



Farm-to-Fork



Historic City Hall



24th Street Solar Canopies

Approved Budget

Fiscal Year 2013/14

CITY OF SACRAMENTO

APPROVED

CITY OF SACRAMENTO

FISCAL YEAR 2013/14 BUDGET

KEVIN JOHNSON
Mayor

ANGELIQUE ASHBY
Vice Mayor, District 1

ALLEN WARREN
Councilmember, District 2

STEVE COHN
Councilmember, District 3

STEVE HANSEN
Councilmember, District 4



JAY SCHENIRER
Councilmember, District 5

KEVIN McCARTY
Councilmember, District 6

DARRELL FONG
Councilmember, District 7

BONNIE J. PANNELL
Councilmember, District 8

JOHN F. SHIREY
City Manager

Prepared by
DEPARTMENT OF FINANCE
BUDGET, POLICY and STRATEGIC PLANNING DIVISION

Leyne Milstein Dawn Holm Dennis Kauffman
Jason Bader Marian Fahy Angie Galieote Virginia Smith Kim Swaback

In conjunction with Department Staff

CITY HALL
915 I STREET, 5TH FLOOR
SACRAMENTO, CA 95814

City of Sacramento - Organization Chart
(updated 04.11.13)

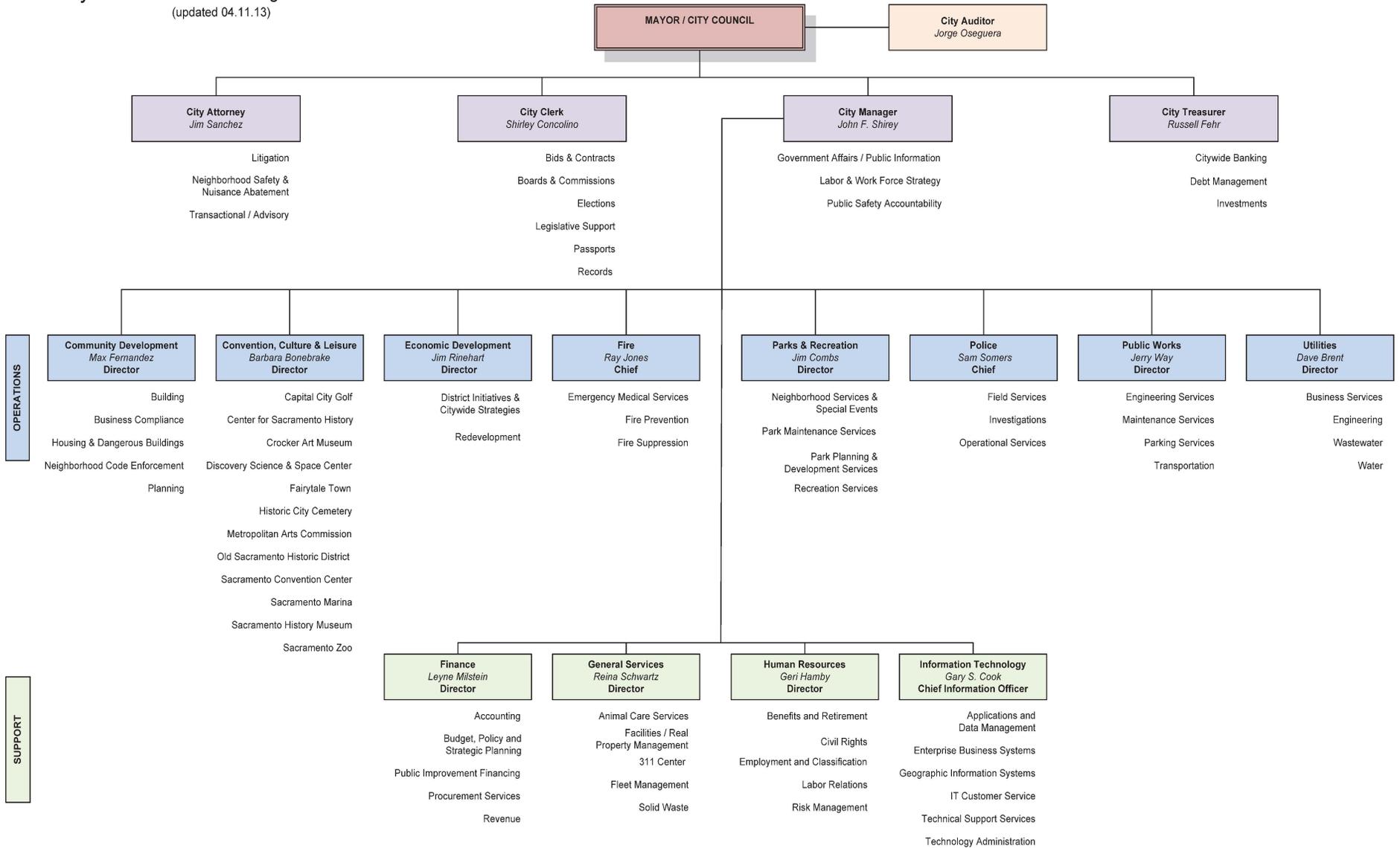


Table of Contents

SECTION – 1

Budget Message 7

SECTION – 2

Budget Overview 11

SECTION – 3

How to Read This Document 63

SECTION – 4

Budget Schedules 69

SECTION – 5

Mayor and City Council 101

SECTION – 6

City Attorney..... 105

SECTION – 7

City Clerk 111

SECTION – 8

City Manager..... 115

SECTION – 9

City Treasurer 119

SECTION – 10

Community Development 123

SECTION – 11

Convention, Culture and Leisure 129

SECTION - 12

Economic Development 135

SECTION – 13

Finance 139

SECTION – 14

Fire 143

SECTION – 15

General Services 149

SECTION – 16

Human Resources 157

SECTION – 17	
Information Technology	163
SECTION – 18	
Parks and Recreation	167
SECTION – 19	
Police	173
SECTION – 20	
Public Works	179
SECTION – 21	
Utilities	185
SECTION – 22	
Citywide and Community Support.....	193
SECTION – 23	
Staffing.....	205
SECTION – 24	
Multi-Year Projects.....	237
SECTION – 25	
Glossary.....	249
SECTION – 26	
Resolution	257

1

SECTION – 1
Budget Message

John F. Shirey
City Manager

City Hall
915 I Street, Fifth Floor
Sacramento, CA 95814-2604
916-808-5704

August 1, 2013

Honorable Mayor and City Council
Sacramento, California

Dear Mayor and Members of City Council:

I respectfully submit the Fiscal Year (FY) 2013/14 Approved Budget for the City of Sacramento. The total budget for FY2013/14 is \$839 million. This includes \$369 million for General Fund operations, \$429 million for Enterprise and other fund operations, and \$41 million for capital improvement projects. The Approved Budget is balanced and does not include use of the General Fund Economic Uncertainty Reserve (EUR). The current balance in the EUR is \$24.4 million, approximately 6.5% of estimated FY2013/14 General Fund revenues; the Council's goal is 10%.

The Approved General Fund Budget is balanced; addressing an \$8.9 million General Fund budget gap with a combination of workforce reductions and the utilization of Measure U resources to retain grant-funded police officer and firefighter positions that would have to be eliminated as grant funding expires. Measure U also provided capacity to restore programs and services in key priority areas including fire suppression, police field operations, park maintenance, and recreation programs, including aquatics. Restorations include 32.0 positions in the Fire Department, 126.0 positions in the Police Department, 72.95 positions in the Parks and Recreation Department as well an additional \$506,000 to the Sacramento Public Library Authority. A detailed funding summary for Council approved FY2013/14 Measure U expenditures is included in the Overview Section of the Approved Budget.

While this year's budget provided for the restoration of some of the dramatic reductions experienced over the past several years, we must continue to balance the needs of our community against our ability to pay for programs and services. Even though economic recovery and growth is anticipated, trending data used to develop the General Fund five-year forecast indicate that economic growth in the Sacramento region will continue to be slow and will generally lag behind national trends and other areas of California. As such, General Fund sustainability will continue to be a long-term challenge for the City.

The structural issue that remains is simple: expenditures, attributable mostly to employee compensation and benefit costs, are growing faster than revenues. Changes approved by the California Public Employees' Retirement System (CalPERS) Board in April 2013, will result in substantially higher contribution costs for the City beginning in FY2015/16 and will present a challenge to balance the

budget on an on-going basis. Unfortunately, additional changes are currently being considered by CalPERS that if approved will further increase City costs for pension benefits. Staff will continue to update the forecast as additional actions are taken by the CalPERS Board of Directors and will return to Council with strategies to address budget sustainability.

Finally, I would like to thank the Council and all of those responsible for the successful adoption of this year's budget.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John F. Shirey". The signature is fluid and cursive, with a large, sweeping flourish at the end.

JOHN F. SHIREY
City Manager

2

SECTION – 2

Budget Overview

APPROVED BUDGET OVERVIEW

The FY2013/14 Operating and Capital Improvement Program (CIP) Budgets were approved by the City Council on June 11, 2013. The Approved Budget totals \$838.6 million from all funding sources and supports 4,095.07 authorized full-time equivalent (FTE) positions. The General Fund totals \$372.7 million and 2,896.17 authorized FTE, and the Enterprise and other Funds total \$465.9 million and 1,198.90 FTE. In the General Fund an \$8.9 million budget gap was closed through a combination of workforce reductions (40.0 FTE) and the utilization of \$4.2 million in Measure U resources to retain grant-funded police-officer and firefighter positions that would have been eliminated when grant funding expired. The Approved Budget also includes the move of the Marina Fund from an enterprise fund to a special revenue fund and a reduction of 5.0 FTE in the enterprise and other funds.

The following charts summarize the changes to the FY2013/14 Proposed Budget as released on April 29, 2013.

FY2013/14 Appropriation/Augmentation Summary

Department/ Designation	Fund(s)	Fund #	Revenue/ Offset Adjustment	Expenditure Adjustment	Net Change / Savings	Funded FTE Change	Description
Citywide and Community Support	General	1001	\$ -	\$ (391,500)	\$ (391,500)	-	Reduce fund balance
Mayor and City Council	General	1001	\$ -	\$ 391,500	\$ 391,500	-	Increase Mayor and Council operating budgets by \$391,500 (\$43,500 per member and the Mayor)
Mayor and City Council	General	1001	\$ -	\$ 88,200	\$ -	1.00	Transfer of 1.0 vacant FTE to the Mayor's Office for two-years.
Public Works	General	1001	\$ -	\$ (88,200)	\$ -	(1.00)	Transfer of 1.0 vacant FTE to the Mayor's Office for two-years.
Public Works	General	1001	\$ -	\$ -	\$ -	-	Change two 1.0 FTE Parking Enforcement Officers to four 0.5 FTE Parking Enforcement Officer positions to provide staffing flexibility.
City Treasurer	Assessment Bond Registration	2210	\$ (52,207)	\$ -	\$ (52,207)	-	Reduce revenues in the fund based on anticipated expenditures included in the Proposed Budget.
Utilities	Water	6005	\$ -	\$ 177,972	\$ 177,972	-	Remove labor adjustment that was carried over from prior year in error
Utilities	Wastewater	6006	\$ -	\$ 108,632	\$ 108,632	-	Remove labor adjustment that was carried over from prior year in error
Utilities	Storm Drainage	6011	\$ -	\$ 951,301	\$ 951,301	-	Remove labor adjustment that was carried over from prior year in error
Total Change¹			\$ (52,207)	\$ 1,237,905	\$ 1,185,698	-	

¹Total reflects the changes from the Proposed FY2013/14 Operating Budget.

FY2013/14 CIP Budget Amendments

(projects and adjustments identified on this schedule will be included in the Approved 2013-2018 CIP)

Project Number	Project Name	Fund	Fund #	Revenue	Expenditure	Net Change	Funding Details
A13000200	Fleet Management Technology Program	Fleet	6501	\$ -	\$ (75,000)	\$ (75,000)	Reduce the FY2013/14 CIP by \$75,000 and increase the CIP programming in FY2017/18 by \$50,000
B13000100	Fleet Facilities Program	Fleet	6501	\$ -	\$ -	\$ -	Increase the FY2015/16 through FY2017/18 CIP by \$325,000 each year
C13000100	Fuel Management & Support Equipment Program	Fleet	6501	\$ -	\$ (50,000)	\$ (50,000)	Reduce the FY2013/14 CIP by \$50,000 and increase the CIP programming in FY2017/18 by \$100,000
D13000200	Fleet Alternate Fuel Equipment Replacement Program	Fleet	6501	\$ -	\$ (50,000)	\$ (50,000)	Reduce the FY2013/14 through FY2016/17 CIP programming by \$50,000 and increase the CIP programming in FY2017/18 by \$50,000
L19165100	Sundance Park Improvements	Park Development Impact Fee	3204	\$ -	\$ (78,400)	\$ (78,400)	Delete project from the FY2013/14 CIP as project scope is still being developed
Total				\$ -	\$ (253,400)	\$ (253,400)	

Essential Services Protection Measure (Measure U)

Voter approval of Measure U in November 2012 authorized an additional one-half cent transaction and use tax effective April 1, 2013. In FY2013/14 Measure U revenues are approximately \$27 million based on existing transaction volume and Board of Equalization sourcing rules with receipt of monthly revenues beginning in late June 2013.

On June 11, 2013, the City Council adopted a six-year Measure U expenditure plan. The restorations in the FY14 column on the following chart are included in the FY2013/14 Approved Budget. Restorations reflected in years FY15 through FY19 are for planning purposes and will be considered with the adoption of the fiscal year budget. Detailed information on the FY2013/14 restorations is provided in the Fire, Police, Parks and Recreation, General Services, and Citywide and Community Support sections of this document.

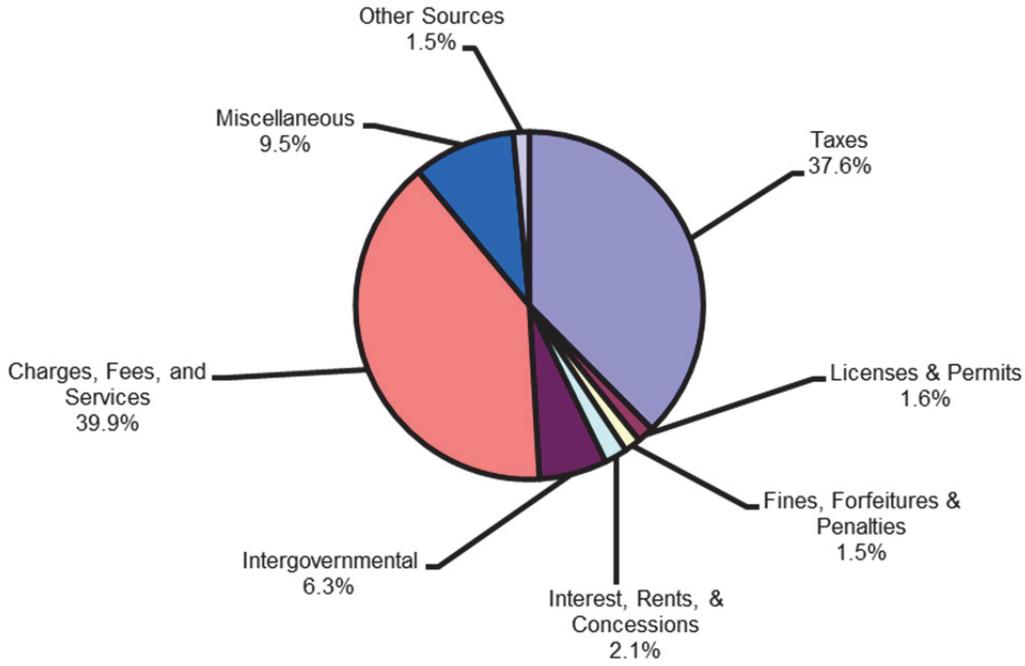
FY2013/14 Approved Budget

Measure U Restorations	Cumulative FTE*	FY13	FY14	FY15	FY16	FY17	FY18	FY19	Total
FIRE DEPARTMENT									
SAFER Grant Retention	27.00	-	1,503	2,803	2,803	2,803	2,803	2,803	15,518
January 2013 Brownout - Restoration	12.00	690	1,380	1,449	1,521	1,598	1,677	1,677	9,993
Fire Company Restoration - April 2013	12.00	435	1,652	1,735	1,821	1,821	1,821	1,821	11,106
Fire Company (Engine 1) Restoration-July 2013 <i>(1/2 year funding, revisit FY14 Midyear)</i>	12.00	-	826	1,735	1,821	1,821	1,821	1,821	9,845
Two Medic Units - January 2014	12.00	-	690	1,450	1,522	1,598	1,678	1,678	8,616
Technology	4.00	-	479	461	461	461	461	461	2,784
Fiscal Support	2.00	-	204	194	194	194	194	194	1,174
Fire Prevention	1.00	-	165	145	145	145	145	145	890
Human Resources	1.00	-	100	100	100	100	100	100	600
Recruit Academy	-	285	570	-	-	-	-	-	855
Additional Medic Revenues	-	-	(300)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(6,300)
Grant Retention for Future Years	-	-	1,300	-	-	-	-	-	1,300
Fire Department Subtotal	83.00	1,410	8,569	8,872	9,189	9,341	9,500	9,500	56,381
POLICE DEPARTMENT									
COPS' Universal Hiring Program Retention	60.00	-	2,734	4,983	5,483	5,483	5,483	5,483	29,649
Field & Operations	46.00	1,500	4,467	5,057	5,283	5,521	5,771	5,771	33,370
Police Officers (cadets) - January 2014	15.00	-	604	1,422	1,490	1,638	1,720	1,720	8,594
Investigations	8.00	-	716	850	890	932	976	976	5,340
Forensics	6.00	-	300	621	650	680	712	712	3,675
Communications	4.00	-	200	361	378	396	414	414	2,163
Crime Analysis	1.00	-	100	105	110	115	121	121	672
Grant Retention for Future Years	-	-	2,749	500	-	-	-	-	3,249
Police Department Subtotal	140.00	1,500	11,870	13,899	14,284	14,765	15,197	15,197	86,712
Public Safety Total:	223.00	2,910	20,439	22,771	23,473	24,106	24,697	24,697	143,093
PARKS DEPARTMENT									
Aquatics <i>(includes the Junior Lifeguard program, added revenues and YMCA savings)</i>	28.00	406	1,558	1,558	1,558	1,558	1,558	1,558	9,754
Community Centers/Teen Services	22.40	-	1,000	1,000	1,000	1,000	1,000	1,000	6,000
Park Maintenance	21.00	-	1,600	1,600	1,600	1,600	1,600	1,600	9,600
Senior Programs <i>(Arms, Caring Neighborhoods, Hart Center)</i>	1.00	-	172	172	172	172	172	172	1,032
Teen Services <i>(includes Summer at City Hall and 2 additional Hot Spots)</i>	0.55	-	100	100	100	100	100	100	600
Gang Prevention	1.00	-	50	100	100	100	100	100	550
Capital Investment	-	600	250	-	-	-	-	-	850
Parks Department Subtotal	73.95	1,006	4,730	4,530	4,530	4,530	4,530	4,530	28,386
MISCELLANEOUS RESTORATIONS									
Animal Control Officer	1.00	-	85	85	85	85	85	85	510
Library Restoration	-	506	506	506	506	506	506	506	3,542
Miscellaneous Total	1.00	506	591	591	591	591	591	591	4,052
Total Measure U Restorations	297.95	4,422	25,760	27,892	28,594	29,227	29,818	29,818	
Annual Reserve		578	1,240	(892)	(1,594)	(2,227)	(2,818)	(7,818)	
Grant Retention for Future Years		-	4,049	500	-	-	-	-	
Cumulative Reserve		578	5,867	5,475	3,882	1,655	(1,163)	(8,982)	

