
REVENUE PROJECTION REVISIONS



Fiscal Year 2023/24 Revenue Projection Revisions

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
101 - General Fund			
00-Other Non-Departmental			
	Property Tax Revenue Adjustment		
	Property Tax revenue adjustment based on updated projections provided by Hinderliter, De Llamas & Associates Companies (HdL) and City Finance.	\$ 79,895,400	\$ 4,536,046
	Sales Tax Revenue Adjustment		
	Sales Tax revenue adjustment based on updated projections provided by Hinderliter, De Llamas & Associates Companies (HdL) and City Finance.	85,914,880	8,121,316
	Cell Tower Revenue Adjustment		
	The merger between T-Mobile and Sprint resulted in the cancellation of cell tower leases where multiple towers were in the same vicinity.	906,563	(83,646)
	00-Other Non-Departmental Total	\$ 166,716,843	\$ 12,573,716
12-City Clerk			
	Revenue Adjustment for Increased Staffing in Passport Division		
	Walk-ins are taken upon availability and customers needing to apply for a passport are turned away due to lack of staffing which results in missed revenue. The demand exists to support an additional City Clerk Specialist which would generate an estimated \$105,000 in annual revenue.	\$ 241,217	\$ 105,000
	12-City Clerk Total	\$ 241,217	\$ 105,000
23-Finance			
	Finance Transient Occupancy Tax Account Adjustment		
	Transient Occupancy Tax account adjustment based on updated projections and trend analysis.	\$ 7,317,100	\$ 1,265,000
	Business Tax Revenue Adjustment		
	Business License Tax account adjustment based on updated projections and trend analysis.	8,204,800	862,400
	23-Finance Total	\$ 15,521,900	\$ 2,127,400
28-Community and Economic Development			
	Revenue Adjustments		
	This entry adjusts Community and Economic Development's Building Permits and Plan Check revenue projections. Both are estimated to be higher than originally projected in the previous budget cycle.	\$ 1,484,000	\$ 425,000
	28-Community and Economic Development Total	\$ 1,484,000	\$ 425,000
51-Library			
	Library Fines Revenue		
	On January 17, 2023, the City Council approved the removal of fines for overdue materials for library cardholders.	\$ 4,000	\$ (4,000)
	51-Library Total	\$ 4,000	\$ (4,000)

Fiscal Year 2023/24 Revenue Projection Revisions

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
52-Parks, Recreation & Community Services			
Fairmount Golf Course Revenue Increase			
	The Fairmount Golf Course requires additional funds to address increasing costs in landscape, tree trimming, and minor improvements. The golf course provides reasonably priced golf to the public, youth groups, seniors and 10 high schools. Compared to other courses Fairmount is reasonably priced option and has seen an increase in revenue generation. The Department would like to use the increase in revenue to offset increasing maintenance costs. Not addressing maintenance needs would see a reduction in revenue generated and golfers.	\$ 480,125	\$ 40,000
52-Parks, Recreation & Community Services Total		\$ 480,125	\$ 40,000
101 - General Fund Total		\$ 184,448,085	\$ 15,267,116
110 - Measure Z Fund			
00-Other Non-Departmental			
Adjust Measure Z Sales & Use Tax Revenue			
	Measure Z Sales and Use Tax revenue adjustment based on updated projections provided by Hinderliter, De Llamas & Associates Companies (HdL).	\$ 78,720,583	\$ 5,437,417
00-Other Non-Departmental Total		\$ 78,720,583	\$ 5,437,417
110 - Measure Z Fund Total		\$ 78,720,583	\$ 5,437,417
115 - Section 115 Pension Trust			
00-Other Non-Departmental			
Interfund Transfer from Other Funds			
	Contribution to the Section 115 Pension Trust Fund from the General Fund and enterprise funds for the long-term management of rising pension costs.	\$ 11,000,000	\$ 15,091,353
00-Other Non-Departmental Total		\$ 11,000,000	\$ 15,091,353
115 - Section 115 Pension Trust Total		\$ 11,000,000	\$ 15,091,353
170 - RDSA Administration			
28-Community and Economic Development			
	Adjust revenue forecasts.	\$ 884,767	\$ 23,216
28-Community and Economic Development Total		\$ 884,767	\$ 23,216
170 - RDSA Administration Total		\$ 884,767	\$ 23,216
220 - CDBG - Community Development Block Grant			
Various Departments			
	Adjust revenue forecasts.	\$ 3,327,068	\$ (37,014)
	Personnel budget refresh - updated employee and position demographics, impact of labor negotiations, required CalPERS UAL payment.	-	-
Various Departments Total		\$ 3,327,068	\$ (37,014)
220 - CDBG - Community Development Block Grant Total		\$ 3,327,068	\$ (37,014)

Fiscal Year 2023/24 Revenue Projection Revisions

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
292 - Riverwalk LMD			
Various Departments			
	Adjustment to Riverwalk Zone A & B estimated subsidy from the General Fund.	\$ 121,004	\$ 2,040
Various Departments Total		\$ 121,004	\$ 2,040
292 - Riverwalk LMD Total		\$ 121,004	\$ 2,040
390 - General Debt Service Fund			
23-Finance			
Museum Renovation Debt Service			
	On October 4, 2022, the City Council approved an increase in the total project costs \$ 1,319,894	\$ 1,319,894	\$ 2,276,487
	\$35,000,000 for Measure Z Spending Item #26 – Museum Renovation. This entry records the interfund transfer of funding from the Measure Z Operating Fund and adjusts the debt accounts to reflect the new estimated financing cost of the project.		
Helicopter Debt Service Adjustment			
	This entry records the interfund transfer of funding from the Measure Z Operating Fund for Measure Z Spending Item # 47 – Police Helicopters Capital Lease and adjusts the debt accounts to reflect actual debt obligations. The amount budgeted was an estimate at the time the Biennial Budget was adopted, therefore, an adjustment is needed.	1,223,162	14,996
23-Finance Total		\$ 2,543,056	\$ 2,291,483
390 - General Debt Service Fund Total		\$ 2,543,056	\$ 2,291,483
401 - Capital Outlay			
22-General Services			
City Attorney Office Renovation, Interfund Transfer & Project Costs			
	This adjustment records an interfund transfer of funding from the General Fund and the estimated cost of the renovation. The existing conditions of the Office of the City Attorney's office space are in dire need of attention and repairs are needed throughout the office to create a safe working environment for employees. The City Attorney's Office requests a one-time appropriation of \$650,000 to address critical infrastructure needs.	\$ -	\$ 650,000
22-General Services Total		\$ -	\$ 650,000
401 - Capital Outlay Total		\$ -	\$ 650,000
420 - Measure Z - Capital Projects			
22-General Services			
Eastside Library Interfund Transfer and Project Cost			
	This entry records the interfund transfer of funding from the Measure Z Operating Fund and the project cost for Spending Item #24 – Eastside Library. (See Measure Z Operating Fund for project details.)	\$ -	\$ 2,000,000
Museum Renovation Interfund Transfer and Project Cost			
	On October 4, 2022, the City Council approved an increase in the total project costs \$35,000,000 for Measure Z Spending Item #26 – Museum Renovation. This entry adjusts the project accounts to reflect the new total estimated project cost.	13,700,000	20,846,457
22-General Services Total		\$ 13,700,000	\$ 22,846,457

