprofits and affordable housing developers. This division administers the federal Community Development Block Grant (CDBG) and HOME Investment Partnerships programs, which include a range of activities primarily benefiting low-income people, the Community Service Grant program for nonprofits, and various housing and community development-related grants, such as CalHome and the Permanent Local Housing Allocation. In coordination with the Advanced/Long Range Planning Division, 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.

Vision

A community that meets the housing needs of all its residents in a way that advances equity.

Mission

Support or provide resources that address shelter, housing, and public service needs of people of all income levels.

Goals

- Ensure all residents have access to adequate and affordable housing options.
- Make homelessness a rare, brief, and one-time occurrence.
- Offer support to nonprofits and other governmental organizations to ensure they can meet the needs of residents.

Budget Initiatives

Continue to work with affordable housing development partners for two City-owned sites (a 240-unit family project and an 89-unit senior project) and one 75-unit project. Begin design work on two additional City-owned sites. Develop a moderate-income homebuyer assistance program. Implement programming to address homelessness using Measure E funding, including outreach and navigation services and a range of shelter and housing options. Begin design and siting work for a permanent homeless shelter location.

Budget Summary

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Expenditures by Category					
Compensation	782,761	974,329	975,939	797,509	(176,820)
Operating Expenses	1,197,092	16,889,282	2,098,825	18,459,129	1,569,847
Internal Services	23,959	33,289	33,289	132,172	98,883
Capital Outlay	68,959	5,085,000	-	12,780,000	7,695,000
Transfers	13,535	11,222	11,222	37,235	26,013
Total	2,086,306	22,993,122	3,119,275	32,206,045	9,212,923
Expenditures By Resource					
General Fund	218,093	236,636	236,636	512,078	275,442
Program Fees	55,020	513,986	512,404	-	(513,986)
CDBG Grant	252,040	1,385,292	1,078,272	485,096	(900,196)
Development Fees	463,474	14,977,971	523,532	22,077,686	7,099,715
Housing and Homelessness	101,777	2,306,498	131,529	3,750,000	1,443,502
Disaster Recovery	81,055	255,000	-	-	(255,000)
Measure E	914,848	3,317,739	636,902	5,381,185	2,063,446
Total	2,086,306	22,993,122	3,119,275	32,206,045	9,212,923

Note: The FY 2026 reduction in compensation is due to the reallocation of positions to newly established division Permanent Local Housing Allocation (PLHA) and Federal Home resulting in a corresponding decrease in the original division's compensation budget. The FY 2026 Capital Outlay increased by \$8 million to ensure funding is available for potential strategic land acquisitions.

Note: FY 2025 Operating Expenses that were budgeted for but not expended are due largely to the timing of anticipated loans for affordable housing, some of which were not paid during the fiscal year. In FY 2026, \$6 million is being budgeted for The Lyla project as well as partial funding for loan commitments to the Old Town (Mutual Housing) and Sheldon Farms North (Abode Communities) projects.

Note: The Measure E funded initiatives in FY 2026 include a \$2 million towards middle-income housing programs to improve opportunities for homeownership in Elk Grove. Opportunities include but are not limited to: Homebuyer assistance program; Fee credits or buydown for new middle-income housing; New home subsidies; Incentives for smaller ownership unit types; Land acquisition and development partnership.

Code Enforcement

Division Services

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.

Vision

Maintain the highest quality of life for all Community members.

Mission

Provide outreach and education regarding city ordinances in effort to maintain a healthy and safe community.

Goals

- Actively detect, investigate, and address nuisances that can lead to unsafe and unsanitary conditions.
- Partner with landowners and community members to achieve voluntary compliance.
- Participate in public outreach activities to promote education.

Budget Initiatives

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 appeal hearings. Additionally, the likely increase in the number of appeal hearings results in added costs due to the overall complexity of the violations under investigation. The impacts of these efforts are included in the budget.

Budget Summary

		FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Expenditures by Category	FY 2024 Actual				
Compensation	951,045	1,448,389	1,457,135	1,574,768	126,379
Operating Expenses	285,708	316,800	194,385	277,275	(39,525)
Internal Services	215,013	323,991	323,991	422,980	98,989
Capital Outlay	47,131	-	-	40,000	40,000
Transfers	17,723	17,538	17,538	17,013	(525)
Total	1,516,620	2,106,718	1,993,049	2,332,036	225,318
Expenditures By Resource					
General Fund	1,384,464	1,888,577	1,837,909	2,240,686	352,109
Measure E	12,960	105,000	40,000	40,000	(65,000)
Wilton Rancheria MOU	119,196	113,141	115,141	51,350	(61,791)
Total	1,516,620	2,106,718	1,993,049	2,332,036	225,318

FY 2025-26 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A vibrant community and sustainable economy with diverse businesses and amenities

Development Services Group

- Update application materials/forms so that they are accessible, easy to understand, and uniformly applied to all development projects.
- Continue progress toward the completion of the Elk Grove Crossings, Bilby Ridge, and The Reserve Annexation Projects, which will expand the City's housing, employment, and recreation opportunities.
- Expand upon the Elk Grove Historic Registry to provide additional protection to additional historic buildings within the City.
- Continue to support projects that promote the development of vacant/underutilized infill sites, such as the Slakey Brothers Expansion, Old Town Affordable Housing, Sheldon Farms North Affordable Housing, Maverik Fueling Station, Home2Suites Hotel, and Birchway Apartments.

Housing and Public Services

- Implement the programs in the 2021-2029 Housing Element aimed at increasing housing supply and affirmatively furthering fair housing.
- Select affordable housing development partners for two City-owned sites, expanding the number of units available to lower-income households who live and/or work in Elk Grove.

Advanced/Long Range Planning

- Complete the Update to the Old Town Special Planning Area.
- Completion of the Climate Compass (2025 update to the Climate Action Plan)

A safe and resilient communityDevelopment Services

- 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.
- Continue to enforce the City's Climate Action Plan and General Plan Policies related to Vehicle Miles Traveled (VMT) for new development.

Housing and Public Services

- Continue to participate in regional efforts to significantly reduce homelessness and evaluate local project opportunities that may address homeless needs through expenditure of Measure E funds, and other funds that may be available.
- Ensure a consistent winter sheltering option exists for people experiencing homelessness in Elk Grove. Plan for the long-term permanent shelter location, including conceptual plans and siting.

Code Enforcement

- Code Enforcement will continue to maintain high levels of responsiveness to reported nuisances through monitoring and improving upon the division's current performance measures, including seeking improvements in graffiti abatement and illegal fireworks enforcement.
- Implement strategies to improve outcomes using proactive education for a broader scope of violations.

A high performing and financially stable City governmentDevelopment Services

- Continue to work toward improving the experience for our customers by completing the transition to a digital-first operation.
- Proactively updating public information to be user-friendly and accessible.
- Promote a user-friendly, convenient process for online permitting and inspection scheduling.
- Ensure timely responses to plan review permit submittals.
- Convey information to the development community prior to regulation and program changes.

Code Enforcement

- Continue using strategies related to the use of fees and fines that ensure enforcement costs are borne by the violator and not by the taxpayers.

FY 2024-25 ACCOMPLISHMENTS

Development Services Group

- 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 Dunisch Road Subdivision, Waterman Brinkman Warehouse Amendments, Coral Blossom Apartments, Allen Ranch Medical Buildings, Sutter Campus Expansion, Iron Rock Industrial Development.
- Development Engineering continued to work with Public Works and developers' engineers to identify and update standard specifications that have become problematic or outdated due to new materials, construction methods and/ or practices, or other industry developments.

Advanced/Long Range Planning

- Finalized for adoption of the Livable Employment Area Special Planning Area and accompanying update to the Southeast Policy Area Special Planning Area.
- Finalized the 2024-2025 annual Municipal Code revisions, which included substantial updates to the City's zoning regulations for consistency with State law, along with a comprehensive update to the City's subdivision regulations.

Housing and Public Services

- Worked with 30+ nonprofits to provide needed funding to the community throughout the year.
- Selected and leased a new homeless shelter location and conducted extensive community engagement around it.
- Established and funded the year-round shelter program, which provides up to 35 adults with 24/7 shelter, food, and social services aimed at connecting them to housing.
- Processed land transfers and made loan commitments to two affordable housing development partners for City-owned sites (Abode Communities for 240 family units at Sheldon Farms North and Mutual Housing California for 89 senior units in Old Town).
- Provided support to affordable housing projects under construction (Poppy Grove, Lyla, and Pardes I/II) and those in conceptual phases (Elk Grove Apartments).
- Held a lottery for the Lyla and Poppy Grove (MOSA) affordable housing developments, generating unique entries from nearly 13,000 households.

Code Enforcement

- Code Enforcement secured a contract for graffiti abatement and has begun using the contractor to abate graffiti within the City.
- Code Enforcement secured a contract for abandoned shopping carts and has begun using the contractor for collecting abandoned carts within the City.
- To improve the monitoring of Short-Term Rentals, Code Enforcement adopted new permit requirements for all Short-Term Rentals in the City.
- Staff assigned one dedicated Code Enforcement Officer to each of the five police patrol beats; 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 were addressed more consistently and efficiently.
- This year, Code Enforcement continued to perform at a high efficiency rate, with 98% of cases closed with voluntary compliance.

Performance Indicators

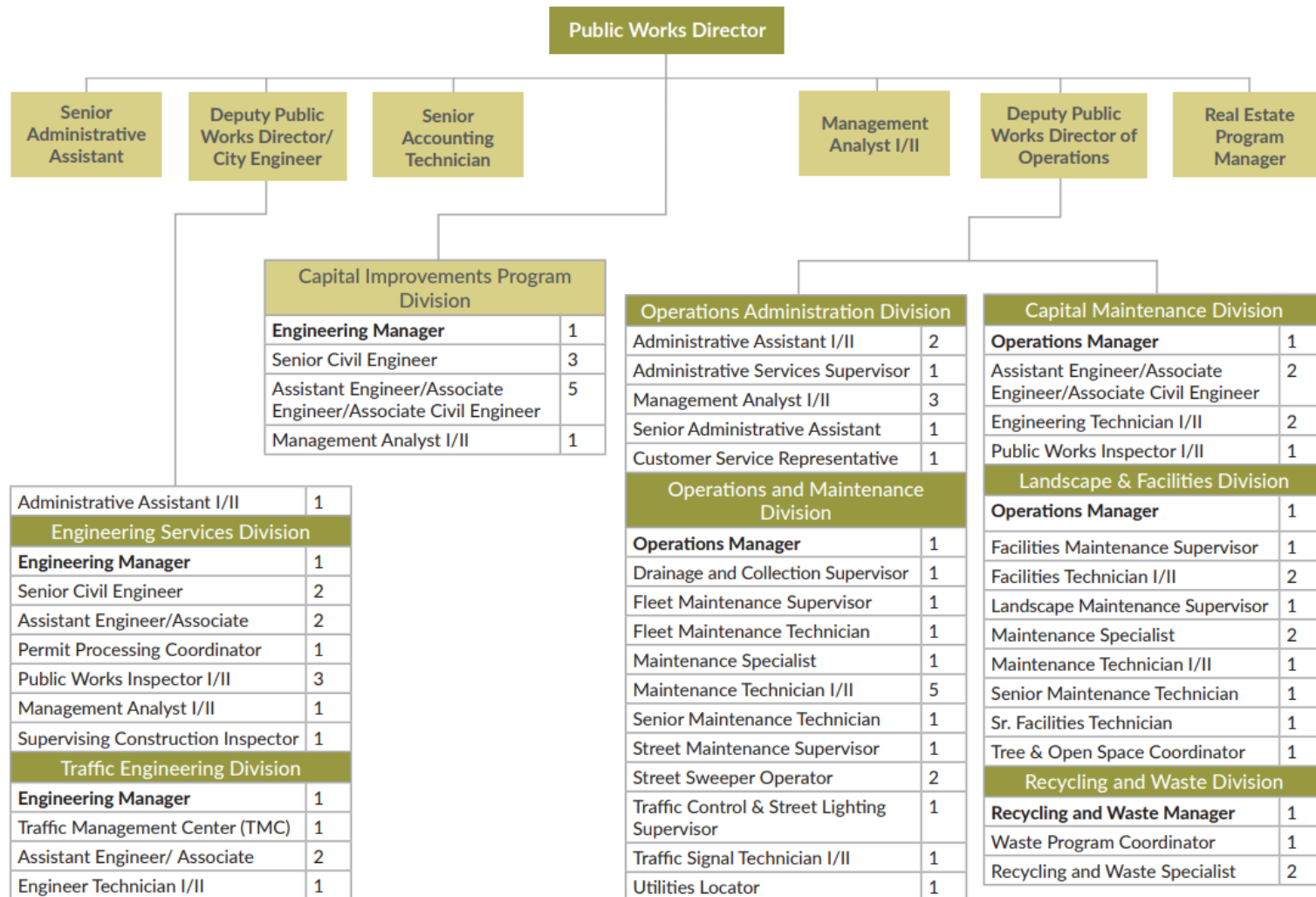
Department/Division	Indicator Name	FY 2023-24 (Estimate)	FY 2023-24 (Actuals)	FY 2024-25 (Estimate)	Target[1]
Building	Total number of building permits issued	7,245	7,411	7,102	7,400
Building	Percentage of building permits issued using eTrakit	60%	59%	62%	60%
Code Enforcement	Average number of days to perform work for reported graffiti problems	25	31	21	15
Code Enforcement	Percentage of cases closed with voluntary compliance	95%	96%	91%	90%
Housing	Number of households moved to permanent housing	18	18	2	-
Housing	Percentage of new units created that are affordable	31.85%	31.85%	12%	10%
Development Engineering	Percentage of development engineering plans approved within 3 plan checks	35%	35%	40%	50%
Planning	Percentage of projects with complete determinations made	48%	47%	41%	45%
Planning	Percent of applications submitted on 1st submittal with proper materials to proceed with project review	41%	43%	75%	45%

[1] Not all indicators have defined target values.

Position Control

Community Development	Authorized Position	FY 2024 Actuals	FY 2025 Revised Budget	FY2026 Proposed	Change	Notes
	Administrative Analyst I	2	0	0	0	
	Administrative Analyst II	1	0	0	0	
	Administrative Assistant	2	0	0	0	
	Administrative Assistant III	0	4	4	0	
	Assistant Community Development Director	0	0	1	1	
	Assistant Development Services Director	1	1	0	-1	Title Change
	Assistant Engineer/ Associate Engineer/Associate Civil Engineer	0	2	2	0	
	Associate Planner	1	0	0	0	
	Assistant/Associate Planner	0	1	1	0	
	Code Enforcement Manager	1	1	1	0	
	Code Enforcement Officer III	7	7	7	0	
	Community Development Director	0	0	1	1	
	Customer Service Specialist	1	0	0	0	
	Development Services Director	1	1	0	-1	Title Change
	Engineering Manager	0	1	1	0	
	Homeless Services Navigator	2	2	2	0	
	Housing and Public Service Manager	1	1	1	0	
	Long Range Planning Program Manager	0	0	1	1	New position for FY 25/26 (1)
	Management Analyst	1	0	0	0	
	Management Analyst III	0	3	3	0	
	Permit Processing Coordinator	2	2	2	0	
	Planning Manager	1	1	1	0	
	Sr. Accounting Technician	1	1	1	0	
	Sr. Administrative Assistant	1	1	1	0	
	Sr. Civil Engineer	0	1	1	0	
	Sr. Code Enforcement Officer	1	1	1	0	
	Sr. Management Analyst	0	1	1	0	
	Supervising Construction Inspector	0	1	1	0	
	Sr. Planner	2	2	2	0	
Community Development Total		29	35	36	1	

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 infrastructure and assets to meet current and future demands.

DEPARTMENT SERVICES

The Department of Public Works provides administration, planning, design, construction, and maintenance services for the City's public facilities and infrastructure, including public roads and all associated components (sidewalks, streetlights, traffic signals, landscaping, etc.), drainage systems, bicycle and pedestrian trails, and other community enhancements. In addition, Public Works manages the City's Recycling & Waste, Facilities, and Fleet services and is responsible for managing the City's floodplain.

Budget Summary

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Expenditures by Category					
Compensation	8,397,313	10,978,158	10,968,767	13,186,990	2,208,832
Operating Expenses	18,982,554	29,057,162	26,341,327	25,102,706	(3,954,456)
Internal Services	2,201,678	2,803,056	2,803,056	3,574,432	771,376
Capital Outlay	2,741,933	2,746,437	1,946,301	2,110,589	(635,847)
Transfers	1,216,635	1,231,642	1,231,642	1,961,769	730,127
Total	33,540,113	46,816,455	43,291,093	45,936,487	(879,969)
Expenditures By Division					
Capital Maintenance Division	825,277	3,404,034	3,413,873	624,480	(2,779,554)
Capital Program Administration	2,269,703	3,537,679	3,302,974	3,234,852	(302,827)
Engineering Support	3,282,523	5,625,221	4,607,390	5,521,669	(103,552)
Landscape & Facilities	6,674,911	8,485,373	8,284,385	9,972,454	1,487,081
Operations & Maintenance	10,370,218	11,574,169	10,370,625	10,892,426	(681,743)
Operations & Maintenance Administration	3,951,885	5,032,338	5,036,652	6,276,318	1,243,979
Public Works Administration	2,200,327	2,516,574	2,475,774	2,636,091	119,518
Recycling & Waste	2,988,651	4,493,969	3,720,544	4,823,228	329,259
Traffic Engineering Service	976,618	2,147,099	2,078,876	1,954,969	(192,130)
Total	33,540,113	46,816,455	43,291,093	45,936,487	(879,969)
Expenditures By Resource					
Assessment Districts	1,308,083	1,921,210	1,805,274	2,251,064	329,854
Community Facilities District	4,729,967	6,487,099	6,365,475	8,038,720	1,551,621
Development Impact Fees	52,659	65,000	60,000	80,000	15,000
Disaster Recovery	15,845	22,374	-	-	(22,374)
Drainage Fee	4,978,924	6,954,130	6,126,324	6,721,248	(232,882)
Facilities & Fleet	5,566,213	5,850,130	5,000,499	6,338,730	488,600
Gas Tax	3,204,259	4,241,277	3,993,672	3,949,483	(291,794)
General Capital Reserve	20,000	41,938	38,338	-	(41,938)
General Capital Reserve	227,790	-	-	-	-
General Fund	-	-	-	64,967	64,967
Library Funding	51,420	67,000	50,000	60,000	(7,000)
Measure A	3,082,334	5,126,552	5,131,630	1,703,213	(3,423,339)
Measure E	262,614	1,425,310	1,321,556	1,333,137	(92,173)
Open Space Preserve	7,030	7,030	7,030	7,030	-
Public Works Fund	7,044,325	9,871,436	9,433,751	10,515,667	644,230
Recycling & Waste Grants	136,304	646,145	354,848	270,396	(375,749)
Recycling & Waste-Administration	779,330	1,233,710	1,133,258	1,619,800	386,089
Recycling & Waste-Commerical	614,300	796,693	507,207	802,064	5,370
Special Waste Collection Center	1,458,717	1,817,420	1,725,231	2,130,969	313,549
Street Trench	-	50,000	45,000	50,000	
Wilton Rancheria MOU	-	192,000	192,000	-	(192,000)
Total	33,540,113	46,816,455	43,291,093	45,936,487	(879,969)

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

Public Works Administration

Division Services

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

Vision

Maintain a supportive and high-functioning organization that delivers projects and services in a collaborative, efficient, and cost-effective manner.

Mission

Provide appropriate structure and necessary resources for staff to perform their duties and achieve their goals.

Goals

- **Successfully Deliver Projects and Services:** Oversee the planning, financing, and execution of projects and services to ensure they are delivered on time and within budget.
- **Resource Management:** Ensure the Department is fully staffed with all approved positions filled. Provide the technology necessary for staff to work efficiently and effectively.
- **Empowerment:** Provide training for staff to obtain essential skills and effectively and efficiently perform their job duties, provide staff the decision-making authority, ensuring they have the skills and confidence to take ownership of their roles, provide regular professional development opportunities, and a commitment to recognizing and rewarding staff contributions.
- **Standardization:** Develop policies and procedures that provide staff with standard guidelines for performing work within the Department.
- **Communication:** Promote open lines of communication and collaboration across divisions/program areas.