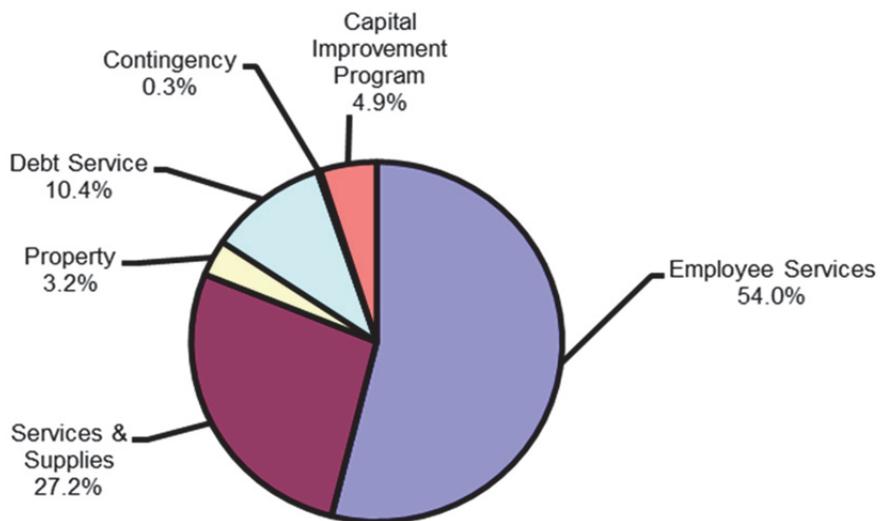
*231.95 FTE are recommended in FY2013/14 in addition to 25.0 FTE approved in FY2012/13 (1.0 in Parks-Aquatics and 24.0 in Fire) and 41.0 proposed FTE in future years (27.0 in Fire and 14.0 in Police)

Total Approved Amended City Budget: \$838.6 Million

Revenue

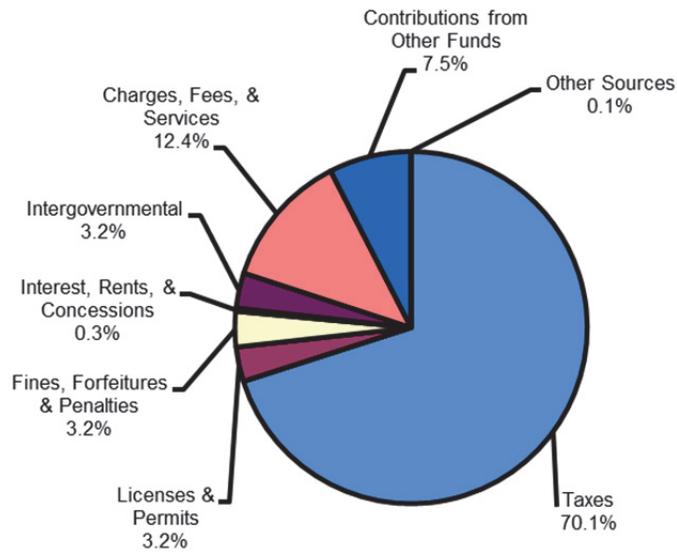


Expenditures

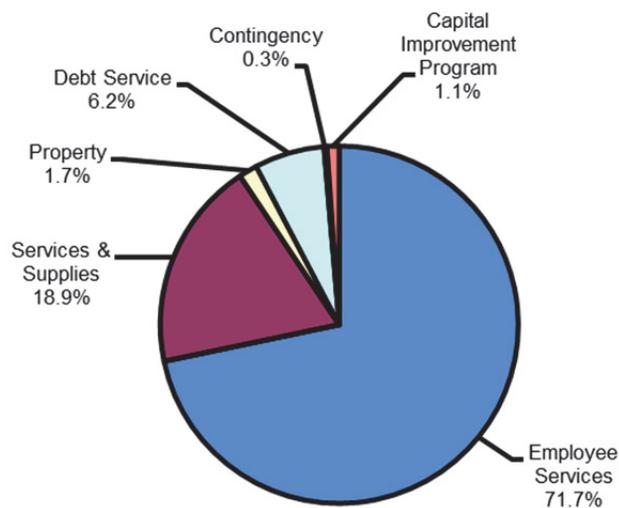


Total Approved General Fund Budget: \$372.7 Million

Revenue



Expenditures

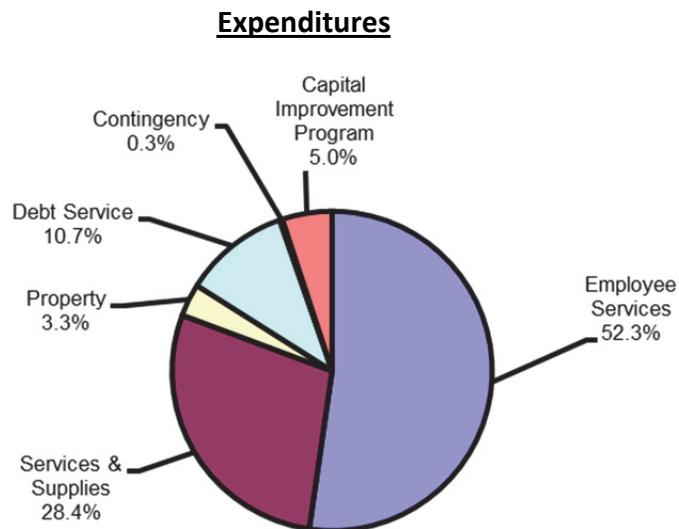
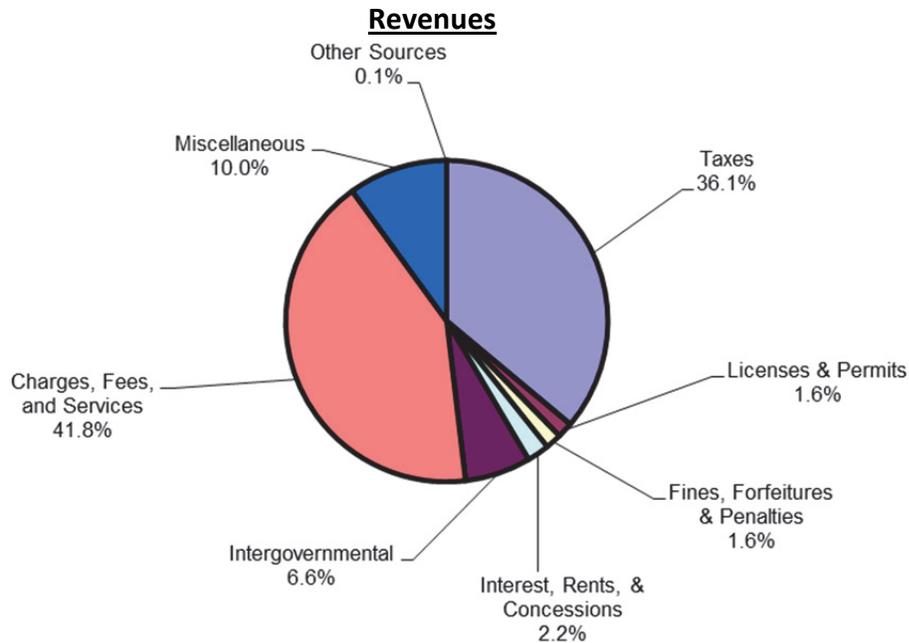


PROPOSED BUDGET OVERVIEW
(As written on April 29, 2013)

INTRODUCTION

The total budget proposed for FY2013/14 is \$819 million from all funding sources and supports 3,831.52 FTE positions. This includes \$376 million for General Fund operations and capital projects, and \$443 million for operations and capital projects for the City’s Enterprise Funds and other fund activities. The budget as proposed does not include the use of the Economic Uncertainty Reserve (EUR).

The following charts provide a summary of the FY2013/14 Proposed Budget of \$819 million:



Since 2008 the City’s General Fund has faced significant challenges as revenues declined precipitously as a result of the Great Recession, while contractually obligated expenditures continued to increase. In response, over the last five years the City has employed a variety of strategies, including the elimination of nearly 1,300 FTE positions, department consolidations, and renegotiated labor agreements, to reduce expenses in order to achieve a sustainable balance.

While there is much anticipation of economic recovery and growth, recent economic data indicate that economic growth in the Sacramento region will be slow, and will generally lag behind national trends and other areas of California. It is encouraging that the latest edition of the Brookings Institution MetroMonitor (March 2013) showed growth in employment in the fourth quarter of 2012; however, unemployment rates remain high, consumer spending is sluggish, and home values are just recently beginning to rise.

Further, while revenues are beginning to grow, personnel costs – the largest expense in the City’s budget – continue to grow. California Public Employees’ Pension System (CalPERS) has proposed changes in actuarial assumptions and methodology that will cost all CalPERS member agencies millions of dollars in additional costs which are not yet factored into our forecast. A detailed summary of the potential effect associated with these proposals that are currently being considered by the CalPERS Board are outlined in the “On the Horizon – Future Fiscal Challenges” section of this report.

As such, even with the overwhelming support of Sacramento citizens in approving Measure U and the opportunity to restore some of the programs and services that have been cut over the last five years, we will be forced to continue to reevaluate not only how we deliver services and meet citizen needs, but also which programs and services the City can afford to deliver if expenditure growth continues to outpace that of revenue.

THE GENERAL FUND

Base General Fund expenditures absent Measure U resources are forecast to exceed projected revenues for the seventh year in a row resulting in a projected General Fund budget deficit of \$8.9 million for FY2013/14.

\$ in 000s	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/18
Total Revenues	371,971	379,486	386,044	392,451	399,049
Total Expenditures	380,921	391,761	399,888	407,293	414,246
Annual Operating Surplus/(Deficit)	(8,950)	(12,276)	(13,843)	(14,842)	(15,197)

Unlike prior years, when the gap resulted from both a decline in revenues and an increase in expenditures, this year the projected gap is exclusively the result of expenditure growth exceeding revenue growth. The chart below outlines the major drivers of the deficit:

	\$ in 000s
Major General Fund Revenue Increases	2,710
Employee Services	(4,908)
Fleet Replacement	(2,858)
Expiration of Grant Funding	
Police Officers	(2,734)
Firefighters	(1,503)
Services and Supplies	745
Debt Service	(228)
Capital Improvement Program	(174)
Deficit	(8,950)

This estimate is lower than projected in January as the Fire Department was notified of a grant extension that will provide grant resources that were previously thought to be expiring.

Budget Balancing

The primary function of the City is the provision of services to our residents. As a result, the largest portion of the budget is tied to the cost of our employees who provide these services. The Proposed Budget is balanced with a combination of expenditure reductions and the use of Measure U resources to maintain public safety positions, specifically 60.0 police officer and 27.0 firefighter positions that would otherwise be eliminated because of the loss of grant funding.

As identified in the chart below outlining the drivers of the deficit, the cost to the General Fund to continue to fund previously grant-funded positions accounts for \$4.2 million of the deficit. As such, the Proposed Budget includes the use of \$4.2 million in Measure U resources to fund the previously grant-funded public safety positions to avoid more public safety employee and service reductions.

	\$ in 000s
FY2013/14 Deficit	(8,950)
All Employees Pay PERS	5,000
Other Sources/Uses - Arts Stabilization	105
Measure U - Restoration of Grant-funded FTE	
Police Officers	2,734
Firefighters	1,503
Ending Fund Balance	392

Currently, 70.9% of the net General Fund budget is dedicated to funding employee services. Aside from the outright elimination of funded positions, the City has a very limited ability to reduce the cost of labor absent the cooperation of the City’s employee groups.

As we approach our employee groups relative to cost reduction options, we are committed to the principles of fairness and consistency to all of our employees. As such, the Proposed Budget continues to pursue the guiding principle that all of our bargaining groups should share equally in contributing to a solution to the City's immediate and long-term fiscal challenges by asking all employees to pay the employee share of the required retirement contributions to CalPERS.

As of July 31, 2012, the following groups have agreed to pay their required CalPERS contribution, effectively saving the City \$9.2 million in the current year and in every succeeding fiscal year:

- Mayor and City Council (unrepresented)
- Executive Management (unrepresented)
- Sacramento Area Fire Fighters, Local 522
(except for the cost associated with reporting the employee share as salary)
- Sacramento City Exempt Employees Association (SCXEA)
- Stationary Engineers, Local 39

However, to date, the following labor groups have not yet agreed to pay the entire employee cost of the required contribution. As identified in the chart above outlining the drivers of the deficit, the expense associated with the City continuing to pay for this benefit for these employees amounts to \$5.0 million of the budget deficit.

- Auto, Marine and Specialty Painters, Local 1176
- International Association of Machinists and Aerospace Workers
- Sacramento Police Officers Association
- Sacramento Sierra Building and Construction Trades Council
- Western Council of Engineers

As was pursued in the development of the FY2012/13 budget and in the spirit of the guiding principles outlined above, each of these organizations has been asked to have their members begin paying the employee contribution effective July 1, 2013, saving the General Fund \$5.0 million and effectively reducing the forecasted deficit by a like amount. This proposal would also minimize workforce reductions.

However, when this Proposed Budget was prepared, no agreements with the above groups had been reached. Therefore, the Proposed Budget includes the workforce reductions necessary to close approximately \$5 million of the budget gap. If agreements are reached quickly, the City Council can restore all or most reductions related to closing the budget gap, identified as "Budget Reductions" in the chart below, at the time of final budget adoption.

The following chart provides an overview of the General Fund FTE changes included in the Proposed Budget by department:

Department	Budget Reductions	Reorganizations, Grant & Other Changes	FY2013/14 Proposed Changes
Mayor/Council	-	1.00	1.00
City Attorney	-	(1.00)	(1.00)
City Clerk	-	2.00	2.00
City Manager	-	1.00	1.00
City Treasurer	-	-	-
Citywide & Community Support	-	-	-
Community Development	-	(2.00)	(2.00)
Convention Culture & Leisure	-	2.57	2.57
Economic Development	-	-	-
Finance	-	6.00	6.00
Fire	(4.00)	-	(4.00)
General Services	(1.00)	(5.50)	(6.50)
Human Resources	-	1.00	1.00
Information Technology	-	1.00	1.00
Parks & Recreation	-	(2.94)	(2.94)
Police ¹	(33.00)	(73.00)	(106.00)
Public Works	(2.00)	(2.00)	(4.00)
Grand Total	(40.00)	(71.87)	(111.87)

¹ includes 60.0 FTE Police Officers funded by CHRP/CHP grants that can be restored upon demonstration of citywide reductions.

The following chart provides an overview of the General Fund FTE changes included in the Proposed Budget by bargaining unit:

Bargaining Unit	Change in FTE
Auto, Marine, and Specialty Painters, Local 1176	(1.00)
Sacramento - Sierra Building and Construction Trades Council	(1.00)
Sacramento City Exempt Employees Association (SCXEA)	(1.50)
Sacramento Firefighters, Local 522	(4.00)
Sacramento Police Officers Association ¹	(100.00)
Stationary Engineers, Local 39	(3.20)
Unrepresented	(0.17)
Western Council of Engineers	(1.00)
Grand Total	(111.87)

¹ includes 60.0 FTE Police Officers funded by CHRP/CHP grants that can be restored upon demonstration of citywide reductions.

Detailed information on the proposed reductions and the associated positions and effects on service levels is included in each department's section of the Proposed Budget.

The Proposed Budget also includes limited expenditure increases to fulfill prior contractual obligations with SCXEA (\$1.0 million), address rising utility and energy costs (\$150,000), and funding for the following strategic initiatives:

- Account Based Health Plan (ABHP) incentive – The ABHP is one of the City’s solutions to lowering future healthcare costs, as employees will share in the risks/rewards of healthcare choices. ABHPs allow employees to make tax-free contributions to a Health Savings Account (HSA) in order to offset eligible medical expenses allowing employees to make decisions about how their healthcare dollars are spent. The goal is that employees as consumers with choices will look for alternatives to minimize costs. As an incentive to encourage employees to participate in an ABHP, the FY2013/14 budget includes funding (\$600,000) to help employees pay part of the deductibles they face with the ABHP. This contribution would be made only to the employee’s HSA. Additional information is included in the On the Horizon-Future Fiscal Challenges section below.
- Affordable Health Care Act (ACA) implementation – Staff (1.0 FTE) has been added to address the significant amount of compliance involved to avoid penalties for failure to offer eligible employees affordable health care coverage.
- City Clerk – Staff (2.0 FTE) have been added to address workload associated with responding to citywide Public Records Act requests which now average 2,900 annually, management of citywide records, and efforts associated with contract streamlining.
- City University – Staff (1.0 FTE) has been added to reestablish the City's internal training program to ensure that City staff continues to be current and properly trained in their positions, enabling the workforce to perform at maximum capacity. City University will provide proactive supervisory and management training programs and offer subject specific training by employees for employees on the City's operational and business processes. Additionally, City University will be responsible for ensuring that all City staff meets the regulatory training requirements pertinent to their specific positions, thereby minimizing risk to the City.
- Executive Management – Resources (\$184,000) are included to address salary/equity issues similar to resources set aside for the SCXEA.
- Mayor and City Council - Staff (1.0 FTE) has been added to coordinate public outreach efforts for the Mayor. Additionally, resources (\$60,000) are included to address salary/equity issues similar to resources set aside for the SCXEA.
- Procurement Services – Moves Procurement Services from the Department of General Services to the Department of Finance. Alignment of procurement within Finance will streamline the procure-to-pay process under a single management structure. This will allow better coordination and customer service to better serve our internal customers and vendors.

Detailed information on the proposed changes is included in each department’s section of the Proposed Budget.

We have also reallocated existing expenditure requirements to reflect actual costs of health care benefits by using the City’s contractual contributions rather than utilizing employee paycheck information and updated workers’ compensation (WC) rate methodology based on WC losses over the past five years to the FY2013/14 payroll by job classification. Based on this analysis, the City’s WC

collection requirement as recommended by an independent actuary, was redistributed to more effectively target higher at-risk job classifications. These changes have resulted in variations in department labor budgets from the current year.

FY2013/14 Measure U Restorations

Voter approval of the City of Sacramento Essential Services Protection Measure (Measure U) in November 2012 authorized the implementation of an additional one-half cent transaction and use tax effective April 1, 2013. While the Measure U funds will provide the resources to protect vital services and begin to restore, on a limited basis, some programs and services, it is important to recognize and understand the financial reality that our community’s needs and priorities continue to eclipse available resources.

The Proposed Budget for Measure U resources reflects the annual costs of programs and services Council approved on March 12, 2013, as well as the addition of substantial resources to the Fire, Police, and Parks and Recreation Departments. The following chart summarizes the proposed restorations and associated FTE for FY2013/14:

Proposed FY2013/14 Measure U Restoration Plan

Department/Agency	FTE	FY2013/14
Fire ¹	20.00	7,458
Police ²	46.00	11,266
Parks and Recreation	74.90	4,408
General Services	1.00	85
Sacramento Public Library Authority	-	506
Total Proposed Restorations	141.90	23,723
Reserve		3,277
Total Allocation		27,000

¹ Includes \$1.5 million reserve for restoration of grant-funded FTE (SAFER)

² Includes \$2.7 million reserve for restoration of grant-funded FTE (CHRP/CHP)

The multi-year proposal outlined on the following page provides for the reasonable phase-in of services to reflect recruiting and training timelines as recommended by Police and Fire Department management. Reserving dollars in early years and setting aside funding that will be required in future years, provides for the accumulation of Council’s approved reserve levels and provides a resource for the inevitable transition to the base General Fund when Measure U expires in FY2019/20. This issue is discussed in further detail below.

Aside from the allocation of resources to preserve previously grant-funded positions, no additional Measure U resources are recommended to be allocated to the Police Department until such time as employees not paying the employee share of the required CalPERS contribution do so.