Fiscal Year 2023/24 Revenue Projection Revisions

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
35-Fire			
	Fire Analog Simulcast Communication System CIP Project		
	This entry records the interfund transfer of funding from the Measure Z Operating Fund and the project cost for the Fire Analog Simulcast Communication System project. (See Measure Z Operating Fund for project details.)	\$	- \$ 1,566,441
	35-Fire Total	\$	- \$ 1,566,441
420 - Measure Z - Capital Projects Total		\$ 13,700,000	\$ 24,412,898
560 - Special Transit			
	00-Other Non-Departmental		
	Adjust revenue forecast.	\$ 5,551,033	\$ 448,658
	00-Other Non-Departmental Total	\$ 5,551,033	\$ 448,658
560 - Special Transit Total		\$ 5,551,033	\$ 448,658
570 - Public Parking			
	00-Other Non-Departmental		
	Parking Fund Revenue Update - Increased Rates		
	Adjust FY 2023-24 projected revenue to reflect the City Council's direction on April 18, 2023 approved rate increases beginning July 1, 2023.	\$ 9,566,164	\$ (1,990,164)
	00-Other Non-Departmental Total	\$ 9,566,164	\$ (1,990,164)
570 - Public Parking Total		\$ 9,566,164	\$ (1,990,164)
581 - Entertainment			
	28-Community and Economic Development		
	Game Lab		
	This entry records estimated lease revenue and establishes an operating, maintenance and repair budget for Game Lab related expenditures that will be funded by the lease revenue.	\$	- \$ 71,874
	28-Community and Economic Development Total	\$	- \$ 71,874
581 - Entertainment Total		\$	- \$ 71,874
620 - Unemployment Insurance			
	Various Departments		
	Adjust revenue forecast.	\$ 157,272	\$ 12,988
	Various Departments Total	\$ 157,272	\$ 12,988
620 - Unemployment Insurance Total		\$ 157,272	\$ 12,988
742 - Hunter Business Park Assessment District			
	00-Other Non-Departmental		
	Projected Revenue		
	Adjust revenue forecast.	\$ 1,024,553	\$ 3,417
	00-Other Non-Departmental Total	\$ 1,024,553	\$ 3,417
742 - Hunter Business Park Assessment District Total		\$ 1,024,553	\$ 3,417

Fiscal Year 2023/24 Revenue Projection Revisions

Fund	Budget Adjustment Description		Adopted	Increase / Decrease
Dept	Justification			
745 - Riverwalk Assessment District				
00-Other Non-Departmental				
Projected Revenue				
Adjust revenue forecast.			\$ 734,049	\$ 1,631
00-Other Non-Departmental Total			\$ 734,049	\$ 1,631
745 - Riverwalk Assessment District Total			\$ 734,049	\$ 1,631
746 - Riverwalk Business Assessment District				
00-Other Non-Departmental				
Projected Revenue				
Adjust revenue forecast.			\$ 300,969	\$ 3,013
00-Other Non-Departmental Total			\$ 300,969	\$ 3,013
746 - Riverwalk Business Assessment District Total			\$ 300,969	\$ 3,013
756 - CFD-Riverwalk Vista				
00-Other Non-Departmental				
Projected Revenue				
Adjust revenue forecast.			\$ 314,630	\$ (760)
00-Other Non-Departmental Total			\$ 314,630	\$ (760)
756 - CFD-Riverwalk Vista Total			\$ 314,630	\$ (760)
758 - CFD Sycamore Canyon 92-1				
00-Other Non-Departmental				
Projected Revenue				
Adjust revenue forecast.			\$ 658,624	\$ 5,275
00-Other Non-Departmental Total			\$ 658,624	\$ 5,275
758 - CFD Sycamore Canyon 92-1 Total			\$ 658,624	\$ 5,275
759 - CFD Riverwalk Vista Area #2				
00-Other Non-Departmental				
Projected Revenue				
Adjust revenue forecast.			\$ 384,480	\$ 5,405
00-Other Non-Departmental Total			\$ 384,480	\$ 5,405
759 - CFD Riverwalk Vista Area #2 Total			\$ 384,480	\$ 5,405
760 - CFD 2014-2 Highlands				
00-Other Non-Departmental				
Projected Revenue				
Adjust revenue forecast.			\$ 154,429	\$ 7,821
00-Other Non-Departmental Total			\$ 154,429	\$ 7,821
760 - CFD 2014-2 Highlands Total			\$ 154,429	\$ 7,821

Fiscal Year 2023/24 Revenue Projection Revisions

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
761 - CFD 2013-1 Kunny Ranch			
00-Other Non-Departmental			
Projected Revenue			
Adjust revenue forecast.		\$ 10,000	\$ 15,000
00-Other Non-Departmental Total		\$ 10,000	\$ 15,000
761 - CFD 2013-1 Kunny Ranch Total		\$ 10,000	\$ 15,000
762 - CFD 2015-1 Orangecrest Grove			
00-Other Non-Departmental			
Projected Revenue			
Adjust revenue forecast.		\$ 171,044	\$ 3,586
00-Other Non-Departmental Total		\$ 171,044	\$ 3,586
762 - CFD 2015-1 Orangecrest Grove Total		\$ 171,044	\$ 3,586
763 - CFD 2015-2 Pomelo			
00-Other Non-Departmental			
Finance District Transfer Pomelo CFD (Facilities)			
On December 1, 2020, the City Council adopted a Resolution of Formation establishing Community Facilities District 2015-2 (Pomelo), authorizing the levy of special taxes, and calling an election therein. The Resolution specified that special taxes (Special Tax A) will be levied on all parcels of taxable value within CFD 2015-2 to pay the principal and interest on any bonds of the District that may be issued. This entry records the estimated revenue from the levy of taxes to pay for a debt issuance approved by the City Council on April 26, 2022.		\$ -	\$ 333,470
00-Other Non-Departmental Total		\$ -	\$ 333,470
763 - CFD 2015-2 Pomelo Total		\$ -	\$ 333,470
Grand Total		\$ 313,771,810	\$ 62,059,723

PROPOSED BUDGET ADJUSTMENTS



Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
101 - General Fund			
02-City Council			
	Add Funding for one 0.5 Part-Time Council Assistant Position per Ward		
	On March 7, 2023, the City Council approved the addition of one 0.5 part-time Council Assistant for each Ward. This adjustment formally adds the FTE to the Master Personnel Detail and adds the funding for FY 2023/24.		\$ - \$ 272,264
	One-Time Funding for Computers and Office Equipment		
	One-time set-up costs (computers and miscellaneous office equipment) of \$2,000 per ward for the new Council Assistants.		- 14,000
	Move Interpreting Services from City Council to City Manager's Office		
	The City Manager's Office will support and staff the Commission of the Deaf; this adjustment moves the existing budget to the City Manager's Office.	3,811	(3,811)
02-City Council Total		\$ 3,811	\$ 282,453
11-City Manager's Office			
Reestablish the City's Internal Audit Program			
	Add 1.0 FTE Organizational Performance & Audit Manager and divisional non-personnel costs.		- 199,247
	Add 2.0 FTE to Office of Sustainability		
	Add a 1.0 FTE Project Lead and 1.0 Fellowship position to advance the City Manager's and City Council's prioritization of several sustainability related projects, programs, partnerships and initiatives. The cost of the Project Lead will be shared equally among the General Fund, Electric, Water, and Sewer Funds.		- 174,818
	Transfer 1.0 FTE Principal Management Analyst (Grant Administrator)		
	A citywide Grant Administrator position added to the Grants & Restricted Programs Fund in the 2021/22 budget was intended to be fully reimbursed by grants; however, the position is largely administrative in nature and cannot be fully charged to grants. The position will be transferred to the General Fund, with approximately 40% recorded as reimbursable by grants.		- 110,969
	Reestablish the Intergovernmental Relations Division		
	Transfer the Intergovernmental Relations Officer from the Administration Division to the Intergovernmental Relations Division; establish divisional non-personnel costs. At the Mayor's request, the Intergovernmental Relations Officer is being asked to increase travel in an effort to build more effective relationships and tell our City's story. These efforts may result in funding from electeds at higher levels of government.		- 30,000
	Increase Travel, Meeting, & Conference Expense		
	With meetings and conferences returning to in-person format following the pandemic, an increase in the budget is needed to accommodate City representation at key meetings and conferences.	30,079	10,000
	Budget for the Commission for the Deaf		
	The City Manager's Office will support and staff the Commission of the Deaf; this adjustment moves the existing budget from the City Council to the City Manager's Office and increases the budget for supplies, training, name badges, business cards, shirts, etc.		- 8,311
	Increase for Explore Riverside Magazine Publication Costs		
	Printing and paper cost for Explore Riverside magazine are higher than anticipated, requiring a budget adjustment to address the rising cost. The Explore Riverside magazine is published and sent three times per year (Summer, Fall, Winter/Spring) to residents and the business community and is a key newsletter for the residents, business owners, and visitors to the City. To maximize accessibility, it is important that Explore Riverside is available in print form and digital form through the City website.	77,371	50,000
11-City Manager's Office Total		\$ 107,450	\$ 583,345

