



**SAN RAFAEL**  
THE CITY WITH A MISSION

Agenda Item No: 6.c

Meeting Date: August 19, 2024

## SAN RAFAEL CITY COUNCIL AGENDA REPORT

Department: Finance

Prepared by: Paul Navazio, Finance Director  
Shawn Plate, Finance Manager

City Manager Approval: 

**TOPIC: FISCAL YEAR 2023-24 BUDGET AMENDMENTS**

**SUBJECT: RESOLUTION ADOPTING AMENDMENTS TO THE CITY OF SAN RAFAEL BUDGET FOR FISCAL YEAR 2023-24 FOR THE PURPOSE OF CONFIRMING AUTHORIZED APPROPRIATIONS AND TRANSFERS**

**RECOMMENDATION:** Adopt a resolution adopting amendments to the Fiscal Year (FY) 2023-24 budget for the purposes of confirming authorized appropriations and transfers.

### **BACKGROUND:**

Staff is in the process of completing the accounting close for the fiscal year ended June 30, 2024, and are reviewing the revenues and expenditure activity in the General Fund, Special Revenue funds and other special purpose funds. This review has identified the need for additional budget adjustments for which City Council approval is requested.

### **ANALYSIS:**

The purpose of these amendments is to formally authorize the appropriations supporting expenditures and transfers required in certain funds to fulfill their respective purposes and functions through June 30, 2024. City Council approval of the proposed resolution provides formal authority to incorporate adjustments as part of the final FY 2023-24 budget, summarized as follows:

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FOR CITY CLERK ONLY

Council Meeting:

Disposition:

**SAN RAFAEL CITY COUNCIL AGENDA REPORT / Page: 2**

<b>Revenues:</b>				
<b>Fund</b>	<b>Current Budget</b>	<b>Resources</b>	<b>Transfers in</b>	<b>Revised Budget</b>
001 - General Fund	100,017,060		300,000	100,317,060
242 - Measure C Wildfire Prevention Parcel Tax	1,956,238	750,000		2,706,238
281 - Grants Fund - Safety	683,099		13,282	696,381
420 - Measure E-Public Safety Facility	-		450,000	450,000
<b>Total Revenue Adjustments</b>		<b>750,000</b>	<b>763,282</b>	
<b>Expenditures:</b>				
<b>Fund</b>	<b>Current Budget</b>	<b>Appropriations</b>	<b>Transfers out</b>	<b>Revised Budget</b>
001 - General Fund	104,465,324	-	450,000	104,915,324
216 - Measure G - Cannabis	180,246		300,000	480,246
242 - Measure C Wildfire Prevention Parcel Tax	2,449,464	750,000		3,199,464
<b>Total Expenditure Adjustments</b>		<b>750,000</b>	<b>750,000</b>	

Details of the proposed budget amendments are reflected in Attachment 1 to this report, and described as follows:

General Fund

Transfers-In

- Amendment to reflect the transfer of \$300,000 from the Measure G - Cannabis Special Revenue Fund (216) to support a portion of FY 2023-24 contract costs for the SAFE Team. The three-year SAFE team pilot is funded by a combination of opioid settlement funds, cannabis taxes, and general fund dollars, if necessary.

Transfers-Out:

- Amendment to reflect the anticipated transfer of \$450,000 from the General Fund to the Essential Facilities Capital Projects Fund (420) consistent with prior City Council policy directing one-third of Measure E Transaction and Use Tax, less debt service on the outstanding 2018 bonds, be transferred to support specific capital projects as reflected included in the Essential Facilities Master Plan.
- Amendment to reflect the transfer of \$13,282 from the General Fund to the Public Safety Grant Fund (281), to reflect the City’s matching contribution to the Bulletproof Vest Partnership program. This transfer is supported by a corresponding reduction in expenditure appropriations within the General Fund, resulting in no net General Fund impact.

Other Funds

Staff is requesting the approval of a total of \$1,213,282 in increased resources and \$1,050,000 in increased appropriations to Other Funds, reflecting the amendments included above as well as selected adjustments impacting only other funds, including:

*Measure G – Cannabis Special Revenue Fund (216)*

- Amendment to reflect the transfer-out of \$300,000 from the Measure G - Cannabis Special Revenue Fund (216) to support a portion of FY2023-24 contract costs for the SAFE Team.

*Measure C – Wildfire Mitigation Fund (242)*

- Amendment to reflect the estimated \$750,000 in reimbursement revenue from the Marin Wildfire Prevention Agency (MWPA) for enhanced contract work funded through the Measure C - Wildfire Mitigation (Fund 242) during the fiscal year
- Amendment to increase expenditure appropriations with the Measure C – Wildfire Mitigation Fund by \$750,000 to cover fully-reimbursed contract work performed during the fiscal year.

*Grants Fund – Public Safety (281)*

- Amendment to reflect the transfer-in of \$13,282 from the General Fund to the Public Safety Grant Fund (281), to reflect the City’s matching contribution to the Bulletproof Vest Partnership program.