MEASURE U RESTORATION PLAN

*Growth in Revenues and/or Expenditures is not included - all dollars are based on FY2012/13 values
FTE represent the total positions to be added and will be phased in over multiple fiscal years.*

Measure U Revenues (\$s in 000s)		5,000	27,000	27,000	27,000	27,000	27,000	22,000
Measure U Restorations	FTE	FY13	FY14	FY15	FY16	FY17	FY18	FY19
FIRE DEPARTMENT								
SAFER Grant Buyback	24.00		1,503	2,803	2,803	2,803	2,803	2,803
Recruit Academy	-	285	285	285	-	-	-	-
January 2013 Brownout - Restoration	12.00	690	1,380	1,449	1,521	1,598	1,677	1,677
Fire Company Restoration - April 2013	12.00	435	1,652	1,735	1,821	1,821	1,821	1,821
Fire Company Restoration - July 2014 ¹	12.00	-	-	826	1,735	1,821	1,821	1,821
Grant Retention for Future Years	-	-	1,300	-	-	-	-	-
Fire Prevention	1.00	-	165	145	145	145	145	145
Fiscal Support	2.00	-	204	194	194	194	194	194
Human Resources	1.00	-	100	100	100	100	100	100
Technology	4.00	-	479	461	461	461	461	461
Two Medic Units - January 2014	12.00	-	690	1,450	1,522	1,598	1,678	1,678
Additional Medic Revenues	-	-	(300)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)
Fire Department Subtotal:	80.00	1,410	7,458	8,248	9,103	9,341	9,500	9,500
POLICE DEPARTMENT								
Field & Operations ²	49.00	1,500	4,813	5,371	5,639	5,921	6,217	6,217
Investigations	9.00	-	320	1,023	1,022	1,073	1,126	1,126
Forensics	6.00	-	650	650	650	650	650	650
Grant Retention for Future Years	-	-	2,749	500	-	-	-	-
COPS' Universal Hiring Program Retention	60.00	-	2,734	4,983	5,483	5,483	5,483	5,483
Police Department Subtotal:	124.00	1,500	11,266	12,527	12,794	13,127	13,477	13,477
Public Safety Total:	204.00	2,910	18,724	20,774	21,897	22,468	22,977	22,977
PARKS DEPARTMENT								
Aquatics ³	32.00	406	1,644	1,644	1,644	1,644	1,644	1,644
Capital Investment ⁴	-	600	250	-	-	-	-	-
Community Centers/Teen Services	21.90	-	1,000	1,000	1,000	1,000	1,000	1,000
Gang Prevention	1.00	-	50	100	100	100	100	100
Park Maintenance	21.00	-	1,600	1,600	1,600	1,600	1,600	1,600
Additional Pool Revenues ⁵	-	-	(50)	(50)	(50)	(50)	(50)	(50)
Operational Savings ⁶	-	-	(86)	(86)	(86)	(86)	(86)	(86)
Parks Department Subtotal:	75.90	1,006	4,408	4,208	4,208	4,208	4,208	4,208
MISCELLANEOUS RESTORATIONS								
Animal Control Officer	1.00	-	85	85	85	85	85	85
Library Restoration	-	506	506	506	506	506	506	506
Miscellaneous Total:	76.90	1,512	4,999	4,799	4,799	4,799	4,799	4,799
Total Measure U Restorations	280.90	4,422	23,723	25,573	26,696	27,267	27,776	27,776
Annual Reserve		578	3,277	1,427	304	(267)	(776)	(5,776)
Grant Retention for Future Years		-	4,049	500	-	-	-	-
Cumulative Reserve		578	7,904	9,831	10,135	9,868	9,092	3,316

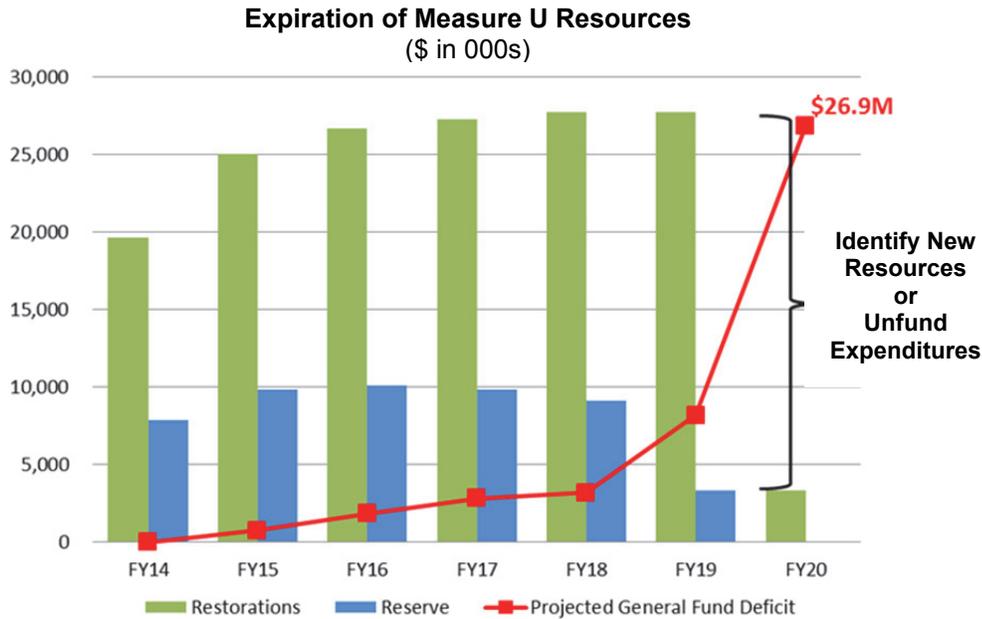
¹ Fire currently has 32.0 firefighter vacancies, in addition to 24.0 FTE added in March 2013. Given hiring/academy timelines, full staffing can't be achieved until 2014.
² Police currently has 29.0 sworn vacancies. Given hiring/academy timelines full staffing can't be achieved until 2015.
³ Restoration of 11 pools and 5 wading pools
⁴ Fountains, picnic tables, irrigation improvements
⁵ Assumes an increase in pool fees which will be recommended during budget discussions.
⁶ Staff is working with the YMCA on partnerships for operating up to three city pools.

The following outlines the programmatic restorations by Department, additional detail will be provided during budget hearings:

- **Fire** – Funding for the Fire Department in the amount of \$6.2 million and restoration of 80.0 FTE will provide the department resources to improve response time by increasing the number of fire companies opened daily (reducing the number of browned out fire companies to one) and the addition of two medics units in the system to address the increasing needs of emergency medical transports. Additionally, the funding provides for the restoration of resources for the coordination of fire prevention services as well as department administrative infrastructure for daily support for field operations.
- **Police** – Funding for the Police Department in the amount of \$11.3 million will provide resources for two recruit academies and 64.0 FTE for the restoration and protection of police services. Of this amount, \$2.7 million is included in the Proposed Budget to retain previously grant-funded police officers. An additional \$2.7 million will be held in reserve to address future year retention requirements. The balance of 5.9 million will be used to restore critical public safety services.
- **Parks and Recreation** – Funding for the Parks and Recreation Department in the amount of \$4.4 million and restoration of 75.90 FTE will provide the department the resources to improve park maintenance operations by increasing response times to irrigation system breaks and play equipment repairs, the frequency of litter pickup and restroom cleaning, and turf edging and tree/shrub pruning. As approved in March 2013, these resources will allow the department to continue the operation of eleven City swimming pools and five stand-alone wading pools and provide an additional investment in the capital improvements for park amenities. Additionally, the funding provides for the extension of hours and programs at the City’s community centers for youth services as well as grants management and coordination of services related to gang prevention.
- **General Services** – As a result of prior year budget reductions, animal control operations have been reduced while at the same time the population in the City (people and animals) has increased, reducing coverage across the City. The restoration of one animal control officer (\$85,000) will provide resources to address critical public safety challenges including animal bites, animal cruelty, and rabies control.
- **Sacramento Public Library Authority Maintenance of Effort (MOE)** – The City’s parcel tax for library services (originally approved by voters in 1996 and reauthorized in 2006) provides approximately \$4.5 million annually for library services. The voter approved measure includes an MOE that requires prior year reductions to library funding to be restored should the City’s non-public safety General Fund programs receive additional funding. Given the above funding recommendations, \$506,000 is recommended to be added to the existing General Fund budget of \$7.13 million, thereby restoring the Library to the required MOE level of \$7.636 million.

It’s also important to recognize that any ongoing General Fund reliance on these temporary resources could create an enormous burden when the discretionary tax expires on March 31, 2019, if base General Fund revenues do not grow to exceed forecasted expenditures.

As demonstrated by the chart below, absent significant growth in base General Fund revenues, the City will be challenged with a “fiscal cliff,” in FY2019/20 as we will be unable to sustain funding for the proposed restorations. During the development of the FY2016/17 Proposed Budget the City will need to develop a plan to roll back restorations to a sustainable level if actual revenue growth does not exceed expenditures.



The Five-Year Forecast

The forecast provides a multi-year view of revenues and expenditures allowing us to see the fiscal consequences of both prior and current funding decisions in the context of forecasted revenues. Given the Council’s sustainable budget policy, proposed fiscal actions are evaluated in a longer-term, rather than a short-term context. As such, the FY2013/14 Proposed Budget for the General Fund must be considered within the context of the five-year forecast.

The following graph depicts the ongoing gap in the General Fund and the growth over the five-year forecast period:

\$ in 000s	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/18
Total Revenues	371,971	379,486	386,044	392,451	399,049
Total Expenditures	380,921	386,761	394,888	402,293	409,246
Revenues less Expenditures Subtotal	(8,950)	(7,276)	(8,843)	(9,842)	(10,197)
Budget Reductions (40.0 FTE)	5,002	-	-	-	-
Other Sources and (Uses)	105	(1,379)	(1,379)	(1,379)	(1,379)
Measure U - Grant Retention (Police/Fire)	4,235	7,891	8,391	8,391	8,391
Annual Operating Surplus/(Deficit)	392	(764)	(1,831)	(2,830)	(3,185)

General Fund Expenditures

The projected expenditure growth reflects the terms of the current labor contracts relative to lowest cost health care contributions, required step true-ups and compensation increases and anticipated growth related to CalPERS-approved pension cost increases. Revenues are derived from economically sensitive sources, and the five-year revenue forecasts are subject to the same uncertainty and downside risk surrounding national economic forecasts. It is important to note that the City's two major tax revenues, property and sales taxes, trail economic trends.

Finally, the forecast does not include the growth in the 11% general tax on the utility funds resulting from the second year of the rate increase approved in March 2012. Rather, these funds have been set aside for an increase to the Utility Rate Assistance (I14130100) program to offset the additional rate increases for low-income customers. In the current year, these revenues are estimated at \$1.1 million, to which an additional \$1.4 million will be added in the budget year.

The largest expenditure increase over the five-year period is related to labor expenditures, specifically the City's required pension contributions to CalPERS. The FY2017/18 contribution is expected to be \$13 million higher than FY2013/14. This forecast does not include additional CalPERS rate increases that are being discussed at the statewide level that could affect local government in FY2015/16. Additional detail on pending CalPERS increases is provided in the "On the Horizon – Future Fiscal Challenges" section below.

Even with Measure U resources to assist with the restoration of previously grant funded public safety positions, the City will continue to struggle with the challenge to return to long-term structural stability in the General Fund. At this point in time, given current economic trends, it appears that revenue growth will barely keep pace with compounding expenditure growth caused by increasing service demands, escalating personnel costs, and the ongoing operations and maintenance of aging infrastructure.

Budget sustainability and the fiscal capacity to address longer-term fiscal issues require that annual base operating cost increases be held to a level below annual revenue growth. The fiscal reality is that given the lack of significant revenue growth in the forecast, current expenditure commitments and anticipated growth are unsustainable.

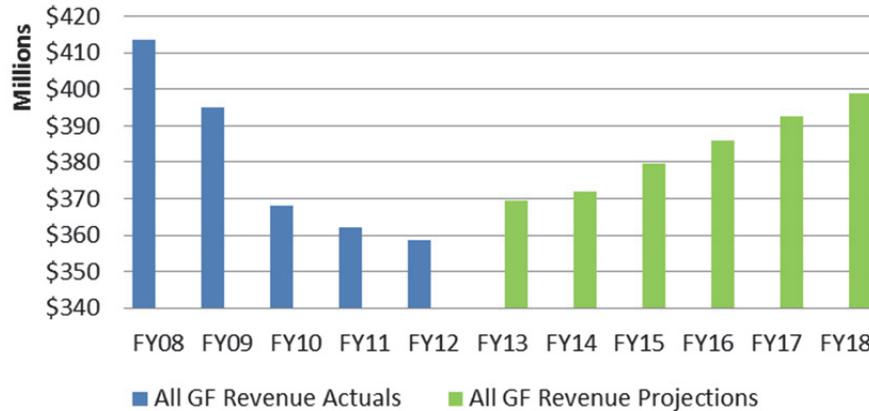
As a result, the City will need to identify more opportunities to reduce expenditures and/or implement long-term revenue growth strategies in order to address expenditure growth not supported by revenues. It is important to note that the Proposed Budget does not reflect any changes resulting from state and/or county budget actions. Further budget adjustments may be necessary depending on the outcome of those budget processes.

General Fund Revenues

Because the local economy is only just beginning to improve, it is expected that increases in the City's primary revenues, property tax, sales tax, and utility user tax (UUT), will be modest in the coming fiscal year. The revenue portion of the General Fund five-year forecast is projected to grow by approximately two percent per year over the term of the forecast. In the FY2013/14 Proposed Budget, 30% of General

Fund revenues come from property taxes, 17% from sales taxes, and 16% from UUT revenue. The following provides a brief summary of the City’s major revenue sources and the current indicators guiding the development of the forecast for that specific revenue type:

All General Fund Revenue



Revenue Source	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/18
Property Tax ¹	114,482	116,772	119,107	121,489	123,919
Sales Tax	65,306	67,918	70,634	73,107	75,665
Utility User Tax	58,982	59,572	60,168	60,769	61,377
Other Revenue	133,201	135,224	136,135	137,086	138,088
Total General Fund Revenue	371,971	379,486	386,044	392,451	399,049

¹Property tax is defined as current secured, current unsecured, prior secured, prior unsecured, property taxes in lieu of vehicle license fees, and supplemental property taxes.

Property Tax

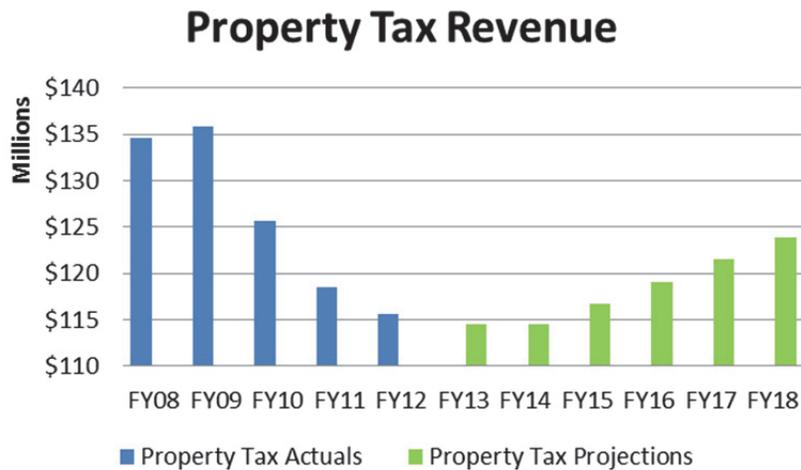
Revenues related to property taxes are affected by fluctuations in the real estate market, levels of new construction activity, and the corresponding changes to the assessed value of those properties on the tax roll. The majority of current secured property tax revenues are received in mid-December and mid-April, while the balance of current secured, current unsecured, supplemental, and miscellaneous property tax revenues are received in late January and late May.

Over the past three fiscal years, property taxes have declined by 2%, 4%, and 3%, respectively. Values in many hard-hit markets, including the City of Sacramento, remain well short of their pre-recession peak prices. When comparing the current value of the property tax roll to the City’s peak valuation in 2008, it has declined by more than 15%.

Based on early indications from the Sacramento County Assessor (Assessor), when the 2013 property tax roll closes in June, the City could see Proposition 8 values increase. Proposition 8 requires the county assessor to annually enroll either a property’s adjusted base year value (Proposition 13 value) or

its current market value, whichever is less. When the current market value replaces the higher Proposition 13 value on the assessor’s roll, that lower value is commonly referred to as a "Prop 8" value.

However, any potential increase may be tempered by pending Proposition 8 appeals, which if approved, will not only reduce the roll by the annual value of the reduction, but by as much as the value of two additional fiscal years as property owners are allowed to appeal the property tax assessment for the prior three years. As of April 2013, the normal roll growth data currently available resulted in no property tax increase for FY2013/14, but should Proposition 8 values increase above the liabilities for new Proposition 8 appeals, adjustments will be included in the Midyear Budget report. This cautious view is supported by the Assessor’s 2012 Annual Report which stated that the City’s 2012/13 Proposition 8 reductions could total \$1.3 billion from the gross roll values when compared to 2011/12.



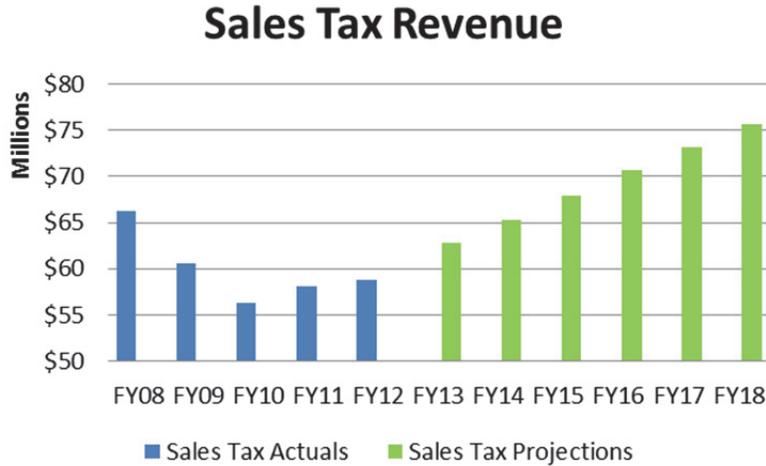
While the Proposed Budget for property taxes is flat, the estimates for FY2014/15-FY2017/18 have been increased to a 2% growth rate assumption annually. One of the major barometers used to gauge property taxes is the Property Transfer Tax. This tax monitors the transaction activity and value of those transactions. Through the first nine months of FY2012/13, transaction activity is up 5% while revenue has increased by 25% when compared to the same nine months in FY2011/12.

Sales Tax

Sales tax is imposed on all retailers for the privilege of selling tangible personal property in the state, whereas the use tax is imposed on the purchase for storage, use, or other consumption of tangible personal property purchased from any retailer.

Over the previous four quarters (calendar year 2012), the City’s sales tax increased by 2.6% compared to the prior four quarters. Statewide sales tax increased by 6.8% during the same period. New car dealerships have been the biggest source statewide as the economy has recovered. The City continues to lag in the new car segment because of lack of dealerships within the City limits and no central auto mall location, resulting in sales tax leakage to surrounding jurisdictions.

Construction is another area that has rebounded statewide while Sacramento lags other jurisdictions, likely due to the building moratorium in the Natomas Basin. Growth in the construction segment has surpassed 10% in other jurisdictions whereas the City is projecting just 2% growth in FY2013/14.



Based on the most recent information from the City’s sales tax consultant, growth projections are currently estimated at 3-4% annually from FY2014/15-2017/18.

UUT

UUT is the City’s third largest revenue source and has been the most consistent revenue stream over the past five years. Below is a breakout of the five components that comprise the UUT.

Electricity – According to the U.S. Energy Information Administration (EIA), residential sales of electricity in the US fell by 3.5% in 2012. The decline in residential sales in 2012 reflects the mild winter temperatures in the first quarter of last year. For all of 2013, EIA is projecting flat growth in U.S. residential electricity sales as cooler summer weather and the associated reduction in electricity consumption for space cooling offsets the projected increase in winter electricity consumption. The City has seen one to four percent increases in electricity revenue for the past seven years.

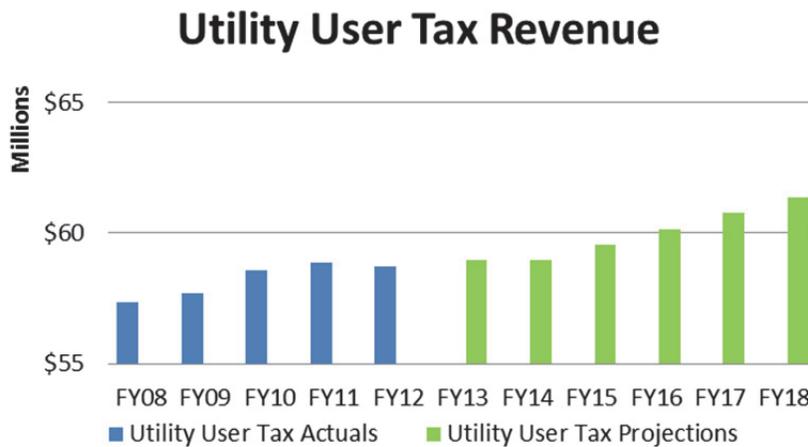
Natural gas, which is used to produce nearly a third of the country’s power is significantly cheaper than a year ago. As a result, the City experienced its fourth consecutive year of usage and revenue declines. In FY2008/09 the City collected \$8.4 million versus \$6.0 million in FY2011/12.