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
12-City Clerk			
	Add 1.0 FTE City Clerk Specialist for Passport Services		
	Prior to COVID, the City Clerk's Office provided customer service on a walk-in basis. Following the shutdown due to COVID, the City Clerk's Office began providing services on an appointment basis. Walk-ins are taken upon availability and customers needing to apply for a passport are turned away due to lack of staffing which results in missed revenue. The demand exists to support an additional City Clerk Specialist which would generate an estimated \$105,000 in annual revenue.	\$ -	\$ 72,451
	Records Management Program		
	This request is for one-time cost for a Records Management Consultant to review the City's Retention Schedule and Records Management Program. The last retention schedule was adopted on February 2, 2020, by Resolution No. 23548 without schedules, making it difficult to determine the retention period of documents. The City Clerk's Office proposes to issue an RFP for a consultant to conduct a comprehensive review of all City departments retention schedules to determine the life cycle of all City documents and update the City's Records Management Program.	\$ 52,994	\$ 75,000
12-City Clerk Total		\$ 52,994	\$ 147,451
13-Office of the City Attorney			
	Add 1.0 FTE Litigation Division Expansion		
	Replace the Chief Assistant City Attorney with one Senior Deputy City Attorney and one Paralegal to increase staffing levels in the Litigation Division.	\$ 280,932	\$ 14,078
	Case Management Software System (CMS)		
	A reliable CMS is critical to the success of the City Attorney's Office as this is the singular electronic database used to store and track all legal matters including litigation, advisory, and transactional assignments, files, emails, notes, etc. A new CMS would help to achieve workflow automation capabilities, electronic document management, calendaring capabilities, integration with other programs, increased accuracy of data and improved reporting. The request includes one-time implementation costs of \$100,000 and ongoing software license and maintenance costs of approximately \$42,000 annually.	\$ 7,675	\$ 142,325
	Common Area Maintenance (CAM)		
	In 2019, the City Council approved the continuation of lease space for the City Attorney's Office at 3750 University Avenue, Suite 200. In 2023, the City Attorney's Office was notified of a new Common Area Maintenance charge associated with the office lease, which had not previously been billed or budgeted.	\$ 526,056	\$ 31,129
13-Office of the City Attorney Total		\$ 814,663	\$ 187,532
21-Human Resources			
	Add 4.0 FTE to Recruitment, Benefits, and Administration		
	1.0 FTE will be assigned to the Benefit's Division which currently only has 2 employees to service 2,500 employees. This position is critical to continue to ensure that the benefits for the City's workforce is competitive. 1.00 FTE will be assigned to the Recruitment Division. Currently there are more than 460 citywide vacancies, 626 active open requisitions, 208 current recruitments, 107 candidates in the pre-employment process and 208 requisitions pending department direction. 2.00 FTE will be deployed to expand the Workforce Development programs by working with key partners in implementing workforce development programs pipelines, and	\$ -	\$ 433,186
21-Human Resources Total		\$ -	\$ 433,186

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
22-General Services			
	Add 1.0 FTE Project Manager		
	Add a project manager to assist with deferred maintenance and new major capital projects, including the Police Headquarters, Museum renovation, Eastside Library, and parking garage.	\$ -	\$ 132,688
	22-General Services Total	\$ -	\$ 132,688
23-Finance			
	Allocate Administration Costs to Community Facility Districts (CFD)		
	Allocate costs associated with administering the City's multiple Community Facility Districts.	\$ -	\$ (151,676)
	Add 3.0 FTE: Controller, Principal Accountant and Senior Accountant		
	Current staffing levels are unable to implement new accounting pronouncements in a timely manner while also meeting annual reporting deadlines to meet the State Controller, investor, and other compliance requirement deadlines. The recent new pronouncements, including the highly impactful GASB87 regarding leases, resulted in an ongoing, permanent increase in workload. Given that the reporting and compliance requirements have grown substantially over the last 20 years, creating a new division (Compliance and Reporting Division) will assist with timely financial reporting for our city residents, management, Council members, investors, and stakeholders.	\$ -	\$ 502,292
	Six-month 1.0 FTE Double-fill of Critical Position		
	Funding to hire a Principal Accountant in the Accounting Division in a 6-month double-fill capacity to shadow a long-term employee retiring from the position in December, plus the unbudgeted leave payout.	\$ -	\$ 144,000
	23-Finance Total	\$ -	\$ 494,616
24-Innovation and Technology			
	Add 2.75 FTE - Department Reorganization		
	Replace 4.25 FTE senior positions with 7.00 FTE subordinate positions to increase resources. The reorganization will improve customer wait times, avoiding delayed projects, and reducing the risk of failure for critical initiatives like the upcoming 311 and asset management system upgrade project is paramount. By addressing these concerns, we will significantly enhance the experience for our clients and end-users across all technology-based programs and services.	\$ 594,632	\$ 299,164
	24-Innovation and Technology Total	\$ 594,632	\$ 299,164
28-Community and Economic Development			
	Add 13.0 FTE to Expand Services and Enhance Customer Service		
	Add 5.0 FTE to respond to, grow and achieve the economic development goals established for the City. Add 5.0 FTE to assist with Advance Planning efforts, respond to needs for comprehensive long-range initiatives, help manage growing caseloads, expedite services, improve customer care, and streamline processes.	\$ -	\$ 2,100,217
	Add 3.0 FTE to expand and expedite services and developer projects.		
	Transfer 2.0 FTE Senior Office Specialist and Project Coordinator		
	Transfer 2.0 FTE from the Housing Authority Fund to the General Fund, Homeless Outreach. These individuals are working in the Homeless Outreach capacity and should not be charged to the Housing Authority.	\$ -	\$ 203,935

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
	Citywide Events and 1.0 FTE Sr. Project Manager Add 1.0 FTE Senior Project Manager and \$725,000 funding to encourage and expand community engagement, tourism, and economic development within the City. Citywide events support and promote local business growth and will ultimately increase revenue generation in the City.		- 875,937
	Festival of Lights Increase funding for Festival of Lights to accommodate the current scope of the event, including increased security needs and to account for rising costs.	669,500	330,500
28-Community and Economic Development Total		\$ 669,500	\$ 3,510,589
31-Police			
	Police Blood & Urine Analysis/Testing Services RPD requires blood and urine analysis to prosecute criminal cases for suspects under the influence of drugs and alcohol. The number of arrests for suspects under the influence of drugs and alcohol is trending to be 45% higher this year and the costs associated with each service has increased by an average of 20%. Since FY 20/21, costs have exceeded the budget allocation; projected FY 22/23 actual costs to exceed the budget allocation by 57% (\$35,000).	\$ 40,000	\$ 40,000
	Vehicle Fuel Expense Adjustments This adjustment addresses the rising cost of vehicle fuel and adjusts the budget to be in line with trend.	771,750	491,730
31-Police Total		\$ 811,750	\$ 531,730
35-Fire			
	Paramedic LifePak Service Maintenance In 2016, the Fire Department received grant funding to purchase (25) LifePak 15 portable monitors and in 2021, using Measure Z funds, purchased (2) LifePak 1000 portable monitors. Both purchases included a warranty and cloud-based service plan, which expired in 2023. Currently, the units do not have coverage for maintenance inspections, repairs, and limited services. It is crucial to maintain the services for the units, which are used daily to assist with critical care and saves lives in the city of Riverside. This budget request establishes a maintenance budget for the machines.	\$ -	\$ 60,000
	Ballistic Gear The department is requesting one time funding of \$192,657 to replace expired ballistic gear and \$50,000 annually thereafter to establish a replacement program. The Fire Department personnel face a variety of threats on a daily basis. The purpose of the fire armor ballistic gear is to fill the need of emergency medical services and firefighter safety when responding to active shooter, violent incidents, and dangerous domestic calls. Adequate protection is vital to safeguard the protection of firefighters and paramedics.	-	192,657
	Turnout Pant & Coat Set Currently, the department budget of \$133,000 is inadequate to outfit new hires and replace worn-out sets over 10-years old as needed. The National Fire Protection Agency (NFPA) 1851 specifies that the firefighter protective ensemble or ensemble components must be retired from service no more than 10 years from the date manufactured. Once the protective properties of the turnout gear have diminished, it is no longer safe to use. Due to budgetary constraints the department is wearing turnouts longer than the required timeframe of 10 years and on occasion outfitting new hires in gently used turnouts until new turnouts are purchased. This budget adjustment will allow the Department to replace the turnouts on an ongoing basis as required.	133,000	57,750