Budget Initiatives

- Promote membership in professional service organizations such as the American Public Works Association to increase interagency networking, benchmarking, advocacy, and training opportunities.
- Offer department-wide training and team-building opportunities to enhance teamwork and efficiency.
- Execute special projects that fall outside of other division responsibilities.
- Provide funding for a variety of department-wide software programs and subscriptions essential for the performance of work within the Department.

Budget Summary

		FY 2025			Change from
	FY 2024	Amended	FY 2025	FY 2026	FY 2025
Expenditures by Category	Actual	Budget	Estimate	Budget	to FY 2026
Compensation	980,222	1,190,958	1,180,358	1,227,460	36,502
Operating Expenses	346,569	603,695	573,495	738,300	134,605
Internal Services	844,707	691,933	691,933	641,241	(50,692)
Capital Outlay	-	-	-	-	-
Transfers	28,829	29,988	29,988	29,090	(898)
Total	2,200,327	2,516,574	2,475,774	2,636,091	119,518
Expenditures By Resource					
Public Works Fund	2,200,327	2,516,574	2,475,774	2,636,091	119,518
Total	2,200,327	2,516,574	2,475,774	2,636,091	119,518

Note: The Internal Services expenses are a formula-based cost allocation that is based on data from two years prior to the budget.

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 this division supports.

Capital Program Administration

Division Services

The Capital Improvement Program division manages the City's active transportation, community enhancement, drainage, facility, and transportation projects from inception to construction award and provides design support and fiscal oversight 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 work closely with other regional transportation partners, such as the Sacramento Area Council of Governments (SACOG), Sacramento Transportation Authority (STA), Caltrans, and Capital Southeast Connector JPA to coordinate transportation programs and administer funding.

Vision

Deliver City Infrastructure Projects.

Mission

Construct and maintain public infrastructure that meets current and future needs of the community with a focus on cost-effective project delivery and construction.

Goals

- **Operational Excellence:** Design and construct quality projects efficiently and cost-effectively.
- **Fiscal Responsibility:** Secure and utilize grant opportunities to close funding gaps for impactful projects.
- **Strategic Foresight:** Deliver projects that enhance the current and future needs of the community.

Budget Initiatives

- Continue to convert project management and delivery services from consultant staff augmentation to City FTE, thereby reducing overall costs and increasing operational and organizational benefits.
- Implement Unity Construct Software for project management through design and construction
- Implement AmpliFund Software to manage grant applications through award and closeout.

Budget Summary

		FY 2025			Change from
	FY 2024	Amended	FY 2025	FY 2026	FY 2025
Expenditures by Category	Actual	Budget	Estimate	Budget	to FY 2026
Compensation	982,955	2,184,790	2,163,915	2,019,297	(165,493)
Operating Expenses	550,820	672,441	490,338	601,590	(70,851)
Internal Services	305,637	273,784	273,784	352,872	79,088
Capital Outlay	101,220	31,727	-	-	(31,727)
Transfers	329,072	374,937	374,937	261,093	(113,844)
Total	2,269,703	3,537,679	3,302,974	3,234,852	(302,827)
Expenditures By Resource					
Assessment Districts	1,088	-	-	-	-
Development Impact Fees	52,659	65,000	60,000	80,000	15,000
General Capital Reserve	20,000	41,938	38,338	-	(41,938)
Public Works Fund	2,195,956	3,430,741	3,204,636	3,154,852	(275,889)
Total	2,269,703	3,537,679	3,302,974	3,234,852	(302,827)

Operations Administration

Division Services

Funded by a variety of special revenue funds, the Operations Administration division provides administrative oversight and support to the Capital Maintenance, Landscape & Facilities, Operations & Maintenance, and Recycling & Waste divisions. Administration also manages and maintains the City's asset management systems and updates City infrastructure inventory, SeeClickFix mobile app, fleet maintenance, and other software. Administration provides dispatch support and oversight for daily operations, during storm events and other emergencies, and coordinates with the City's events team and Police Department to support community events.

Vision

Provide a high level of customer service to the residents of Elk Grove and administrative support to the Operations divisions.

Mission

Support the operations, maintenance, and improvements of the City's infrastructure efficiently and effectively by providing professional administrative assistance and excellent customer service to residents and City staff.

Goals

- **Responsiveness:** Respond to all customers and provide service in a professional and timely manner.
- **Customer Service:** Provide useful and efficient methods for submitting requests and reporting issues.

Budget Initiatives

- Implement and maintain new fleet maintenance software to improve vehicle and asset record keeping, timely vehicle maintenance, and communication between supervisors, drivers, and fleet staff.
- FY 26 includes the addition of a Management Analyst. With the restructuring of Fleet Services to the Operations & Maintenance Division, and Facilities transitioning to the new Landscape & Facilities Division, the previous Fleet & Facilities Manager duties would be split between the new Fleet Supervisor and a new Management Analyst. The Analyst will be providing support for all of PW Operations.

Budget Summary

		FY 2025			Change from
	FY 2024	Amended	FY 2025	FY 2026	FY 2025
Expenditures by Category	Actual	Budget	Estimate	Budget	to FY 2026
Compensation	3,147,542	3,779,689	3,813,889	4,552,654	772,965
Operating Expenses	357,078	427,141	397,254	401,820	(25,321)
Internal Services	374,259	814,286	814,286	1,309,620	495,334
Capital Outlay	54,021	-	-	-	-
Transfers	18,985	11,222	11,222	12,223	1,001
Total	3,951,885	5,032,338	5,036,652	6,276,318	1,243,979
Expenditures By Resource					
Assessment Districts	522,495	720,366	727,066	982,824	262,458
Community Facilities District	474,945	602,996	610,496	1,112,960	509,964
Drainage Fee	1,310,547	1,247,469	1,251,469	1,278,150	30,681
Gas Tax	847,806	1,019,632	1,024,632	963,938	(55,694)
Measure A	193,102	304,918	310,918	296,839	(8,079)
Measure E	97,780	160,487	165,487	183,137	22,650
Public Works Fund	505,210	976,470	946,583	1,458,470	482,000
Total	3,951,885	5,032,338	5,036,652	6,276,318	1,243,979

Note: Operations Administration is a new division within Public Works subsequent from a restructuring of the Operation and Maintenance Division. The previous Operations and Maintenance division is now separated into four separate divisions: Administration, Capital Maintenance, Operations & Maintenance and Landscaping & Facilities.

Note: The FY 2026 includes the addition of seven approved positions within the Operations and Maintenance division. The costs for these new positions are shared within multiple divisions in Operations and Maintenance. Each respective position is discussed within the budget initiatives for their respective divisions.

Operations and Maintenance

Division Services

Funded by a variety of special revenue and capital project funds, the Operations and Maintenance (O&M) division operates and maintains City streets, signage and markings, fleet services, street lighting, traffic signals, creeks and channels, stormwater collection systems, street sweeping, and pump stations. O&M also updates City infrastructure inventory, provides emergency management for street maintenance and drainage during storm events and other emergencies, as well as responds to citizen service requests. Additional functions include support for community events and assisting other City departments as needed.

Drainage and Collection Systems

The Drainage and Collection Systems section operates and maintains the City's Stormwater Collection System, including cleaning and inspecting the City's storm drain pipelines, manholes, drop inlets, and associated infrastructure. In addition, the drainage maintenance section inspects, cleans, and maintains the City's creek and channel system, levees, roadside ditches, and detention basins. The drainage maintenance division also operates and maintains the City's six stormwater pump stations and responds to street flooding calls during storm events.

Fleet Maintenance

The Fleet Maintenance section manages all City vehicles, including vehicle inspection, maintenance, repair, replacement, and upfitting.

Street Maintenance and Traffic Devices

The Street Maintenance and Traffic Devices section performs minor street and bridge repairs, installs and maintains striping and street legends, has the ability to fabricate and install street name, guide, and regulatory signs, and performs and manages the City's street sweeping services.

Traffic Signal and Streetlights

The Traffic Signal and Streetlight section ensures the safety, efficiency, and reliability of the City's transportation infrastructure. It maintains all electronic traffic devices (including traffic signals, speed feedback signs, and pedestrian systems), streetlights, and a dedicated fiber-optic network enabling real-time traffic coordination. The section also maintains traffic cameras and support facilities like controller cabinets and backup power systems. By prioritizing proactive maintenance, rapid repairs, and technological upgrades, the section helps reduce congestion, enhance safety, support sustainability goals, and ensure compliance with standards.

Vision

Protect and maintain the City's infrastructure at the highest possible level.

Mission

Operate, maintain, and improve the City's infrastructure efficiently and effectively while providing excellent customer service. To review current conditions, track useful life, plan for the future, and provide value in service, all while providing public safety and communicating with the public in a timely manner.

Goals

- **Responsiveness:** Respond to all customers in a professional and timely manner.
- **Customer Service:** Provide useful and efficient methods for submitting requests and reporting issues.
- **Performance:** Provide maintenance in efficient and cost-effective ways.
- **Commitment to Excellence:** Maintain the City's infrastructure to a level that exceeds industry standards.

Budget Initiatives

- Hire and retain City staff and purchase equipment so that all sections of O&M can continue to improve the delivery of services and maintenance of the City's infrastructure.
- Gather all new assets as they are accepted by the City.
- Coordinate with the Operations Administration team to utilize Fleet software technology to improve record keeping, timely vehicle maintenance, and communication between fleet staff and drivers.
- Continue to refine and expand programmed maintenance and fix-it-first approaches.
- FY 26 includes the addition of two new positions: a Fleet Maintenance Technician and a Maintenance Technician. The Fleet Maintenance position is needed due to current workload and difficulties in keeping fleet vehicles operational and communicating with customers. This position will assist the Fleet Supervisor in performing/coordinating day-to-day fleet maintenance. The Maintenance Technician position is converting duties to be performed in-house from previously contracted work. This is being done for operational efficiency and cost savings. Duties for this position will include but are not limited to: repainting traffic legends on a recurring schedule, install/remove traffic legends based off Traffic Engineering requests as well as repainting barricades, median noses, painted curbs, and other small markings as needed

Budget Summary

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	195,749	215,827	237,993	581,508	365,681
Operating Expenses	7,785,569	8,774,506	8,317,205	8,449,281	(325,225)
Internal Services	109,696	120,396	120,396	114,714	(5,682)
Capital Outlay	2,216,081	2,384,216	1,615,806	1,533,193	(851,022)
Transfers	63,122	79,224	79,224	213,729	134,505
Total	10,370,218	11,574,169	10,370,625	10,892,426	(681,743)
Expenditures By Division					
Fleet Services	3,653,180	3,740,234	2,898,093	3,564,586	(175,648)
Road Drainage	2,587,190	2,648,255	2,673,255	3,056,150	407,896
Road Streetlight	951,086	1,006,595	970,648	1,179,500	172,905
Roads	1,978,007	2,738,549	2,492,020	1,975,500	(763,049)
Traffic	812,173	1,050,874	948,118	789,690	(261,184)
Traffic Devices	388,581	389,662	388,491	327,000	(62,662)
Total	10,370,218	11,574,169	10,370,625	10,892,426	(681,743)
Expenditures By Resource					
Assessment Districts	784,501	1,040,683	908,208	1,098,240	57,557
Drainage Fee	2,513,328	2,523,431	2,548,431	2,831,150	307,719
Facilities & Fleet	3,653,180	3,740,234	2,898,093	3,564,586	(175,648)
Gas Tax	1,863,911	2,216,225	2,020,370	2,261,450	45,225
Measure A	1,483,184	1,681,772	1,680,601	880,000	(801,772)
Measure E	65,084	371,823	314,922	257,000	(114,823)
Open Space Preserve	7,030	-	-	-	-
Total	10,370,218	11,574,169	10,370,625	10,892,426	(681,743)

Landscaping and Facilities

Division Services

The Landscaping and Facilities division provides maintenance services for all City owned facilities through its three sections: Landscape, Tree & Open Space, and Facilities.

Landscape

City Landscape services currently operate and maintain approximately 150 acres of irrigated landscaping including District 56, Old Town Plaza, Highway 99 interchanges, streetscape, and trails. Maintenance activities include management of the City's centralized irrigation system and booster pumps, urban forestry management, recurring landscape maintenance activities, and restoration projects.

Tree & Open Space

The Tree and Open Space section provides management and oversight of over 600 acres of open space including creeks, channels, and designated preserve space. Annual open space maintenance activities include grazing and weed abatement programs, urban forestry management, and native restoration plantings.

Facilities

Facilities maintain and repairs City-owned and leased buildings and properties. Current City-owned properties include:

- City Hall campus located at 8380, 8400 and 8401 Laguna Palms Way
- Property and Evidence Building 9362 Studio Court
- 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
- 10251 Grantline Road
- 8663 Kammerer Road

Vision

To provide high quality facility and landscape maintenance services that comply with applicable City and State regulations and in a cost-effective, efficient, and sustainable manner.

Mission

To support the operations of other City departments and the community by providing well maintained community spaces and facilities and a high level of customer service.

Goals

- **Sustainability:** Identify and implement strategies for climate resilient facilities and landscape areas.
- **Cost Efficiency:** Identify maintenance efficiencies and develop preventative maintenance plans to reduce unexpected maintenance costs.
- **User-Focused Design:** Ensure high quality facility and landscape areas that meet the need of user groups including community members and internal staff.

- **Resource Conservation:** Continue implementing improvements to City irrigation to reduce overall water usage in landscape areas.
- **Operational Efficiency:** Improve maintenance practices to reduce reoccurring costs.
- Support Community Events Provide a high level of service and staff support for community and City events.
- **Partnership Development:** Expand partnership with Sacramento Tree Foundation to enhance the City's urban forest, build upon current mitigation work within drainage and open space areas, as well as increase public participation in their free Shade Tree Program.
- **Innovation:** Integrate cutting edge technology into city facilities, enhancing efficiency, sustainability, and accessibility while improving public services and overall quality facilities for residents and staff.

Budget Initiatives

- Work with administrative staff to implement Facility Management Plan.
- Continue to improve landscaping through expanded City management and oversight including development of site-specific maintenance plans.
- Continued improvements to the City's centralized irrigation system including controller upgrades, water budgeting, and system improvements identified through site visits.
- Implement priorities as identified in the City's Urban Forest Management Plan.
- Improve landscape and facility services with the addition of key staff including a Facilities Supervisor, a Tree & Open Space Coordinator, and two additional maintenance staff.
- Increase holistic maintenance practices such as soil amendment and mulching to increase plant health and drought resistance. In addition, products procured will help meet the City's SB1383 requirements.
- Implement environmentally friendly practices, energy-efficient technologies, and sustainable building materials to reduce environmental impact of City facilities.
- FY 26 includes the addition of four new positions: a Facilities and Maintenance Supervisor, Maintenance Specialist, Maintenance Technician as well as a Tree & Open Space Coordinator.
- The Facilities and Maintenance Supervisor will assist the Fleet Supervisor in performing/coordinating day-to-day fleet maintenance. This position is needed due to current workload relative to facility operations with expanded programmed maintenance activities at District 56, oversight of 7 City facilities, and the addition of the homeless shelter and other housing facilities, more coordination and inspections are needed. This position plans, organizes, assigns, supervises, and reviews the work of staff providing support to maintenance operations in the Public Works Department as well as training and supervision of staff. This position also monitors, organizes, assigns, and inspects the work of contractor staff responsible for buildings, facilities, lighting, electrical, janitorial, landscaping, and the maintenance and repairs of these and other facilities.
- The Senior Maintenance Technician will assist the Landscape Supervisor with oversight of multiple contractors providing landscape maintenance throughout the city. New growth area land includes more amenities and diversity (specialty lights, arbors, soundwalls, split rails, etc.) that require more coordination and oversight that this position will assist with. This Senior position will coordinate with contractors for maintenance, rebarking, replanting, answer resident questions, and meetings with stakeholders.
- The Maintenance Specialist will perform skilled technical duties related to area of assignment including streets, sidewalks, landscapes and irrigation, traffic devices, or storm water and drainage systems as well as coordinates projects related to the installation, maintenance, and repair work within area of assigned duties. This position is needed to perform irrigation work in new Laguna Ridge and SEPA areas. This position was planned along with the build-out of this area for irrigation maintenance, management, and coordination with contractors performing irrigation repairs including planning and scheduling the work and equipment; assists in preparing detailed cost estimates.
- The Tree and Open Space Coordinator position will perform regular inspections of contractors (Examples: tree maintenance, mowing, litter, grazing contracts) as well as regular inspections of urban forestry and open space areas throughout the City. The City has a growing urban forestry, open space, creeks, channels, and

regulatory reporting requirements that necessitates more oversight. The City expanding open space and creek management includes removal of invasive species, installation of more native vegetation, and collaboration with stakeholders.

Budget Summary

	FY 2024	FY 2025	FY 2025	FY 2026	Change from
Expenditures by Category	Actual	Amended Budget	Estimate	Budget	FY 2025 to FY 2026 Budget
Compensation	580,407	567,704	575,870	816,286	248,582
Operating Expenses	5,577,378	7,554,403	7,345,248	8,321,498	767,095
Internal Services	95,293	127,301	127,301	183,114	55,813
Capital Outlay	242,283	37,775	37,775	241,250	203,475
Transfers	179,550	198,191	198,191	410,307	212,116
Total	6,674,911	8,485,373	8,284,385	9,972,454	1,487,081
Expenditures By Division					
Facilities Management	2,208,087	2,199,270	2,152,406	2,834,144	634,874
Old Town Plaza	8,512	44,500	44,500	53,590	9,090
Parks	4,458,312	5,696,603	5,567,479	6,695,720	999,117
Traffic Devices	-	140,000	140,000	-	(140,000)
Urban Forestry	-	405,000	380,000	389,000	(16,000)
Total	6,674,911	8,485,373	8,284,385	9,972,454	1,487,081
Expenditures By Resource					
Community Facilities District	4,255,021	5,821,103	5,691,979	6,853,310	1,032,207
Disaster Recovery	15,845	22,374	-	-	(22,374)
Drainage Fee	-	235,000	210,000	195,000	(40,000)
Facilities & Fleet	1,913,033	2,109,896	2,102,406	2,774,144	664,248
Gas Tax	-	50,000	50,000	50,000	-
General Capital Reserve	227,790	-	-	-	-
Library Funding	51,420	67,000	50,000	60,000	(7,000)
Measure A	211,802	180,000	180,000	40,000	(140,000)
Total	6,674,911	8,485,373	8,284,385	9,972,454	1,487,081

Capital Maintenance

Division Services

Funded by a variety of special revenue and capital project funds, the Capital Maintenance division maintains and improves the City streets, trails, sidewalks, and ADA improvements. This division also provides support for drainage, streetlights and various facility maintenance projects. Capital Maintenance develops and manages the five-year pavement surface treatment program. Staff works closely with the Capital Improvement Program to deliver projects.

Vision

Protect and maintain the City's infrastructure at the highest possible level.

Mission

Operate, maintain, and improve the City's infrastructure efficiently and effectively utilizing a fix-it-first approach. To review current conditions, track useful life, plan for the future, and provide value in service, all while maintaining public safety and communicating with the public in a timely manner.

Goals

- **Responsiveness:** Provide useful and efficient methods for submitting requests and reporting issues to ensure response in a timely manner.
- **Resource Optimization:** Provide maintenance in efficient and cost-effective ways.
- **Innovation:** Use of AI technology to implement fix-it-first planning for pothole free roads.
- **Commitment to Excellence:** Maintain the City's infrastructure to a level that exceeds industry standards.

Budget Initiatives

- Complete the City's Corporation Yard Master Plan Update.
- Continue to refine and expand programmed maintenance and fix-it-first approaches.
- Implement innovative and cost-effective pavement recycling technologies to enhance cost-effectiveness and sustainability.