Wired Telecommunications – Customers continue to switch from the traditional, standalone wired phone “landline” service to wireless or Voice over Internet Protocol (VoIP). AT&T lost five million landlines between the second and third quarters of 2012. Telecom usage peaked in FY2009/10 at \$10.7 million versus \$9.9 million in FY2011/12. The reduction in landline revenue is occurring at a slower than projected rate. Industry analysts believe this is due to the bundling of services including phone, internet and cable as customers are retaining the landline as part of a larger package. If

customers begin to unbundle services, it could cause UUT revenues to decline as customers drop individual services.

Wireless Telecommunications – Voice usage for cellular phones peaked in 2011 and despite the City’s effort to modernize the UUT with the passage of Measure O in 2008 to include additional forms of communication, revenue has declined from \$14.2 million in FY2009/10 to \$12.2 million in FY2011/12. The City’s Revenue Division continues to audit both wired and wireless providers’ UUT remittances to ensure that providers are forwarding all taxes due to the City.

Cable revenue has been the strongest component of the UUT. This revenue stream has grown for eight consecutive years despite the ongoing predictions that customers will move away from traditional cable in favor of satellite service, which is currently exempt from the UUT. The main assumption for this reverse trend is more customers are bundling services together with phone and internet and it will end up costing more if they unbundle their services.



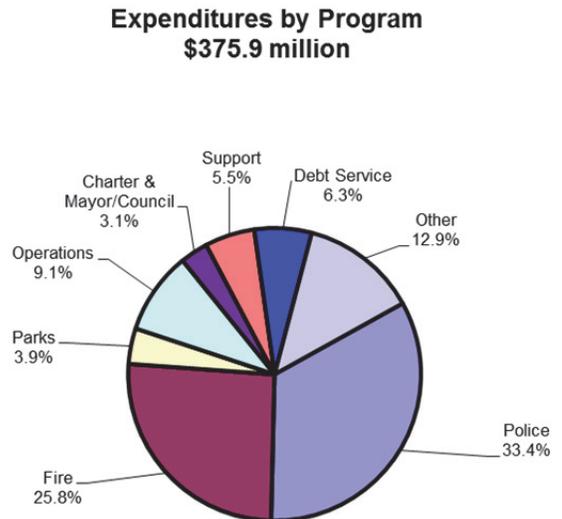
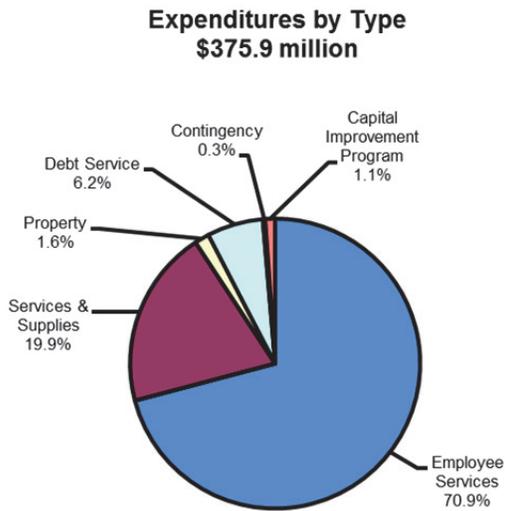
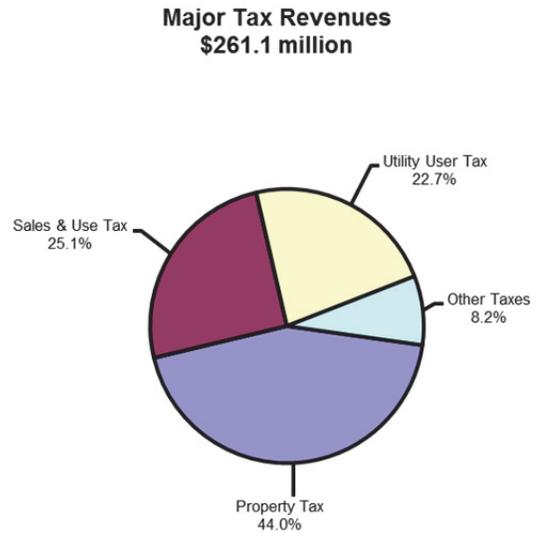
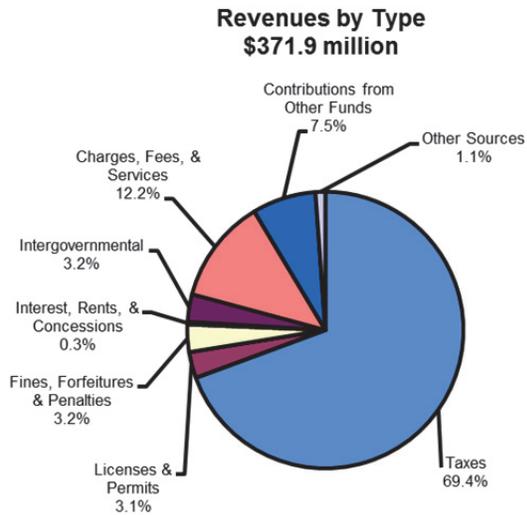
The five components of UUT revenue have resulted in minimal growth over the past five years as industry trends and regulations have changed. Based on actual revenues collected over the past five years UUT growth has been revised down to zero in FY2013/14 and the annual growth from FY2014/15-FY2017/18 has been reduced from 2% to 1%.

Use of Reserves

The current balance in the Economic Uncertainty Reserve (EUR) is \$24.4 million, approximately 6.6 percent of estimated FY2013/14 General Fund revenues. The Council’s stated goal is to gradually achieve a 10 percent reserve balance. This reserve is maintained for the purpose of bridging a gap between projected revenue and expenditures during periods of significant revenue declines and/or expenditure growth and to ensure the City has adequate resources in case of an emergency or unforeseen events. The FY2013/14 Proposed Budget does not include the use of the EUR.

The following charts provide a summary of the FY2013/14 Proposed General Fund revenue and expenditure budgets:

Total Proposed General Fund Budget \$372 million



ON THE HORIZON – FUTURE FISCAL CHALLENGES

Along with the severe short-term fiscal challenges brought on by the deep and prolonged recession, the City also faces long-term financial issues. In developing the immediate and shorter-term budgetary plans, it is also important to consider and plan for long-term financial issues. Three key fiscal issues continue to present challenges for the City as follows:

- Additional changes to CalPERS actuarial assumptions and methodologies
- Reducing growing healthcare costs
- Reducing the retiree medical benefit (OPEB) liability of \$440 million

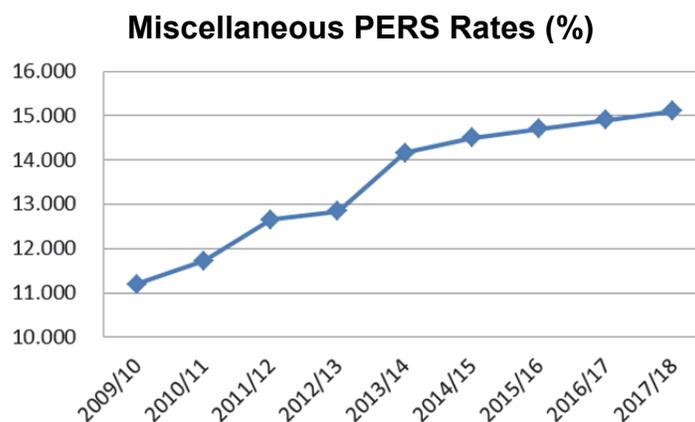
A brief summary of each issue and potential effect on the City’s finances is outlined below.

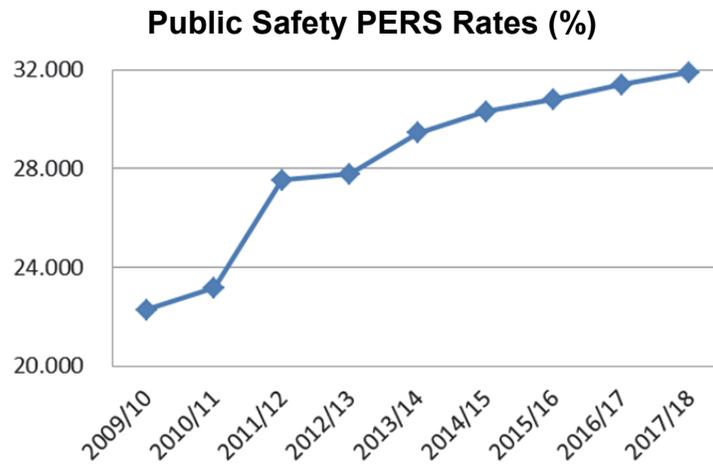
Changes to CalPERS Actuarial Assumptions and Methodologies

Pension debt is not a fixed amount like bonds and mortgages. Instead, pension debt varies with earnings forecasts, the actuarial or market value of assets, amortization periods for paying off unfunded liability, pay and inflation forecasts, demographic assumptions, and other factors. The proposed changes currently being considered by the CalPERS board will have a significant impact on state and local governments if adopted, resulting in higher employer contribution rates over the five-year period beginning in FY2015/16 for local agencies. CalPERS has stated that the primary reason for these changes is to improve the funding levels of the retirement plans and reduce the overall funding level risk to the retirement plans. Following is background information and a brief summary of the potential effects of these changes.

From mid-1990 to 2004, CalPERS applied both shorter smoothing and amortization periods resulting in significant volatility in employer rates year-to-year. In 2004 smoothing and amortization periods were extended in order to reduce the volatility in employer contribution rates.

Use of the current method was no longer feasible with the FY2008/09 negative 24% investment return (PERS lost \$100 billion, and funding levels went from 101% to 60.8%). The following charts reflect the changes in the employer CalPERS rates from FY2009/10 through FY2017/18 using estimates provided by CalPERS.





While CalPERS attempted to minimize rate changes to reduce impact on employers’ budgets, as reflected above, employer rates have continued to increase based on current actuarial methods. The proposed changes outlined below will require employers to pay significantly higher rates to restore funding levels and minimize risk to the plans. It is important to note that the following assumptions have not been included in the five-year forecasts included with this FY2013/14 Budget. The forecast will be updated when final actions are taken by the CalPERS Board of Directors.

Change in Smoothing and Amortization Periods

CalPERS reviewed several methodologies to look for a compromise between smoothing contribution rates and getting the plans back to being fully funded over the next 30 years. Based on actuarial scenarios, the changes proposed below will shorten the smoothing and the amortization periods with the goal of achieving full funding in 30 years.

Method	Pre-2004	2004 to Present
Asset Smoothing Period	3 Years (Rolling)	15 Years (Rolling)
Actuarial Value of Assets Corridor	90-110% of Market Value of Assets	80 - 120% of Market Value of Assets
Amortization Period of Gains and Losses	10% Each Year (equivalent to 13-year rolling amortization)	30 Years (Rolling)

As reflected below, if the Board adopts the methodology as currently recommended, the result would be an increase in rates over a five-year period beginning in FY2015/16 of 6.2 percentage points, or 44% above the FY2013/14 rate of 14.16% for miscellaneous employees (approximately \$6.3 million) and 10.2 percentage points, or a 35% increase above the FY2013/14 rate of 29.46% for public safety employees (approximately \$10.6 million).

Projected Funding Rates: Sample Public Agency Miscellaneous Plan

Method	FY2015/16	FY2016/17	FY2017/18	FY2018/19	FY2019/20
Current	16.8%	16.9%	18.1%	19.0%	19.6%
Proposed	17.8%	19.0%	20.2%	21.5%	23.0%

Projected Funding Rates: Sample Public Agency Safety Plan

Method	FY2015/16	FY2016/17	FY2017/18	FY2018/19	FY2019/20
Current	29.3%	29.4%	31.5%	33.0%	33.9%
Proposed	30.8%	32.8%	34.8%	36.9%	39.5%

Reducing the Discount Rate (Interest Earnings)

Investment returns for CalPERS have averaged 7.7% over a 20-year period. The current investment rate assumption is 7.5%. CalPERS is recommending lowering the interest earnings rate assumption by 0.25 of a percentage point, bringing the rate to 7.25% to provide a margin of safety. The impact to the City would be a 2-3% increase in costs (approximately \$5.1 million) based on payroll spread over a five-year period, with half of the impact in year 1 and the remaining half spread over years 2-4. It is unclear at this time when CalPERS intends to implement this change, but the FY2015/16 fiscal year has been mentioned in conference calls on this proposal.

If the discount rate is reduced by the Board, the result would be an increase in rates over the five-year period beginning in FY2015/16 of 2.5 percentage points, or 18% above the FY2013/14 rate of 14.16% for miscellaneous employees (approximately \$2.5 million) and 2.5 percentage points, or a 8% increase above the FY2013/14 rate of 29.46% for public safety employees (approximately \$2.6 million).

Updating the Actuarial Assumptions

In spring 2014, CalPERS will be reviewing their assumptions for mortality, retirement, and disability rates. The estimated effect on employer rates is a 2-4% increase in costs (approximately \$6 million) based on payroll and would be spread over a five-year period starting in FY2016/17. If the assumption changes are implemented, the result would be an increase in rates over the five-year period beginning in FY2016/17 of 3.0 percentage points, or 21% above the FY2013/14 rate of 14.16% for miscellaneous employees (approximately \$2.9 million) and 3.0 percentage points, or a 10% increase above the FY2013/14 rate of 29.46% for public safety employees (approximately \$3.2 million).

Cumulative Impact on Rates for CalPERS Proposed Changes

The chart below shows the fiscal year impact for each of the changes discussed above and the cumulative impact on rates and cost of the benefit:

Proposed CalPERS Rate Changes

(\$ in 000s)

Miscellaneous	FY2015/16	FY2016/17	FY2017/18	FY2018/19	FY2019/20	FY2020/21	Total
Rate Smoothing %	1.2	1.2	1.2	1.2	1.4	-	6.2
\$ value	1,190	1,190	1,190	1,190	1,389	-	6,149
Discount Rate %	1.25	0.313	0.313	0.313	0.313	-	2.5
\$ value	1,240	310	310	310	310	-	2,480
Actuarial Assumptions %	-	1.5	0.375	0.375	0.375	0.375	3.0
\$ value	-	1,488	372	372	372	372	2,976
Total	2,430	2,988	1,872	1,872	2,071	372	11,605

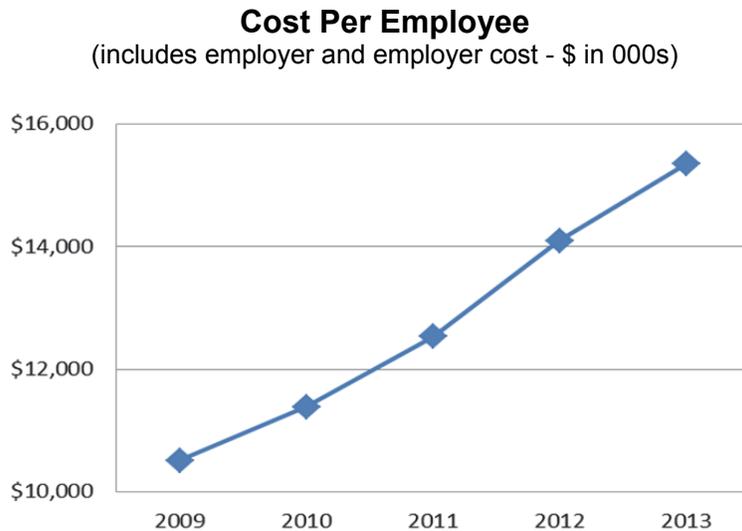
Safety	FY2015/16	FY2016/17	FY2017/18	FY2018/19	FY2019/20	FY2020/21	Total
Rate Smoothing %	2.0	2.0	2.0	2.1	2.1	-	10.2
\$ value	2,120	2,120	2,120	2,226	2,226	-	10,812
Discount Rate %	1.25	0.313	0.313	0.313	0.313	-	2.5
\$ value	1,325	331	331	331	331	-	2,649
Actuarial Assumptions %	-	1.5	0.375	0.375	0.375	0.375	3.0
\$ value	-	1,590	398	398	398	398	3,182
Total	3,445	4,041	2,849	2,955	2,955	398	16,643

Note: the estimates above are based on preliminary information and do not reflect compounding.

Should the CalPERS Board approve all of the changes as outlined above, the result would be an increase in rates over the five-year period beginning in FY2015/16 of 11.7 percentage points, or 83% above the FY2013/14 rate of 14.16% for miscellaneous employees (approximately \$11.6 million) and 15.7 percentage points, or a 53% increase above the FY2013/14 rate of 29.46% for public safety employees (approximately \$16.6 million). Based on the current General Fund five-year forecast, these cost increases are not sustainable.

Reducing Growing Healthcare Costs

The City has capped contributions for all but “employee only” (employee only is provided the lowest cost HMO health plan). However, the average cost per employee for healthcare has grown 46% over the past five years the burden of which has fallen on employees with dependents.



In 2013, the City began offering an Account Based Health Plan (ABHP) to unrepresented and SCXEA employees which includes a Health Savings Account (HSA) that allows employees to make tax-free contributions in order to offset eligible medical expenses. The ABHP allows employees to make decisions about how their healthcare dollars are spent, making employees true consumers of healthcare programs and services. The goal is that employees as consumers with choices will look for alternatives to minimize costs. However, very few employees have established new savings accounts.

As an incentive to encourage employees to participate in an ABHP, the FY2013/14 budget includes funding (\$600,000) to help employees pay part of the deductibles they face with the ABHP. This contribution would be made only to the employee’s HSA. The ABHP is one of the tools available to lower future healthcare costs as employees share in the risks/rewards of healthcare choices. This will be discussed during negotiations with employee groups.

Reducing the OPEB Liability

The City has \$440 million in unfunded long-term liabilities associated with the retiree medical benefit. While the benefit is currently funded on a pay-as-you-go (pay-go) basis, paying only the actual cost of the benefit in the current fiscal year, financial accounting standards require the City to account for the benefit as if it were actuarially funded. This results in an unfunded liability currently of \$440 million, which has grown by \$60 million since FY2007/08 and continues to grow.

While pay-go provides a means to maximize cash flow in the short-term, the reality is that pay-go does nothing to address the continually growing liability associated with the cost of future benefits and benefit payments are made from principal, never with investment income. In the long run, the actuarial method of funding the benefit will be less expensive as investment income will provide a means to reduce cash contributions in the future by offsetting required contributions with interest earnings. A rule of thumb is that earnings from invested retirement contributions should cover \$3 of every \$4 spent in pension benefits. Prefunding the healthcare benefit would generate similar investment earnings to apply toward OPEB obligations.

In addition to the budgetary reality of paying for this growing liability on an annual basis, Government Accounting Standards Board Statement 45 now requires governments to report the unfunded actuarial accrued liabilities in the financial statements. The reportable annual expense for an unfunded benefit plan could be as much as twice the annual expense for a funded plan. This disclosure could affect the City's standing in the financial markets – potentially lowering credit ratings. This ultimately could affect the City's ability and cost to borrow money.

The City has initiated a three-pronged approach to address the unfunded OPEB liability. First, to stem the growth in future costs, the recently negotiated contracts with Local 39 and SCXEA, as well as the Resolution covering unrepresented employees, eliminates the retiree medical benefit for new City employees effective June 30, 2012 (Local 39 and SCXEA) and July 20, 2012 (unrepresented employees). This strategy is included in negotiations with the City's other bargaining groups. By reducing the number of employees eligible for the benefit, we slow the growth of the liability. Secondly, in January 2013, the City Council took a first step towards addressing the unfunded liability of current employees by setting aside \$2 million in an OPEB Trust. While this is only a small amount, if the City continues building the value of the trust over time, interest earnings will eventually provide resources to offset required contributions. Finally, reducing the value of the benefit to future eligible retirees is the simplest way to reduce the long-term liability.