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
	Apparatus Radios Riverside Fire Department firefighters are required to communicate and work cooperatively with various state, federal and local agencies to mitigate emergencies, however, radio communications are paramount to firefighter and community safety. Standardizing and maintaining radio communications is an essential element for firefighters. The RFD's current cache of standardized radios on the apparatus are no longer up to industry standards and fire service readiness for emergency safety.	500	25,500
	Accreditation Fees Add a budget for the Commission on Fire Accreditation International (CFAI) renewal fees. Fees are due every 4 years for the peer assessor to conduct onsite assessments as well as travel costs for the peer team leader to present the department's accreditation report during a CFAI public hearing. On March 12, 2019, the Fire Department was awarded accreditation status from the Commission on Fire Accreditation International (CFAI). The accreditation recognizes best practices and self-accountability and validates that the department is providing residents, visitors, and the business communities with industry leading fire protection services and fostering pride among its members. The CFAI accreditation program provides a framework for fire services to set goals, develop evidence based strategic action plans and improve fire protection services.	-	7,500
	Central Garage Charges Fleet maintenance services are increasing for newer and older apparatuses. The Fleet Division is following the recommended maintenance schedules for the newer apparatus to prolong the life cycle. Older apparatuses require more expensive repairs due to the aging factor. The anticipated increase cost per year is usually three percent. To address the aging fleet, the Fire Department was awarded funding to implement a 20-year vehicle replacement program, which is funded by Measure Z. As the fleet continues to mature, it will take approximately 15-years to replace the remaining apparatuses, which in turn will cost the department more to maintain the units.	546,200	330,000
	Vehicle Fuel Expense Adjustments This adjustment addresses the rising cost of vehicle fuel and adjusts the budget to be in line with trend.	262,259	199,581
35-Fire Total		\$ 941,959	\$ 872,988

41-Public Works

Add 1.0 FTE Associate Traffic Engineer

The City does not have dedicated staff for traffic signal design and signal timing to optimize traffic progression and reduce congestion Citywide. With the increase in roadway maintenance projects and private development, even less staff time is dedicated to traffic signal operations. Previously, the TMC had two dedicated staff to monitor and improve traffic signal timing, manage, and maintain the communications systems, and would seek grant funding opportunities to expand the City's fiber optic communications network and the CCTV camera system to help manage over 480 signals. The City currently operates on an ad-hoc basis to respond to signal timing requests and does not have sufficient staff to make corridor-wide improvements. The position will charge time to Measure A projects, reimbursing about 80% of General Fund position costs.

Add 1.0 FTE Engineering Aide

If current staffing levels in the Storm Drain Engineering section are not adjusted, the City runs the risk of not being able to meet the growing demands in all Wards and to install a new storm drain system. During past decades residential and commercial development has been steadily increasing. The development caused an increase in storm runoff which in turn has created numerous flood control and drainage problems and public inconvenience.

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description		Adopted	Increase / Decrease
Dept	Justification			
	Add 1.0 FTE Landscape Maintenance Inspector and Median Maintenance			
	Increase median maintenance budget to cover a new 1.0 FTE Landscape Inspector and additional contract costs to increase landscape maintenance frequency.		2,568,006	285,000
	Vehicle Fuel Expense Adjustments			
	This adjustment addresses the rising cost of vehicle fuel and adjusts the budget to be in line with trend.		56,834	44,706
41-Public Works Total			\$ 2,624,840	\$ 431,702

51-Library

Add 8.0 FTE to Expand Library Hours

The addition of 16 part-time non-benefitted positions will enable the Library to open branches on Sundays and extend Main Library hours by 2 hours each evening. These positions interact with the public by providing direct customer service at all library locations. Assist with ongoing library programs, work the circulation desk, use automated system to charge and discharge library materials, registers new customers and issues library cards, answer computer and other reference questions, and other tasks necessary in maintaining operations and keeping all locations open to the community.

Library Security Guard Contract

In FY 2019 through FY 2022, a supplemental appropriation from Measure Z funded security guard services for 8 library locations with no further funding identified for future years. The FY 22/23 security guard funding was secured through a carryover of General Fund savings. The FY 23/24 citywide security guard contract costs are \$636,942 with \$170,843 in the library operating budget creating a shortfall of \$466,099. This request benefits City stakeholders by allowing the City to maintain hours of operation, successfully run its facilities, maintain an appropriate library environment, and ensures customers enjoy their library visits.

51-Library Total

\$ 170,843 \$ 1,068,851

52-Parks, Recreation & Community Services

Fairmount Golf Course Maintenance Increase

The Fairmount Golf Course requires additional funds to address increasing costs in landscape, tree trimming, and minor improvements. The golf course provides reasonably priced golf to the public, youth groups, seniors and 10 high schools. Compared to other courses Fairmount is reasonably priced option and has seen an increase in revenue generation. The Department would like to use the increase in revenue to offset increasing maintenance costs. Not addressing maintenance needs would see a reduction in revenue generated and golfers.

Transfer FTE & Non-personnel from Measure Z to General Fund

The Parks, Recreation & Community Services (PRCS) purpose of the Public Safety and Engagement Team (PSET) has been fulfilled; 2.25 FTE and some non-personnel costs are moved to the General Fund; the Measure Z allocation will be relieved and available for reallocation to new spending initiatives.

Park Wildlands Equipment

Transfer of the previously funded Measure Z positions will require additional vehicles for the new Parks and Wildlands team in the Parks Division General Fund Budget. The new team will be separate from the Public Safety and Engagement Team (PSET), but services will complement their efforts through weed abatement/fire prevention methods, tree trimming, assisting in picking up trash in surrounding locations, they will focus on over 2,000 acres of undeveloped parkland. While PSET tackles many homeless issues the Parks Wildland Team addresses issues related to homelessness and outside of the PSET scope. Vehicles and equipment include 5 F-350 trucks, 1 F-250 truck, John Deere Skid Steer with Masticator attachment, 2 dump trucks, 2 Utility Vehicles, and worker equipment and tools.

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
	Parks Minor Maintenance The Parks Division maintenance budget is inadequate to handle routine operations and maintenance at facilities such as irrigation, landscape, building maintenance and repairs, as well as addressing theft and vandalism.	700,390	400,000
	Sports Parks This budget increase is necessary to fund the new Sports Parks landscape maintenance agreement. Sports parks generate income from user fees; without proper maintenance the fields become unsafe to play on and eliminate any rental income they can produce; it reduces sports programming offered through the City.	1,290,000	500,000
	Security Services This budget allocation will provide security services at community centers, enhancing the safety of visitors and deterring vandalism.	55,000	547,796
	Mt. Rubidoux Fireworks and Weed Abatement Increase fireworks budget to cover Council-approved 3-year contract for Mt. Rubidoux pyrotechnic shows through July 2025. To prepare the mountain for the show, weed abatement is needed for fire prevention in preparation for the firework show.	130,000	70,075
	Vehicle Fuel Expense Adjustments This adjustment addresses the rising cost of vehicle fuel and adjusts the budget to be in line with trend.	13,000	5,690
52-Parks, Recreation & Community Services Total		\$ 2,240,810	\$ 2,278,193

72-Non Departmental

Attrition Rate

This 5% vacancy rate represents the impact of natural attrition (the timing between an individual's departure and the onboarding of replacement personnel) and recognizes that current hiring challenges are producing personnel savings that could be leveraged to advance the City's strategic priorities.