Budget Summary

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Expenditures by Category					
Operating Expenses	825,277	3,404,034	3,413,873	624,480	(2,779,554)
Total	825,277	3,404,034	3,413,873	624,480	(2,779,554)
Expenditures By Division					
Road CIP	825,277	3,041,034	3,050,873	552,030	(2,489,004)
Road Drainage	-	363,000	363,000	72,450	(290,550)
Total	825,277	3,404,034	3,413,873	624,480	(2,779,554)
Expenditures By Resource					
Assessment Districts	-	160,161	170,000	170,000	9,839
Community Facilities District	-	63,000	63,000	72,450	9,450
Drainage Fee	-	225,000	225,000	275,000	50,000
Gas Tax	-	300,000	300,000	-	(300,000)
Measure A	825,277	2,648,843	2,648,843	100,000	(2,548,843)
Open Space Preserve	-	7,030	7,030	7,030	-
Total	825,277	3,404,034	3,413,873	624,480	(2,779,554)

Engineering Services

Engineering Services Division Services

The Engineering Services Division (ESD) provides engineering support for many functions of Public Works through its three sections: Drainage Engineering, Construction Management and Public Works Permits. Additionally, the division leads the City's Standards Review Committee that maintains the City's Standard Construction Specifications.

Drainage Engineering

The Drainage Engineering section 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. The Engineering Services Division also participates in the Sacramento Central Groundwater Authority, works towards ensuring implementation of the Groundwater Sustainability Plan, and coordinates efforts to safeguard groundwater quality in the South American Subbasin.

Construction Management

The Construction Management section manages the construction phase of Capital Improvement Program projects for the City. The section has multiple contracts with construction management consultants who provide construction management and oversight of various CIP projects, from construction contract award to project acceptance and handoff to the Operations & Maintenance division. The Construction Management section also reviews projects in the design development phase and provides constructability review comments with the goal of reducing construction conflicts and ambiguity to avoid delays and cost overruns. The services provided by this section are primarily funded through Capital Improvement Program projects.

Permits Section

The Public Works Permits section provides permitting, coordination, inspection, and oversight of activities that impact the public right-of-way. These activities generally include road and/or lane closures; installation or repairs of municipal and private utility facilities in the public right-of-way such as sewer, water, power, and telecommunications lines; as well as permitting oversize and/or overweight transport vehicles that travel through the City. This section also issues Street Use Permits for major events such as marathons and parades that will impact city streets, as well as permitting road closures for annual block parties. Permit applications for the installation of wireless “small cell” facilities on city street light poles are reviewed and issued for locations that are approved and included in Master License Agreements with cellular providers.

Standards Review Committee

The Standards Review Committee is responsible for maintaining, reviewing, and revising City standards, including Standard Construction Specifications, Standard Drawings, and Improvement Standards. The objective of the committee is to define procedures and processes to bring consistency, diligence, efficiency, and transparency in updating standards. The committee is composed of individuals from the Public Works, City Attorney’s Office and Community Development Department.

Vision

To be a leader in providing engineering solutions to the City’s challenges so that the community continues to thrive.

Mission

Optimize project delivery and permit management, enhance and protect community infrastructure, manage stormwater and flood risks, and elevate customer service satisfaction.

Goals

- **Optimize Project Delivery and Encroachment Permit Management:** Ensure the construction of Capital Improvement Projects (CIP) and management of encroachment permits are executed safely, within budget, and on schedule, while minimizing disruptions to the public.
- **Strengthen Stormwater and Floodplain Management:** Rigorously adhere to all stormwater quality regulations and proactively manage floodplains to mitigate flooding risks effectively.
- **Elevate Customer Service Standards:** Commit to delivering exceptionally responsive and courteous service, fostering positive interactions and satisfaction among all stakeholders.

- **Update City Standards:** Continuously review the latest industry advancements, incorporate best practices, lessons learned and any new regulations into our City standards through collaborative and transparent methods.

Budget Initiatives

- Complete the update to the City's Storm Drainage Master Plan.
- Update the City's 200-year floodplain map.
- Continue to convert Consultant duties to in-house full-time employees, reducing operating expenses.
- FY 26 includes the addition of two new positions: a Supervising Construction Inspector and a Public Works Inspector. The Supervising Construction Inspector is converting duties to be performed in-house from previously contracted work for operational efficiency, improved customer service levels, and cost saving. With continued development and growth within the City of Elk Grove, the need for updated infrastructure and utility upgrades have resulted in a greater need for right of way work and encroachment permit issuance. This position will serve as a lead and will coordinate work with the Public Works Inspector and Permit Processing Coordinator as well as consultant inspectors. The Public Works Inspector position is also a conversion of duties to be performed in-house for operational efficiency, improved customer service levels, and cost saving. The inspector will be assigned to inspect CIP projects. This conversion will allow the Engineering Services Division to provide construction management services on more projects in-house without relying on consultant staff. On large scale projects, having a City inspector work alongside consultants to deliver a project will result in significant cost savings.

Budget Summary

Expenditures by Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Compensation	1,219,618	1,342,272	1,319,272	1,984,013	641,741
Operating Expenses	1,649,400	3,502,769	2,507,938	2,787,918	(714,850)
Internal Services	243,264	483,444	483,444	537,270	53,826
Capital Outlay	23,977	125,750	125,750	65,750	(60,000)
Transfers	146,264	170,986	170,986	146,718	(24,268)
Total	3,282,523	5,625,221	4,607,390	5,521,669	(103,552)
Expenditures By Resource					
Drainage Fee	1,155,049	2,723,230	1,891,424	2,141,948	(581,282)
Gas Tax	8,668	50,000	-	50,000	-
General Fund	-	-	-	64,967	64,967
Public Works Fund	2,118,807	2,801,991	2,670,966	3,214,754	412,762
Street Trench	-	50,000	45,000	50,000	-
Total	3,282,523	5,625,221	4,607,390	5,521,669	(103,552)

Note: The FY 2026 increase in compensation is primarily due to the addition of two approved positions within the Engineering Services division relative to converting contract positions to City Staff. These conversions are anticipated to reduce operating expenses for contracted work.

Traffic Engineering Division

Division Services

Traffic Engineering services are funded via the Public Works Administration Fund, private development, maintenance programs, Measure A, Measure E and Gas Tax funds. Services include management and oversight of traffic operations within the City, including traffic impact analyses, traffic signal operations, traffic volume counts, Speed Control Program, establishing speed limits, project design, performing public outreach, analyzing data to determine necessary changes, and identifying future improvements to the City's roadway network.

Vision

Provide a safe and efficient transportation network for all users.

Mission

Identify and implement transportation network improvements with the collaboration of community members, internal departments, and outside agencies.

Goals

- **Responsiveness:** Timely and effective evaluations and implementation of traffic control devices.
- **Traffic Management:** Reduce traffic congestion within the City.
- **Safety:** Provide a safe transportation network for all modes of travel and user groups.

Budget Initiatives

- Continued 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 traffic data collection and analysis as well as the implementation of several pilot studies to examine new technologies and traffic management strategies that could make the system more efficient.
- Utilize timing plan evaluation services to audit traffic signal timing plans and implement new timing plans to reduce congestion.
- Implement citywide travel time and traffic volume software.
- Implement traffic calming measures through the Speed Control Program.

Budget Summary

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Expenditures by Category					
Compensation	552,540	733,439	724,867	797,969	64,530
Operating Expenses	319,727	1,287,440	1,227,789	1,157,000	(130,440)
Capital Outlay	104,351	126,220	126,220	-	(126,220)
Total	976,618	2,147,099	2,078,876	1,954,969	(192,130)
Expenditures By Resource					
Gas Tax	483,875	605,420	598,670	624,095	18,675
Measure A	368,968	311,019	311,268	386,374	75,355
Measure E	99,750	893,000	841,147	893,000	-
Public Works Fund	24,025	145,660	135,791	51,500	(94,160)
Wilton Rancheria MOU	-	192,000	192,000	-	(192,000)
Total	976,618	2,147,099	2,078,876	1,954,969	(192,130)

Recycling and Waste

Division Services

The Recycling & Waste Division manages the City's solid waste services, including residential and commercial waste and the Special Waste Collection Center (SWCC). 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 to fit in their curbside recycling carts.

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 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 Elk Grove stays clean and safe. The Recycling and Waste Division also ensures that the City is complying with all recycling, solid waste and HHW regulations and meeting its state-mandated diversion requirements which include implementing any new regulations set by the State.

Vision

To advance sustainable and efficient waste management services that increase diversion and reduce waste through recycling, reuse, and recovery of organic waste in Elk Grove.

Mission

To ensure efficient waste management services, outreach, and education, and to continue to expand recycling and hazardous disposal programs within the City.

Goals

- **Innovation:** Increase awareness of recycling and waste reduction programs and practices among residents and businesses.
- **Collaboration:** Expand the Recycling and Waste Division's capacity to innovate and improve through regional collaborations, partnerships, professional development, and investing in new technologies.

Budget Initiatives

- Ensure compliance with City and State regulations for the proper disposal of waste, recycling, and organics.
- Advance food recovery capacity in Elk Grove and the broader Sacramento region through participation in the Edible Food Recovery Working Group
- Continue to implement SB 1383 by increasing organics diversion and procurement of recycled organics products.
- Provide opportunities and encourage residents to properly dispose of and recycle household hazardous waste.

Budget Summary

	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget	Change from FY 2025 to FY 2026 Budget
Expenditures by Category					
Compensation	738,280	963,479	952,602	1,207,803	244,325
Operating Expenses	1,570,736	2,830,734	2,068,186	2,020,818	(809,916)
Internal Services	228,822	291,912	291,912	435,601	143,689
Capital Outlay	-	40,750	40,750	270,396	229,646
Transfers	450,813	367,094	367,094	888,610	521,516
Total	2,988,651	4,493,969	3,720,544	4,823,228	329,259
Expenditures By Division					
Recycling & Waste-Administration	1,529,934	2,676,549	1,995,313	2,692,259	15,710
Special Waste Collection Center	1,458,717	1,817,420	1,725,231	2,130,969	313,549
Total	2,988,651	4,493,969	3,720,544	4,823,228	329,259
Expenditures By Resource					
Recycling & Waste Grants	136,304	646,145	354,848	270,396	(375,749)
Recycling & Waste-Administration	779,330	1,233,710	1,133,258	1,619,800	386,089
Recycling & Waste-Commerical	614,300	796,693	507,207	802,064	5,370
Special Waste Collection Center	1,458,717	1,817,420	1,725,231	2,130,969	313,549
Total	2,988,651	4,493,969	3,720,544	4,823,228	329,259

Note: The increase in compensation is due to the reorganization of positions to better align with assigned duties and responsibilities.

Note: Operating expenses in FY 2026 are significantly lower than in FY 2025 due to the rollover of grant funding into the FY 2026 fiscal year and the anticipated drawing down of these funds aligned with this funding. Further reductions include a \$100,000 decrease in advertising, printing, and binding expenses.

FY 2025-26 WORK PLAN SUPPORTING CITY COUNCIL GOALS

A vibrant community and sustainable economy with diverse businesses and amenities

Capital Program

- Complete design and begin construction of the Old Town Elk Grove Streetscape Phase 2.
- Continue to design the Laguna Creek Inter-Regional Trail Crossing at State Route 99.
- Continue design and right of way acquisition for the Kammerer Road I-5 to Bruceville Project.
- Continue environmental review and preliminary design for the Whitelock Parkway/State Route 99 Interchange.

Engineering Services

- Complete the construction of the 9260 Elk Grove Boulevard Library Improvements.

Landscape and Facilities

- Continue to collaborate with developers ensuring landscaping standards are met with the development of new neighborhoods.
- Maintain Citywide landscaping and highway interchanges at a service level that promotes a vibrant and beautiful city.

Recycling and Waste

- Promote sustainability and resilience by planning for and implementing new materials management requirements through CalRecycle related to new and existing legislation including SB54 and SB1383.
- Support businesses through education and training for complying with City and State Regulations.
- Promote awareness about grants available through the Edible Food Recovery Working Group.

A safe and resilient communityCapital Program

- Complete design and construction documents for Phase 1 of the City's Fleet Vehicle Electrification Plan.

Capital Maintenance

- Complete the annual pavement inspection program.
- Complete the annual trails pavement inspection program.
- Complete the annual bridge maintenance inspection program.

Engineering Services

- Complete a comprehensive update to the City's Storm Drainage Master Plan.
- Complete construction of the Citywide Traffic Signal Enhancement and Congestion Relief Project.
- Complete construction of Rectangular Rapid Flashing Beacon Crossings at four elementary schools.
- Complete construction of Class II Bike Lane Installation at various locations.

Operations and Maintenance

- Prioritize fix-it first and programmed maintenance to ensure City infrastructure is operational and safe.
- Perform street maintenance to ensure safe and efficient roadways.
- Complete the annual storm drainpipe inspection program.

Landscape and Facilities

- Development of the Urban Forest Management Plan including creation of a climate resilient tree planting list.

Recycling & Waste

- Continue to expand education and outreach initiatives to support communities and advance recycling programs with a focus on increasing participation in food waste/organics recycling.
- Through education, outreach, and enforcement, decrease the amount of edible food going to landfills in alignment with SB1383 and divert it to local food recovery organizations in order to feed people facing food insecurity (Edible Food Recovery Working Group).
- Advance new programs for procuring utilizing Recycled Organic Waste Products (compost and mulch) to benefit Elk Grove residents, promote a circular economy and achieve ambitious state mandates for procurement incorporated into SB1383

Traffic Engineering

- Continue ongoing public outreach and education to residents regarding the importance of safe vehicular operation.
- Continue to evaluate the City's collision database, to proactively identify areas of potential risk of future collisions and work to reduce that risk.
- Design and install seven (7) Rectangular Rapid Flashing Beacons at crossings identified to have pedestrian collisions.

A high performing and financially stable City governmentCapital Program

- Continue design of the 8401 Laguna Palms Way Tenant Improvements.
- Implement new software for managing projects and administering grants.

Capital Maintenance

- Continue to research grant opportunities that will enhance the City's streets maintenance program.
- Continue to research materials and methods that provide cost-effective solutions for keeping the City's streets in good condition.

Engineering Services

- Continue to perform monthly reviews 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 the City.

Landscaping and Facilities

- Development of preventative maintenance for City facilities.
- Improve irrigation efficiency and reduce landscape water usage.
- Leverage partnerships like the Sacramento Tree Foundation to access additional funding through grants for open space mitigation projects.
- Expansion of direct City oversight and management of new landscape areas to improve fiscal accountability, improve maintenance practices, increase collaboration between maintenance sections, and provide complete project oversight from planning to construction and maintenance which will increase City accountability and services.

Operations and Maintenance

- Continue to grow the division and improve efficiencies by converting contract work to self-performed work, utilizing city staff and equipment.

Recycling and Waste

- Strategically spend down approximately \$327,000 in awarded grant funding and continue to administer grant funds through CalRecycle and apply for new funding annually.
- Integrate the new solid waste software Minerva to improve solid waste data collection, tracking and reporting.

Traffic Engineering

- Continue to research and apply for grant opportunities to implement safety counter measures and traffic control devices.
- Implement Adaptive Traffic Signal Timing along Elk Grove Blvd. to enhance signal performance.
- Continue deployment of Intelligent Transportation Systems such as video/radar detection cameras, and collection of resolution data to efficiently troubleshoot signal performances.

A city with infrastructure that meets its current and future needs.Capital Program

- Continue design and right of way acquisition for the Kammerer Road I-5 to Bruceville Project.
- Continue environmental review and preliminary design for the Whitelock Parkway/State Route 99 Interchange.

- Continue to design the Laguna Creek Inter-Regional Trail Crossing at State Route 99.
- Pursue grant funding to finance projects in the CIP.

Capital Maintenance

- Perform resurfacing, crack sealing, and ADA upgrades for a total of 21 million square feet of roadway and 135 ADA ramps.
- Complete the construction of the annual street maintenance project.
- Continue to maintain the five-year street maintenance program.
- Implement the annual trails maintenance program and develop a five-year trails maintenance program.

Engineering Services

- Continue to review and revise City standards to reflect and incorporate, when necessary, new technologies and materials.
- Monitor encroachments and work within City rights of way and require repairs to City infrastructure as needed.
- Complete a comprehensive update to the City's Storm Drainage Master Plan.
- Continue to deliver Capital Improvement Projects that benefit the community.

Landscaping and Facilities

- Continue to collaborate with Development and Community Services and Engineering Services to implement improved landscape construction standards.
- Coordinate with Development and Community Services, Capital Improvement, and other agencies to identify improvements needed to the City's trail network.
- Continue development of open space management and rehabilitation plans to meet the community's desire for natural open spaces while also improving drainage function, increasing biodiversity, and helping meet the goals of the City's Climate Action Plan.

Operations and Maintenance

- Continue to maintain City infrastructure through increased program maintenance.

Recycling and Waste

- Continue to update the SWCC facility and operations by addressing deferred maintenance projects and integrating new equipment and protocols for process improvement including a cardboard compactor and EV/E-bike battery recycling procedures.

Traffic Engineering

- Continue to maintain efficient signal timing through the City's Advanced Traffic Management System (ATMS).
- Continue to develop and review traffic impact analyses to ensure traffic impacts will be within City Standards.

FY 2024-25 ACCOMPLISHMENTS

Capital Program

- Hired an additional Associate Engineer for a total of 3 Senior Civil Engineers and 2 Associate Engineers.
- On schedule to award contracts for 30 capital projects.
- Started the implementation of AmpliFund Grant Management Software to increase accessibility to potential funding sources, efficiently manage grants, ensure compliance, and maximize the funding.
- Started the implementation of Trimble Unity Construct, a Project Management Software, to manage all aspects of capital projects from inception through completion, including budget, design, construction, and transition to City assets.

Operations and Maintenance

- Completed over 7.5 million square feet of pavement surface treatments throughout the City. Upgraded 125 curb ramps to current ADA standards. Increased the City's overall average Pavement Condition Index (PCI) to 80.
- Newly hired staff and added equipment have helped reduce the backlog of faded street signs, replacing nearly 4,000 signs in FY25.
- 800 Trees planted.
- Completed review of City maintained tree inventory and development of an Urban Forest Management Plan.
- Upgraded 79 traffic signals with most current version controllers.
- Recovered approximately \$225,000 in City infrastructure damage.

Engineering Services

- Issued over five revisions to the City Standards to stay in line with industry standards.
- Completed construction of the WDR052 - Southeast Industrial Area Storm Drain Phase 2 project.
- Completed construction of the WAC037 - 2024 Citywide Curb Ramps which included the replacement of 51 curb ramps.
- Completed construction of the WAM010 - Pedestrian Crossing Upgrades at 4 locations and WTR059 Guardrail Replacement at 4 locations.
- Hired an Assistant Civil Engineer to assist Construction Management Section Staff.
- Implemented Cityworks Permits, Licensing, and Land module within the Public Works Permit Section.
- Established a process for issuing "Stop Work Notice and Order" for PW Permits inspectors.
- Implemented Elation Systems Labor Compliance Management Software for public works related construction projects.
- As part of a Memorandum of Understanding with Crown Castle, ESD staff worked with the utility provider to install fiber-optic cable to 62 traffic signal cabinets within the City and connect them to City's network.
- ESD was able to work with United States Geological Survey and their consultants to obtain high quality LiDAR topography of the City and surrounding areas at no cost. This topography is being used for the Storm Drain Master Plan Update project as well as on City's GIS for internal purposes.
- ESD lead an update to the Elk Grove Municipal Code regarding issuance of permits for drainage features and delegation of authority to the Public Works Director or his/her designee. The code is expected to be effective January 2025.

Traffic Engineering

- The GPS EVP Pilot project program began in May 2024 and testing ended May of 2025. This pilot program decreased response times for Cosumnes Fire with the LYT system activating as much as 19 seconds earlier than Opticom, resulting in less congestion impacting emergency vehicles travelling along the roadways.

- Traffic Engineering completed the first in-house design for two CIP Projects, WAM038 Rectangular Rapid Flashing Beacons at four School locations and WAM0039 Class II Bike Lane Striping Installation on Various Streets.
- Hired an Assistant Engineer to continue conversion of core position from consultant staff to City staff to provide reduced operations costs.