*Essential Facilities Capital Projects Fund (420)*

- Amendment to reflect the anticipated transfer-in of \$450,000 from the General Fund to the Essential Facilities Capital Projects Fund (420) consistent with prior Council policy directing one-third of Measure E Transaction and Use Tax, less debt service on the outstanding 2018 bonds, be transferred to support specific capital projects as reflected included in the Essential Facilities Master Plan.

**FISCAL IMPACT:** This action authorizes the formal appropriation of resources in the FY 2023-24 budget to support the actual expenditure and transfer activity through June 30, 2024, as described in this report. No spending authority beyond what was spent or committed as of June 30, 2024, is created through this action.

**OPTIONS:**

The City Council has the following options to consider on this matter:

1. Adopt the resolution.
2. Adopt the resolution with modifications.
3. Take no action.

**RECOMMENDATION:** Adopt a resolution adopting amendments to the Fiscal Year (FY) 2023-24 budget for the purposes of confirming authorized appropriations and transfers.

**ATTACHMENTS:**

1. Resolution approving fiscal year 2023-24 amendments
2. Proposed FY 2023-24 Budget Amendments

RESOLUTION NO.

RESOLUTION OF THE SAN RAFAEL CITY COUNCIL ADOPTING AMENDMENTS TO THE CITY OF SAN RAFAEL BUDGET FOR FISCAL YEAR 2023-24 FOR THE PURPOSE OF CONFIRMING AUTHORIZED APPROPRIATIONS AND TRANSFERS

WHEREAS, the City Council approved Resolution No. 15221 adopting the fiscal year 2023-2024 budget; and

WHEREAS, the City Council approved other actions during the fiscal year to authorize spending; and

WHEREAS, as part of the fiscal year-end closing process, staff has reviewed and analyzed actual revenues, expenditures and transfers through June 30, 2024, has identified a need for additional budget adjustments, and has submitted its analysis and recommendations in a report to the City Council; and

WHEREAS, after examination, and due consideration, the City Council has accepted the same report and recommendations;

NOW, THEREFORE, BE IT RESOLVED, by the San Rafael City Council that Resolution No. 15221 for fiscal year 2023-2024 is further amended to authorize the following adjustments to resources and appropriations to selected funds:

Revenues:					
Fund	Current Budget	Resources	Transfers in	Revised Budget	
001 - General Fund	100,017,060		300,000	100,317,060	
242 - Measure C Wildfire Prevention Parcel Tax	1,956,238	750,000		2,706,238	
281 - Grants Fund - Safety	683,099		13,282	696,381	
420 - Measure E-Public Safety Facility	-		450,000	450,000	
<b>Total Revenue Adjustments</b>		<b>750,000</b>	<b>763,282</b>		
Expenditures:					
Fund	Current Budget	Appropriations	Transfers out	Revised Budget	
001 - General Fund	104,465,324	-	450,000	104,915,324	
216 - Measure G - Cannabis	180,246		300,000	480,246	
242 - Measure C Wildfire Prevention Parcel Tax	2,449,464	750,000		3,199,464	
<b>Total Expenditure Adjustments</b>		<b>750,000</b>	<b>750,000</b>		

I, LINDSAY LARA, Clerk of the City of San Rafael, hereby certify that the foregoing resolution was duly and regularly introduced and adopted at a special meeting of the Council of said City on Monday, the 19<sup>th</sup> day of August 2024 by the following vote, to wit:

AYES: COUNCILMEMBERS:  
NOES: COUNCILMEMBERS:  
ABSENT: COUNCILMEMBERS:

LINDSAY LARA, City Clerk

Proposed FY2023-24 Budget Amendments - Final Budget

	General Fund		Other Funds		
	Revenues & Transfers In	Expenditures & Transfers Out	Revenues & Transfers In	Expenditures & Transfers Out	
<i>Revenue Adjustments</i>					
Increased support from Marin Wildfire Prevention authority for additional contract work performed throughout the year			750,000		Wildfire (242)
<i>Expenditure Appropriations</i>					
Increased appropriations to Measure C - Wildfire Mitigation (420) to support enhanced contract work during the year				750,000	Wildfire (242)
Reduce expenditure appropriation in General Fund match for bullet-proof vest partnership program (re-allocated to Transfers Out)		(13,282)			
<i>Transfers</i>					
Transfer of General Fund match to Grants Fund - Safety (281) for bulletproof vest partnership program		13,282	13,282		Grants Fund - Safety (281)
Transfer from Measure G - Cannabis Fund (216) to the General Fund to support SAFE team activities	300,000			300,000	Cannabis (216)
Transfer of one third Measure E use tax, less debt service, to the Essential Facilities Fund (420)		450,000	450,000		Essential Facilities (420)
<b>Proposed Amendments (9/18/2023)</b>	<b>300,000</b>	<b>450,000</b>	<b>1,213,282</b>	<b>1,050,000</b>	