Interfund Transfer to Section 115 Pension Trust Fund

Increase contribution to the Section 115 Pension Trust Fund for the long-term management of rising pension costs. Volatility in CalPERS investment returns have significantly reduced the FY 23/24 UAL payment while increasing future UAL costs; redirecting the original FY 23/24 UAL budget to the Section 115 Trust will help mitigate future spikes and impact on operations.

Interfund Transfer to Capital Project Fund - City Attorney Office Renovation

The existing conditions of the Office of the City Attorney's office space are in dire need of attention and repairs are needed throughout the office to create a safe working environment for employees. The City Attorney's Office requests a one-time appropriation of \$650,000 to address critical infrastructure needs.

Animal Services (Increased Rates)

The County of Riverside's Department of Animal Services (DAS) recently began working toward a full cost recovery model. This appropriation will cover the County's increased Field Services rates which now include overhead associated with the services provided (including but not limited to vehicles, fuels, uniforms, support staff, etc.). City and County staff will continue negotiations toward a new, longer-term agreement which will be brought before the City Council for approval.

Development Impact Fee Analysis

Estimated funding to conduct nexus studies for the City's various development impact fees (DIF).

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
	Increase for Fees and Charge Study The Fees & Charges study was suspended pending the search for a new City Manager. The study will be restarted to include an update of the cost data used for the first draft produced by the study. Updating the data will require additional consultant time and therefore, cost.		- 50,000
	City Hall Indoor Plant Care This entry provides funds to maintain indoor plants located at City Hall.		- 8,000
72-Non Departmental Total		\$ 14,253,814	\$ (628,220)
	Various Departments		
	Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations.	\$ 191,827,400	\$ 13,774,140
	Change in required CalPERS UAL payment based on the most recent CalPERS actuarial report which reflects extraordinary CalPERS investment earnings (22%) in FY 2020/21. This amount will be redirected to the Section 115 Trust for the long-term management of rising retirement costs.	17,415,464	(8,462,602)
	Utility Expense adjustments to address rising costs of electric, water, and natural gas.	3,017,204	1,085,778
	Adjustments to the administrative charges to/from departments.	(18,357,110)	(48,482)
	Adjustment to Riverwalk Zone A & B estimated subsidy.	121,004	2,040
	Adjustments to the Cost Allocation Plan (CAP).	(22,677,171)	(1,341,072)
Various Departments Total		\$ -	\$ 5,009,802
101 - General Fund Total		\$ 23,287,066	\$ 15,636,070
110 - Measure Z Fund			
00-Other Non-Departmental			
	Spending Item #24 – Eastside Library, Interfund Transfer to Measure Z Capital Fund On October 30, 2019, the City received nine responses to Request for Proposal (RFP) 1934 for Architectural Design Services for the new Eastside Library. On December 8, 2020, the City Council approved a Professional Consultant Services Agreement with Cannon/Parkin, Inc., dba CannonDesign from Irvine, California for architectural design services for the new Eastside Library – Phase I for a term through December 31, 2022. Phase I design was completed at the end of 2021 to include concepts of a 15,000 square foot library. Phase II design is estimated at \$2,000,000 and funding in the amount of \$2,000,000 is being requested from the Measure Z Fund unallocated reserves.	\$ 2,738,750	\$ 2,000,000
	Spending Item #26 – Museum Renovation, Interfund Transfer to Measure Z Capital Fund On October 4, 2022, the City Council approved an increase in the total project costs \$35,000,000. This entry adjusts the appropriate project and debt accounts to reflect the new total estimated project cost.	1,319,894	546,457
	New: Fire Analog Simulcast Communication System, Interfund Transfer to Measure Z Capital Fund The Fire Department currently utilizes a 20-year-old Analog Simulcast radio system to communicate with local, state, and federal resources. The department needs a communications system that is reliable in the dense downtown area and that operates well in the rural areas with varying terrains. With more multi-agencies assisting one another, the department is being asked to participate in county-wide and state-wide shared communications systems. The Fire Department considers its communication system as critical infrastructure as the communication system is essential towards ensuring the organization maintains continued operations. To better serve the community, it is imperative to upgrade the system.	- 1,566,441	
00-Other Non-Departmental Total		\$ 4,058,644	\$ 4,112,898

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
11-City Manager's Office			
	Spending Item # 39 – Public Safety & Engagement Team Program (PSET)		
	The Office of Homeless Solutions is seeking funding to add three clinical therapists via contracted services to help prevent the flow of homeless individuals exiting from the Riverside County Emergency Treatment Services (ETS) to the streets. The clinical therapists will be able to assist individuals experiencing homelessness with appropriate services including ongoing mental health services, substance abuse treatment, and shelter resources.	\$ 4,787,269	\$ 350,000
11-City Manager's Office Total		\$ 4,787,269	\$ 350,000
24-Innovation and Technology			
	Spending Item #33 – Technology Improvements		
	An annual increase in the technology allocation will enable a rotational replacement of security cameras throughout the City (approximately \$275,000 to replace 80 cameras per year), the one-time establishment of laptop inventory (\$140,000), and residual funding for unbudgeted critical technology needs.	\$ 1,000,000	\$ 500,000
24-Innovation and Technology Total		\$ 1,000,000	\$ 500,000
31-Police			
	Spending Item # 47 – Police Helicopters Capital Lease		
	Adjustment of the lease financing of two police helicopters to match the final debt schedule. The amount budgeted was an estimate at the time the Biennial Budget was adopted, therefore, an adjustment is needed.	\$ 611,581	\$ 14,996
31-Police Total		\$ 611,581	\$ 14,996
41-Public Works			
	Spending Item # 43 – Public Works Street Vehicles and Equipment		
	Move FY 2024/25 funding forward to FY 2023/24 due to new state mandated requirements for governmental vehicle purchases.	\$ 1,000,000	\$ 1,180,000
41-Public Works Total		\$ 1,000,000	\$ 1,180,000
52-Parks, Recreation & Community Services			
	Spending Item # 39 – Public Safety & Engagement Team Program (PSET)		
	The Parks, Recreation & Community Services (PRCS) purpose of the Public Safety and Engagement Team (PSET) has been fulfilled; 2.25 FTE of the current 9.0 FTE and some non-personnel costs are moved to the General Fund; the remaining balance of the PRCS Measure Z allocation will be relieved and available for reallocation to new spending initiatives.	\$ 5,208,505	\$ (635,699)
52-Parks, Recreation & Community Services Total		\$ 5,208,505	\$ (635,699)
53-Museum of Riverside			
	Spending Item #26 – Museum Renovation		
	On October 4, 2022, the City Council approved an increase in the total project costs \$35,000,000. This entry adjusts the appropriate project and debt accounts to reflect the new total estimated project cost.	\$ 1,319,894	\$ 2,730,030
53-Museum of Riverside Total		\$ 1,319,894	\$ 2,730,030