Recycling & Waste

- Finished recruiting, onboarding, and initial training for commercial and residential Recycling specialists for a fully staffed Recycling and Waste Division.
- Evaluated and implemented operational and facility improvements to the SWCC including overhauling the residential recycling area, coordinating the removal of an unused oil tank and planning for the installation of a cardboard compactor.
- Expanded existing education and outreach offerings to include a comprehensive brochure of SWCC services, theatrical elementary school assemblies focused on food waste, an 11-part article series on SB1383 through Sacramento News and Review, community education sessions through Elk Grove 101 and targeted engagement through Public Affairs emails, newsletters and social media feeds.
- Strategically spent over \$196,000 in grant funding in the first half of the fiscal year.
- Supported the launch of the Edible Food Recovery Working Group's microgrant program which awarded \$319,752 in grant funding in the first half of the fiscal year used to increase capacity for the recovery of edible food in the region.
- Contracted for an analysis of residential and commercial solid waste administrative and franchise fees to recommend changes as needed to ensure long-term financial stability of solid waste funds.

Fleet & Facilities

- Purchased 26 additional and 24 replacement vehicles.
- Oversaw construction/renovation of temporary year-round homeless shelter building.

Performance Indicators

Department/Division	Indicator Name	FY 2023-24 (Estimate)	FY 2023-24 (Actuals)	FY 2024-25 (Estimate)	Target[1]
Capital Improvements	Total number of capital improvement project contracts awarded	22	28	24	24
Capital Improvements	Average number of bids received per project advertised	3.72	3.79	5.6	3
Drainage Engineering	Average number of days taken to respond to post-storm, flood-related complaints	1.62	1.5	1	2
Facilities and Fleet	Average number of facilities tickets closed within 24 hours	59.6	59.90%	36%	35
Operations and Maintenance	Average number of days taken to respond to resident and service requests	2.88	2.88	11	5
Permits	Average number of days to review Encroachment permits	8.42	8.04	10.41	10
Recycling and Waste	Total Annual Diversion Rate	55.60%	55.60%	58%	55.60%
Traffic Engineering	Average number of days taken to provide an initial response to traffic calming or speed control request	4.5	4.5	2.5	2
Traffic Engineering	Number of roadways where traffic calming measures/devices were implemented	21	15	9	25

[1] Not all indicators have defined target values.

Position Control

Public Works	Authorized Position	FY 2024 Actuals	FY 2025 Revised Budget	FY2026 Proposed	Change	Notes
	Administrative Analyst I	3	0	0	0	
	Administrative Analyst II	1	0	0	0	
	Administrative Assistant	3	0	0	0	
	Administrative Assistant VII	0	3	3	0	
	Assistant Civil Engineer	4	0	0	0	
	Associate Civil Engineer	6	0	0	0	
	Assistant Engineer/ Associate Engineer/Associate Civil Engineer	0	12	11	-1	Reclassification
	Administrative Services Supervisor	0	1	1	0	
	Customer Service Representative	0	1	1	0	
	Deputy Public Works Director/City Engineer	1	1	1	0	
	Deputy Public Works Director-Operations	1	1	1	0	
	Drainage & Collection System Supervisor	1	1	1	0	
	Engineering Manager	0	3	3	0	
	Engineering Technician I/II	0	3	3	0	
	Engineering Technician I/II/Senior	4	0	0	0	
	Environmental Specialist	1	0	0	0	
	Facilities and Fleet Manager	1	0	0	0	
	Facilities Maintenance Supervisor	0	0	1	1	New position for FY 25/26 (1)
	Facilities Technician	2	0	0	0	
	Facilities Technician I/II	0	2	2	0	
	Fleet Maintenance Technician	0	0	1	1	New position for FY 25/26 (1)
	Fleet Supervisor	0	1	1	0	
	Landscape Maintenance Supervisor	1	1	1	0	
	Maintenance Technician I/II	4	4	5	1	New position for FY 25/26 (1)
	Maintenance Specialist	2	2	3	1	New position for FY 25/26 (1)
	Management Analyst	1	0	0	0	
	Management Analyst I/II	0	4	6	2	1 Reclassification and 1 New position for FY25/26
	Recycling Coordinator I/II	2	0	0	0	
	Recycling & Waste Manager	1	1	1	0	
	Recycling and Waste Specialist	0	2	2	0	
	Operations General Supervisor	2	0	0	0	
	Operations Manager	0	3	3	0	
	Permit Processing Coordinator	1	1	1	0	
	Public Works Director/City Engineer	1	0	0	0	
	Public Works Director	0	1	1	0	
	Public Works Inspector I/II	3	3	4	1	New position for FY 25/26 (1)
	Public Works Division Manager-Engineering	3	0	0	0	
	Real Estate Manager	1	0	0	0	
	Real Estate Program Manager	0	1	1	0	
	Sr. Accounting Technician	1	1	1	0	
	Sr. Administrative Assistant	3	2	2	0	
	Sr. Civil Engineer	5	5	5	0	
	Sr. Facilities Technician	1	1	1	0	
	Sr. Maintenance Technician	2	2	3	1	New position for FY 25/26 (1)
	Street Maintenance Supervisor	1	1	1	0	
	Street Sweeper Operator	2	2	2	0	
	Supervising Construction Inspector	0	0	1	1	New position for FY 25/26 (1)
	Traffic Control & Street Lighting Supervisor	1	1	1	0	
	Traffic Management Center (TMC) Program Manager	0	1	1	0	
	Traffic Management Center (TMC) Supervisor	1	0	0	0	
	Traffic Signal Technician I/II	1	1	1	0	
	Tree and Open Space Coordinator	0	0	1	1	New position for FY 25/26 (1)
	Waste Program Coordinator	0	1	1	0	
	Utilities Locator	1	1	1	0	
Public Works Total		69	71	80	9	

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Introduction

The 2025-2030 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 2025-26 through Fiscal Year 2029-30.

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 listed in this CIP on April 17, 2025, 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 City's fiscal planning process. The expenditures shown for the first year of the CIP comprise the Capital Budget for the upcoming fiscal year (FY 2025-26), 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 (November 2024 - April 2025). 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.

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 such a priority that the City decides to move 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, and adds new 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
 - Laguna Creek Inter-Regional Trail Master Plan
 - 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 and safety needs for roadways
- Maintenance needs for drainage and building facilities
- 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 for 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 with a total cost of \$250,000 or less. Studies that would not necessarily result in physical improvements are also not included. For reference, a listing of these minor projects and studies is 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 and bicycle 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) (WAC)
- Americans with Disability Acts (ADA) improvements (WAC)
- Sidewalk infill
- Trails (WTL)
- Bike lanes or bike routes

Laguna Creek Inter-Regional Trail

The Laguna Creek Inter-Regional Trail has been identified as the highest-priority trail corridor by the Elk Grove Trails Committee. This regional trail will provide access to various schools, transit, disadvantaged communities, and 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 the city to Franklin Boulevard and the 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 to function as an inter-regional facility. When complete, this trail will include 7.6 miles within Elk Grove and 2.75 miles within Sacramento.

The Laguna Creek Inter-Regional Trail Master Plan (WAM011) was adopted by the City Council on February 22, 2023 and included more detailed conceptual designs for six discrete segments of the trail. Two of the segments located in Sacramento include Consumnes River Boulevard (Franklin light-rail station) to Franklin Boulevard and Center Parkway from North Laguna Creek Park to Elk Grove's northern border. The other four locations within Elk Grove were Lewis Stein Road to State Route 99, Waterman Road to Sierra Drive, Bradshaw Road to Kapalua Lane, and Van Ruiten Lane to Grant Line Road. In addition, the Laguna Creek Trail and Bruceville Road Sidewalk Improvements Project (WTL019) west of State Route 99 incorporates a segment of the identified improvements, while the remaining segments will be considered for future CIP Projects as funding becomes available.

The Laguna Creek Trail Crossing at State Route 99 Project (WTL016), will construct a Class 1 overcrossing facility for non-motorized transportation over State Route 99. This project received \$2,000,000 from Omnibus Appropriations and was awarded \$6,874,000 in Regional Active Transportation Program funding for construction. The design contract was awarded in March 2023 and construction is anticipated in 2026. This segment will connect on the west side of State Route 99 with the Laguna Creek Trail and West Stockton Blvd. Multi Modal Improvements Project (WAM009) which was constructed at the beginning of 2025. To the east will be a trail segment connecting Camden Park which is identified as the Laguna Creek

Trail - Camden Lake to East Stockton Blvd/State Route 99 (WTL018). The Mitigated Negative Declaration (MND) and Mitigation Monitoring and Reporting Program (MMRP) was adopted by Council for Laguna Creek & Whitehouse Creek Multi-Functional Corridor Project (WDR018) on July 26, 2023 and construction of the path and bridges will begin in 2026.

The Laguna Creek Trail (Waterman Road to Sierra Drive/Segment 4) (WTL042), was added to the CIP last year and received a grant for almost \$570,000 to begin the Planning and Environmental Phase of the project which is kicking off in early 2025. This project proposed a grade-separated trail crossing of Waterman Road near the intersection of Bond Road and along the Laguna Creek alignment. Nearby destinations include Pleasant Grove High School, Katherine Albiani Middle School, and Elk Grove Elementary School, along with several parks.

Trail Wayfinding and Signage (WTL041) is another exciting feature being added to the Laguna Creek Trail as a pilot project this year and will be expanded to other City Trail Projects in the future. As part of the Annual Trail Pavement Slurry Seal and Resurfacing Project (WTL034), the City will install wayfinding to identify trails, mile markers and directions to destinations.

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
- Economic Development

Economic Development Oriented Projects

The Grant Line Business Park Sewer Line Project (WCE047), located southeast of Grant Line Road and northeast of Union Pacific Railroad, will begin design in the summer of 2025 with construction in the Spring of 2026. Another improvement that will be explored is the Historic Mainstream Streetlight Enhancements (WCE045)

Laguna Ridge and Southeast Policy Area Parks

In partnership with the Cosumnes Community Services District (CSD), the City continues to develop parks in Laguna Ridge and the Southeast Policy Area (SEPA). The City collects fees associated with these parks and holds lands until they can be used for a park. The CSD designs, bids, builds, operates, and maintains the parks. Parks are developed as funds become available from the fees the City collects and when land becomes available. CSD anticipates designing and constructing two parks per year with a total of 10 parks included in this CIP. The active projects this year include the 9-acre Mendes Park (WCE034) located in the Mendes Subdivision within SEPA that was recently named Mendes Ranch Park and the one-acre Sun Grove Park (WCE012) located within Laguna Ridge named Coyote Oaks Park. Both parks began designing in 2024 with anticipated construction in the summer of 2025. The Madeira East – South Park (WCE013) in SEPA was funded in 2024 and will begin design along with Poppy East (WCE014) in the summer of 2025 with anticipated construction in 2026.

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

Drainage Maintenance Projects

The City maintains over 2.2 miles of storm drain lines and inspects the entire City in a ten year cycle. This proactive approach of identifying segments in need of repair ahead of critical failures allows the City to choose the most appropriate and fiscally responsible solution. Storm Drain Repairs – North of Sheldon Area (WDR055) identified corroded corrugated storm drain lines that will receive Cured-In-Place-Pipe lining (CIPP) to extend the useful life of the system by another 50 years without damaging the roadways with open trenches to repair the line.

Another project added this year is the Laguna West Slide Gate Replacement Project (WDR057) to evaluate and ensure full operation of all slide gates at the Laguna West Lakes.

FACILITIES (WFC)

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

- City Hall Campus
- Corporation Yard
- Animal Shelter
- District56
- Special Waste Collection Center (SWCC)
- 9260 Elk Grove Blvd. Library Improvements Project
- Teen Center
- Other City Facilities

Elk Grove Boulevard Library

The City purchased the building and site at 9260 Elk Grove Boulevard, formerly occupied by Rite-Aid, in April of 2021, to use as an expanded library. The City secured a Building Forward Grant of \$4,465,374 and received \$3,000,000 in the 2022 California State Budget through a Targeted Grant to fund the 9260 Elk

Grove Boulevard Library Improvements Project (WFC046). These funds are being used to remodel the existing building and move existing library furnishings, fixtures, and equipment from 8900 Elk Grove Boulevard. Construction is currently underway and expected to be completed by early 2026.

8401 Laguna Palms Way Tenant Improvements

Elk Grove City Hall at 8401 Laguna Palms Way has kicked off the design for tenant improvements to accommodate staffing growth, improve customer experience, and enhance current and future operations. Improvements include optimizing existing spaces to provide more workstations, new offices, and new conference rooms. The project also includes rehabilitating the roof system and replacing HVAC units that have reached the end of their useful life.

Facility Maintenance Management Plan

With the City reaching nearly 25 years in operation, the facilities are showing their age with equipment reaching the end of its useful life. To change the repair method from reactive to proactive, a Facility Maintenance Management Plan will be developed to not only itemize major assets and anticipated replacement schedules and costs but also incorporate the initiatives of the Climate Action Plan to continue the City's goal in achieving compliance with the States greenhouse gas emission reduction goals.

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

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

Pavement Management Program

The City of Elk Grove was named the overall winner of the League of California Cities (Cal Cities), County Engineers Association of California (CEAC) and California State Association of Counties® (CSAC) Conference and received the 2025 Outstanding Local Streets and Roads Project Award for innovative and cost-efficient program. Staff have been using the StreetSaver pavement management program since 2003 to track the condition of the City's pavement assets. 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 the pavement area and current condition. The pavement condition rating is based on several factors that when input provides 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 80, which is in the 90th percentile in California and the highest in Sacramento County. The PCI has increased since 2017 due to more accurate field

inspection data input into the program and increased maintenance treatments like crack sealing and newly built streets. The City must continue to invest in pavement maintenance to maintain the current average PCI. The CIP includes an Annual Pavement Maintenance Project (WPR026 for FY 2025-2026) each year. In addition, funds are earmarked for the following four years in the Annual Pavement Maintenance Years 2-5 Project (WPR011). Measure E has increased the funding available for pavement maintenance by \$2,050,000 each year for a five-year total contribution of \$8.2 million toward paving projects. The City has programmed more than \$69 million in funds for this work over the next five years to incorporate the arterial road treatments beginning with Laguna Springs in 2025 and portions of Elk Grove Blvd in 2026.

Additional information including an interactive five-year planned surface treatments map can be found at the following link:

<https://www.elkgrovecity.org/public-works/pavement-management-program>

Kammerer Road Extension Project

This project is programmed in the current CIP as a two-lane extension of Kammerer Road from Lent Ranch Parkway to Interstate 5 (WTR014). The California Environmental Quality Act (CEQA) was approved in 2018 and the National Environmental Policy Act (NEPA) was approved in 2023. Final design and Right of Way acquisition are currently underway while the City continues to pursue grant funding for the project's construction.

Whitelock Parkway/State Route 99 Interchange Project

This project will construct a new interchange on State Route 99 with a bike/pedestrian crossing, realignment or modifications to East Stockton Boulevard, and widening of Whitelock Parkway. Caltrans, in coordination with the City, initiated the preparation of the Draft Environmental Impact Report (EIR) in October 2022.

Main Street Elk Grove

The City continues to develop improvements in Main Street Elk Grove area that will improve access to residents and businesses through walking, biking and transit options. The City will continue the design of the Old Town Area Streetscape Project Phase 2 (WTR012) to further improve access for pedestrians, bicyclists, and transit users. The project was awarded \$2,000,000 from Omnibus Appropriations towards construction, bringing the total grant funding to \$7,494,800. Utility relocation is anticipated to begin at the end of 2025 for the first phase of work with roadway and streetscape improvements beginning in the summer of 2026.

Congestion Relief

In April 2019, the City's Public Works Engineering Services Division 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. In addition, 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 the Intelligent Transportation System (ITS) Phase 5A Project in 2019. In 2021, the City also received grant funding for the Traffic Signal Enhancements Project and Elk Grove Blvd Adaptive Traffic Signal Pilot Project. The City combined 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 Boulevard from Backer Ranch Road to Elk Grove-Florin Road, 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. The Project also includes replacing traffic signal backplates with new backplates with reflective yellow borders and replacing all 8-inch signal heads with 12-inch heads at 76 intersections. This project is in construction with an anticipated completion date in the fall of 2025.

CAPITAL EXPENDITURES OVERVIEW

Planned Expenditure Summary

The CIP funds \$293 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 2025-30 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.

**TABLE 1 - 2025-2030 CAPITAL IMPROVEMENT PROGRAM
EXPENDITURES BY FUNDING SOURCES**

Funding Source(s)	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
109 Measure E	\$11,300,000	\$2,050,000	\$2,050,000	\$2,050,000	\$2,050,000	\$19,500,000
221 Gas Tax	\$100,000	\$0	\$304,000	\$0	\$0	\$404,000
227 SB1 Streets and Roads	\$5,000,000	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000	\$27,000,000
241 CDBG	\$741,800	\$600,000	\$600,000	\$600,000	\$600,000	\$3,141,800
246 Wilton Rancheria	\$500,000	\$7,505,400	\$500,000	\$500,000	\$500,000	\$9,505,400
261 Street Maint District #1 Zone 1	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000	\$4,000,000
263 Street Maint District #1 Zone 3	\$160,000	\$250,000	\$300,000	\$300,000	\$300,000	\$1,310,000
265 Street Maint District #1 Zone 5	\$1,200,000	\$500,000	\$600,000	\$600,000	\$600,000	\$3,500,000
294 Measure A Maintenance	\$4,688,000	\$4,400,000	\$4,400,000	\$4,400,000	\$4,400,000	\$22,288,000
295 Development Services Fund	\$202,000	\$0	\$0	\$0	\$0	\$202,000
296 Public Works	\$16,000	\$0	\$0	\$0	\$0	\$16,000
301 Federal Capital Grants 1	\$12,782,592	\$0	\$0	\$0	\$0	\$12,782,592
302 State Capital Grants 1	\$373,723	\$0	\$0	\$0	\$0	\$373,723
305 L TF - Bikes & Pedestrian	\$73,408	\$0	\$0	\$0	\$0	\$73,408
311 CFF - City Administrative Facilities	\$327,000	\$0	\$0	\$0	\$0	\$327,000
313 CFF - Corporation Yard	\$400,000	\$0	\$0	\$0	\$0	\$400,000
317 CFF - Bus Facilities	\$450,000	\$0	\$0	\$0	\$0	\$450,000
324 E Franklin Landscape Fee	\$0	\$100,400	\$1,211,600	\$0	\$0	\$1,312,000
328 Elk Grove Roadway Fee	\$6,000,000	\$10,794,600	\$0	\$0	\$0	\$16,794,600
332 LRSP Supl. Park Facilities Fee	\$360,000	\$3,156,000	\$2,830,000	\$3,030,000	\$0	\$9,376,000
338 External Agencies Fund	\$0	\$3,100,000	\$0	\$0	\$0	\$3,100,000
339 In-Lieu Roadway Fees	\$0	\$919,777	\$0	\$0	\$0	\$919,777

Funding Source(s)	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
341 CFD 2002-1 East Franklin	\$0	\$8,000,000	\$0	\$0	\$0	\$8,000,000
344 CFD 2005-1 Laguna Ridge	\$0	\$8,285,000	\$0	\$0	\$0	\$8,285,000
351 Federal Capital Grants 2	\$723,233	\$0	\$0	\$0	\$0	\$723,233
352 State Capital Grants 2	\$63,669	\$0	\$0	\$0	\$0	\$63,669
356 SEPA Parks	\$7,890,000	\$400,000	\$2,715,000	\$3,293,000	\$0	\$14,298,000
368 Active Transportation Fee	\$1,250,000	\$0	\$326,000	\$0	\$0	\$1,576,000
393 Meas A Safety/StScape/Bike/Ped	\$550,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,750,000
394 Meas A Traffic Control & Safety	\$316,000	\$0	\$0	\$0	\$0	\$316,000
503 Drainage Fee	\$2,479,288	\$1,700,000	\$1,200,000	\$1,200,000	\$1,200,000	\$7,779,288
602 Facilities and Fleet	\$361,000	\$0	\$0	\$0	\$0	\$361,000
603 Information Technology	\$10,000	\$0	\$0	\$0	\$0	\$10,000
998 Potential Grant	\$0	\$108,400,000	\$4,939,000	\$0	\$0	\$113,339,000
Total Programmed Funds	\$59,117,712	\$166,761,177	\$28,575,600	\$22,573,000	\$16,250,000	\$293,277,489

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

Funding Source(s)	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Total
106 GF Capital Reserve Fund	\$60,000	\$0	\$0	\$0	\$0	\$60,000
109 Measure E	\$315,000	\$0	\$0	\$0	\$0	\$315,000
221 Gas Tax	\$70,000	\$0	\$0	\$0	\$0	\$70,000
328 Elk Grove Roadway Fee	\$240,000	\$0	\$0	\$0	\$0	\$240,000
393 Measure A Safety/StScape/Bike/Ped	\$20,000	\$0	\$0	\$0	\$0	\$20,000
394 Meas A Traffic Control & Safety	\$125,000	\$0	\$0	\$0	\$0	\$125,000
503 Drainage Fee	\$20,000	\$0	\$0	\$0	\$0	\$20,000
602 Facilities and Fleet	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Total Programmed Funds	\$1,350,000	\$0	\$0	\$0	\$0	\$1,350,000

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.