As the City Treasurer reported to Council in January 2013, "From the long-term fiscal perspective, the status quo for the retiree medical benefit is not sustainable. Costs will grow, and the City's failure to make a change, the benefit will become a credit rating problem." To Council's credit, we have made progress on both of the recommendations included in the Treasurer's report "1. Alter the benefit; and 2. Establish a trust fund and begin to make contributions from employer and employees," but we must continue to be vigilant in our efforts to address this liability.

THE ENTERPRISE FUNDS

The City’s Enterprise Funds continue to be challenged primarily because of aging infrastructure. The Utilities Enterprise Funds reflect increased expenditures necessary to sustain operational needs, replace aging infrastructure, comply with regulatory mandates, and maintain the financial stability of the utility funds. The increase in expenditures is supported by an increase in revenues as a result of Council-adopted rate increases for FY2012/13 through FY2014/15 in both the Water and Wastewater Funds to address the increased operational and capital costs of providing utility services.

The Proposed Budget for the Enterprise Funds includes expenditure adjustments to address the items discussed above, as well as adjustments to reflect changing revenue trends and the incorporation of the Council-approved rate increases in the Utilities Funds.

Revenues for the Marina Fund have been affected by lower demand. As a result, an amended agreement with the State Department of Boating and Waterways will be necessary to adjust current debt service obligations and reflect the continued decrease in revenues.

In the Marina Fund, out-years of the five-year forecast indicate that the fund balance will be negative as expenses will exceed available resources absent a change in debt service.

The following chart provides an overview of the Enterprise Fund’s FTE changes included in the Proposed Budget by department:

Department	Budget Reductions	Reorganizations, Grant & Other Changes	FY2013/14 Proposed Changes
Public Works (Parking)	-	1.00	1.00
Utilities	(3.00)	2.00	(1.00)
Grand Total	(3.00)	3.00	-

The following chart provides an overview of the Enterprise Fund’s FTE changes included in the Proposed Budget by bargaining unit:

Bargaining Unit	Change in FTE
Sacramento Sierra Building and Construction Trades Council	(2.00)
Sacramento City Exempt Employees Association (SCXEA)	2.00
Stationary Engineers, Local 39	1.00
Western Council of Engineers	(1.00)
Grand Total	-

Operational descriptions and updates of each of the City’s Enterprise Funds are shown on the following pages, including a five-year forecast for each fund.

The chart below summarizes the status of these funds:

Fund	Status
Community Center	Revenues are projected to grow by four percent; this is primarily due to user fee growth. Measures to reduce expenditures remain in place in order to maintain a positive fund balance and to prepare for the Community Center Theater Renovation project.
Marina	Based on the significant economic downturn which continues to affect boat sales, it is recommended that the Marina Fund change to a special revenue fund, thereby eliminating in-lieu and indirect costs to the fund. To help stabilize the fund, the City submitted a restructuring of the loan to the State Department of Boating and Waterways on October 15, 2012, to which no response has been received.
Parking	The fund is balanced over the five-year period based on amending the 2013-2018 Capital Improvement Program during the budget process. Revenues and expenditures are projected to grow by approximately two percent annually.
Solid Waste	The five-year forecast anticipates cost increases, implements the Solid Waste Business Plan recommendations, meets regulatory requirements, and holds rates flat for two more years.
Storm Drainage	No rate increase is included in the five-year forecast. As such, the budget continues to rely on the use of reserves. Per Proposition 218, a voter-approved ballot measure is required to increase rates and will be necessary in the near future to sustain operational, capital, and regulatory requirements as fund reserves are nearly depleted.
Wastewater, Water	On March 27, 2012, Council adopted increases to the wastewater and water rates for FY2012/13 through FY2014/15 in order to continue critical infrastructure repair and rehabilitation, as well as to ensure compliance with state and federal regulations.

The following chart provides a snapshot of the five-year forecast for each of the Enterprise Funds. Additional information for each of the forecasts can be found in the following pages.

Community Center Fund (Fund 6010)

\$ in 000s	Proposed				
	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/18
Beginning Fund Balance	1,619	1,912	2,369	3,466	5,363
Revenue	23,861	24,427	25,294	26,258	27,380
Expenditures	23,318	23,570	23,797	23,961	24,531
Other Source/(Use)	(250)	(400)	(400)	(400)	(400)
ENDING FUND BALANCE	1,912	2,369	3,466	5,363	7,812

Marina Fund (Fund 6009) - Forecast B

\$ in 000s	Proposed				
	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/18
Beginning Fund Balance	(528)	(1,144)	(1,704)	(2,287)	(2,894)
Revenue	1,316	1,443	1,452	1,462	1,667
Expenditures	1,932	2,003	2,035	2,069	2,092
ENDING FUND BALANCE	(1,144)	(1,704)	(2,287)	(2,894)	(3,319)

Parking Fund (Fund 6004)

\$ in 000s	Proposed				
	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/18
Beginning Fund Balance	5,468	5,475	5,939	6,423	6,901
Revenue	17,892	18,132	18,377	18,625	18,878
Expenditures	17,885	17,669	17,893	18,147	18,408
ENDING FUND BALANCE	5,475	5,938	6,423	6,901	7,371

Solid Waste Fund (Fund 6007)

\$ in 000s	Proposed				
	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/18
Beginning Fund Balance	15,402	13,426	9,753	7,921	7,402
Revenue	59,223	59,237	62,825	66,407	70,556
Expenditures	60,699	62,410	64,158	66,426	67,685
Other Source/(Use)	(500)	(500)	(500)	(500)	(500)
ENDING FUND BALANCE	13,426	9,753	7,920	7,402	9,773

Storm Drainage Fund (Fund 6011)

\$ in 000s	Proposed				
	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/18
Beginning Fund Balance	11,568	9,126	9,226	9,083	8,073
Revenue	36,235	35,444	36,147	36,865	37,597
Expenditures	38,677	35,344	36,290	37,875	39,304
ENDING FUND BALANCE	9,126	9,226	9,083	8,073	6,366

Wastewater Fund (Fund 6006)

\$ in 000s	Proposed				
	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/18
Beginning Fund Balance	11,071	12,062	11,417	11,672	11,213
Revenue	28,468	32,148	35,549	39,324	43,509
Expenditures	27,477	32,793	80,922	39,783	44,454
Other Source/(Use)			45,628		
ENDING FUND BALANCE	12,062	11,417	11,672	11,213	10,268

Water Fund (Fund 6005)

\$ in 000s	Proposed				
	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/18
Beginning Fund Balance	23,021	29,876	33,316	34,064	40,328
Revenue	96,112	105,572	115,242	125,808	137,356
Expenditures	89,257	102,132	330,494	119,544	131,509
Other Source/(Use)			216,000		
ENDING FUND BALANCE	29,876	33,316	34,064	40,328	46,175

Community Center Fund (Fund 6010)

The Community Center Fund supports the operation, debt service, and capital improvement program for the Sacramento Convention Center Complex, which includes the Convention Center, Memorial Auditorium, and Community Center Theater. The Community Center Fund's goals include maintaining successful financial performance as an enterprise fund, optimizing facility utilization through aggressive marketing, exceeding industry standards for customer service and facility maintenance, stimulating hotel market demand to generate Transient Occupancy Tax (TOT) revenues, and offering a premier venue to contribute to the economic vitality of the Downtown and Sacramento region.

The primary sources of revenue for the Community Center Fund are TOT and fees paid by users of the facilities. Following a two-year decline, TOT rebounded in FY2010/11 with an increase of eight percent and FY2011/12 grew by another two-and-one-half percent. FY2012/13 is currently four percent ahead of last fiscal year for the first half of the fiscal year. A one percent increase is projected in FY2013/14. User fees have increased by seven percent from FY2010/11 to FY2011/12. FY2013/14 is projected to realize revenue growth over FY2012/13 budget of approximately four percent.

In 1997, to maintain the financial integrity of the Community Center Fund, the City Council approved the use of up to \$12 million in inter-fund loans, if needed, to offset any year-end deficit. Total borrowing was just over \$7.5 million, approximately \$4.5 million less than originally authorized. Repayment of the inter-fund loan began in FY2005/06 and will continue with a payment of \$250,000 in FY2013/14 and beyond. Through FY2011/12, \$3.7 million in payments have been made.

A Theater Renovation Reserve has been added to the five-year forecast for the funds associated with the Community Center Theater renovation. The Theater was built in 1974 and has not had a major renovation since. In 2007, Council approved pursuing a renovation project to address the Americans with Disabilities Act (ADA) accessibility, critical needs of the building's mechanical and electrical systems, and patron and client required improvements. In 2008, the City Council approved a facility fee of \$3.00 per ticket to fund approximately one-third of the anticipated debt service financing of the \$50 million renovation project. The facility fee has generated approximately \$3.1 million to date. The \$2.0 million schematic design phase of the project has been completed. However, the next phase, while funded and under contract, is the construction document phase. This phase is time sensitive and tied closely to securing financing. To begin construction, the project requires identifying funds and securing financing of \$48 million. The City has remained committed to providing an accessible, modernized theater for the community. The debt obligation for this project will be supported by the Community Center Fund.

The fund balance projections do not include the debt obligation.

Community Center Fund (Fund 6010)
Revenue and Expenditure Five-year Forecast
 Dollars in Thousands

	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/18
	Proposed	Estimate	Estimate	Estimate	Estimate
REVENUES					
Transient Occupancy Tax	16,181	16,383	16,875	17,550	18,252
User Fees	6,605	6,869	7,144	7,358	7,653
Interest	425	475	525	550	575
Other (Facility Fee)	650	700	750	800	900
TOTAL REVENUES	23,861	24,427	25,294	26,258	27,380
EXPENDITURES					
Operating - Employee Services	5,889	6,006	6,186	6,372	6,627
Operating - Other	7,465	7,658	7,867	8,098	8,325
Debt Service	8,214	8,206	8,194	8,191	8,179
Capital Improvements	1,750	1,700	1,550	1,300	1,400
TOTAL EXPENDITURES	23,318	23,570	23,797	23,961	24,531
CURRENT SURPLUS/(DEFICIT)	543	857	1,497	2,297	2,849
Other Fund Uses	(250)	(400)	(400)	(400)	(400)
NET ACTIVITY	293	457	1,097	1,897	2,449
Beginning Fund Balance	1,619	1,912	2,369	3,466	5,363
ENDING FUND BALANCE	1,912	2,369	3,466	5,363	7,812

Marina Fund (Fund 6009)

The Sacramento Marina is located on the Sacramento River at Miller Park. The Marina is a full service, seven-day-a-week operation that includes 475 berths, a fuel dock, security gates, and parking. Revenues from berth rentals and fuel sales are intended to offset costs of operation, debt service, and capital improvements.

The five-year revenue and expense forecasts reflect the financial analysis based on the significant impact from the economic downturn on the boating industry. According to the latest Recreational Boating Statistical Abstract Report provided by the National Marine Manufacturers Association, the boating industry continues to be affected by the economic downturn, reducing new boat sales by over 50% since 2008 as well as boat-related merchandise sales and used boat sales for boats under 45 feet in size. The City's marina occupancy decline is consistent with other non-coastal marinas in California. The Marina occupancy rate has declined to a record low since FY2004/05 – from 95% to the current year's rate of 44%. Due to the lack of demand, the forecasts include no berth fee increases through FY2016/17 and then, if the boating economy recovers, a six percent increase in FY2017/18. The City's goal is to provide stable rates in response to the low demand as the economy recovers, at which time, rate increases would resume.

Due to the decreased Marina-related revenue and a predicted very slow recovery in the foreseeable future, it is recommended that the Marina Fund be changed from an enterprise fund to a special revenue fund. Enterprise funds are used to account for self-supporting City programs that provide services on a user-fee basis to the public; special revenue funds are used to account for activities supported by specific taxes or other revenue sources. Special revenue funds also do not have indirect costs or in-lieu fees attributed to them. The fund type change would eliminate the burden of these costs on Marina operations. However, this results in an increased cost to the General Fund of \$295,798 in FY2013/14.

In FY2008/09, the Marina completed a \$10.5 million renovation of the South Basin that included replacement of the 45-year old deteriorating wooden docks and provided covered berths for nearly all slips. The project was primarily financed through a low interest loan from the State Department of Boating and Waterways (DBW). The loan is funded exclusively through the State's Harbors and Watercraft Revolving Fund, which is derived from the gasoline taxes paid by boaters in California. Due to record low occupancy levels at the Marina, in October 2012 the City requested that DBW reduce the FY2012/13 debt service payment of \$1.1 million to \$204,000. DBW has accepted the reduced payment for FY2012/13 in-lieu of its regular scheduled payment with the condition that the City provides DBW with a long-term repayment plan. A detailed restructuring plan was submitted to DBW in October 2012. However, no response has been received as of April 2013. Because we do not yet have a final decision from the State, three forecast scenarios have been prepared to reflect potential outcomes as follows:

- **Forecast A** (as an enterprise fund with the current loan schedule) – Results in an unsustainable fund with no ability to make the loan payment from Marina-related revenue.
- **Forecast B** (as a special revenue fund with the current loan schedule) – Assumes elimination of in-lieu and indirect costs, without a change in the DBW loan structure. Results in the inability to make the loan payments from Marina-related revenue.

- **Forecast C** (as a special revenue fund and DBW accepting the City’s loan restructuring proposal)
 - Includes the elimination of in-lieu and indirect costs and the DBW approval of the City’s October 2012 loan restructuring plan, which is based on the City’s ability to pay from the annual Marina-related revenue after minimal operating and capital costs. Fund stabilization would take approximately seven to eight years and then full loan payments could resume.

All three versions acknowledge that Marina operating expenses have been reduced to the minimal level necessary to support basic capital programs and operations. In addition, the forecasts assume the occupancy rate will be 45% in FY2013/14, 50% in FY2014/15 to FY2016/17, and 55% in FY2017/18. Staff recommends changing the fund type to a special revenue fund as the Marina is no longer self-supporting. As **Forecast C** illustrates, should DBW accept the City’s proposed loan restructure the fund will be able to retain a minimal, but positive, fund balance.

Marina Fund - Forecast A
Revenue and Expenditure Five-year Forecast
 Dollars in Thousands

	FY2013/14 Proposed	FY2014/15 Estimate	FY2015/16 Estimate	FY2016/17 Estimate	FY2017/18 Estimate
REVENUES					
Charges, Fees, and/or Services	1,070	1,188	1,188	1,188	1,386
Interest	18	18	20	22	23
Other (Fuel)	228	237	244	252	258
TOTAL REVENUES	1,316	1,443	1,452	1,462	1,667
EXPENDITURES					
Operating - Employee Services	390	399	411	423	440
Operating - Others	548	569	575	583	611
Debt Service	1,239	1,239	1,239	1,239	1,239
Capital Improvements	50	100	115	130	130
TOTAL EXPENDITURES	2,227	2,307	2,340	2,375	2,420
CURRENT SURPLUS/(DEFICIT)	(911)	(864)	(888)	(913)	(753)
Beginning Fund Balance	(528)	(1,439)	(2,303)	(3,191)	(4,104)
ENDING FUND BALANCE	(1,439)	(2,303)	(3,191)	(4,104)	(4,857)

Marina Fund - Forecast B
Revenue and Expenditure Five-year Forecast
 Dollars in Thousands

	FY2013/14 Proposed	FY2014/15 Estimate	FY2015/16 Estimate	FY2016/17 Estimate	FY2017/18 Estimate
REVENUES					
Charges, Fees, and/or Services	1,070	1,188	1,188	1,188	1,386
Interest	18	18	20	22	23
Other (Fuel)	228	237	244	252	258
TOTAL REVENUES	1,316	1,443	1,452	1,462	1,667
EXPENDITURES					
Operating - Employee Services	390	399	411	423	440
Operating - Others	252	265	270	276	282
Debt Service	1,239	1,239	1,239	1,239	1,239
Capital Improvements	50	100	115	130	130
TOTAL EXPENDITURES	1,932	2,003	2,035	2,069	2,092
CURRENT SURPLUS/(DEFICIT)	(616)	(560)	(583)	(607)	(425)
Beginning Fund Balance	(528)	(1,144)	(1,704)	(2,287)	(2,894)
ENDING FUND BALANCE	(1,144)	(1,704)	(2,287)	(2,894)	(3,319)

Marina Fund - Forecast C
Revenue and Expenditure Five-year Forecast
 Dollars in Thousands

	FY2013/14 Proposed	FY2014/15 Estimate	FY2015/16 Estimate	FY2016/17 Estimate	FY2017/18 Estimate
REVENUES					
Charges, Fees, and/or Services	1,070	1,188	1,188	1,188	1,386
Interest	18	18	20	22	23
Other (Fuel)	228	237	244	252	258
TOTAL REVENUES	1,316	1,443	1,452	1,462	1,667
EXPENDITURES					
Operating - Employee Services	390	399	411	423	440
Operating - Others	252	265	270	276	282
Debt Service	790	666	655	632	794
Capital Improvements	50	100	115	130	130
TOTAL EXPENDITURES	1,482	1,430	1,451	1,461	1,646
CURRENT SURPLUS/(DEFICIT)	(166)	13	1	1	21
Beginning Fund Balance	297	131	144	145	146
ENDING FUND BALANCE	131	144	145	146	167

Parking Fund (Fund 6004)

The City of Sacramento operates nine parking garages and twelve surface parking lots with over 10,000 parking spaces in the downtown core. The Parking Services Division also manages over 65,000 square feet of retail space within the various City parking structures.

Parking fee revenues are projected to increase one percent for FY2013/14 as compared to the FY2012/13 budget. Revenue is expected to increase annually thereafter between one to two percent, depending on the garage location. Rental income is based on current and anticipated leases with no rate increases included in this forecast. Operating expenses are projected to grow at approximately two percent annually.

Parking Fund (Fund 6004)
Revenue and Expenditure Five-year Forecast
Dollars in Thousands

	FY2013/14 Proposed	FY2014/15 Estimate	FY2015/16 Estimate	FY2016/17 Estimate	FY2017/18 Estimate
REVENUES					
Parking Fees	16,161	16,390	16,623	16,860	17,101
Interest (Operating Funds)	600	600	600	600	600
Real Property Rental	1,131	1,142	1,154	1,165	1,177
TOTAL REVENUES	17,892	18,132	18,377	18,625	18,878
EXPENDITURES					
Employee Services	4,261	4,389	4,521	4,656	4,796
Other Services & Supplies	6,155	6,249	6,345	6,443	6,544
Operating Transfer Out/In	1,849	1,880	1,903	1,927	1,951
Debt Service	4,634	4,651	4,624	4,621	4,617
Other Uses/CIP	986	500	500	500	500
TOTAL EXPENDITURES	17,885	17,669	17,893	18,147	18,408
CURRENT SURPLUS/(DEFICIT)	7	463	484	478	470
Beginning Fund Balance	5,468	5,475	5,939	6,423	6,901
ENDING FUND BALANCE	5,475	5,939	6,423	6,901	7,371

UTILITIES FUNDS - OVERVIEW

The five-year budget forecast for the Utilities Enterprise Funds reflects increased expenditures necessary to sustain operational needs, address aging infrastructure, comply with regulatory mandates, and maintain the financial stability of the utility funds. The five-year forecast also reflects increased revenues as a result of Council adopted rate increases for FY2012/13 through FY2014/15 in both the Water and Wastewater Funds to address the increased operational and capital costs of providing utility services.

The rate increases were adopted as part of a Utilities' Water and Wastewater Program (Program), which is a long-term strategy of investing in the City's water and wastewater capital and regulatory programs. The Program includes a three-year specific capital and finance plan which uses a mix of bond and cash financing that allows the City to invest in its infrastructure, meet regulatory requirements and maintain daily operations while smoothing rate increases and avoiding rate spikes for utility customers.