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
Various Departments and Spending Items			
	Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations and change in required CalPERS UAL payment.	\$ 23,230,703	\$ 1,569,204
	Adjustments to the administrative charges to/from departments.	7,336	7,546
	Various Departments Total	\$ 23,238,039	\$ 1,576,750
110 - Measure Z Fund Total		\$ 41,223,932	\$ 9,828,975
170 - RDSEA Administration			
28-Community and Economic Development			
	Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations and change in required CalPERS UAL payment.	\$ 457,224	\$ 18,715
	Adjustments to the Cost Allocation Plan (CAP).	151,628	4,501
	28-Community and Economic Development Total	\$ 608,852	\$ 23,216
170 - RDSEA Administration Total		\$ 608,852	\$ 23,216
215 - Grants and Restricted Programs			
11-City Manager's Office			
Transfer 1.0 FTE Principal Management Analyst (Grant Administrator)			
	A citywide Grant Administrator position added to the Grants & Restricted Programs Fund in the 2021/22 budget was intended to be fully reimbursed by grants; however, the position is largely administrative in nature and cannot be fully charged to grants. The position will be transferred to the General Fund, with approximately 40% recorded as reimbursable by grants.	\$ 179,675	\$ (179,675)
11-City Manager's Office Total		\$ 179,675	\$ (179,675)
Various Departments			
	Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations and change in required CalPERS UAL payment.	\$ 346,358	\$ 59,594
	Adjustments to the administrative charges to/from departments.	807,518	(42,411)
Various Departments Total		\$ 1,153,876	\$ 17,183
215 - Grants and Restricted Programs Total		\$ 1,333,551	\$ (162,492)
220 - CDBG - Community Development Block Grant			
Various Departments			
	Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations and change in required CalPERS UAL payment.	\$ 533,711	\$ (37,014)
Various Departments Total		\$ 533,711	\$ (37,014)
220 - CDBG - Community Development Block Grant Total		\$ 533,711	\$ (37,014)

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
260 - NPDES Storm Drain			
41-Public Works			
	Add 1.0 FTE Storm Drain Crew Leader, Charged 100% to NPDES Fund		
	General Fund charge for 1.0 FTE Storm Drain Crew Leader.	\$ 362,009	\$ 101,876
	Other Expenditure Adjustments		
	Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations and change in required CalPERS UAL payment.	323,018	6,081
	Adjustments to the administrative charges to/from departments.	60,158	(4,462)
41-Public Works Total		\$ 745,185	\$ 103,495
260 - NPDES Storm Drain Total		\$ 745,185	\$ 103,495
280 - Housing Authority			
28-Community and Economic Development			
	Transfer 2.0 FTE to General Fund		
	Transfer 2.0 FTE from the Housing Authority Fund to the General Fund, Homeless Outreach. These individuals are working in the Homeless Outreach capacity and should not be charged to the Housing Authority.	\$ 203,935	\$ (203,935)
	Other Expenditure Adjustments		
	Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations and change in required CalPERS UAL payment.	1,008,964	(12,460)
	Adjustments to the Cost Allocation Plan (CAP).	528,221	19,300
28-Community and Economic Development Total		\$ 1,741,120	\$ (197,095)
280 - Housing Authority Total		\$ 1,741,120	\$ (197,095)
292 - Riverwalk LMD			
52-Parks, Recreation & Community Services			
	Finance Riverwalk Landscape Maintenance District (LMD) Fund Balance Appropriation		
	This request is to fund upcoming capital improvements which are needed in the Riverwalk Landscape Maintenance District. Funds will be used to replace the trail fencing which is in extremely poor shape.	\$ -	\$ 250,000
52-Parks, Recreation & Community Services Total		\$ -	\$ 250,000
Various Departments			
	Adjustments to overhead charges.	121,004	2,040
Various Departments Total		\$ 121,004	\$ 2,040
292 - Riverwalk LMD Total		\$ 121,004	\$ 252,040
390 - General Debt Service Fund			
23-Finance			
	Museum Renovation Debt Service		
	On October 4, 2022, the City Council approved an increase in the total project costs \$35,000,000 for Measure Z Spending Item #26 – Museum Renovation. This entry records the interfund transfer of funding from the Measure Z Operating Fund and adjusts the debt accounts to reflect the new estimated financing cost of the	\$ 1,319,894	\$ 2,276,487

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
Helicopter Debt Service Adjustment			
	This entry records the interfund transfer of funding from the Measure Z Operating Fund for Measure Z Spending Item # 47 – Police Helicopters Capital Lease and adjusts the debt accounts to reflect actual debt obligations. The amount budgeted was an estimate at the time the Biennial Budget was adopted, therefore, an adjustment is needed.	611,581	14,996
23-Finance Total		\$ 1,931,475	\$ 2,291,483
390 - General Debt Service Fund Total		\$ 1,931,475	\$ 2,291,483
401 - Capital Outlay			
22-General Services			
City Attorney Office Renovation, Interfund Transfer & Project Costs			
	This adjustment records an interfund transfer of funding from the General Fund and the estimated cost of the renovation. The existing conditions of the Office of the City Attorney's office space are in dire need of attention and repairs are needed throughout the office to create a safe working environment for employees. The City Attorney's Office requests a one-time appropriation of \$650,000 to address critical infrastructure needs.	\$ -	\$ 650,000
22-General Services Total		\$ -	\$ 650,000
401 - Capital Outlay Total		\$ -	\$ 650,000
411 - Special Capital Improvement			
52-Parks, Recreation & Community Services			
	Adjustments to the Cost Allocation Plan (CAP).	\$ 51,261	\$ 3,191
52-Parks, Recreation & Community Services Total		\$ 51,261	\$ 3,191
411 - Special Capital Improvement Total		\$ 51,261	\$ 3,191
420 - Measure Z - Capital Projects			
22-General Services			
Eastside Library Interfund Transfer and Project Cost			
	This entry records the interfund transfer of funding from the Measure Z Operating Fund and the project cost for Spending Item #24 – Eastside Library. (See Measure Z Operating Fund for project details.)	\$ -	\$ 2,000,000
Museum Renovation Interfund Transfer and Project Cost			
	On October 4, 2022, the City Council approved an increase in the total project costs \$35,000,000 for Measure Z Spending Item #26 – Museum Renovation. This entry adjusts the project accounts to reflect the new total estimated project cost.	-	\$ 20,846,457
Fire Analog Simulcast Communication System CIP Project			
	This entry records the interfund transfer of funding from the Measure Z Operating Fund and the project cost for the Fire Analog Simulcast Communication System project. (See Measure Z Operating Fund for project details.)	\$ -	\$ 1,566,441
22-General Services Total		\$ -	\$ 24,412,898
420 - Measure Z - Capital Projects Total		\$ -	\$ 24,412,898

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
510 - Electric			
00-Other Non-Departmental			
Interfund Transfer to Other Funds	Contribution to the Section 115 Pension Trust Fund for the long-term management of rising pension costs. Volatility in CalPERS investment returns have significantly reduced the FY 23/24 UAL payment while increasing future UAL costs; redirecting the original FY 23/24 UAL budget to the Section 115 Trust will help mitigate future spikes and impact on operations.		- \$ 3,509,532
00-Other Non-Departmental Total		\$	- \$ 3,509,532
61-Public Utilities-Electric			
Office of Sustainability			
25% cost of 1.0 FTE Project Lead in the Office of Sustainability to advance the City Manager's and City Council's prioritization of several sustainability related projects, programs, partnerships and initiatives.		\$	- \$ 34,390
61-Public Utilities-Electric Total		\$	- \$ 34,390
Various Departments			
Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations.		\$ 63,206,028	\$ 3,678,390
Change in required CalPERS UAL payment based on the most recent CalPERS actuarial report which reflects extraordinary CalPERS investment earnings (22%) in FY 2020/21. This amount will be redirected to the Section 115 Trust for the long-term management of rising retirement costs.		\$ 3,509,532	\$ (3,509,532)
Adjustments to the Cost Allocation Plan (CAP).		9,075,125	620,135
Adjustments to the administrative charges to/from departments.		(24,680,407)	71,077
Various Departments Total		\$ 51,110,278	\$ 860,070
510 - Electric Total		\$ 51,110,278	\$ 4,403,992
511 - Electric Public Benefit Programs			
60-Public Utilities-Administration			
Adjustments to the Cost Allocation Plan (CAP).		\$ 138,616	\$ 10,481
Public Utilities-Administration Total		\$ 138,616	\$ 10,481
511 - Electric Public Benefit Programs Total		\$ 138,616	\$ 10,481
520 - Water			
00-Other Non-Departmental			
Interfund Transfer to Other Funds	Contribution to the Section 115 Pension Trust Fund for the long-term management of rising pension costs. Volatility in CalPERS investment returns have significantly reduced the FY 23/24 UAL payment while increasing future UAL costs; redirecting the original FY 23/24 UAL budget to the Section 115 Trust will help mitigate future spikes and impact on operations.		- \$ 1,157,014
00-Other Non-Departmental Total		\$	- \$ 1,157,014