TABLE 3 - 2025-2030 CAPITAL IMPROVEMENT PROGRAM PROPOSED PROJECT EXPENDITURES FOR FUNDS 998 OR 999

Project #	Project Name	Unsecured Total	Project Total	Unsecured % of Total
WAC036	Sidewalk Infill Improvements	\$1,700,000	\$2,075,500	82%
WAM020	Bike and Pedestrian Crossing Improvements	\$1,614,000	\$2,018,000	80%
WTL042	Laguna Creek Trail Segment 4- Waterman Road to Sierra River Dr	\$2,400,000	\$3,401,000	63%
WTR014	Kammerer Rd Phase 1: Two-Lane Extension I-5 to Bruceville Road	\$108,200,000	\$170,733,743	63%

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 and bicycle/pedestrian projects.

The Kammerer Road Phase 1: Two-Lane Extension I-5 to Bruceville (WTR014) is a regionally beneficial project and provides a safer alternative for Union Pacific Railroad (UPRR) crossings which will likely position this project to seek competitive grant funding.

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.

ANTICIPATED FUNDING CHALLENGES

Competitive Grant Funding

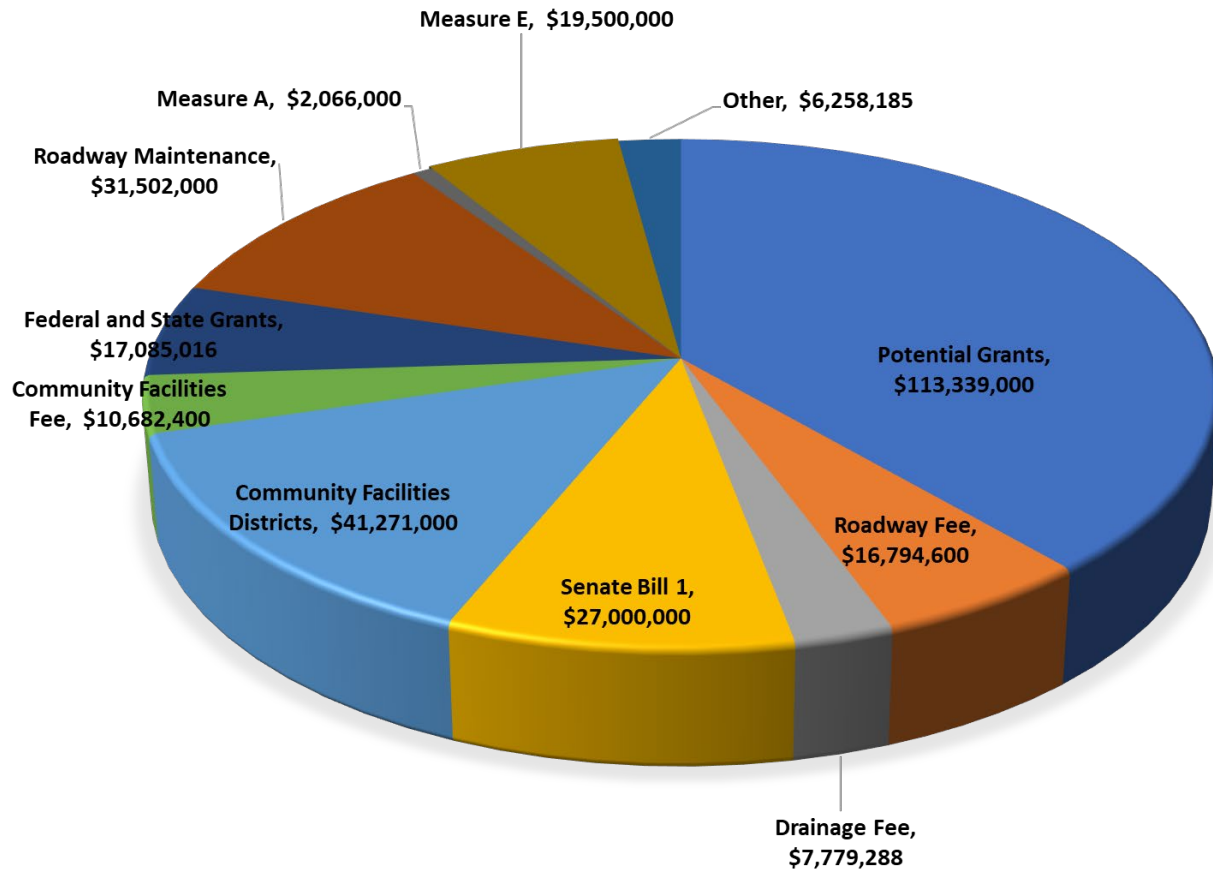
Grant funding is becoming more competitive, often favoring disadvantaged or underserved communities and requires projects to meet several goals that address existing needs. Staff are often limited as to where in the City they can pursue grants and must tailor their grant requests to meet the grant program's 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 is not always able to pursue grant funding for projects with the greatest need and in some cases may consider lower need projects that may be more competitive or more fully developed when grant opportunities arise.

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, 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 sometimes transportation projects need to receive a General Fund contribution. This trend may need to continue in future years depending on fund availability.

Exhibit A - 2025-2030 Capital Improvement Program

Appropriations by Funding Source

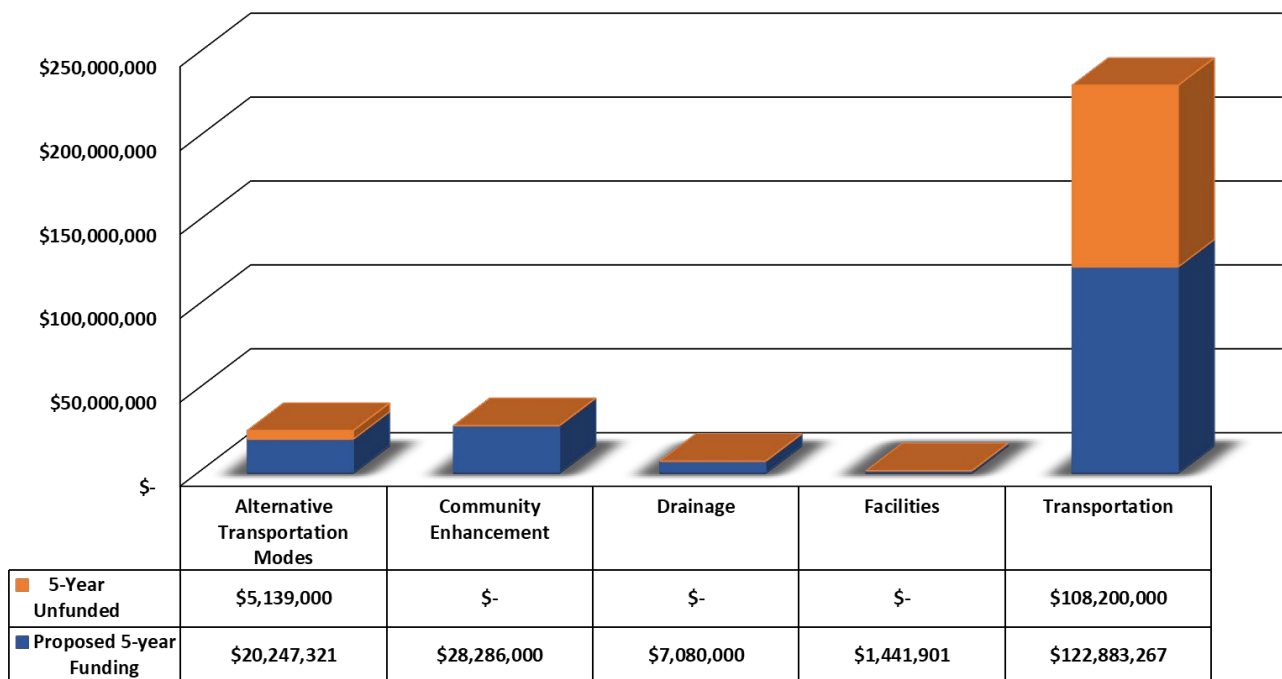


Total CIP Appropriations = \$293.28 Million

This chart represents all projects. 61.35% (\$179.94 Million) of all projects in the CIP are funded, while 38.65% (\$113.34 Million) of all projects are unfunded.

Exhibit B - 2025-2030 Capital Improvement Program

Expenditures by Program Category



This graph represents all of our Capital Improvement Programs. The graph above is proposed FY 25/26 thru FY 29/30 project funding, and unfunded amounts as well in the 5-year plan.

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 24/25	Revised Budget FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Future \$	Total
Construction Contract	2,453,552	7,928,455	13,003,483	250,000	5,437,000	250,000	250,000	-	\$29,572,490
Construction Engineering	378,091	1,118,841	1,393,750	50,000	395,000	50,000	50,000	-	\$3,435,682
Environmental	363,535	450,679	256,000	30,000	-	-	-	-	\$1,100,213
Land/ROW Acquisition	233,192	2,323,207	3,408	-	37,000	-	-	-	\$2,596,808
Other Capital Improvement	35,913	627,178	899,288	600,000	600,000	600,000	600,000	-	\$3,962,379
Pre Construction Prepwork	110,800	-	-	-	-	-	-	-	\$110,800
Preliminary Engineering	1,776,284	2,434,823	461,392	170,000	-	-	-	-	\$4,842,499
									\$-
Total Capital Costs	\$5,351,367	\$14,883,182	\$16,017,321	\$1,100,000	\$6,469,000	\$900,000	\$900,000	\$-	\$45,620,870

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 24/25	Revised Budget FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Future \$	Total
106 GF Capital Reserve Fund	36,567	887,933	-	-	-	-	-	-	\$924,500
109 Measure E	-	-	2,950,000	-	-	-	-	-	\$2,950,000
221 Gas Tax	361,640	483,100	100,000	-	304,000	-	-	-	\$1,248,740
227 SB1 Streets and Roads	-	337,000	-	-	-	-	-	-	\$337,000
241 CDBG	-	821,648	741,800	600,000	600,000	600,000	600,000	-	\$3,963,448
294 Measure A Maintenance	73,071	451,849	-	-	-	-	-	-	\$524,920
301 Federal Capital Grants 1	482,224	4,108,976	9,479,592	-	-	-	-	-	\$14,070,792
302 State Capital Grants 1	1,010,335	779,445	-	-	-	-	-	-	\$1,789,780
305 L TF - Bikes & Pedestrian	549,639	409,861	73,408	-	-	-	-	-	\$1,032,908
317 CFF - Bus Facilities	-	60,000	450,000	-	-	-	-	-	\$510,000
328 Elk Grove Roadway Fee	148,276	273,896	-	-	-	-	-	-	\$422,172
351 Federal Capital Grants 2	19,103	2,217,897	723,233	-	-	-	-	-	\$2,960,233
368 Active Transportation Fee	896	964,804	250,000	-	326,000	-	-	-	\$1,541,700
393 Meas A Safety/StScape/Bike/Ped	1,547,294	1,921,854	550,000	300,000	300,000	300,000	300,000	-	\$5,219,147
503 Drainage Fee	1,122,323	589,920	699,288	-	-	-	-	-	\$2,411,531
998 Potential Grant	-	575,000	-	200,000	4,939,000	-	-	-	\$5,714,000
									\$-
Total Program Financing	\$5,351,367	\$14,883,182	\$16,017,321	\$1,100,000	\$6,469,000	\$900,000	\$900,000	\$-	\$45,620,870

Program Proposed Budget Report

Program: WAM Program - Alternative Transportation Modes Program
Fiscal Year: FY 24/25

		Actual Prior Years	Current FY 24/25	Proposed FY 25/26	Proposed FY 26/27	Proposed FY 27/28	Proposed FY 28/29	Proposed FY 29/30	Proposed Future Years	Total
Project #	Project Name	Budget								
WAC015	Annual Citywide Curb Ramps Years 2 - 5	-	-	-	600,000	600,000	600,000	600,000	-	2,400,000
WAC026	Elk Grove-Florin Rd and Elk Grove Park Sidewalk Infill	3,110,782	164,018	-	-	-	-	-	-	3,274,800
WAC036	Sidewalk Infill Improvements	-	375,500	-	-	1,700,000	-	-	-	2,075,500
WAC038	Citywide Curb Ramps 2025	-	821,648	-	-	-	-	-	-	821,648
WAC039	Citywide Curb Ramps 2026	-	-	841,800	-	-	-	-	-	841,800
WAM009	LC Trail and W. Stockton Blvd. Multi Modal Improvements and EG Creek Trail Gap Closure	298,761	3,536,921	-	-	-	-	-	-	3,835,682
WAM019	Franklin Blvd Cycle Track Elk Grove Blvd. to Laguna Blvd.	-	1,457,000	-	-	-	-	-	-	1,457,000
WAM020	Bike and Pedestrian Crossing Improvements	-	675,000	-	200,000	1,143,000	-	-	-	2,018,000
WAM038	Rectangular Rapid Flashing Beacon Crossings at Four Elementary Schools	8,238	241,462	-	-	-	-	-	-	249,700
WAM039	Class II Bike Lane Installation on Various Streets	7,207	267,293	-	-	-	-	-	-	274,500
WAM040	Citywide Bus Stop Improvements	-	60,000	450,000	-	-	-	-	-	510,000
WTL016	Laguna Creek Inter-Regional Trail Crossing at State Route 99	424,703	2,526,797	12,296,521	-	-	-	-	-	15,248,021
WTL019	Laguna Creek Trail and Bruceville Rd. Sidewalk Improvements	934,197	4,251,463	1,039,000	-	-	-	-	-	6,224,660
WTL034	Annual Trail Pavement Rehabilitation	567,479	271,081	550,000	300,000	300,000	300,000	300,000	-	2,588,560
WTL041	Trail Sign and Wayfinding	-	200,000	200,000	-	-	-	-	-	400,000
WTL042	Laguna Creek Trail Segment 4- Waterman Road to Sierra River Dr	-	35,000	640,000	-	2,726,000	-	-	-	3,401,000
Total Expense		\$ 5,351,367	\$ 14,883,182	\$ 16,017,321	\$ 1,100,000	\$ 6,469,000	\$ 900,000	\$ 900,000	\$ -	\$ 45,620,870

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 24/25	Revised Budget FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Future \$	Total
Construction Contract	3,104,200	5,668,606	-	2,641,000	4,975,400	5,885,000	-	-	\$22,274,205
Construction Engineering	801,724	332,120	-	245,000	509,800	438,000	-	-	\$2,326,644
Environmental	-	955,000	-	6,800	-	-	-	-	\$961,800
Land/ROW Acquisition	5,064	5,000	-	-	-	-	-	-	\$10,064
Other Capital Improvement	10,977	450,500	10,980,000	120,000	456,400	-	-	-	\$12,017,877
Preliminary Engineering	398,635	810,000	570,000	643,600	815,000	-	-	-	\$3,237,235
Public Art	36,819	41,938	-	-	-	-	-	-	\$78,756
									\$-
Total Capital Costs	\$4,357,419	\$8,263,163	\$11,550,000	\$3,656,400	\$6,756,600	\$6,323,000	\$-	\$-	\$40,906,582

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 24/25	Revised Budget FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Future \$	Total
106 GF Capital Reserve Fund	1,694,466	435,582	-	-	-	-	-	-	\$2,130,048
109 Measure E	-	-	3,300,000	-	-	-	-	-	\$3,300,000
227 SB1 Streets and Roads	111,080	1	-	-	-	-	-	-	\$111,081
324 E Franklin Landscape Fee	-	-	-	100,400	1,211,600	-	-	-	\$1,312,000
332 LRSP Supl. Park Facilities Fee	-	1,287,500	360,000	3,156,000	2,830,000	3,030,000	-	-	\$10,663,500
345 Debt Proceeds D56 NTR & OTP	1,900,000	0	-	-	-	-	-	-	\$1,900,000
356 SEPA Parks	-	6,540,080	7,890,000	400,000	2,715,000	3,293,000	-	-	\$20,838,080
503 Drainage Fee	651,873	-	-	-	-	-	-	-	\$651,873
									\$-
Total Program Financing	\$4,357,419	\$8,263,163	\$11,550,000	\$3,656,400	\$6,756,600	\$6,323,000	\$-	\$-	\$40,906,582

Program Proposed Budget Report

Program: WCE Program - Community Enhancement Program

Fiscal Year: FY 24/25

		Actual Prior Years	Current FY 24/25	Proposed FY 25/26	Proposed FY 26/27	Proposed FY 27/28	Proposed FY 28/29	Proposed FY 29/30	Proposed Future Years	Total
Project #	Project Name	Budget								
WCE011	Poppy West Park	-	140,500	-	250,000	2,310,000	-	-	-	2,700,500
WCE012	Sun Grove Park	-	1,047,000	-	-	-	-	-	-	1,047,000
WCE013	Madeira East PS-15	-	100,000	-	820,000	-	-	-	-	920,000
WCE014	Poppy East Park PS-12	-	-	360,000	2,086,000	-	-	-	-	2,446,000
WCE016	Arbor Ranch PS-01	-	-	-	-	520,000	3,030,000	-	-	3,550,000
WCE022	Old Town Plaza Phase 2 and 3	4,357,419	322,583	-	-	-	-	-	-	4,680,002
WCE031	Old Fish Hatchery Site Restoration	-	-	300,000	-	-	-	-	-	300,000
WCE034	South East Policy Area Neighborhood Park K	-	6,540,080	-	-	-	-	-	-	6,540,080
WCE040	Public EV Charging Infrastructure	-	113,000	-	-	-	-	-	-	113,000
WCE041	Souza Dairy/Poppy Keys SW PS-25	-	-	-	400,000	2,150,000	-	-	-	2,550,000
WCE042	Telos Greens Park PS-37	-	-	-	-	565,000	3,293,000	-	-	3,858,000
WCE043	Zeke Drive Park PS-29	-	-	3,255,000	-	-	-	-	-	3,255,000
WCE044	Artemis Drive Park PS-26	-	-	4,635,000	-	-	-	-	-	4,635,000
WCE047	Grant Line Business Park Sewer Line	-	-	3,000,000	-	-	-	-	-	3,000,000
WFL011	Willard Pkwy Landscaping Epoch Drive to Kammerer Rd	-	-	-	100,400	1,211,600	-	-	-	1,312,000
Total Expense		\$ 4,357,419	\$ 8,263,163	\$ 11,550,000	\$ 3,656,400	\$ 6,756,600	\$ 6,323,000	\$ -	\$ -	\$ 40,906,582