While costs continue to increase for a number of critical items necessary to deliver daily services such as electricity and chemicals, there is evidence that the negative financial affects of the recession are improving, namely bad debt write-offs are declining and usage is stabilizing. The key cost drivers affecting the rising utility bill trend for customers include the following:

- *Meeting Regulatory Requirements and Mandates.* Continuing and increasing regulatory requirements and mandates such as the Water Meter Program continue to direct investments.
- *Financing Major Capital Projects.* Projects such as the water treatment plants rehabilitation will require a significant investment.
- *Complying with Wastewater Consent Decrees.* Significant capital programs are being implemented to comply with a recent consent decree regarding the performance of the City's wastewater system.
- *Addressing Aging Infrastructure.* Rehabilitation and replacement of aging infrastructure remain a significant liability, and funding this liability creates inflationary pressure now and for the foreseeable future.
- *Increasing Commodity Prices.* This is particularly acute in the area of electricity, chemicals and fuel.
- *Lowering Consumption and Increasing Fixed Costs.* In general, usage is declining and as pricing structures include usage-based charges, revenues are affected.

The major factors and assumptions used in developing the five-year budget forecast of the Department of Utilities (DOU) are the following:

- Major cost drivers such as fuel, electricity, and chemicals will increase each year. This assumption is based on historical trends and past performance of the various indices used to project utility cost growth.
- Labor costs have been adjusted to comply with current contracts, increased staffing, and to reflect labor cost savings, as appropriate.

- Use of bond financing, which was secured in FY2012/13, will be used in the Water and Wastewater Funds to finance the water treatment rehabilitation facility project as well as other projects, which will address aging infrastructure and comply with regulatory requirements.
- Additional appropriations will be required in future years in order to continue to meet regulatory requirements, such as the Residential Water Meter Program, to comply with consent decrees, and to invest in aging infrastructure.

DOU continues to work closely with the City Manager's Office and the Internal City Auditor to ensure that DOU operates as efficiently and effectively as possible. DOU has addressed the majority of the recommendations in the Operational Efficiency and Cost Savings Audit conducted in FY2010/11 and the Utilities Billing Operations audit performed in FY2011/12. In addition, DOU recently completed an organizational assessment to identify how it can better perform its services and position Sacramento for the challenges facing water utilities now and in the foreseeable future. The outcome of the assessment is an updated five-year strategic plan, with updated priorities, and a revised organization structure targeted to go into effect the beginning of FY2013/14. The proposed budget reflects the revised organization structure and funding to address the near-term priorities of the strategic plan.

Solid Waste Fund (Fund 6007)

The Solid Waste Fund is financially responsible for the activities of collecting garbage, recyclables and yard waste, sweeping streets, removing illegal dumping, post-closure monitoring of landfills, and waste reduction education. Issues facing the Solid Waste Fund include:

- Implementing the following changes to the City’s residential solid waste collection services effective July 1, 2013, consistent with the 2012 Solid Waste and Recycling Business Plan recommendations approved by City Council:
 - Implement year-round containerized yard waste collection on a weekly basis for all City residential solid waste customers
 - Provide seasonal Loose-in-the-Street yard waste collection for all City residential solid waste customers annually in November, December, and January
 - Restore the Appointment Based Neighborhood Cleanup Program annually from February through October
 - Implement a “dump coupon” program allowing residents to deliver up to five cubic yards of waste to the Sacramento Recycling and Transfer Station at no charge to the resident
 - Shift the curbside recycling program from weekly to bi-weekly collection
- Keeping solid waste utility rates flat through June 30, 2015, despite significant operating cost increases and programmatic changes
- Funding the illegal dumping collection program through non-garbage rate revenue sources in order to comply with State law
- Exploring new initiatives to ensure continued compliance with state-mandated diversion goals

Costs for items vital to providing solid waste services and complying with regulatory mandates continue to rise. The most significant cost increases are in-region disposal fees, fleet fuel, post-closure activities of landfills, and container replacements. While costs in many areas are rising, Solid Waste operations will achieve labor and fleet savings through rerouting its operations, stabilizing collection programs, and implementing a long-term fleet replacement program that retires aging refuse trucks on schedule and funds new, energy efficient trucks with cash reserves.

The following chart provides a five-year budget forecast for the Solid Waste Fund to address anticipated cost increases, implement business plan recommendations, meet regulatory requirements, and includes the following assumptions:

- Implement revised residential service programs in FY2013/14 without a change in the solid waste utility rate

- Provide resources for the replacement of aging refuse trucks and refuse containers through budgeted replacement dollars
- Fund the ongoing post-closure costs associated with city landfills, and provide resources to mitigate the loss of trees at the 28th Street Landfill
- Provide funding for the construction of a new liquefied natural gas fueling station at the Meadowview City Service Complex

Solid Waste Fund (Fund 6007)
Revenue and Expenditure Five-year Forecast
Dollars in Thousands

	FY2013/14 Proposed	FY2014/15 Estimate	FY2015/16 Estimate	FY2016/17 Estimate	FY2017/18 Estimate
REVENUES					
Charges, Fees, and/or Services	58,536	58,536	62,109	65,676	69,809
Interest					
Other	687	701	716	731	747
TOTAL REVENUES	59,223	59,237	62,825	66,407	70,556
EXPENDITURES					
Operating - Employee Services	15,130	15,862	16,471	17,164	17,888
Operating - Other	32,659	33,725	35,119	36,647	38,281
Debt Service	4,433	4,119	3,788	3,784	2,685
Multi-Year Operating Projects	7,841	7,741	7,791	7,841	7,841
Capital Improvements	1,137	1,463	1,489	1,490	1,490
TOTAL EXPENDITURES	61,199	62,910	64,658	66,926	68,185
CURRENT SURPLUS/(DEFICIT)	(1,976)	(3,673)	(1,833)	(519)	2,371
Beginning Fund Balance	15,402	13,426	9,753	7,921	7,402
ENDING FUND BALANCE	13,426	9,753	7,921	7,402	9,773

Storm Drainage Fund (Fund 6011)

Revenue generated for the purpose of providing storm drainage service to its customers is deposited in the Storm Drainage Fund. Revenues are derived primarily from customer service charges and interest earnings. Storm Drainage Fund revenues cover the cost of storm drainage operations for pumping stations, wet weather treatment and storage, collection system maintenance, related engineering services, flood plain management, customer service and billing, education programs, water quality monitoring and other regulatory compliance issues, and a capital improvement program. Fund expenditures are divided among operating costs, debt service, and capital improvement and multi-year operating projects. Challenges facing the Storm Drainage Fund include the following:

- Declining reserves, as the existing revenue is not sufficient to cover current operating and capital expenses
- Upgrading drainage service to areas outside of the City’s Combined Sewer System (CSS) to meet citywide standards
- Improving drainage system reliability and contributing to the combined wastewater system repair, rehabilitation, and improvements
- Maintaining state and federal regulatory compliance, e.g., National Pollution Discharge Elimination System (NPDES), and supporting regional flood control efforts

The following chart provides a five-year budget, which includes the following assumptions:

- No rate increases with continued use of fund reserves. Expenditures continue to exceed revenues and the fund is projected to be in a deficit position in the near-term. Per Proposition 218, a voter-approved ballot measure is required to increase storm drainage rates.
- Annual operating expenditures such as fuel, chemical, and electricity costs are anticipated to increase.

As there have been no rate increases in recent years, the capital program has been severely curtailed creating a significant backlog of repair and rehabilitation projects. A rate increase is necessary to address aging infrastructure and is likely to be recommended in the future.

Storm Drainage Fund (Fund 6011)
Revenue and Expenditure Five-year Forecast
Dollars in Thousands

	FY2013/14 Proposed	FY2014/15 Estimate	FY2015/16 Estimate	FY2016/17 Estimate	FY2017/18 Estimate
REVENUES					
Charges, Fees, and/or Services ¹	34,722	34,722	35,416	36,125	36,847
Interest	422	422	422	422	422
Other (Intergovernmental)	1,091	300	309	318	328
TOTAL REVENUES	36,235	35,444	36,147	36,865	37,597
EXPENDITURES					
Operating - Employee Services	18,745	18,932	19,936	20,992	22,105
Operating - Other	11,136	9,381	9,252	9,600	9,817
Debt Service	3,640	3,693	3,693	3,692	3,691
Multi-Year Operating Projects	2,502	3,088	3,159	3,341	3,441
Capital Improvements	2,654	250	250	250	250
TOTAL EXPENDITURES	38,677	35,344	36,290	37,875	39,304
CURRENT SURPLUS/(DEFICIT)	(2,442)	100	(143)	(1,010)	(1,707)
Beginning Fund Balance	11,568	9,126	9,226	9,083	8,073
ENDING FUND BALANCE	9,126	9,226	9,083	8,073	6,366

¹Voter approval is required for rate adjustments to the Storm Drainage Fund. Nominal growth is expected in the latter part of the five-year forecast.

Wastewater Fund (Fund 6006)

Revenue generated by the City for the purpose of providing wastewater collection service to its customers is deposited in the Wastewater Fund. Revenues are derived from customer service fees, recovery of Sacramento Regional County Sanitation District (SRCSD)-related operation and maintenance costs paid for by the Fund, interest earnings, and connection charges. Wastewater Fund revenues cover the cost of wastewater collection and maintenance, storage and treatment of wet weather combined sewage, installation of new services, operation of sanitary pumping stations, related engineering services, customer service and billing, and the monitoring of discharge into the wastewater collection system. Fund expenditures are generally divided among operating costs, debt service, capital improvement and multi-year operating projects.

The wastewater system is a “contained system” in that very little expansion, other than in-fill projects, is possible without upsizing the system and increasing its capacity. The City-operated wastewater collection system consists of a combined sewer system and a separated sewer system that, combined, serve approximately 60% of the city, primarily the northeastern, central, and southern sections of the city. The Sacramento Area Sanitation District is the wastewater collection system provider for the other areas of the city. While the City is responsible for limited treatment of its combined wastewater, it partners with SRCSD to treat the majority of the city’s wastewater. The City provides SRCSD with billing and collection services for properties within the service area in which wastewater collection is provided by the City.

The Wastewater Fund presents unique challenges due to the system’s growth potential and the age and nature of the system’s infrastructure. On March 27, 2012, Council approved increases to the wastewater rates for FY2012/13 through FY2014/15. Issues facing the Wastewater Fund include:

- Compliance with state and federal regulations, including state-mandated rehabilitation of the Central City’s CSS. The CSS collects wastewater from homes and businesses, as well as storm water and urban runoff.
- Increased costs associated with the California Sportfishing Protection Alliance Consent Decree to ensure minimization of wastewater overflows
- Continued rehabilitation of the City’s separated wastewater service area. A separated wastewater system collects wastewater from homes and businesses and does not collect storm water.
- Incorporating growth of new wastewater services and the increasing costs for repair and reconstruction of the aging system
- Maintaining the financial strength of the fund for the purpose of raising sufficient capital to finance rehabilitation of the CSS

The following chart provides a five-year budget forecast for the Wastewater Fund to address anticipated cost increases and meet regulatory requirements, and includes the following assumptions:

- Use of Bond Financing, which was secured in FY2012/13 to finance CSS improvements and other wastewater repair and rehabilitation projects. The rate adjustments adopted for FY2012/13 through FY2014/15 will allow the City to invest in mandated system improvements as required, as well as make progress towards reaching a reasonable replacement schedule for aging pipes.
- Annual operating expenditures such as fuel, chemical, and electricity costs are anticipated to increase.

Wastewater Fund (Fund 6006)
Revenue and Expenditure Five-year Forecast
Dollars in Thousands

	FY2013/14 Proposed	FY2014/15 Estimate	FY2015/16 Estimate	FY2016/17 Estimate	FY2017/18 Estimate
Charges, Fees, and/or Services ¹	26,856	30,616	33,983	37,722	41,871
Interest	392	392	392	392	392
Other (Intergovernmental)	1,220	1,140	1,174	1,210	1,246
TOTAL REVENUES	28,468	32,148	35,549	39,324	43,509
EXPENDITURES					
Operating - Employee Services	8,894	8,983	9,459	9,960	10,488
Operating - Other	13,005	12,326	13,191	14,056	14,993
Debt Service ²	910	2,160	2,915	2,915	2,915
Multi-Year Operating Projects	4,168	6,272	6,480	6,852	7,058
Capital Improvements	500	3,052	48,877	6,000	9,000
TOTAL EXPENDITURES	27,477	32,793	80,922	39,783	44,454
CURRENT SURPLUS/(DEFICIT)	991	(645)	(45,373)	(459)	(945)
Other Fund Uses (Use of Bonds) ²			45,628	-	
Beginning Fund Balance	11,071	12,062	11,417	11,672	11,213
ENDING FUND BALANCE	12,062	11,417	11,672	11,213	10,268

¹City Council approved 16%, 15%, and 14% rate increases for FY2012/13, FY2013/14, and FY2014/15 respectively.

²The Utilities Department is proposing to issue bonds as part of its financing plan.

Water Fund (Fund 6005)

Revenue generated by the City for the purpose of providing water service to its customers is deposited in the Water Fund. Revenues are derived from customer fees, interest earnings, development fees, tap sales, and reimbursements from other entities for services provided. Water Fund revenues are structured to cover the costs of providing water service to customers. Services include water treatment, plant maintenance, water distribution system repair and maintenance, water conservation and education programs, water quality monitoring, related engineering services, customer service and billing, the City-County Office of Metropolitan Water Planning, and capital improvements. Fund expenditures are summarized and reflected as operating costs, debt service, capital improvement costs, and multi-year operating projects.

The Water Fund faces significant challenges over the next five years. On March 27, 2012, Council adopted increases to the water rates for FY2012/13 through FY2014/15 to begin to address these challenges. Key issues for the Water Fund over the next five years include the following:

- Ongoing replacement and maintenance of aging infrastructure to provide safe and reliable drinking water to the community and meet state and federal standards
- Continued implementation of the Residential Water Meter Installation Program in compliance with the state mandates requiring full meter installation by 2025 and 20% water conservation by the year 2020
- Maintaining state and federal regulatory compliance
- Continued implementation of an aggressive water conservation program consistent with the Water Forum Agreement, integrating actions necessary for providing a regional solution to water shortages, environmental damage, and groundwater contamination
- Support of regional, long-term water supply planning
- Development of wholesale and wheeling agreements in support of effective regional water management
- Meeting future debt service requirements related to the rehabilitation and improvement of intake structures and treatment plants
- Costs for items that are vital to the collection, purification, and delivery of water, and to meet levels of service, continue to rise at rates exceeding general inflationary costs. (The most significant cost increases are for chemicals, electricity, sludge dewatering, and replacement and maintenance of water meters.)

Bond Financing, which was obtained in FY2012/13 to finance the water treatment facility rehabilitation and other infrastructure projects, will help smooth rate increases to implement these projects. The rate adjustments adopted for FY2012/13 through FY2014/15 will allow the City to invest in one of its most critical assets, the water treatment plants, as well as make progress towards reaching a reasonable replacement schedule for aging pipes.

The chart below provides a five-year budget forecast for the Water Fund to address anticipated cost increases and meet regulatory requirements.

Water Fund (Fund 6005)
Revenue and Expenditure Five-year Forecast
Dollars in Thousands

	FY2013/14 Proposed	FY2014/15 Estimate	FY2015/16 Estimate	FY2016/17 Estimate	FY2017/18 Estimate
REVENUES					
Charges, Fees, and/or Services ¹	94,637	104,115	113,753	124,287	135,801
Interest	400	400	400	400	400
Other (Intergovernmental)	1,075	1,057	1,089	1,121	1,155
TOTAL REVENUES	96,112	105,572	115,242	125,808	137,356
EXPENDITURES					
Operating - Employee Services	24,892	25,141	26,473	27,876	29,354
Operating - Other	35,243	36,824	38,323	40,444	42,781
Debt Service ²	22,849	27,133	27,135	39,069	40,149
Multi-Year Operating Projects	2,273	3,034	3,063	3,155	3,250
Capital Improvements	4,000	10,000	235,500	9,000	15,975
TOTAL EXPENDITURES	89,257	102,132	330,494	119,544	131,509
CURRENT SURPLUS/(DEFICIT)	6,855	3,440	(215,252)	6,264	5,847
Other Fund Uses (Use of Bonds) ²			216,000		
Beginning Fund Balance	23,021	29,876	33,316	34,064	40,328
ENDING FUND BALANCE	29,876	33,316	34,064	40,328	46,175

¹City Council approved 10% rate increases for FY2012/13, FY2013/14, and FY2014/15.

²The Utilities Department is proposing to issue bonds as part of its financing plan.

3

SECTION – 3

How to Read This Document

HOW TO READ THIS DOCUMENT

The Approved Budget for each department is presented in a format that includes the following:

- Department mission statement (if available)
- Approved budget/staffing changes
- A department level budget summary table showing budget for:
 - FY2011/12 Actual
 - FY2012/13 Approved Budget – Approved as Amended
 - FY2012/13 Amended Budget (as of February 2013)
 - FY2013/14 Approved Budget
 - Variance

The summary table shows for each year:

- Budgeted expenditures by category
- Funding sources and amounts
- A division level summary budget table:
 - FY2011/12 Actual
 - FY2012/13 Approved Budget – Approved as Amended
 - FY2012/13 Amended Budget (as of February 2013)
 - FY2013/14 Approved Budget
 - Variance
- A division level summary staffing table:
 - FY2011/12 Actual
 - FY2012/13 Approved Budget – Approved as Amended
 - FY2012/13 Amended Budget (as of February 2013)
 - FY2013/14 Approved Budget
 - Variance

DEPARTMENT BUDGET SUMMARY TABLE

The Approved Budget for each department is compared with the prior year amended. A sample is as follows:

**Community Development
Budget Summary**

	FY2011/12 Actuals	FY2012/13 Approved	FY2012/13 Amended	FY2013/14 Approved	Change More/(Less) Approved/Amended
Budgeted Expenditures					
Debt Service	6,029	-	-	-	-
Employee Services	17,459,421	17,448,426	17,448,428	17,575,770	127,342
Labor/Supply Offset	(800,746)	(1,205,361)	(1,205,361)	(1,205,361)	-
Other Services and Supplies	2,553,297	3,589,772	3,452,113	3,327,593	(124,520)
Property	28,666	90,445	90,445	119,165	28,720
Total:	19,246,668	19,923,282	19,785,625	19,817,167	31,542
Funding Summary by Fund/Special District					
Development Services	(422,621)	(432,000)	(432,000)	(432,000)	-
General Fund	19,401,435	19,856,374	19,768,717	19,979,167	210,450
Landscaping and Lighting	267,854	228,908	228,908	150,000	(78,908)
N. Natomas Financial Plan	-	20,000	20,000	20,000	-
SHRA CDBG	-	250,000	200,000	100,000	(100,000)
Total:	19,246,668	19,923,282	19,785,625	19,817,167	31,542

Column 1 – Shows the department's FY2011/12 actuals by category and funding amounts by source.

Column 2 – Shows the department's approved budget for FY2012/13.

Column 3 – Shows the department's FY2012/13 amended budget by category and funding amounts by source.

Column 4 – Shows the FY2013/14 approved budget by category and funding amounts by source.

Column 5 – Shows the changes in budget between the FY2013/14 approved and the FY2012/13 amended budget.

DIVISION BUDGET SUMMARY TABLE

The Division Budget Summary table shows approved expenditures for each administrative division or department. The tables look like the one below:

**Community Development
Division Budgets**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Administration	3,017,597	2,053,355	2,053,355	2,264,482	211,127
Building	3,723,905	4,218,458	4,218,458	4,506,577	288,119
Code Enforcement	7,613,828	8,622,587	8,572,587	7,926,658	(645,929)
Customer Service	918,945	997,772	997,772	1,174,558	176,786
Planning	3,972,393	4,031,111	3,943,453	3,944,892	1,439
Total:	19,246,668	19,923,282	19,785,625	19,817,167	31,542

Column 1 – Shows the division’s FY2011/12 actuals.

Column 2 – Shows the budget by division as presented in the approved budget for FY2012/13.

Column 3 – Shows the budget by division for the FY2012/13 amended budget.

Column 4 – Shows the budget by division as approved for FY2013/14.

Column 5 – Shows the changes in budget between the FY2013/14 approved and the FY2012/13 amended budget.