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
62-Public Utilities-Water			
Office of Sustainability			
	25% cost of 1.0 FTE Project Lead in the Office of Sustainability to advance the City Manager's and City Council's prioritization of several sustainability related projects, programs, partnerships and initiatives.	\$ -	\$ 34,390
Debt Service Adjustment			
	Adjust debt service obligations to match debt service schedule.	23,087,945	(267,105)
Other Expenditure Adjustments			
	Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations.	20,875,340	1,289,165
	Change in required CalPERS UAL payment based on the most recent CalPERS actuarial report which reflects extraordinary CalPERS investment earnings (22%) in FY 2020/21. This amount will be redirected to the Section 115 Trust for the long-term management of rising retirement costs.	1,157,014	(1,157,014)
	Adjustments to the Cost Allocation Plan (CAP).	3,627,751	232,660
	Adjustments to the administrative charges to/from departments.	(709,487)	(164,485)
62-Public Utilities-Water Total		\$ 48,038,563	\$ (32,389)
520 - Water Total		\$ 48,038,563	\$ 1,124,625
521 - Water Conservation			
62-Public Utilities-Water			
	Adjustments to the Cost Allocation Plan (CAP).	\$ -	\$ 856
62-Public Utilities-Water Total		\$ -	\$ 856
521 - Water Conservation Total		\$ -	\$ 856
530 - Airport			
00-Other Non-Departmental			
Interfund Transfer to Other Funds			
	Contribution to the Section 115 Pension Trust Fund for the long-term management of rising pension costs. Volatility in CalPERS investment returns have significantly reduced the FY 23/24 UAL payment while increasing future UAL costs; redirecting the original FY 23/24 UAL budget to the Section 115 Trust will help mitigate future spikes and impact on operations.	\$ -	\$ 37,982
00-Other Non-Departmental Total		\$ -	\$ 37,982
22-General Services			
	Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations.	\$ 706,582	\$ (1,054)
	Change in required CalPERS UAL payment based on the most recent CalPERS actuarial report which reflects extraordinary CalPERS investment earnings (22%) in FY 2020/21. This amount will be redirected to the Section 115 Trust for the long-term management of rising retirement costs.	\$ 37,982	\$ (37,982)
	Adjustments to the Cost Allocation Plan (CAP).	190,832	8,884
	Adjustments to the administrative charges to/from departments.	15,281	12,965
22-General Services Total		\$ 950,677	\$ (17,187)
530 - Airport Total		\$ 950,677	\$ 20,795

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
540 - Refuse			
00-Other Non-Departmental			
Interfund Transfer to Other Funds			
Contribution to the Section 115 Pension Trust Fund for the long-term management of rising pension costs. Volatility in CalPERS investment returns have significantly reduced the FY 23/24 UAL payment while increasing future UAL costs; redirecting the original FY 23/24 UAL budget to the Section 115 Trust will help mitigate future spikes and impact on operations.		- \$ 259,458	
00-Other Non-Departmental Total		\$ - \$ 259,458	
41-Public Works			
Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations.		\$ 5,102,422	\$ 437,632
Change in required CalPERS UAL payment based on the most recent CalPERS actuarial report which reflects extraordinary CalPERS investment earnings (22%) in FY 2020/21. This amount will be redirected to the Section 115 Trust for the long-term management of rising retirement costs.		\$ 259,458	\$ (259,458)
Adjustments to the Cost Allocation Plan (CAP).		1,194,661	72,861
Adjustments to the administrative charges to/from departments.		3,422,291	(15,564)
41-Public Works Total		\$ 9,978,832	\$ 235,471
540 - Refuse Total		\$ 9,978,832	\$ 494,929
550 - Sewer			
00-Other Non-Departmental			
Interfund Transfer to Other Funds			
Contribution to the Section 115 Pension Trust Fund for the long-term management of rising pension costs. Volatility in CalPERS investment returns have significantly reduced the FY 23/24 UAL payment while increasing future UAL costs; redirecting the original FY 23/24 UAL budget to the Section 115 Trust will help mitigate future spikes and impact on operations.		- \$ 792,824	
00-Other Non-Departmental Total		\$ - \$ 792,824	
41-Public Works			
Add 1.0 Senior Engineer			
The 2019 Wastewater Master Plan (Volume 8 – Financial Plan) identified a projected Capital Improvement Plan for the RWQCP and the Collections System, totaling \$71.4M over the course of the projection period (FY 2022/23 through FY 2026/27). The Sewer Division design team requires increased personnel to meet workload projections associated with the capital outlay plan.		- \$ 175,447	
Office of Sustainability			
25% cost of 1.0 FTE Project Lead in the Office of Sustainability to advance the City Manager's and City Council's prioritization of several sustainability related projects, programs, partnerships and initiatives.		- \$ 34,390	

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
	Increase Biosolids Hauling and Disposal Budget On August 8, 2022, staff issued Request for Proposals (RFP) No. 2223 for a qualified firm to provide long-term biosolids hauling and disposal/reuse services for the Regional Water Quality Control Plant (RWQCP). After review of respondents' qualifications, experience, and cost of services, Synagro-WWT, Inc. of Baltimore, Maryland was selected as the most qualified to perform the scope of work. To account for growth and process control changes that may substantially increase daily biosolids production, RWQCP is budgeting for approximately 51,000 tons of biosolids, requiring an estimated 2,040 truck trips for disposal. Biosolids are a byproduct of wastewater treatment and the RWQCP is required to manage the treatment, hauling and disposal under Federal, State and Local regulations and oversight. It is necessary to provide additional funding for the RWQCP to continue to operate as there are no short-term alternatives.	2,120,000	2,020,395
	Public Works Increase Chemical Budget The current budget does not reflect substantial cost increases that the supply & logistics sector has experienced the past two years. Without additional funds, RWQCP would not be able to operate and would be in major violation of its National Pollutant Discharge Elimination System permit.	3,855,382	1,415,868
	Other Expenditure Adjustments Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations. Change in required CalPERS UAL payment based on the most recent CalPERS actuarial report which reflects extraordinary CalPERS investment earnings (22%) in FY 2020/21. This amount will be redirected to the Section 115 Trust for the long-term management of rising retirement costs. Adjustments to the Cost Allocation Plan (CAP) including project budgets. Adjustments to the administrative charges to/from departments.	14,127,938 792,824 2,156,839 1,259,284	686,017 (792,824) 137,385 18,920
41-Public Works Total		\$ 24,312,267	\$ 3,695,598
550 - Sewer Total		\$ 24,312,267	\$ 4,488,422
560 - Special Transit			
	52-Parks, Recreation & Community Services Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations and change in required CalPERS UAL payment. Adjustments to the Cost Allocation Plan (CAP). Adjustments to the administrative charges to/from departments.	\$ 3,248,045 575,324 148,992	\$ 279,488 34,751 134,419
52-Parks, Recreation & Community Services Total		\$ 3,972,361	\$ 448,658
560 - Special Transit Total		\$ 3,972,361	\$ 448,658
570 - Public Parking			
	00-Other Non-Departmental		
	Interfund Transfer to Other Funds Contribution to the Section 115 Pension Trust Fund for the long-term management of rising pension costs. Volatility in CalPERS investment returns have significantly reduced the FY 23/24 UAL payment while increasing future UAL costs; redirecting the original FY 23/24 UAL budget to the Section 115 Trust will help mitigate future spikes and impact on operations.	\$ -	\$ 69,111
00-Other Non-Departmental Total		\$ -	\$ 69,111