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 24/25	Revised Budget FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Future \$	Total
CIP Fixtures Furnishings and Equipment	-	-	-	-	-	-	-	-	\$-
Construction Contract	207,256	6,743,170	1,400,000	500,000	-	-	-	-	\$8,850,426
Construction Engineering	-	1,064,600	280,000	-	-	-	-	-	\$1,344,600
Environmental	983,563	221,768	-	-	-	-	-	-	\$1,205,331
Land/ROW Acquisition	3,915,597	1,616,139	-	-	-	-	-	-	\$5,531,736
Operations & Maintenance	-	-	-	-	-	-	-	-	\$-
Other Capital Improvement	51,526	1,519,605	-	1,200,000	1,200,000	1,200,000	1,200,000	-	\$6,371,131
Planning	-	-	-	-	-	-	-	-	\$-
Pre Construction Prepwork	78,724	62,651	-	-	-	-	-	-	\$141,375
Preliminary Engineering	1,787,181	1,175,285	100,000	-	-	-	-	-	\$3,062,466
Project Study	-	-	-	-	-	-	-	-	\$-
									\$-
Total Capital Costs	\$7,023,847	\$12,403,218	\$1,780,000	\$1,700,000	\$1,200,000	\$1,200,000	\$1,200,000	\$-	\$26,507,065

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 24/25	Revised Budget FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Future \$	Total
368 Active Transportation Fee	-	850,000	-	-	-	-	-	-	\$850,000
503 Drainage Fee	7,023,847	11,553,218	1,780,000	1,700,000	1,200,000	1,200,000	1,200,000	-	\$25,657,065
									\$-
Total Program Financing	\$7,023,847	\$12,403,218	\$1,780,000	\$1,700,000	\$1,200,000	\$1,200,000	\$1,200,000	\$-	\$26,507,065

Program Proposed Budget Report

Program: WDR Program - Drainage Program

Fiscal Year: FY 24/25

		Actual Prior Years	Current FY 24/25	Proposed FY 25/26	Proposed FY 26/27	Proposed FY 27/28	Proposed FY 28/29	Proposed FY 29/30	Proposed Future Years	Total
Project #	Project Name	Budget								
WDR018	Laguna Creek Multi-Functional Corridor Project	914,319	7,506,844	-	-	-	-	-	-	8,421,164
WDR037	SEPA Shed C Channel ROW and Permitting	5,902,792	1,525,110	-	-	-	-	-	-	7,427,901
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	206,736	2,626,264	-	-	-	-	-	-	2,833,000
WDR055	Storm Drain Repairs - Sheldon North Area	-	500,000	-	-	-	-	-	-	500,000
WDR056	Elk Grove Creek Maintenance Road - Emerald Vista to Elk Grove-Florin	-	245,000	1,680,000	-	-	-	-	-	1,925,000
WDR057	Laguna West Slide Gate Replacement	-	-	100,000	500,000	-	-	-	-	600,000
Total Expense		\$ 7,023,847	\$ 12,403,218	\$ 1,780,000	\$ 1,700,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -	\$ 26,507,065

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 24/25	Revised Budget FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Future \$	Total
Building Improvements	-	-	-	-	-	-	-	-	\$-
CIP Fixtures Furnishings and Equipment	90,620	280,622	-	-	-	-	-	-	\$371,242
Construction Contract	5,160,553	16,738,749	400,000	-	-	-	-	-	\$22,299,302
Construction Engineering	705,406	2,980,851	204,000	-	-	-	-	-	\$3,890,257
Environmental	-	5,000	-	-	-	-	-	-	\$5,000
Facility Improvements	-	-	-	-	-	-	-	-	\$-
Land/ROW Acquisition	-	5,000	-	-	-	-	-	-	\$5,000
Other Capital Improvement	334,988	1,947,952	-	-	-	-	-	-	\$2,282,941
Planning	-	-	-	-	-	-	-	-	\$-
Preliminary Engineering	1,873,093	934,109	712,000	-	-	-	-	-	\$3,519,202
Professional Services	-	-	-	-	-	-	-	-	\$-
Project Scoping	-	1,000,000	-	-	-	-	-	-	\$1,000,000
Project Study	109,800	36,000	125,901	-	-	-	-	-	\$271,701
Property Tax	-	-	-	-	-	-	-	-	\$-
Public Art	2,668	177,510	-	-	-	-	-	-	\$180,178
Vehicles	-	-	-	-	-	-	-	-	\$-
									\$-
Total Capital Costs	\$8,277,129	\$24,105,791	\$1,441,901	\$-	\$-	\$-	\$-	\$-	\$33,824,822

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 24/25	Revised Budget FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Future \$	Total
106 GF Capital Reserve Fund	423,821	709,179	-	-	-	-	-	-	\$1,133,000
109 Measure E	139,108	160,892	-	-	-	-	-	-	\$300,000
216 Federal Police Grants	399,853	-	-	-	-	-	-	-	\$399,853
240 Disaster Recovery ARPA	3,537,188	2,284,438	-	-	-	-	-	-	\$5,821,627
280 Library Ownership/Maint	-	2,084,139	-	-	-	-	-	-	\$2,084,139
295 Development Services Fund	-	-	202,000	-	-	-	-	-	\$202,000
296 Public Works	-	-	16,000	-	-	-	-	-	\$16,000
301 Federal Capital Grants 1	-	1,000,000	-	-	-	-	-	-	\$1,000,000
302 State Capital Grants 1	928,630	3,071,370	62,233	-	-	-	-	-	\$4,062,233
311 CFF - City Administrative Facilities	-	104,000	327,000	-	-	-	-	-	\$431,000
313 CFF - Corporation Yard	-	-	400,000	-	-	-	-	-	\$400,000
315 CFF - Library	152,790	3,201,001	-	-	-	-	-	-	\$3,353,791
344 CFD 2005-1 Laguna Ridge	342,695	1,480,814	-	-	-	-	-	-	\$1,823,509
352 State Capital Grants 2	-	4,465,374	63,669	-	-	-	-	-	\$4,529,043
361 Debt Proceeds- PD Improvements	1,590,763	4,861,641	-	-	-	-	-	-	\$6,452,404
602 Facilities and Fleet	762,280	682,944	361,000	-	-	-	-	-	\$1,806,224
603 Information Technology	-	-	10,000	-	-	-	-	-	\$10,000
									\$-
Total Program Financing	\$8,277,129	\$24,105,791	\$1,441,901	\$-	\$-	\$-	\$-	\$-	\$33,824,822

Program Proposed Budget Report

Program: WFC Program - Facilities Program

Fiscal Year: FY 24/25

		Actual Prior Years	Current FY 24/25	Proposed FY 25/26	Proposed FY 26/27	Proposed FY 27/28	Proposed FY 28/29	Proposed FY 29/30	Proposed Future Years	Total
Project #	Project Name	Budget								
FM2002	10250 Iron Rock Way, Replace HVAC Units	20,187	459,813	-	-	-	-	-	-	480,000
WFC038	8380 Laguna Palms Way Tenant Improvements	2,280,844	4,898,867	-	-	-	-	-	-	7,179,712
WFC039	8400 Laguna Palms Way Tenant Improvements	4,187,173	1,643,255	-	-	-	-	-	-	5,830,427
WFC040	8401 Laguna Palms Way Tenant Improvements	364,810	388,159	916,000	-	-	-	-	-	1,668,969
WFC046	9260 Elk Grove Boulevard Library Improvements	1,081,420	14,121,884	125,901	-	-	-	-	-	15,329,205
WFC050	District56 Improvements	342,695	1,480,814	-	-	-	-	-	-	1,823,509
WFC053	Fleet EV Charging Infrastructure	-	1,113,000	-	-	-	-	-	-	1,113,000
WFC054	10250 Iron Rock Way Modular Building Remodel	-	-	400,000	-	-	-	-	-	400,000
Total Expense		\$ 8,277,129	\$ 24,105,791	\$ 1,441,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,824,822

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 24/25	Revised Budget FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Future \$	Total
Construction Contract	6,567,542	46,722,022	20,401,235	147,089,777	14,150,000	14,150,000	14,150,000	82,000,000	\$345,230,576
Construction Engineering	796,705	3,728,565	414,000	13,215,000	-	-	-	8,200,000	\$26,354,270
Environmental	1,035,656	5,749,744	-	-	-	-	-	-	\$6,785,400
Land/ROW Acquisition	3,745,460	19,646,453	-	-	-	-	-	-	\$23,391,913
Other Capital Improvement	23,975	1,091,208	-	-	-	-	-	1,200,000	\$2,315,182
Preliminary Engineering	9,660,537	24,058,630	7,513,255	-	-	-	-	-	\$41,232,422
Project Scoping	-	2,000,000	-	-	-	-	-	-	\$2,000,000
									\$-
Total Capital Costs	\$21,829,876	\$102,996,621	\$28,328,490	\$160,304,777	\$14,150,000	\$14,150,000	\$14,150,000	\$91,400,000	\$447,309,764

Method(s) of Financing

Funding Source(s)	Expenses Prior to FY 24/25	Revised Budget FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	Future \$	Total
106 GF Capital Reserve Fund	125,091	74,909	-	-	-	-	-	-	\$200,000
109 Measure E	88,499	4,451,501	5,050,000	2,050,000	2,050,000	2,050,000	2,050,000	-	\$17,790,000
221 Gas Tax	339,657	2,151,012	-	-	-	-	-	-	\$2,490,669
227 SB1 Streets and Roads	1,524,954	10,190,829	5,000,000	5,500,000	5,500,000	5,500,000	5,500,000	-	\$38,715,782
228 SB1 Local Partnership	-	549,000	-	-	-	-	-	-	\$549,000
246 Wilton Rancheria	-	2,000,000	500,000	7,505,400	500,000	500,000	500,000	-	\$11,505,400
261 Street Maint District #1 Zone 1	-	1,000,000	800,000	800,000	800,000	800,000	800,000	-	\$5,000,000
263 Street Maint District #1 Zone 3	-	1,260,000	160,000	250,000	300,000	300,000	300,000	-	\$2,570,000
265 Street Maint District #1 Zone 5	5,479	1,544,521	1,200,000	500,000	600,000	600,000	600,000	-	\$5,050,000
294 Measure A Maintenance	2,878,377	5,470,146	4,688,000	4,400,000	4,400,000	4,400,000	4,400,000	-	\$30,636,523
301 Federal Capital Grants 1	4,117,567	12,511,128	3,303,000	-	-	-	-	-	\$19,931,695
302 State Capital Grants 1	657,987	11,786,537	311,490	-	-	-	-	-	\$12,756,014
328 Elk Grove Roadway Fee	7,180,256	32,825,157	6,000,000	10,794,600	-	-	-	91,400,000	\$148,200,013
332 LRSP Supl. Park Facilities Fee	148,928	414,097	-	-	-	-	-	-	\$563,025
338 External Agencies Fund	57,300	1,818,000	-	3,100,000	-	-	-	-	\$4,975,300
339 In-Lieu Roadway Fees	-	-	-	919,777	-	-	-	-	\$919,777
341 CFD 2002-1 East Franklin	2,542,800	457,200	-	8,000,000	-	-	-	-	\$11,000,000
344 CFD 2005-1 Laguna Ridge	-	-	-	8,285,000	-	-	-	-	\$8,285,000
351 Federal Capital Grants 2	1,022,211	11,779,355	-	-	-	-	-	-	\$12,801,566
352 State Capital Grants 2	89,394	1,747,606	-	-	-	-	-	-	\$1,837,000
368 Active Transportation Fee	-	-	1,000,000	-	-	-	-	-	\$1,000,000
393 Meas A Safety/StScape/Bike/Ped	42,093	57,907	-	-	-	-	-	-	\$100,000
394 Meas A Traffic Control & Safety	122,459	59,541	316,000	-	-	-	-	-	\$498,000
503 Drainage Fee	886,823	848,177	-	-	-	-	-	-	\$1,735,000
998 Potential Grant	-	-	-	108,200,000	-	-	-	-	\$108,200,000
									\$-
Total Program Financing	\$21,829,876	\$102,996,621	\$28,328,490	\$160,304,777	\$14,150,000	\$14,150,000	\$14,150,000	\$91,400,000	\$447,309,764

Program Proposed Budget Report

Program: WTR Program - Transportation Program
 Fiscal Year: FY 24/25

		Actual Prior Years	Current FY 24/25	Proposed FY 25/26	Proposed FY 26/27	Proposed FY 27/28	Proposed FY 28/29	Proposed FY 29/30	Proposed Future Years	Total
Project #	Project Name	Budget								
WBR004	Bridge Preventative Maintenance Project	-	870,000	-	-	-	-	-	-	870,000
WPR011	Annual Pavement Maintenance Project years 2-5	-	-	-	13,700,000	13,850,000	13,850,000	13,850,000	-	55,250,000
WPR014	Arterial Roads Rehabilitation and Bicycle Lane Improvements	7,174,181	746,586	-	-	-	-	-	-	7,920,767
WPR024	2024 Pavement Maintenance Project	1,407,801	10,182,224	-	-	-	-	-	-	11,590,025
WPR025	2025 Pavement Maintenance Project	-	11,305,134	3,000,000	-	-	-	-	-	14,305,134
WPR026	2026 Pavement Maintenance Project	-	-	14,010,000	-	-	-	-	-	14,010,000
WTC025	HSIP Cycle 12 - Rapid Flashing Beacons	-	-	351,490	-	-	-	-	-	351,490
WTC026	Annual Striping and Legend Project	-	-	300,000	300,000	300,000	300,000	300,000	-	1,500,000
WTR009	Whitelock Pkwy/State Route 99 Interchange Project	2,038,318	9,084,129	7,000,000	-	-	-	-	91,400,000	109,522,447
WTR012	Old Town Area Streetscape Phase 2	1,424,913	13,945,410	-	-	-	-	-	-	15,370,323
WTR014	Kammerer Rd Phase 1: Two-Lane Extension I-5 to Bruceville Road	7,655,987	28,157,979	-	134,919,777	-	-	-	-	170,733,743
WTR078	Elk Grove Florin Road Complete Street & Resurfacing	202,589	3,617,193	-	-	-	-	-	-	3,819,782
WTR083	North Laguna Creek Area Big Horn Blvd and Franklin Blvd Improvements	148,938	2,526,062	-	-	-	-	-	-	2,675,000
WTR091	Grant Line Rd. and Wilton Rd. Operational Improvements	50,135	949,865	-	-	-	-	-	-	1,000,000
WTR094	Citywide Traffic Signal Enhancement and Congestion Relief	903,982	11,044,862	-	-	-	-	-	-	11,948,844
WTR096	Lotz Parkway	813,830	8,036,170	-	11,385,000	-	-	-	-	20,235,000
WTR097	Guardrail Replacement on West and East Stockton Blvd	8,802	1,126,408	-	-	-	-	-	-	1,135,210
WTR098	Second Eastbound Left Turn Lane on Elk Grove Blvd./Auto Center Dr.	-	1,000,000	-	-	-	-	-	-	1,000,000
WTR100	Power Inn Road Safety and Congestion Relief Project	403	404,597	3,167,000	-	-	-	-	-	3,572,000
WTR103	Comprehensive Safety Action Plan and Demonstration	-	-	500,000	-	-	-	-	-	500,000
Total Expense		\$ 21,829,877	\$ 102,996,621	\$ 28,328,490	\$ 160,304,777	\$ 14,150,000	\$ 14,150,000	\$ 14,150,000	\$ 91,400,000	\$ 447,309,765

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 25/26	-
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 22/23	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: The project is located along Laguna Creek between Camden Lake and East Stockton Boulevard/State Route 99.	148,000	FY 23/24	FY 24/25
WTL039	Laguna Creek Trail Railroad Crossing Reconstruction Project involves reconstruction of the existing Laguna Creek Trail under the Union Pacific Railroad Bridge. Location: The project is located along the south bank of Laguna Creek east of Elk Grove Florin Road.	172,000	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.	120,021	FY 22/23	-

Total Program Cost Estimate: \$ 581,310

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	20,000	FY 25/26	-
WDR053	Rain Garden This Project will study the design and construction of a new rain garden facility similar to the one previously constructed next to 8380 Laguna Palms Way on Laguna Springs Blvd. Location: To be determined.	100,000	FY 22/23	-
WDRA05	Grant Line Channel Improvements Study This study will investigate the condition of the existing Grant Line Channel facility to determine rehabilitation and repair needs to maintain the facility. Location: The project is located in the Grant Line Channel Watershed.	120,000	FY 22/23	-
Total Program Cost Estimate: \$		240,000		

WFC Program - Facilities Program				
Project Number	Project Description	Estimated Total Project Costs	Planned Engineering Start Year	Planned Construction Start Year
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: Located at 10250 Iron Rock Way - Corp Yard	209,500	FY 22/23	FY 23/24
FM2205	Animal Shelter Shade Structure Install shade structures over the concrete areas to allow the space to be usable all year long. Location: 9150 Union Park Way	60,000	-	-
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	250,000	FY 22/23	-
WFC055	Facility Maintenance Management Plan A comprehensive study of all City facilities to develop an asset management plan of major components for future funding needs. Location: City Facilities	500,000	-	-

Total Program Cost Estimate: \$ 1,019,500

WTR Program - Transportation Program				
Project Number	Project Description	Estimated Total Project Costs	Planned Engineering Start Year	Planned Construction Start Year
WTC023	Bruceville/Bilby Signal Modification This project will replace the mast arm and supporting pole on the southwest corner with a longer mast arm, so additional signal heads can be installed to allow for protected left turn phasing for both southbound and northbound Bruceville traffic. Location: This project is located at the Bruceville/Bilby intersection.	220,000	-	-
WTR000	Transportation 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 to the scope of existing projects where these funds are the most appropriate fund for added scope. Location: Citywide	250,000	FY 25/26	-
WTR055	Annual Speed Control Program Installation of Traffic calming devices available under the Speed Control Program. Location: This project is at various locations throughout the City as determined by the approved petition.	75,000	FY 25/26	-
WTR065	Whitelock Parkway Improvements from Big Horn Boulevard to Lotz Parkway This project will construct the landscaping and median improvements. Location: The project is located on Whitelock Pkwy from Pinkerton Middle School to Cape Verde Dr.	225,000	FY 23/24	-
WTR075	Waterman Road Traffic Signals at Mainline Drive and Kent Street This project will construct two traffic signals. The design will be advanced to a 35% design prior to programming the remaining funds. Location: The project is located at the Intersections of Waterman Rd. and Dino Dr./Mainline Dr. and Waterman Rd. and Kent St.	90,000	FY 23/24	-
WTRA04	Interchange ROW Transfer Transfer rights-of-way for the interchanges to Caltrans. Location: Various interchanges on SR99 and I-5	210,300	FY 14/15	-

Total Program Cost Estimate: \$ 1,070,300

GENERAL COST ALLOCATION

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

COST ALLOCATION

Expenditures from these Funds	Revenue to these Funds	Fund 101 General	Fund 296 Public Works	Total
General Fund		\$ -	\$ -	\$ -
Measure E				
1092241 Police Training		191,703	-	191,703
1092244 Police PIO		17,421	-	17,421
1092251 Police Patrol		33,325	-	33,325
1092253 Police Traffic		32,852	-	32,852
1092256 Police Special Ops		47,890	-	47,890
1092262 Police Comm Services		50,457	-	50,457
1092281 Police Dispatch		41,071	-	41,071
1093121 DS - Planning		30,514	-	30,514
1094130 PW - Ops & Maint		12,223	-	12,223
2953100 Development Services		-		
2953120 Planning		606,062		606,062
2953130 Building		370,415	-	370,415
2953140 DS - Eng		197,073	-	197,073
2964120 PW - CP Mngmt		216,354	-	216,354
2964130 PW - Roads		-	-	-
2964140 PW - Eng		96,903	-	96,903
221 Gas Tax		168,540	546,599	715,139
238 Street Trench		3,366	-	3,366
251 CFD		10,722	-	10,722
252 CFD		75,031	-	75,031
255 CFD		118,557	192,087	310,644
256 CFD		198,217	272,849	471,066
261 St Maint Dist		20,029	180,589	200,618
262 SMD		6,315	2,488	8,803
263 SMD		29,591	5,094	34,685
264 SMD		5,838	367	6,205
265 SMD		40,896	21,932	62,828
267 SLMD		21,493	55,731	77,224
268 SLMD		16,706	21,896	38,602
280 Library Ownership		9,156	-	9,156
294 Measure A Maint		48,900	458,505	507,405
305 LTF Bike & Ped		888	3,476	4,364
326 EF Admin		1,921	-	1,921
329 CCSD IF Admin		22,389	-	22,389
335 Laguna West SA		4,739	4,166	8,905
336 Lakeside SA		1,910	-	1,910
339 In-Lieu		1,313	-	1,313
341 East Franklin CFD		16,999	44,651	61,650
343 Poppy Ridge CFD		4,288	666	4,954
344 Laguna Ridge CFD		101,964	-	101,964
347 Laguna Area CFD		1,690	-	1,690
348 Laguna W CFD		1,702	-	1,702
349 Lakeside CFD		93	-	93
393 Measure A SSPBF		16,318	43,144	59,462
394 Measure A TCS		29,575	102,561	132,136
501 Solid Waste		159,539	145,200	304,739
502 Commercial Haul		47,225	145,200	192,425
503 Drainage		235,057	549,692	784,749
506 SWCC		236,054	145,200	381,254
601 Insurance		303,946	389,673	693,619
602 Facilities		194,915	215,392	410,307
602 Fleet		99,015	114,714	213,729
603 IT Admin		88,005	33,786	121,791
603 IT-City		136,631	60,026	196,657
603 IT-Police		135,597	93,140	228,737
603 GIS		54,096	38,761	92,857
TOTAL		\$ 4,613,488	\$ 3,887,586	\$ 8,501,074

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.