STAFFING LEVELS SUMMARY TABLE

The Staffing Levels Summary table shows approved Full-Time Equivalent (FTE) positions for each administrative division or department. The tables look like the one below:

**Community Development
Division FTEs**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Administration	29.50	13.50	13.50	15.50	2.00
Building	29.00	31.00	30.00	33.00	3.00
Code Enforcement	60.00	70.00	70.00	63.00	(7.00)
Customer Service	7.00	8.00	10.00	10.00	-
Planning	40.00	42.00	41.00	41.00	-
Total:	165.50	164.50	164.50	162.50	(2.00)

Column 1 – Shows actual FTEs by division for FY2011/12.

Column 2 – Shows the FTEs by division as presented in the approved budget for FY2012/13.

Column 3 – Shows the FTEs by division for the FY2012/13 amended budget.

Column 4 – Shows the FTEs by division as approved for FY2013/14.

Column 5 – Shows the changes in FTEs by division between the FY2013/14 approved and the FY2012/13 amended budget.

4

SECTION – 4 **Budget Schedules**

Schedule 1A
Current Operations – Appropriations by Fund (in 000s)

Fund Type	FY2011/12	FY2012/13	FY2012/13	FY2013/14	Change
Funds	Actuals	Approved	Amended	Approved	Amended/Approved
General Fund					
General Fund	342,582	364,220	364,391	368,550	4,159
Subtotal: General Fund	342,582	364,220	364,391	368,550	4,159
Enterprise Funds					
Community Center	23,622	22,340	22,340	21,568	(772)
Marina	1,602	2,304	2,304	-	(2,304)
Parking	16,985	17,226	17,152	17,307	155
Solid Waste	50,685	59,222	50,714	60,062	9,348
Storm Drainage	31,707	36,808	33,195	37,101	3,906
Wastewater	17,248	23,812	21,785	27,085	5,300
Water	62,349	71,292	68,488	85,435	16,946
Subtotal: Enterprise Funds	204,198	233,005	215,979	248,558	32,579
Internal Service Funds					
Fleet Management	46,467	37,660	38,952	37,133	(1,819)
Risk Management	29,210	25,939	26,012	25,802	(210)
Subtotal: Internal Service Funds	75,677	63,599	64,964	62,935	(2,030)
Other Governmental Funds					
4th R Program	5,797	5,964	5,964	5,964	-
Assessment Reg/SDRIS	429	411	411	359	(52)
Cal EPA	7,947	7,702	7,702	7,702	-
CIP Reimbursable	72	-	-	-	-
Capital Improv. Revenue Bonds	601	400	400	400	-
Citation - I-5 Improvements	11	11	11	11	-
Culture and Leisure	258	99	99	99	-
Debt Service	16,324	13,599	13,599	13,693	94
Development Services	(349)	(432)	(432)	(432)	-
Downtown Management District	2,453	2,453	3,182	3,182	-
Fairytale Town	63	50	50	50	-
Gas Tax	7,862	7,267	6,304	8,829	2,525
Golf	4,262	1,504	1,504	1,420	(84)
Jacinto Creek	37	-	-	-	-
Land Park	149	159	159	159	-
Landscaping and Lighting	12,911	14,514	14,514	15,082	568
Library Services Parcel Tax	4,609	4,400	4,400	4,889	489
Marina Fund	-	-	-	1,882	1,882
Measure A Maintenance	7,533	8,216	9,179	7,330	(1,849)
Measure U	-	-	-	21,461	21,461
N. Natomas Financial Plan	(2,138)	2,570	2,570	2,563	(7)
Other	16,966	-	-	-	-
Park Development	361	178	252	183	(68)
Private Development	81	-	-	-	-
Sacramento Sports Commission	103	100	100	-	(100)
Sacramento Tourism BID	2,260	2,100	2,100	2,100	-
SHRA CDBG	-	250	200	100	(100)

Schedule 1A (continued)
Current Operations – Appropriations by Fund (in 000s)

Fund Type	FY2011/12	FY2012/13	FY2012/13	FY2013/14	Change
Funds	Actuals	Approved	Amended	Approved	Amended/Approved
Other Governmental Funds (continued)					
Special Districts	8,711	8,917	9,212	9,359	146
Special Districts - Capital	79	12	12	12	-
Special Recreation	3,525	2,324	2,345	2,324	(21)
START	6,054	5,189	5,189	5,218	29
State Route 160	-	81	81	-	(81)
State Route 275	113	122	122	170	48
Street Cut	10	-	-	-	-
Traffic Safety	770	931	931	860	(71)
Water Planning	992	2,256	2,256	2,275	19
Zoo	60	50	50	50	-
Subtotal: Other Governmental Funds	108,918	91,398	92,466	117,293	24,827
TOTAL	731,375	752,221	737,800	797,335	59,535

Schedule 1B
Current Operations – Appropriations by Operating Unit (in 000s)

Operating Unit Type Operating Unit Name	FY2011/12 Actuals	FY2012/13 Approved	FY2012/13 Amended	FY2013/14 Approved	Change Approved/Amended
Mayor/Council					
Mayor Council	4,860	3,930	4,523	4,585	62
Subtotal: Mayor/Council	4,860	3,930	4,523	4,585	62
Charter Offices					
City Attorney	6,000	6,471	6,471	6,548	77
City Clerk	1,455	1,763	1,763	1,698	(65)
City Manager	2,797	2,625	2,625	2,847	222
City Treasurer	2,041	2,097	2,097	2,111	14
Subtotal: Charter Offices	12,294	12,957	12,957	13,205	247
Operating Departments					
Community Development	19,247	19,923	19,786	19,817	32
Convention, Culture & Leisure	22,695	21,777	21,819	18,129	(3,690)
Economic Development	2,263	2,877	2,975	3,213	238
Finance	7,122	7,728	8,253	8,460	208
Fire	96,495	93,772	94,419	94,874	454
General Services	66,100	108,495	100,754	107,656	6,902
Human Resources	31,095	28,005	27,700	28,363	663
Information Technology	7,580	7,308	7,308	7,396	88
Parks and Recreation	33,003	32,989	33,140	33,824	684
Police	111,990	124,557	124,492	122,305	(2,188)
Public Works	42,901	47,796	47,379	46,765	(614)
Utilities	140,527	115,714	107,268	121,869	14,601
Subtotal: Operating Departments	581,018	610,940	595,293	612,671	17,378
Other					
Citywide and Community Support	49,166	64,728	65,361	94,627	29,266
Debt Service	95,942	74,835	74,835	87,267	12,433
Non-Appropriated	(11,904)	(15,170)	(15,170)	(15,020)	150
Subtotal: Other	133,204	124,393	125,026	166,874	41,849
TOTAL	731,375	752,221	737,800	797,335	59,535

Schedule 1C
Staffing by Operating Unit (in Full-time Equivalents)

Operating Unit Type Operating Unit Name	FY2011/12 Actuals	FY2012/13 Approved	FY2012/13 Amended	FY2013/14 Approved	Change Approved/Amended
Mayor/Council					
Mayor Council	35.00	29.00	29.00	31.00	2.00
Subtotal: Mayor/Council	35.00	29.00	29.00	31.00	2.00
Charter Offices					
City Attorney	46.00	47.00	47.00	46.00	(1.00)
City Clerk	10.00	13.00	13.00	15.00	2.00
City Manager	15.00	12.00	12.00	13.00	1.00
City Treasurer	12.00	12.00	12.00	12.00	-
Subtotal: Charter Offices	83.00	84.00	84.00	86.00	2.00
Operating Departments					
Community Development	165.50	164.50	164.50	162.50	(2.00)
Convention, Culture & Leisure	135.78	135.78	135.78	138.35	2.57
Economic Development	14.00	11.00	11.00	11.00	-
Finance	74.00	77.00	77.00	83.00	6.00
Fire	590.00	589.50	613.50	641.50	28.00
General Services	384.50	374.50	374.50	367.00	(7.50)
Human Resources	69.00	69.00	69.00	70.00	1.00
Information Technology	49.00	49.00	49.00	50.00	1.00
Parks and Recreation	570.95	562.75	559.60	576.76	17.16
Police	961.96	913.96	919.96	939.96	20.00
Public Works	408.50	409.50	409.50	405.50	(4.00)
Utilities	537.50	510.50	510.50	509.50	(1.00)
Subtotal: Operating Departments	3,960.69	3,866.99	3,893.84	3,955.07	61.23
Other					
Citywide and Community Support	-	23.00	23.00	23.00	-
Subtotal: Other	-	23.00	23.00	23.00	-
TOTAL	4,078.69	4,002.99	4,029.84	4,095.07	65.23

Schedule 1D
Staffing by Fund (in Full-Time Equivalents)

Fund Type Fund Name Operating Unit	FY2011/12 Actuals	FY2012/13 Approved	FY2012/13 Amended	FY2013/14 Proposed	Change Approved/Amend
General Fund					
General Fund					
City Attorney	46.00	47.00	47.00	46.00	(1.00)
City Clerk	10.00	13.00	13.00	15.00	2.00
City Manager	15.00	12.00	12.00	13.00	1.00
City Treasurer	12.00	12.00	12.00	12.00	-
Citywide and Community Support	-	19.00	19.00	19.00	-
Community Development	165.50	164.50	164.50	162.50	(2.00)
Convention, Culture & Leisure	34.83	33.83	33.83	36.40	2.57
Economic Development	14.00	11.00	11.00	11.00	-
Finance	74.00	77.00	77.00	83.00	6.00
Fire	590.00	589.50	613.50	641.50	28.00
General Services	133.50	134.50	134.50	129.00	(5.50)
Human Resources	29.00	29.00	29.00	30.00	1.00
Information Technology	49.00	49.00	49.00	50.00	1.00
Mayor Council	35.00	29.00	29.00	31.00	2.00
Parks and Recreation	272.90	264.70	261.55	331.56	70.01
Police	961.96	913.96	919.96	939.96	20.00
Public Works	349.25	350.25	350.25	345.25	(5.00)
Subtotal: General Fund	2,791.94	2,749.24	2,776.09	2,896.17	120.08
Enterprise Funds					
Community Center					
Convention, Culture & Leisure	93.15	93.15	93.15	93.15	-
Marina					
Convention, Culture & Leisure	7.80	7.80	7.80	-	(7.80)
Parking					
Public Works	59.25	59.25	59.25	60.25	1.00
Sewer					
Utilities	70.50	76.00	76.00	76.00	-
Solid Waste					
General Services	160.00	153.00	153.00	153.00	-
Storm Drainage					
Utilities	216.50	192.00	192.00	198.50	6.50
Water					
Utilities	246.50	242.50	242.50	235.00	(7.50)
Subtotal: Enterprise Funds	853.70	823.70	823.70	815.90	(7.80)
Internal Service Funds					
Fleet Management					
General Services	91.00	87.00	87.00	85.00	(2.00)
Risk Management					
Human Resources	20.00	20.00	20.00	20.00	-
Workers' Compensation Fund					
Human Resources	20.00	20.00	20.00	20.00	-
Subtotal: Internal Service Funds	131.00	127.00	127.00	125.00	(2.00)

Schedule 1D (continued)
Staffing by Fund (in Full-time Equivalents)

Fund Type	Fund Name	F2011/12	FY2012/13	F2012/13	F2013/14	Change
Operating Unit		Actuals	Approved	Amended	Proposed	Approved/Amend
<u>Other Governmental Funds</u>						
4th R Program						
	Parks and Recreation	140.55	140.55	140.55	103.90	(36.65)
Golf						
	Convention, Culture & Leisure	-	1.00	1.00	1.00	-
Marina Fund						
	Convention, Culture & Leisure	-	-	-	7.80	7.80
START						
	Parks and Recreation	157.50	157.50	157.50	141.30	(16.20)
Water Planning						
	Citywide and Community Support	-	4.00	4.00	4.00	-
	Utilities	4.00	-	-	-	-
Subtotal: Other Governmental Funds		302.05	303.05	303.05	258.00	(45.05)
TOTAL		4,078.69	4,002.99	4,029.84	4,095.07	65.23

Schedule 2A

Detail of FY2013/14 Revenues, Appropriations, and Changes in Fund Balance (in 000s)

	General Fund	Enterprise Funds	Internal Services Funds	Other Gov't Funds	Gross Total	Net Total
<u>Current Resources</u>						
Revenues						
Taxes	261,076	16,180	-	39,266	316,522	316,522
Licenses Permits	11,877	33	-	1,189	13,099	13,099
Fines Forfeitures Penalties	12,035	1	-	800	12,836	12,836
Interest, Rents, Concessions	1,053	3,992	1,637	11,296	17,978	16,341
Intergovernmental	12,048	2,414	-	38,594	53,056	53,056
Charges, Fees, and Services	46,311	239,171	8,826	41,852	336,159	327,334
Contributions from Other Funds	28,036	-	-	-	28,036	-
Miscellaneous Revenue	124	-	48,711	3,300	52,135	3,424
Total Current Resources	372,560	261,791	59,174	136,296	829,822	742,612
<u>Current Requirements</u>						
Current Operations						
Employee Services	353,708	79,507	11,373	28,686	473,274	461,901
Other Services and Supplies	93,445	79,616	34,525	31,324	238,910	204,384
Property	6,208	10,386	10,430	91	27,116	16,686
Debt Service	23,496	44,678	82	19,261	87,517	87,436
Labor/Supply Offset	(111,715)	5,980	6,524	39,370	(59,840)	(66,364)
Contingency	1,000	1,400	-	-	2,400	2,400
Operating Transfers	2,407	26,991	-	(1,440)	27,958	27,958
Subtotal: Current Operations	368,550	248,558	62,935	117,293	797,335	734,400
Capital Improvements	4,114	10,620	400	26,084	41,218	40,818
Total Current Requirements	372,664	259,177	63,335	143,377	838,553	775,218
Other Fund Sources (Uses)	105	(250)	2,409	10,293	12,557	10,148
Total Surplus (Deficit)	1	2,364	(1,751)	3,213	3,826	(22,459)
Beginning Fund Balance	-	68,149	1,929	103,338	173,416	171,487
Ending Fund Balance	1	70,513	178	106,551	177,242	149,029

Schedule 2B

Summary of FY2013/14 Revenues, Appropriations, and Changes in Fund Balance (in 000s)

	Resource		Requirements				Fund Balances	
	Total Revenues	Current Operations	Capital Improvements	Total Requirement	Other Sources (Uses)	(Deficit)	Beginning	Ending
General Fund								
General Fund	372,560	368,550	4,114	372,664	105	1	-	1
Total: General Fund	372,560	368,550	4,114	372,664	105	1	-	1
Enterprise Funds								
Community Center	23,861	21,568	1,750	23,318	(250)	293	1,619	1,912
Parking	17,892	17,307	578	17,885	-	7	5,468	5,475
Solid Waste	59,223	60,062	1,137	61,199	-	(1,976)	15,402	13,426
Storm Drainage	36,235	37,101	2,655	39,756	-	(3,521)	11,568	8,047
Wastewater	28,468	27,085	500	27,585	-	883	11,071	11,954
Water	96,112	85,435	4,000	89,435	-	6,678	23,021	29,699
Total: Enterprise Funds	261,791	248,558	10,620	259,177	(250)	2,364	68,149	70,513
Internal Service Funds								
Fleet Management	35,432	37,133	400	37,533	350	(1,751)	1,929	178
Risk Management	23,743	25,802	-	25,802	2,059	-	-	-
Total: Internal Service Funds	59,174	62,935	400	63,335	2,409	(1,751)	1,929	178
Other Governmental Funds								
4th R Program	5,964	5,964	-	5,964	-	-	14	14
Art in Public Places	-	-	-	-	-	-	241	241
Assessment Reg/SDRIS	211	359	-	359	-	(148)	943	795
Bridge Construction	-	-	-	-	-	-	23	23
Cal EPA	7,874	7,702	-	7,702	-	172	3,195	3,367
Capital Improv. Revenue	-	400	-	400	-	(400)	7,744	7,344
Citation - I-5 Improvements	-	11	-	11	-	(11)	962	952
Citation - I-5 Maintenance	-	-	-	-	-	-	370	370
Culture and Leisure	105	99	-	99	-	6	711	717
Debt Service	25,147	13,693	-	13,693	-	11,454	4,404	15,858
Development Services	-	(432)	432	-	-	-	-	-
Downtown Management	2,527	3,182	-	3,182	-	(655)	815	160
Fairydale Town	50	50	-	50	-	-	8	8
Federal Capital Grant	-	-	6,963	6,963	6,963	-	-	-
Gas Tax	12,173	8,829	5,467	14,296	-	(2,123)	9,909	7,786
Golf	1,480	1,420	15	1,435	-	45	(7,141)	(7,096)
Hart Trust	-	-	-	-	-	-	1,183	1,183
Jacinto Creek	-	-	-	-	-	-	939	939
Land Park	91	159	-	159	-	(68)	228	160
Landscaping and Lighting	14,293	15,082	650	15,732	-	(1,439)	3,680	2,242
Library Services Parcel Tax	4,889	4,889	-	4,889	-	-	-	-
Major Street Construction	537	-	1,072	1,072	-	(535)	2,713	2,178
Marina Fund	1,316	1,882	50	1,932	-	(615)	(528)	(1,143)
Measure A Construction	2,287	-	6,268	6,268	3,330	(651)	1,906	1,255
Measure A Maintenance	9,659	7,330	2,329	9,659	-	-	-	-
Measure U	27,000	21,461	250	21,711	-	5,289	-	5,289
Museum of History and	-	-	-	-	-	-	28	28
N. Natomas Financial Plan	-	2,563	12	2,575	-	(2,575)	27,456	24,881
Other	-	-	-	-	-	-	4,783	4,783
Park Development	-	183	(165)	18	-	(18)	6,009	5,991
Private Development	-	-	-	-	-	-	352	352
Prop 1B - Local Street Road	-	-	-	-	-	-	81	81
Quimby Act	100	-	369	369	-	(269)	1,643	1,374
Richards Railyards	-	-	-	-	-	-	591	591

Schedule 2B (continued)

Summary of FY2013/14 Revenues, Appropriations, and Changes in Fund Balance (in 000s)

	<u>Resource</u>	<u>Requirements</u>				<u>Fund Balances</u>			
	<u>Total Revenues</u>	<u>Current Operations</u>	<u>Capital Improvements</u>	<u>Total Requirement</u>	<u>Other Sources (Uses)</u>	<u>(Deficit)</u>	<u>Beginning</u>	<u>Ending</u>	
S. Natomas Cap	-	-	-	-	-	-	844	844	
S. Natomas FBA	-	-	-	-	-	-	2,585	2,585	
S. Natomas I-5 Developer	-	-	-	-	-	-	548	548	
Sacramento Tourism BID	2,100	2,100	-	2,100	-	-	7	7	
Sewer Development Fees	-	-	-	-	-	-	1,156	1,156	
SHRA CDBG	100	100	-	100	-	-	-	-	
Special Distrcts	8,557	9,359	-	9,359	-	(802)	6,381	5,579	
Special Districts - Capital	-	12	1,900	1,912	-	(1,912)	4,489	2,577	
Special Program Donations	-	-	-	-	-	-	91	91	
SPECIAL Recreation	2,328	2,324	-	2,324	-	4	171	175	
START	5,218	5,218	-	5,218	-	-	1,058	1,058	
State Route 275	-	170	-	170	-	(170)	443	273	
Street Cut	100	-	134	134	-	(34)	136	102	
Street Tree	-	-	-	-	-	-	159	159	
Sunset, Pocket, Meadowview	-	-	-	-	-	-	1,800	1,800	
Sutter Parks	-	-	-	-	-	-	2	2	
Transportation Development	318	-	319	319	-	(1)	7	6	
Traffic Safety	800	860	-	860	-	(60)	103	43	
Transportation Systems Mgmt.	-	-	20	20	-	(20)	273	253	
Water Development Fees	-	-	-	-	-	-	8,138	8,138	
Water Planning	1,022	2,275	-	2,275	-	(1,252)	1,685	433	
Zoo	50	50	-	50	-	-	-	-	
Total: Other Governmental Funds	136,296	117,293	26,084	143,377	10,293	3,213	103,338	106,551	
Grand Total	829,822	797,335	41,218	838,553	12,557	3,826	173,416	177,242	

Schedule 3
Contributions to General Fund Support (in 000s)

Fund	Cost Allocation Plan		In-Lieu Property Tax		In-Lieu Franchise Tax		Voter Approved General Tax	
	FY2012/13	FY2013/14	FY2012/13	FY2013/14	FY2012/13	FY2013/14	FY2012/13	FY2013/14
Enterprise Funds								
Community Center	951	1,159	452	452	966	999	-	-
Marina*	83	-	72	-	112	-	-	-
Parking	785	834	241	244	1,608	1,616	-	-
Solid Waste	2,218	2,145	-	-	-	-	6,811	6,307
Storm Drainage	1,768	1,643	-	-	-	-	3,813	3,768
Wastewater	879	831	-	-	-	-	2,392	2,854
Water	3,352	3,175	-	-	-	-	9,039	10,296
Total Enterprise Funds	10,036	9,787	765	696	2,686	2,615	22,055	23,225
Internal Service Funds								
Fleet Management	1,856	1,659	-	-	-	-	-	-
Risk Management	3,278	3,574	-	-	-	-	-	-
Total Internal Service Funds	5,134	5,233	-	-	-	-	-	-
GRAND TOTAL	15,170	15,020	765	696	2,686	2,615	22,055	23,225

*The FY2013/14 proposed budget recommends converting the Marina Fund from an enterprise fund to a special revenue fund. Special revenue funds do not pay in-lieu property or franchise taxes.