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
41-Public Works			
	Expenditure Adjustments		
	Adjust FY 2023-24 expenditures to account for increased operating times and required staffing levels for expanded City events; budgets include funding for Garage 3 structural maintenance and LED lighting upgrades to all garages.	\$ - \$	315,367
	Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations.	1,342,087	114,674
	Change in required CalPERS UAL payment based on the most recent CalPERS actuarial report which reflects extraordinary CalPERS investment earnings (22%) in FY 2020/21. This amount will be redirected to the Section 115 Trust for the long-term management of rising retirement costs.	69,111	(69,111)
	Adjustments to the Cost Allocation Plan (CAP).	344,428	20,323
	Adjustments to the administrative charges to/from departments.	(671,695)	(33,644)
41-Public Works Total		\$ 1,083,931	\$ 347,609
570 - Public Parking Total		\$ 1,083,931	\$ 416,720
581 - Entertainment			
	28-Community and Economic Development		
	Game Lab		
	This entry records estimated lease revenue and establishes an operating, maintenance and repair budget for Game Lab related expenditures that will be funded by the lease revenue.	\$ - \$	71,874
	28-Community and Economic Development Total	\$ - \$	71,874
581 - Entertainment Total		\$ - \$	71,874
610 - Workers' Compensation Trust			
	Various Departments		
	Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations and change in required CalPERS UAL payment.	\$ 589,400	\$ (33,284)
	Adjustments to the Cost Allocation Plan (CAP).	757,098	35,212
	Adjustments to the administrative charges to/from departments.	358,424	59,693
Various Departments Total		\$ 1,704,922	\$ 61,621
610 - Workers' Compensation Trust Total		\$ 1,704,922	\$ 61,621
620 - Unemployment Insurance			
	Various Departments		
	Adjust estimated claim payouts.	\$ 154,088	\$ 12,748
	Adjustments to the Cost Allocation Plan (CAP).	3,184	240
Various Departments Total		\$ 157,272	\$ 12,988
620 - Unemployment Insurance Total		\$ 157,272	\$ 12,988

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description		Adopted	Increase / Decrease
Dept	Justification			
630 - Liability Insurance Trust				
Various Departments				
Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations and change in required CalPERS UAL payment.		\$ 562,566	\$ (2,974)	
Adjustments to the Cost Allocation Plan (CAP).		2,667,766	62,934	
Adjustments to the administrative charges to/from departments.		1,263,855	(8,933)	
Various Departments Total		\$ 4,494,187	\$ 51,027	
630 - Liability Insurance Trust Total		\$ 4,494,187	\$ 51,027	
640 - Central Stores				
23-Finance				
Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations and change in required CalPERS UAL payment.		\$ 781,390	\$ 33,437	
Adjustments to the Cost Allocation Plan (CAP).		107,666	6,720	
23-Finance Total		\$ 889,056	\$ 40,157	
640 - Central Stores Total		\$ 889,056	\$ 40,157	
650 - Central Garage				
22-General Services				
Personnel budget refresh - updated employee and position demographics, reset merit increases. Includes the fiscal impact of labor negotiations and change in required CalPERS UAL payment.		\$ 3,630,720	\$ 24,409	
Adjustments to the Cost Allocation Plan (CAP).		716,709	48,209	
Adjustments to the administrative charges to/from departments.		667,256	11,321	
22-General Services Total		\$ 5,014,685	\$ 83,939	
650 - Central Garage Total		\$ 5,014,685	\$ 83,939	
742 - Hunter Business Park Assessment District				
23-Finance				
Finance District Transfer Hunter Park Assessment District				
Reimburse the General Fund for Finance Administration fees for management of the Hunter Park Assessment District.		\$ -	\$ 22,000	
23-Finance Total		\$ -	\$ 22,000	
742 - Hunter Business Park Assessment District Total		\$ -	\$ 22,000	
745 - Riverwalk Assessment District				
23-Finance				
Finance District Transfer Riverwalk AD				
Reimburse the General Fund for Finance Administration fees for management of the Riverwalk Assessment District.		\$ -	\$ 15,000	
23-Finance Total		\$ -	\$ 15,000	
745 - Riverwalk Assessment District Total		\$ -	\$ 15,000	

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
746 - Riverwalk Business Assessment District			
23-Finance			
	Finance District Transfer Riverwalk Business Center Assessment District		
	Reimburse the General Fund for Finance Administration fees for management of the Riverwalk Business Center Assessment District.	\$ -	\$ 8,500
	23-Finance Total	\$ -	\$ 8,500
746 - Riverwalk Business Assessment District Total			
756 - CFD-Riverwalk Vista			
23-Finance			
	Finance District Transfer CFD 2006-1 Riverwalk IA1		
	Reimburse the General Fund for Finance Administration fees for management of the CFD 2006-1 Riverwalk Improvement Area No.1.	\$ -	\$ 15,000
	Annual Bond Expense		
	Adjust annual bond expense.	22,369	(11,369)
	23-Finance Total	\$ 22,369	\$ 3,631
756 - CFD-Riverwalk Vista Total			
758 - CFD Sycamore Canyon 92-1			
23-Finance			
	Finance District Transfer Sycamore CFD		
	Reimburse the General Fund for Finance Administration fees for management of the Sycamore Canyon CFD 92-1.	\$ -	\$ 15,000
	23-Finance Total	\$ -	\$ 15,000
758 - CFD Sycamore Canyon 92-1 Total			
759 - CFD Riverwalk Vista Area #2			
23-Finance			
	Finance District Transfer CFD 2006-1 Riverwalk IA2		
	Reimburse the General Fund for Finance Administration fees for management of the CFD 2006-1 Riverwalk Improvement Area No. 2.	\$ -	\$ 11,000
	23-Finance Total	\$ -	\$ 11,000
759 - CFD Riverwalk Vista Area #2 Total			
760 - CFD 2014-2 Highlands			
23-Finance			
	Finance District Transfer CFD 2014-2 Highlands		
	Reimburse the General Fund for Finance Administration fees for management of the CFD 2014-2 Highlands.	\$ -	\$ 12,300
	23-Finance Total	\$ -	\$ 12,300
760 - CFD 2014-2 Highlands Total			

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

Fund	Budget Adjustment Description	Adopted	Increase / Decrease
Dept	Justification		
761 - CFD 2013-1 Kunny Ranch			
23-Finance			
	Finance District Transfer Kunny Ranch CFD		
	Reimburse the General Fund for Finance Administration fees for management of the Kunny Ranch CFD.	\$ -	\$ 15,000
	23-Finance Total	\$ -	\$ 15,000
761 - CFD 2013-1 Kunny Ranch Total		\$ -	\$ 15,000
762 - CFD 2015-1 Orangecrest Grove			
23-Finance			
	Finance District Transfer CFD 2015-1 Orangecrest		
	Reimburse the General Fund for Finance Administration fees for management of the CFD 2015-1 Orangecrest.	\$ -	\$ 22,000
	Annual Bond Expense		
	Adjust annual bond expense.	168,847	(16,217)
	23-Finance Total	\$ 168,847	\$ 5,783
762 - CFD 2015-1 Orangecrest Grove Total		\$ 168,847	\$ 5,783
763 - CFD 2015-2 Pomelo			
23-Finance			
	Finance District Transfer Pomelo CFD (Facilities)		
	On April 26, 2022, the City Council adopted a Resolution authorizing the issuance of the Community Facilities District 2015-2 (Pomelo), Special Tax Bonds, Series 2022A (Tax Exempt) and 2022B. This entry establishes the budget for the debt obligations.	\$ -	\$ 294,625
	Finance District Transfer Pomelo CFD (Facilities)		
	Reimburse the General Fund for Finance Administration fees for management of the Pomelo CFD 205-2 (Facilities).	\$ -	\$ 28,368
	Annual Bond Expense		
	Annual bond expense for new debt issuance.	\$ -	\$ 10,477
	23-Finance Total	\$ -	\$ 333,470
763 - CFD 2015-2 Pomelo Total		\$ -	\$ 333,470
Grand Total		\$ 223,614,020	\$ 64,977,535