INTERNAL SERVICE FUNDS											
Expenditures from these Funds	Revenue to these Funds	Fund 601 Risk	Fund 602 Facilities Operations	Fund 602 Facilities Capital	Fund 602 Fleet Operations	Fund 602 Fleet Capital	Fund 603 IT-Admin	Fund 603 IT-City	Fund 603 IT-Police	Fund 603 GIS	Total
GENERAL FUND											
1011100 City Council		\$ 20,893	\$ 21,238	\$ 31,460	\$ -	\$ -	\$ 28,764	\$ 69,411	\$ -	\$ 3,680	\$ 175,446
<i>City Manager</i>											
1011200 City Manager		55,715	34,311	51,660	5,737	-	71,910	173,527	-	18,378	411,239
1011210 Communications		48,750	22,796	33,867	-	-	21,573	52,058	-	10,791	189,836
1011220 Economic Development		27,857	13,784	19,942	-	-	10,787	26,029	-	5,969	104,368
1011240 Strategic Planning		27,857	7,553	10,315	-	-	10,787	26,029	-	5,969	88,511
1011300 City Attorney		62,679	36,175	54,539	-	-	35,955	86,764	-	4,600	280,712
1011400 City Clerk		20,893	28,331	42,419	-	-	10,787	26,029	-	1,380	129,839
<i>Finance</i>											
1011505 Finance		13,929	10,335	14,613	-	-	7,191	17,353	-	2,719	66,139
1011510 Budget		20,893	10,307	14,570	-	-	14,382	34,705	-	4,539	99,396
1011520 Accounting		49,447	22,574	33,523	-	-	25,169	60,734	-	9,607	201,054
1011540 Financial Planning		17,411	6,441	8,596	-	-	10,787	26,029	-	3,629	72,892
1011570 Purchasing		20,893	5,328	6,876	-	-	10,787	26,029	-	4,079	73,992
1011580 Cashiering		30,643	7,665	10,487	-	-	17,978	43,382	-	6,258	116,412
1011600 Human Resources		41,786	20,821	30,815	-	-	25,169	60,734	-	3,220	182,546
<i>Police</i>											
1012240 Police Administration		27,857	35,344	8,006	188,326	136,364	10,787	-	33,210	1,774	441,669
1012241 Police Training		125,358	13,536	3,066	-	-	68,315	-	210,330	10,515	431,120
1012244 Police Public Information		34,822	35,344	8,006	-	-	25,169	-	77,490	3,713	184,544
1012245 Police Budget & Finance		20,893	21,207	4,804	-	-	14,382	-	44,280	2,136	107,701
1012246 Police Wellness		6,964	3,008	681	-	-	7,191	-	22,140	1,019	41,003
1012251 Police Patrol		647,685	72,644	16,455	763,768	553,030	391,911	-	1,206,629	59,311	3,711,433
1012253 Police Traffic		90,537	64,913	14,704	282,490	204,545	53,933	-	166,050	8,182	885,353
1012255 Police K9		41,786	3,640	824	73,238	53,030	25,169	-	77,490	3,812	278,989
1012256 Police Special Ops		27,857	12,335	2,725	-	-	21,573	-	66,420	3,154	134,065
1012260 Police Investigations		34,822	36,351	8,135	156,939	113,636	32,360	-	99,630	4,633	486,506
1012261 Police Investigations Detective		195,002	125,196	27,663	439,428	318,182	89,888	-	276,750	14,261	1,486,370
1012262 Police Community Services		97,501	66,899	15,153	-	-	32,360	-	99,630	5,521	317,063
1012265 Police Animal Services		257,681	209,382	-	73,238	53,030	151,012	-	464,940	22,969	1,232,252
1012266 Police Volunteers		6,964	2,077	681	-	-	115,057	-	354,240	14,720	493,739
1012280 Police Records		97,501	90,382	19,970	94,163	68,182	61,124	-	188,190	9,201	628,712
1012281 Police Dispatch		167,144	102,871	22,730	-	-	100,674	-	309,960	15,247	718,626
1012282 Police Prop & Evidence		27,857	107,806	24,127	-	-	17,978	-	55,350	2,694	235,812
1012283 Police RTIC		41,786	14,802	3,270	-	-	28,764	-	88,560	4,272	181,454
1013121 Housing & Public Services		16,366	7,414	10,100	6,522	-	14,382	34,705	-	1,840	91,330
1013540 Code Enforcement		75,911	24,465	36,445	74,511	65,000	39,551	95,440	-	11,657	422,980
<i>Measure E</i>											
1092241 Police Training		20,893	2,256	511	5,076	26,667	-	-	-	296	55,699
1092244 Police Public Information		6,964	3,008	681	2,869	-	-	-	-	99	13,621
1092251 Police Patrol		13,929	1,504	341	18,408	13,333	-	-	-	197	47,712
1092253 Police Traffic		27,857	19,973	4,524	13,032	20,000	-	-	-	395	85,781
1092256 Police Special Ops		13,929	3,084	681	2,689	26,667	-	-	-	197	47,247
1092262 Police Community Services		34,822	37,149	8,415	19,677	-	-	-	-	493	100,556
1092281 Police Dispatch		34,822	21,431	4,735	-	-	-	-	-	493	61,482
1092283		6,964	3,084	681	-	-	-	-	-	-	10,729
1093121 DS - Planning		6,964	3,659	4,298	6,522	6,667	3,596	8,676	-	460	40,842
1094130 Public Works - O&M		6,964	3,659	4,298	651	6,667	3,596	8,676	-	460	34,971
2953100 Development Services		34,125	14,507	21,059	-	-	17,978	43,382	-	2,300	133,351
2953120 DS - Planning		50,840	48,441	73,492	-	-	43,146	104,116	-	15,416	335,452
2953130 DS- Building		8,357	34,339	51,702	-	-	86,292	208,233	-	113,296	502,220
2953140 DS - Engineering		41,786	23,964	35,672	-	-	32,360	78,087	-	37,126	248,995
2964100 Public Works Administration		41,786	38,428	58,020	63,333	68,600	89,888	216,909	-	64,277	641,241
2964120 Public Works - CIP Admin		69,644	62,905	95,841	-	-	32,360	78,087	-	14,036	352,872
2964130 Public Works - O&M		208,931	269,860	27,447	117,618	127,400	136,630	329,702	-	57,063	1,274,649
2964140 PW - Eng Support		76,608	61,932	94,337	4,524	4,900	21,573	52,058	-	2,760	318,691
501 Solid Waste		18,688	36,656	7,278	53,193	8,167	5,993	14,461	-	767	145,200
502 Commercial Haul		18,688	36,656	7,278	53,193	8,167	5,993	14,461	-	767	145,200
503 Drainage		74,519	8,889	12,378	77,730	19,600	7,191	17,353	-	920	218,579
506 SWCC		18,688	36,656	7,278	53,193	8,167	5,993	14,461	-	767	145,200
511 Transit		3,482	-	-	-	-	-	-	-	-	3,482
601 Insurance		-	3,397	4,642	-	-	3,463	8,349	-	375	20,226
602 Facilities		36,563	-	-	109,989	-	10,390	25,048	-	1,124	183,114
602 Fleet		22,982	91,732	-	-	-	-	-	-	-	114,714
603 IT-Admin		20,893	-	12,893	-	-	-	-	-	-	33,786
603 IT-City		27,857	13,172	18,996	-	-	-	-	-	-	60,026
603 IT-Police		41,786	42,372	8,982	-	-	-	-	-	-	93,140
603 GIS		20,893	7,553	10,315	-	-	-	-	-	-	38,761
		\$ 3,513,167	\$ 2,227,544	\$ 1,168,000	\$ 2,760,056	\$ 1,910,000	\$ 2,110,039	\$ 2,081,018	\$ 3,841,286	\$ 599,531	\$ 20,210,641

DEBT SERVICE ALLOCATION

The 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	\$	14,686
<i>City Manager</i>		
1011200 City Manager		24,115
1011210 Communications		15,809
1011220 Economic Development		9,309
1011240 Strategic Planning		4,815
1011300 City Attorney		25,459
1011400 City Clerk		19,801
<i>Finance</i>		
1011505 Finance		6,821
1011510 Budget		6,801
1011520 Accounting		15,649
1011540 Financial Planning		4,012
1011570 Purchasing		3,210
1011580 Cashiering		4,895
1011600 Human Resources		14,385
<i>Police</i>		
1012256		4,366
1012261 Police Detectives & Street Crimes		44,318
1012266 Police Volunteers		1,092
1012280 Police Records		31,994
1012281 Police Dispatch		44,001
1012283 Police RTIC		6,331
1013121 Housing & Public Service		6,721
1013540 Code Enforcement		17,013
2953100 Development Services		9,831
2953120 DS - Planning		34,306
2953130 DS - Building		24,135
2953140 DS - Engineering		16,652
2964100 PW Administration		29,090
2964120 PW - CIP Mngmt		44,739
2964140 PW - Eng Support		44,037
501 Solid Waste		3,397
502 Commercial Haul		3,397
503 Drainage		5,778
506 SWCC		3,397
601 Insurance		2,167
603 IT-City		8,868
603 IT-Police		15,762
603 GIS		4,815
	\$	581,992

CAPITAL IMPROVEMENT PROGRAM COST ALLOCATION PLAN

Overseeing, executing 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	Fund Name	FY 2024 Expenditures	FY 2026	
			Allocation to Fund 296	FY 2026 Allocation to Fund 296
221	Gas Tax	\$ 213,430	\$ 122,134	3.6%
261	Str Maint District 1 Zone 1	\$ 2,725,262	\$ 18,168	0.5%
263	Str Maint District 1 Zone 3	\$ 20,455	\$ 54,087	1.6%
265	Str Maint District 1 Zone 5	\$ 21,723	\$ 17,960	0.5%
294	Measure A Street/Road Maint	\$ 1,980,112	\$ 843,652	24.8%
313	CFF-Corporation Yard	\$ 243,758	\$ 44,157	1.3%
315	CFF-Library	\$ 147,184	\$ 191,980	5.6%
328	Elk Grove Roadway Fee	\$ 2,408,013	\$ 478,274	14.1%
332	LRSP Park Fclts Fee	\$ 149,702	\$ 32,206	0.9%
341	CFD 2002-1 East Frnkln	\$ 457,072	\$ 82,800	2.4%
344	CFD 2005-1 Laguna Ridge	\$ 1,239,890	\$ 226,423	6.7%
368	Active Transportation Fee	\$ 896	\$ 308	0.0%
393	Measure A-SSPB	\$ 441,643	\$ 125,457	3.7%
394	Measure A Trfc Ctrl& Sfty	\$ 680,897	\$ 213,300	6.3%
503	Drainage	\$ 1,569,925	\$ 949,094	27.9%
Total		\$ 12,299,960	\$ 3,400,000	100%

INTERFUND LOANS

The City Manager may authorize interfund loans below \$500,000. If the interfund loan is greater than \$500,000, the City Council must authorize it. Interfund loans are made to provide up front financing for priority projects in the event sufficient funding 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. Interfund 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 for FY 2025-26. 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>
Reimbursement Agreement - Advanced Payment	261,265, 315,324	330	\$511,507	\$2,696,696	FY 2029-30

The City advanced funds from the Street Maintenance District 1 Zones 1 and 5 funds, the Library Capital Facilities Fee fund and the East Franklin Landscape Corridor Fee fund to the Laguna Ridge Supplemental Parks Quimby In-Lieu Land Fee fund, to provide advance payment of existing reimbursement agreements.

GENERAL FUND NON-DEPARTMENTAL TRANSFERS

The General Fund makes transfers to other funds for various purposes, such as to contribute funding toward priority projects in the Capital Reserve fund, 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 2025-26 are summarized below.

General Fund Non-Departmental Transfers			
		FY 2025-26	Purpose
Transfers Out expense to			
Fund 106	General Fund Capital Projects	1,475,000	Special Project funding
Fund 407	Debt Service Fund	160,000	Old Town Plaza debt dayment
Fund 408	Debt Service Fund	188,325	City Facility Improvements debt payment
Fund 501	Recycling & Waste	44,500	LifeLine rate subsidy & marketing
Total		\$ 1,867,825	

Note: The General Fund portion of the principal and interest debt service payment (totaling \$325,603 for FY 2025-26) toward the Laguna Palms Campus debt is budgeted directly in the Department and Division budgets. This debt obligation is anticipated to be paid in full with the FY 2025-26 payment. Further details are provided in the Interfund Transfer section of the Budget.

Note: The General Fund portion of the principal and interest debt service payment (totaling \$905,925 for FY 2025-26) toward the Animal Shelter debt is budgeted directly in the Animal Services division of the Police Department.

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 of establishing financial policies 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 into categories that attain certain objectives per special regulations, restrictions, or limitations.

Fund Structure

The City manages a variety of funds, each with a specific purpose. Understanding its 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.

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 City departments, rather than 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 Community Facilities 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 Taxes, Transient Occupancy Taxes, and property taxes distributed by the County in the place 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, fees, and grants. 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 infrastructure maintenance. Other "special taxes", such as Mello-Roos or special assessment taxes may appear on the 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 the 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 creditworthiness 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.

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

The City establishes and maintains Fleet and Facilities and Information Technology funds to provide for the timely replacement of vehicles, 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, the 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. This limit, also known as the Gann limit, is 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.

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 workforce. Each regular employee will:

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

To manage the growth of the regular workforce 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 underfilling 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 impacts of the proposed position. Expected impacts could include, but are not limited to, staffing and material costs including salary, benefits, equipment, uniforms, clerical support and facilities, and cost-effectiveness (additional revenues or cost savings that 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.

Allocating the Cost of Services

General Policy Guidelines

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

Cost Allocation Criteria

Costs 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.

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.

Fees and Rates

Fees and rates will be reviewed and updated on an ongoing 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 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 that 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 that 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 principal
- Liquidity – ability to access resources to meet operational needs
- Yield - a reasonable rate of return

The City will strive to keep idle cash balances fully invested through daily projections of cash flow requirements. To avoid premature sales and the 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 equities, 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 before committing City funds to them. Ownership of the City’s investment securities will be protected through third-party custodial safekeeping.

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 following generally accepted accounting principles.

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.

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.

Performance Indicators

Staff 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

The City will consider debt financing on an as-needed, case-by-case basis, using the criteria identified in this section.

Uses of Debt Financing

Debt financing will not be used 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. For anticipation note financings, the City will look to internal borrowings before outside sources.

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

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 is the type that 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 has only used a small portion of its legal debt limit.

CITY OF ELK GROVE, CALIFORNIA

Legal Debt Margin
For the Last Ten Years Ended June 30, 2024

	2015	2016	2017	2018
Assessed value ⁽¹⁾	\$ 16,119,227,237	\$ 16,893,165,344	\$ 18,008,023,600	\$ 19,462,619,410
Less: Exemptions ⁽¹⁾	(398,318,801)	(430,877,261)	(426,240,108)	(487,229,789)
	15,720,908,436	16,462,288,083	17,581,783,492	18,975,389,621
Legal debt margin				
Debt Limit (15% of Assessed Value)	2,358,136,265	2,469,343,212	2,637,267,524	2,846,308,443
Debt applicable to limit:				
Total Bonded Debt (including Special Assessment Bonds)	111,000,102	119,256,895	14,350,000	32,370,000
Less:				
Special Assessment Bonds	-	-	-	-
Tax Allocation Bonds	-	-	-	-
Total Amount of Debt Applicable to Debt Limit	111,000,102	119,256,895	14,350,000	32,370,000
Legal Debt Margin	<u>\$ 2,247,136,163</u>	<u>\$ 2,350,086,317</u>	<u>\$ 2,622,917,524</u>	<u>\$ 2,813,938,443</u>
Total debt applicable to limit as a percentage of debt limit	4.94%	5.07%	0.55%	1.15%

Source: ⁽¹⁾ HdL from the Sacramento County Assessor 2014/15-2023/24 Combined Tax Rolls

CITY OF ELK GROVE, CALIFORNIA

Legal Debt Margin
For the Last Ten Years Ended June 30, 2024

2019	2020	2021	2022	2023	2024
\$ 20,637,300,411	\$ 21,084,337,304	\$ 23,107,265,581	\$ 24,288,534,648	\$ 26,225,597,538	\$ 27,894,678,207
(451,113,557)	(495,987,672)	(508,124,010)	(543,280,121)	(594,057,660)	(665,988,127)
20,186,186,854	20,588,349,632	22,599,141,571	23,745,254,527	25,631,539,878	27,228,690,080
3,027,928,028	3,088,252,445	3,389,871,236	3,561,788,179	3,844,730,982	4,084,303,512
31,650,000	40,310,000	38,322,560	40,261,562	38,139,773	36,126,747
-	-	-	-	-	-
-	-	-	-	-	-
31,650,000	40,310,000	38,322,560	40,261,562	38,139,773	36,126,747
\$ 2,996,278,028	\$ 3,047,942,445	\$ 3,351,548,676	\$ 3,521,526,617	\$ 3,806,591,209	\$ 4,048,176,765
1.06%	1.32%	1.14%	1.14%	1.00%	0.89%

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, District 56 Nature Area and Old Town Plaza, and Police Facilities Improvements. 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 2025-26 payments on the Finance Authority's debt:

Issue Name	Purpose	Principal Outstanding on 6/30/2025	Debt Service Payment FY 2025-26	Final Debt Service Payment	Fund
CFD 2002-1 East Franklin	EGFA Special Tax Revenue Bonds Series 2015 (East Franklin CFD 2002-1)	\$ 35,745,000	\$ 3,559,950	FY2038-39	757
CFD 2003-1 Poppy Ridge	EGFA Special Tax Revenue Bonds Series 2015 (Poppy Ridge CFD 2003-1)	\$ 31,350,000	\$ 3,225,100	FY2038-39	758
CFD 2005-1 Laguna Ridge (Series 2016)	EGFA Special Tax Revenue Bonds Series 2016 (Laguna Ridge CFD 2005-1)	\$ 103,020,000	\$ 6,820,338	FY2046-47	756
EGFA 2017 Lease Revenue Debt	Laguna Palms Campus (City Hall Complex)	\$ 1,120,000	\$ 581,992	FY2026-27	403
EGFA 2018 Lease Revenue Bonds	Animal Shelter	\$ 14,525,000	\$ 1,303,206	FY2038-39	406
CFD 2005-1 Laguna Ridge (Series 2018)	EGFA Special Tax Revenue Bonds Series 2018 (Laguna Ridge CFD 2005-1)	\$ 18,585,000	\$ 1,104,750	FY2048-49	756
EGFA 2020 Lease Revenue Debt	District 56 Nature Area, Old Town Plaza	\$ 7,077,023	\$ 817,118	FY2034-35	407
CFD 2005-1 Laguna Ridge (Series 2020)	EGFA Special Tax Revenue Bonds Series 2020 (Laguna Ridge CFD 2005-1)	\$ 11,100,000	\$ 553,375	FY2050-51	756
CFD 2005-1 Laguna Ridge (Series 2021)	EGFA Special Tax Revenue Bonds Series 2021 (Laguna Ridge CFD 2005-1)	\$ 11,015,000	\$ 538,600	FY2044-45	756
EGFA 2022 Lease Revenue Debt	Police Facilities' Improvements	\$ 11,130,000	\$ 941,625	FY2041-42	408
CFD 2005-1 Laguna Ridge (Series 2024)	EGFA Special Tax Revenue Bonds Series 2024 (Laguna Ridge CFD 2005-1)	\$ 14,270,000	\$ 893,875	FY2050-51	756

The EGFA 2017 Lease Revenue Bonds were 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 the construction of the City's Animal Shelter and the purchase of parkland. The debt is funded by the General Fund and the Corp Yard Community Facility Fee.

