

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 | | | Increase / Decrease |
|---|--|-----------------------|-----------|---------------------|
| Dept | Justification | Adopted | | |
| 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 \$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. | \$ | 1,319,894 | \$ 2,276,487 |
| | 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 | | | Increase / Decrease |
|---|--|-----------------------|-----------|---------------------|
| Dept | Justification | Adopted | | |
| 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 | | | Increase / |
|---|---|-------------------|-----------|----------------|
| Dept | Justification | Adopted | | Decrease |
| 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. Add 3.0 FTE to expand and expedite services and developer projects. | \$ | - | \$ 2,100,217 |
| | 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 | | |
|---|--|-------------------|---------------------|
| Dept | Justification | Adopted | Increase / Decrease |
| 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 | | Increase / |
|----------------------|--|-------------------|-------------------|
| Dept | Justification | Adopted | Decrease |
| | 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 | | Increase / |
|------------------------------|--|---------------------|-------------------|
| Dept | Justification | Adopted | Decrease |
| | 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 | | Increase / Decrease |
|--|--|---------------------|---------------------|
| Dept | Justification | Adopted | |
| | 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. | \$ - | \$ (12,001,652) |
| | 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. | 11,000,000 | 9,265,432 |
| | 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. | - | 650,000 |
| | 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. | 3,253,814 | 1,300,000 |
| | Development Impact Fee Analysis | | |
| | Estimated funding to conduct nexus studies for the City's various development impact fees (DIF). | - | 100,000 |

Proposed Fiscal Year 2023/24 Budget Adjustments - Expenditures

| Fund | Budget Adjustment Description | | |
|--|---|----------------------|----------------------|
| Dept | Justification | Adopted | Increase / Decrease |
| 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 | | | |
|--|---|----------------------|-----------|---------------------|
| Dept | Justification | Adopted | | Increase / Decrease |
| 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 - RDSA 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 - RDSA 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 | | |
|--|---|---------------------|----------------------|
| Dept | Justification | Adopted | Increase / Decrease |
| 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 | | |
|--|---|----------------------|---------------------|
| Dept | Justification | Adopted | Increase / Decrease |
| 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. | 14,127,938 | 686,017 |
| | 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. | 792,824 | (792,824) |
| | Adjustments to the Cost Allocation Plan (CAP) including project budgets. | 2,156,839 | 137,385 |
| | Adjustments to the administrative charges to/from departments. | 1,259,284 | 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. | \$ 3,248,045 | \$ 279,488 |
| | Adjustments to the Cost Allocation Plan (CAP). | 575,324 | 34,751 |
| | Adjustments to the administrative charges to/from departments. | 148,992 | 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 | | | \$ - | \$ 8,500 |
| 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 | | | \$ 22,369 | \$ 3,631 |
| 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 | | | \$ - | \$ 15,000 |
| 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 | | | \$ - | \$ 11,000 |
| 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 | | | \$ - | \$ 12,300 |

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 (Pamela), 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 |