The EGFA 2020 Lease Revenue Bonds were used to fund the design and construction of the City's Preserve at District 56 and improvements to the Old Town Plaza. The debt is funded by the General Fund and the Laguna Ridge Parks Fee with, if needed, ancillary support from CFD 2003-1 (Poppy Ridge) and CFD 2005-1 (Laguna Ridge).

The EGFA 2022 Lease Revenue Bonds were issued to fund improvements to various City Hall facilities. The debt is funded by the General Fund and the Police Community Facilities Fee.

The five Community Facilities Districts (CFD) bond issuances (East Franklin, Poppy Ridge, Laguna Ridge 2016, Laguna Ridge 2018, Laguna Ridge 2020 and Laguna Ridge 2021) provided funding for infrastructure improvements and community amenities. CFDs are governed by the Mello-Roos Act under California law and are not obligations of the City. Repayment of the debt is backed solely by the property owners within each CFD's boundary. The City, as the CFD Administrator, annually levies 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 the covenants of each individual debt issuance, the City would 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 Manager may authorize interfund loans up to \$500,000 and City Council may authorize interfund multi-year loans over \$500,000. Interfund loans provide upfront 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 need for its current resources. Interfund loans must carry interest, which is typically set at the rate the City would otherwise earn by investing funds in the Local Agency Investment Fund (LAIF).

The following list summarizes all outstanding interfund loans for FY 2024-25. 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>
Reimbursement Agreement - Advanced Payment	261,265, 315,324	330	\$511,507	\$2,696,696	FY 2029-30

The City advanced funds from the Street Maintenance District 1 Zones 1 and 5 funds, the Library Capital Facilities Fee fund and the East Franklin Landscape Corridor Fee fund to the Laguna Ridge Supplemental Parks Quimby In-Lieu Land Fee fund, to provide advance payment of existing reimbursement agreements.

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POSITION CONTROL LISTING

City Manager	Authorized Position	FY 2024	FY 2025	FY2026	Change	Notes
		Actuals	Revised Budget	Proposed		
	Administrative Analyst I	1	0	0	0	
	Arts and Creative Economy Program Manager	0	0	1	1	New position for FY 25/26 (1)
	Assistant City Manager	1	1	1	0	
	City Manager	1	1	1	0	
	Civic Innovation and Sustainability Manager	0	0	1	1	
	Communications and Marketing Specialist	0	1	1	0	
	Community Center Attendant	0.4	0	0	0	
	Community Center Coordinator	1	1	1	0	
	Community Engagement & Government Relations Program Manager	0	1	1	0	
	Community Engagement & Government Relations Manager	1	0	0	0	
	Community Event Specialist	1	0	0	0	
	Community Events Specialist	0	1	1	0	
	Community Center Manager	0	1	1	0	
	Community Event Center Manager	1	0	0	0	
	Community Events Program Manager	1	1	1	0	
	Customer Service Representative	0	0.5	0.5	0	
	Customer Service Specialist	0.5	0	0	0	
	Deputy City Manager	1	1	1	0	
	Director of Strategic Planning and Innovation	1	1	0	-1	Reclassification
	Economic Development Director	1	1	1	0	
	Economic Development Program Manager	1	0	0	0	
	Economic Development Analyst I/II	0	2	2	0	
	Economic Development Specialist	2	0	0	0	
	Executive Administrative Assistant	1	0	0	0	
	Executive Assistant to the City Manager	0	1	1	0	
	Graphics & Multimedia Program Manager	1	1	1	0	
	Management Analyst	1	0	0	0	
	Management Analyst I/II	0	1	1	0	
	Multimedia Specialist	2	0	0	0	
	Multimedia Specialist III	0	1	1	0	
	Public Affairs Manager	1	0	0	0	
	Public Affairs and Communications Manager	0	1	1	0	
	Receptionist	1	1	1	0	
	Risk Program Manager	0	1	1	0	
	Risk Management Specialist I/II	0	0	1	1	New position for FY 25/26 (1)
	Risk Manager	1	0	0	0	
	Sr. Management Analyst	0	1	1	0	
	Sr. Administrative Assistant	1	1	1	0	
	Sr. Economic Development Analyst	0	1	1	0	
	Sr. Multimedia Specialist	0	1	1	0	
	Sr. Transportation Planner	1	1	1	0	
	Strategic Planning and Innovation Program Manager	1	1	0	-1	Reclassification
	Sustainability Program Manager	0	0	1	1	
City Manager Total		25.9	26.5	28.5	2	

City Attorney	Authorized Position	FY 2024	FY 2025	FY2026	Change	Notes
		Actuals	Revised Budget	Proposed		
	Administrative Assistant I/II	0	0.5	0.5	0	
	Assistant City Attorney	2	2	2	0	
	City Attorney	1	1	1	0	
	Legal Executive Administrative Assistant	1	1	1	0	
	Paralegal	1	1	1	0	
	Sr. Deputy City Attorney	2	2	2	0	
City Attorney Total		7	7.5	7.5	0	

City Clerk	Authorized Position	FY 2024	FY 2025	FY2026	Change	Notes
		Actuals	Revised Budget	Proposed		
	Assistant City Clerk	1	1	1	0	
	City Clerk	1	1	1	0	
	Deputy City Clerk I/II	0	1	1	0	
	Deputy City Clerk/Records Manager	1	0	0	0	
City Clerk Total		3	3	3	0	

Finance	Authorized Position	FY 2024	FY 2025	FY2026	Change	Notes
		Actuals	Revised Budget	Proposed		
	Accountant I/II	0	0	1	1	
	Accountant/Sr. Accountant	2	0	0	0	
	Accounting Manager	1	1	1	0	
	Accounting Technician	3	0	0	0	
	Accounting Technician I/II	0	3	3	0	
	Administrative Analyst II	1	0	0	0	
	Administrative Assistant	1	0	0	0	
	Administrative Assistant VII	0	1	1	0	
	Budget Manager	1	1	1	0	
	Customer Service Representative	0	2	2	0	
	Customer Service Specialist	2	0	0	0	
	Finance & Budget Analyst VII	3	3	3	0	
	Finance Manager	1	1	1	0	
	Finance Director	1	1	1	0	
	Management Analyst I/II	0	1	0	-1	Reclassification
	Payroll Coordinator	0	1	1	0	
	Payroll Specialist	0	1	1	0	
	Purchasing Coordinator	0	1	1	0	
	Purchasing Specialist	1	1	1	0	
	Purchasing and Contracts Manager	1	0	0	0	
	Sr. Accountant	0	2	2	0	
	Sr. Customer Service Representative	0	1	1	0	
	Sr. Customer Service Specialist	1	0	0	0	
	Sr. Finance & Budget Analyst	1	1	1	0	
Finance Total		22	22	22	0	

Human Resources	Authorized Position	FY 2024	FY 2025	FY2026	Change	Notes
		Actuals	Revised Budget	Proposed		
	Administrative Assistant VII	0	1	1	0	
	Human Resources Analyst	0	1	0	-1	Flexibly Staffed
						1 Title Change & 1
	Human Resources Analyst I/II	0	0	2	2	Reclassification
	Human Resources Director	1	1	1	0	
	Human Resources Specialist	2	0	0	0	
	Human Resources Specialist VII	0	2	2	0	
	Sr. Human Resources Analyst	1	1	1	0	
	Sr. Human Resources Specialist	2	1	0	-1	Reclassification
Human Resources Total		6	7	7	0	

Police	Authorized Position	FY 2024	FY 2025	FY2026	Change	Notes
		Actuals	Revised Budget	Proposed		
	Chief of Police	1	1	1	0	
	Assistant Chief of Police	1	1	1	0	
	Captain	3	3	3	0	
	Lieutenant	10	10	10	0	
	Sergeant	21	21	21	0	
	Police Officer	131	133	133	0	
	Total Sworn	167	169	169	0	

Police	Authorized Position	FY 2024 Actuals	FY 2025 Revised Budget	FY2026 Proposed	Change	Notes
Police	Administrative Analyst I	1	0	0	0	
	Administrative Assistant	5	0	0	0	
	Administrative Assistant I/II	0	5	6	1	
	Animal Care Assistant	5	5	5	0	
	Animal Care Technician	0	4	4	0	
	Animal Care Specialist	4	0	0	0	
	Animal Care Supervisor	0	1	1	0	
	Animal Care Supervisor-Kennel	1	0	0	0	
	Animal Services Events Specialist	0	0	1	1	New position for FY 25/26 (1)
	Animal Services Manager	1	1	1	0	
	Animal Services Officer	4	4	4	0	
	Animal Services Supervisor	1	1	1	0	
	Animal Services Volunteer Coordinator	0	0	1	1	
	Animal Services Volunteer/Events Coordinator	1	1	0	-1	Title Change
	Communications and Community Engagement Specialist	1	1	1	0	
	Communications Bureau Manager	1	0	0	0	
	Communications Intelligence Specialist	0	0	0	0	
	Community Services Officer	20	0	0	0	
	Community Service Officer	0	17	17	0	
	Community Services Officer-Recruit	0	0	0	0	
	Crime Analyst	1	0	0	0	
	Customer Service Representative	0	3	4	1	New position for FY 25/26 (1)
	Customer Service Specialist	3	0	0	0	
	Customer Service Supervisor/Animal Services	1	1	1	0	
	Dispatcher	18	18	18	0	
	911 Call Taker (flexibly staffed with Dispatcher)	4	4	4	0	
	Dispatch Supervisor	4	6	6	0	
	Forensic Investigator	3	3	3	0	
	Management Analyst	1	0	0	0	
	Management Analyst I/II	0	1	1	0	
	Mental Health Clinician	2	2	2	0	
	Parking Enforcement Technician	0	1	1	0	
	Police Administrative Manager	1	0	0	0	
	Police Budget and Finance Manager	0	1	1	0	
	Police Budget and Finance Specialist	0	2	2	0	
	Policy Equipment/Supply Technician	2	2	2	0	
	Police Records Manager	1	1	1	0	
	Police Records Supervisor	2	2	2	0	
	Police Records Technician I	6	0	0	0	
	Police Records Technician II	4	0	0	0	
	Police Records Technician I/II	0	10	10	0	
	Police Recruit	4	4	4	0	
	Police Services Analyst	2	0	0	0	
	Police Volunteer Coordinator	1	1	1	0	
	Property & Evidence Manager	1	1	1	0	
	Property & Evidence Technician I	2	0	0	0	
	Property & Evidence Technician II	1	0	0	0	
	Property & Evidence Technician I/II	0	3	3	0	
	Public Safety Communications Manager	0	1	1	0	
	Real Time Information Center Supervisor	0	0	0	0	
	Real Time Information Center Analyst	2	0	0	0	
	Real Time Information Center Analyst I/II	0	3	3	0	
	Real Time Information Center Manager	1	1	1	0	
	Real Time Information Center Operator	1	1	1	0	
	Real Time Information Center Specialist	2	2	2	0	

Police	Authorized Position	FY 2024	FY 2025	FY2026	Change	Notes
		Actuals	Revised Budget	Proposed		
	Registered Veterinary Technician	2	3	3	0	
	Security Officer	0	0	0	0	
	Sr. Administrative Assistant	3	3	2	-1	Re classification
	Sr. Animal Care Technician	0	1	1	0	
	Sr. Animal Care Specialist	1	0	0	0	
	Sr. Animal Services Officer	1	1	1	0	
	Sr. Customer Service Representative	0	1	1	0	
	Sr. Customer Service Specialist	1	0	0	0	
	Sr. Management Analyst	0	1	1	0	
	Supervising Forensic Investigator	1	1	1	0	
	Veterinarian	1	1	1	0	
	Veterinary Assistant	2	3	3	0	
	Victim/Witness Advocate	0	2	2	0	
	Total Non-Sw orn	127	131	133	2	
Police Total		294	300	302	2	

Information Services	Authorized Position	FY 2024	FY 2025	FY2026	Change	Notes
		Actuals	Revised Budget	Proposed		
	Chief Information Officer	1	1	1	0	
	Administrative Assistant	1	0	0	0	
	Administrative Assistant I/II	0	1	0.5	-0.5	Currently filled at 0.5 FTE
	Database Administrator	0	1	1	0	
	GIS Administrator	1	1	1	0	
	GIS Analyst	1	0	0	0	
	GIS Analyst I/II	0	1	1	0	
	I.T. Administrator	1	0	0	0	
	I.T. Analyst	3	0	0	0	
	I.T. Analyst I/II	0	2	3	1	
	I.T. Manager	0	1	1	0	
	Senior Information Security Engineer	0	1	1	0	
	I.T. Technician	0	1	1	0	
	Network Engineer	1	1	1	0	
	Sr. GIS Analyst	1	1	1	0	
	Sr. I.T. Analyst	6	4	3	-1	Re classification
Information Services Total		16	16	15.5	-0.5	

Community Development	Authorized Position	FY 2025				Notes
		FY 2024 Actuals	Revised Budget	FY2026 Proposed	Change	
	Administrative Analyst I	2	0	0	0	
	Administrative Analyst II	1	0	0	0	
	Administrative Assistant	2	0	0	0	
	Administrative Assistant I/II	0	4	4	0	
	Assistant Community Development Director	0	0	1	1	
	Assistant Development Services Director	1	1	0	-1	Title Change
	Assistant Engineer/ Associate Engineer/Associate Civil Engineer	0	2	2	0	
	Associate Planner	1	0	0	0	
	Assistant/Associate Planner	0	1	1	0	
	Code Enforcement Manager	1	1	1	0	
	Code Enforcement Officer I/II	7	7	7	0	
	Community Development Director	0	0	1	1	
	Customer Service Specialist	1	0	0	0	
	Development Services Director	1	1	0	-1	Title Change
	Engineering Manager	0	1	1	0	
	Homeless Services Navigator	2	2	2	0	
	Housing and Public Service Manager	1	1	1	0	
	Long Range Planning Program Manager	0	0	1	1	New position for FY 25/26 (1)
	Management Analyst	1	0	0	0	
	Management Analyst I/II	0	3	3	0	
	Permit Processing Coordinator	2	2	2	0	
	Planning Manager	1	1	1	0	
	Sr. Accounting Technician	1	1	1	0	
	Sr. Administrative Assistant	1	1	1	0	
	Sr. Civil Engineer	0	1	1	0	
	Sr. Code Enforcement Officer	1	1	1	0	
	Sr. Management Analyst	0	1	1	0	
	Supervising Construction Inspector	0	1	1	0	
	Sr. Planner	2	2	2	0	
Community Development Total		29	35	36	1	

Public Works	Authorized Position	FY 2025				Notes
		FY 2024 Actuals	Revised Budget	FY2026 Proposed	Change	
	Administrative Analyst I	3	0	0	0	
	Administrative Analyst II	1	0	0	0	
	Administrative Assistant	3	0	0	0	
	Administrative Assistant I/II	0	3	3	0	
	Assistant Civil Engineer	4	0	0	0	
	Associate Civil Engineer	6	0	0	0	
	Assistant Engineer/ Associate Engineer/Associate Civil Engineer	0	12	11	-1	Reclassification
	Administrative Services Supervisor	0	1	1	0	
	Customer Service Representative	0	1	1	0	
	Deputy Public Works Director/City Engineer	1	1	1	0	
	Deputy Public Works Director-Operations	1	1	1	0	
	Drainage & Collection System Supervisor	1	1	1	0	
	Engineering Manager	0	3	3	0	
	Engineering Technician I/II	0	3	3	0	
	Engineering Technician I/II/Senior	4	0	0	0	
	Environmental Specialist	1	0	0	0	
	Facilities and Fleet Manager	1	0	0	0	
	Facilities Maintenance Supervisor	0	0	1	1	New position for FY 25/26 (1)
	Facilities Technician	2	0	0	0	
	Facilities Technician I/II	0	2	2	0	
	Fleet Maintenance Technician	0	0	1	1	New position for FY 25/26 (1)
	Fleet Supervisor	0	1	1	0	
	Landscape Maintenance Supervisor	1	1	1	0	
	Maintenance Technician I/II	4	4	5	1	New position for FY 25/26 (1)
	Maintenance Specialist	2	2	3	1	New position for FY 25/26 (1)
	Management Analyst	1	0	0	0	
	Management Analyst I/II	0	4	6	2	1 Reclassification and 1 New position for FY25/26
	Recycling Coordinator I/II	2	0	0	0	
	Recycling & Waste Manager	1	1	1	0	
	Recycling and Waste Specialist	0	2	2	0	
	Operations General Supervisor	2	0	0	0	
	Operations Manager	0	3	3	0	
	Permit Processing Coordinator	1	1	1	0	
	Public Works Director/City Engineer	1	0	0	0	
	Public Works Director	0	1	1	0	
	Public Works Inspector I/II	3	3	4	1	New position for FY 25/26 (1)
	Public Works Division Manager-Engineering	3	0	0	0	
	Real Estate Manager	1	0	0	0	
	Real Estate Program Manager	0	1	1	0	
	Sr. Accounting Technician	1	1	1	0	
	Sr. Administrative Assistant	3	2	2	0	
	Sr. Civil Engineer	5	5	5	0	
	Sr. Facilities Technician	1	1	1	0	
	Sr. Maintenance Technician	2	2	3	1	New position for FY 25/26 (1)
	Street Maintenance Supervisor	1	1	1	0	
	Street Sweeper Operator	2	2	2	0	
	Supervising Construction Inspector	0	0	1	1	New position for FY 25/26 (1)
	Traffic Control & Street Lighting Supervisor	1	1	1	0	
	Traffic Management Center (TMC) Program Manager	0	1	1	0	
	Traffic Management Center (TMC) Supervisor	1	0	0	0	
	Traffic Signal Technician I/II	1	1	1	0	
	Tree and Open Space Coordinator	0	0	1	1	New position for FY 25/26 (1)
	Waste Program Coordinator	0	1	1	0	
	Utilities Locator	1	1	1	0	
Public Works Total		69	71	80	9	
Total Approved Positions		471.9	488	501.5	13.5	

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 financial resources available for use within a fund. Generally, this represents the netting of all the annual operating surpluses and deficits since the fund's inception that can be used for liquidity. Available Fund Balance excludes non-liquid assets such as land, plant, equipment, infrastructure and long-term receivables. Available Fund Balance also excludes long-term liabilities such as outstanding loan principle.

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.

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.

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 – Also known as the financial position, fund balance is the excess of assets over liabilities. The Fund Balance represents the cumulative effect of revenues, infrastructure and equipment, grant funding, loan proceeds and other financing sources over expenditures, outstanding debt, compensated absences and other financial obligations.

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 California Department of Tax and Fee Administration, 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, 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.

MEASURE A – Sacramento County voters approved a ½ cent sales tax funding source in the late 1980s 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 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 buildings) and tangible personal property located within the City.

PROPOSED BUDGET – This refers to the status of an annual budget that has been submitted by the City Manager and is pending public review and City Council adoption.

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 the 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.

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.

RESOLUTION