Schedule 4
Summary of Capital Funding by Funding Source

Fund	Fund Name	Current Budget	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/18	Total Five-year Funding
1001	General Fund	86,575,427	4,114,000	4,614,000	4,628,000	4,628,000	4,628,000	22,612,000
2001	Measure A - Project	20,913,367	3,330,089	3,330,089	3,330,089	-	-	9,990,267
2002	Gas Tax 2106	11,768,077	5,466,651	5,166,651	5,166,651	5,166,651	5,166,651	26,133,255
2005	Measure A - Maintenance	850,262	-	-	-	-	-	-
2007	Major Street Construction	27,416,152	1,071,618	971,618	971,618	971,618	971,618	4,958,090
2008	Street Cut	75,000	134,056	134,056	134,056	134,056	134,056	670,280
2009	Traffic Congestion Relief	1,213,633	-	-	-	-	-	-
2010	State Route 160	292,297	-	-	-	-	-	-
2011	State Route 275	1,328,227	-	-	-	-	-	-
2012	Transportation System Mgmt.	388,750	20,000	20,000	20,000	20,000	20,000	100,000
2013	Transportation Development	2,653,003	319,221	319,221	319,221	319,221	319,221	1,596,105
2016	Development Services	4,493,148	432,000	432,000	490,000	490,000	490,000	2,334,000
2020	South Natomas CIF	2,335,000	-	-	-	-	-	-
2023	Measure A - Construction	31,265,010	-	-	-	-	-	-
2024	Historic Places	399,840	-	-	-	-	-	-
2025	New Measure A Construction	4,955,338	2,938,300	2,963,300	2,413,300	2,413,300	2,413,300	13,141,500
2026	New Measure A Maintenance	5,302,214	2,328,787	2,066,787	2,066,787	2,066,787	2,066,787	10,595,935
2028	Prop 1B - Local St & Rd	6,085,839	-	-	-	-	-	-
2232	Landscaping & Lighting	6,918,871	649,825	440,000	440,000	440,000	440,000	2,409,825
2401	Measure U	600,000	250,000	-	-	-	-	250,000
2504	Special Recreation	68,460	-	-	-	-	-	-
2507	Land Park Trust	18,000	-	-	-	-	-	-
2508	Quimby Act	9,957,937	369,460	-	-	-	-	369,460
2601	Old Sac Market	30,000	-	-	-	-	-	-
2603	Golf	675,372	15,000	15,000	15,000	15,000	15,000	75,000
2605	Zoo	1,343	-	-	-	-	-	-
2607	Art In Public Places	813,214	-	-	-	-	-	-
2608	MARINA	-	50,000	100,000	115,000	130,000	130,000	525,000
2700	Block Grant/SHRA	1,351,595	-	-	-	-	-	-
2701	Disaster Relief Act	3,067	-	-	-	-	-	-
2801	CAL EPA	987,528	-	-	-	-	-	-
3001	1993 Series B Cop	628,748	-	-	-	-	-	-
3002	2002 Capital Improv. Revenue Bonds	230,869	-	-	-	-	-	-
3003	2003 Capital Improv. Revenue Bonds	1,119,658	-	-	-	-	-	-
3004	2006 CIRB - Tax Exempt	23,262,265	-	-	-	-	-	-
3005	2006 CIRB - Taxable	1,022,466	-	-	-	-	-	-
3008	Willowcreek Fee District	787,855	-	-	-	-	-	-
3201	North Natomas CIF	15,815,111	11,500	11,500	11,500	11,500	11,500	57,500
3202	Richards/Railyards/Downtown	417,225	-	-	-	-	-	-
3204	Park Impact Fee	17,117,060	(165,042)	-	-	-	-	(165,042)
3314	North Natomas Drainage CFD	417,588	-	-	-	-	-	-
3320	North Natomas Westlake CFD 2000-01	-	300,000	-	-	-	-	300,000
3323	CFD 97-01 SERIES C	67,580	-	-	-	-	-	-
3328	North Natomas Drainage '05 CFD 97-01	551,121	-	-	-	-	-	-
3333	CFD 97-01 Construction	2,000,000	1,600,000	-	-	-	-	1,600,000
3701	Tax Increment	17,969,445	-	-	-	-	-	-
3702	Capital Grants	36,884,964	-	-	-	-	-	-
3703	Federal Capital Grants	48,687,092	6,963,000	4,138,778	-	-	-	11,101,778
3704	Other Capital Grants	74,795,726	-	-	-	-	-	-
6001	Water Impact Fee	16,962,446	-	-	-	-	-	-
6002	Wastewater Impact Fee	1,541,000	-	-	-	-	-	-
6004	Parking	66,351,618	578,000	578,000	578,000	578,000	578,000	2,890,000
6005	Water	74,366,245	4,000,000	10,000,000	19,500,000	9,000,000	15,975,000	58,475,000
6006	Wastewater	18,390,876	500,001	3,051,739	3,248,800	6,000,000	9,000,000	21,800,539
6007	Solid Waste	10,488,159	1,137,000	1,463,000	1,489,000	1,515,000	1,515,000	7,119,000
6008	Landfill Closure	5,195,273	-	-	-	-	-	-
6009	MARINA	1,205,035	-	-	-	-	-	-
6010	Community Center	10,567,852	1,750,000	1,800,000	1,050,000	1,000,000	500,000	6,100,000
6011	Storm Drainage	29,043,188	2,654,500	250,000	250,000	250,000	250,000	3,654,500

Schedule 4 (continued)
Summary of Capital Funding by Funding Source

Fund	Fund Name	Current Budget	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/18	Total Five-year Funding
6015	Water ARRA	22,578,122	-	-	-	-	-	-
6205	Water Grant Reimbursement	3,541,556	-	-	-	-	-	-
6206	Sewer Grant Reimbursement	4,664	-	-	-	-	-	-
6207	Solid Waste Grant Reimbursement	720,500	-	-	-	-	-	-
6211	Storm Drainage Grant Reimbursement	4,664	-	-	-	-	-	-
6310	Water Revenue Bonds	239,500,000	-	-	216,000,000	-	-	216,000,000
6320	Wastewater Revenue Bonds	30,000,000	-	-	45,628,062	-	-	45,628,062
6501	Fleet Management	6,800,275	400,000	175,000	500,000	500,000	750,000	2,325,000
Total		1,008,772,216	41,217,965	42,040,738	308,365,084	35,649,133	45,374,133	472,647,053

Schedule 5
Article XIIB Appropriation Limit Calculation (in 000s)

APPROPRIATION LIMIT (Section 1)	FY2009/10	FY2010/11	FY2011/12	FY2012/13	FY2013/14
Prior Year limit	573,426	583,386	574,424	593,376	617,717
Multiply by:					
Change in CPI or Per Capita Personal Income	1.0062	0.9746	1.0251	1.0377	1.0512
Change in Population	1.0111	1.0103	1.0077	1.0032	1.0079
Total Appropriation Limit	583,386	574,424	593,376	617,717	654,474

PROCEEDS OF TAXES (Section 2)

Total Governmental Revenue	480,843	473,341	461,648	464,305	508,856
Add Taxes in Enterprise Funds:					
Transient Occupancy Tax	17,000	13,738	15,841	16,024	16,110
Add User Fees in Excess of Cost:	-	-	-	-	-
Deduct:					
Non-proceeds of Tax Revenue	(186,786)	(201,001)	(190,836)	(192,760)	(233,192)
General Obligation Debt Svcs	6	-	-	-	-
Unfunded Pension Liability	-	-	-	-	-
Qualified Capital Outlay	(2,074)	(13,897)	(11,488)	(9,148)	(3,433)
Total Proceeds of Taxes	308,989	272,181	275,165	278,421	288,341

APPROPRIATIONS SUBJECT TO LIMIT (Section 3)

Total Governmental Funds:					
Operating Appropriations	482,538	473,182	473,605	455,618	485,843
CIP Appropriations	15,529	40,705	28,231	112,358	30,198
Add:					
Enterprise Fund Tax Approp.	17,000	13,738	15,841	16,024	16,110
User Fees in Excess of Cost					
Current Proceeds of Taxes					
Appropriated to Reserves	2,164	13,927	11,506	9,232	3,434
Deduct:					
Non-proceeds of Tax Revenue	(186,786)	(201,001)	(190,836)	(192,760)	(233,192)
General Obligation Debt Svcs	6	-	-	-	-
Unfunded Pension Liability	-	-	-	-	-
Qualified Capital Outlay	(2,074)	(13,897)	(11,488)	(9,148)	(3,433)
Total Appropriations Subject to Limit	328,377	326,654	326,859	391,324	298,959

Schedule 6
FY2013/14 Revenue Budget (in 000s)

General Fund	FY2011/12 Actuals	FY2012/13 Amended Budget	FY2013/14 Approved
Taxes			
Property Taxes - Current Secured	77,587	78,309	78,309
Property Taxes - Current Unsecured	3,611	3,545	3,545
Property Taxes - Prior Secured	1,598	692	692
Property Taxes - Prior Unsecured	132	27	27
Property Taxes - In Lieu VLF	32,590	31,613	31,613
Property Taxes - Supplemental	47	296	296
Subtotal: Property Taxes	115,564	114,482	114,482
Property Taxes - In Lieu Sales Tax	14,081	15,701	16,329
Property Taxes - Resident Dev	82	267	334
Property Taxes - Redev Pass Through	-	-	470
General Sales And Use Taxes	4,380	-	4,452
Sales & Use Tax	46,304	47,093	48,976
Sales & Use Tax/.5% Public Safety	-	4,365	-
Real Property Transfer Taxes	5,206	4,500	4,843
Utility Users Tax - Current	58,709	58,982	58,982
Utility Users Tax - Prior	92	-	-
Transient Occupancy Tax	3,136	3,192	3,287
Transient Occupancy Tax - Prior	14	-	-
Business Operations Taxes	8,030	8,838	8,919
Subtotal: Taxes	255,597	257,420	261,076
Total: Taxes	371,161	371,901	375,558
Licenses Permits			
Taxi Permits	172	122	122
Street Vendor Permits	25	19	19
Amusement Arcade Permits	9	-	-
Tow ing Vehicle Permits	44	43	43
Cellular Revocable Permits	1,211	1,145	1,145
Business Permits and Licenses	643	516	523
Building Trades Certification	6	1	1
Construction Permits	4,153	4,515	4,839
Home Occupation Permits	242	100	100
Special Use Permits	1,362	1,584	1,483
Excavation Permits	16	25	25
Tentative Maps	1	-	-
Plan Check Fees	2,219	2,311	2,311
Animal Licenses	339	558	358
Emergency Permits	12	7	7
Special Events Permits	35	78	78
Dance Permits	39	10	10
Sign And Billboard Permits	443	251	63
Alley Parking Permits	-	7	7
Boat Slip License	-	26	26
Burglar Alarm Permits	492	463	717
Alley Parking Permits	2	-	-
Miscellaneous Licenses and Permits	4	-	-
Subtotal: Licenses Permits	11,466	11,780	11,877

Schedule 6 (continued)
FY2013/14 Revenue Budget (in 000s)

General Fund	FY2011/12 Actuals	FY2012/13 Amended Budget	FY2013/14 Approved
Fines, Forfeitures, Penalties			
Fines And Penalties	10,765	12,181	12,003
Delinquency Charges	-	-	32
Subtotal: Fines, Forfeitures, Penalties	10,764	12,181	12,035
Interest, Rents, Concessions			
Interest On Investments	434	300	300
Interest On Receivables	(18)	125	125
Real Property Rental	524	690	628
Subtotal: Interest, Rents, Concessions	940	1,115	1,053
Intergovernmental			
Federal Government Grants - Capital	2	-	-
State Homeowners Property Tax	1,207	1,349	1,363
State Motor Vehicle In Lieu Tax	241	-	-
State Mandated Reimbursement	218	212	212
Other State Payments	192	76	76
Sacramento County Support - Municipal	357	357	357
P.O.S.T. Reimbursement	202	147	167
Other Agency Training Reimbursement	2	-	-
Redevelopment Agency Services	1,249	1,275	1,025
Sacramento County Support	152	150	150
Fire District Reimbursement	4,450	4,370	4,370
Other County Payments	378	159	159
Other Agency Payments	3,382	2,663	2,347
Other Recoveries	180	115	143
Planning Technology Fee	537	538	538
Miscellaneous Governmental Revenue	1,426	1,385	1,140
Subtotal: Intergovernmental	14,175	12,797	12,048
Charges, Fees, and Services			
Special Assessments - Service	-	23	-
Special Assessments - Administration	23	30	30
Franchise Fees	5,987	6,161	6,285
Compliance Fee	1	5	5
Fire Permit Fees	688	622	622
Service Fees	239	162	162
Sale Of Maps And Publications	11	-	-
Residential Plan Review	105	105	105
Subdivision Map Processing	1	30	30
Appeal Fees	5	1	1
Other General Fees And Charges	62	54	6
Weed Abatement And Lot Cleaning	114	-	-
Jail Booking Fee Recovery	303	200	200
ALS Fees	15,301	17,619	17,919
Fire Report Fees	9	1	1
Street Sidewalk And Curb Repair	2,122	1,525	1,525
Demolition Charges	342	599	599

Schedule 6 (continued)
FY2013/14 Revenue Budget (in 000s)

General Fund	FY2011/12 Actuals	FY2012/13 Amended Budget	FY2013/14 Approved
Charges, Fees, and Services (continued)			
Parking Meter Removal Fees	222	282	282
Vehicle Abatement Savsa	522	300	300
Code Enforcement Fee	2,514	3,078	2,854
Housing & Dangerous Buildings	123	182	182
Animal Shelter Fees And Charge	178	230	230
Non-Subsidized Parent Fees	15	-	-
Swimming Pool Fees	37	34	84
Community Services Fees	131	100	100
Registration Fees	8	27	27
Facility Use Fees	825	762	914
Concessions	124	174	174
Insurance Fee	11	-	-
Other Departmental Services	1,106	8,032	7,932
Other Fees	7	-	-
Parking Meter Receipts	4,669	4,404	4,404
Administrative Fee	69	-	-
DUI Fees	93	157	157
Utility Services Charges	979	1,155	1,155
Utility Shut-Off Fee	5	-	-
Recyclables Sales	12	15	15
Miscellaneous Proprietary Revenue	33	-	-
Third Party Recoveries - Vehicle	190	-	-
Third Party Recoveries - Liability	448	-	-
Parking Fees	(49)	14	14
Subtotal: Charges, Fees, and Services	37,584	46,081	46,311
Contributions From Other Funds			
Investment Fees	1,453	1,257	1,500
Enterprise Fund General Tax Co	21,218	22,055	23,225
In-Lieu Franchise Fee	3,019	2,686	2,615
In-Lieu Property Tax	765	764	696
Subtotal: Contributions From Other Funds	26,455	26,761	28,036
Miscellaneous Revenue			
Gifts And Donations	68	-	-
Royalties	35	-	-
Escheats	1,607	124	124
Subtotal: Miscellaneous Revenue	1,710	124	124
Total: General Fund	358,692	368,259	372,560

Schedule 6 (continued)
FY2013/14 Revenue Budget (in 000s)

Enterprise Funds	FY2011/12 Actuals	FY2012/13 Amended Budget	FY2013/14 Approved
Parking - 6004			
Other Agency Payments	562	-	-
Interest On Investments	719	600	600
Interest On Receivables	30	-	-
Real Property Rental	1,050	1,120	1,131
Parking Fees	18,649	16,084	16,161
Subtotal: Parking	21,009	17,803	17,892
Water - 6005			
Cellular Revocable Permits	74	33	33
Other Agency Payments	270	222	222
Service Fees	91	100	100
Other Recoveries	3	-	-
Subdivision Map Processing	1	-	-
Miscellaneous Governmental Revenue	88	54	54
Interest On Investments	933	400	-
Interest On Receivables	-	-	400
Capital Contributions	24	-	-
Water Tap Sales	387	356	356
Utility Services Charges	79,832	84,371	94,637
Residential Construction Water	4	-	-
Utility Service Extensions	80	-	-
Water Flow Test Fee	63	52	52
Recyclables Sales	8	-	-
Fire Hydrant Use Fee	45	24	24
Miscellaneous Proprietary Revenue	238	185	185
Third Party Recoveries - Vehicle	5	-	-
Third Party Recoveries - Property	35	-	-
Subtotal: Water	82,182	85,797	96,063
Wastewater - 6006			
Regional Sanitation District	913	768	768
Service Fees	50	113	113
Other Recoveries	2	-	-
Subdivision Map Processing	1	-	-
Miscellaneous Governmental Revenue	-	130	130
Interest On Investments	368	392	-
Interest On Receivables	15	-	392
Sewer Permits	19	-	-
Utility Services Charges	20,808	22,741	26,856
Utility Service Extensions	81	-	-
Miscellaneous Proprietary Revenue	132	209	209
Third Party Recoveries - Property	99	-	-
Other Bonds Issued	708	-	-
Subtotal: Wastewater	23,197	24,353	28,468

Schedule 6 (continued)
FY2013/14 Revenue Budget (in 000s)

Enterprise Funds	FY2011/12 Actuals	FY2012/13 Amended Budget	FY2013/14 Approved
Solid Waste - 6007			
Other Agency Payments	122	110	115
Service Fees	97	-	12
Other Recoveries	6	-	-
Miscellaneous Governmental Revenue	54	-	-
Interest On Investments	375	-	-
Utility Services Charges	62,131	59,641	58,536
Utility Service Extensions	81	-	-
Compost Sales	1	-	-
Recyclables Sales	566	500	350
Miscellaneous Proprietary Revenue	2,355	-	-
Third Party Recoveries - Vehicle	3	-	-
Other Departmental Services	53	-	-
Sale Of Real Or Personal Property	3	-	-
Other Bonds Issued	5,028	-	-
Subtotal: Solid Waste	70,849	60,251	59,013
Marina - 6009			
Boat Slip License	1,099	1,117	-
Swimming Pool Fees	5	3	-
Miscellaneous Governmental Revenue	13	18	-
Other Fees	34	28	-
Interest On Investments	25	-	-
Interest On Receivables	-	18	-
Utility Services Charges	19	32	-
Gasoline And Oil Sales	177	200	-
Other Bonds Issued	900	-	-
Subtotal: Marina	2,273	1,416	-
Community Center - 6010			
Transient Occupancy Tax	15,743	16,024	16,110
Transient Occupancy Tax - Prior	69	-	70
Other Agency Payments	5	-	-
Service Fees	451	400	425
Facility Use Fees	3,101	3,240	3,275
Insurance Fee	11	19	18
Miscellaneous Governmental Revenue	33	65	65
Other Fees	771	650	650
Transient Occupancy Tax - Penalty	1	-	1
Interest On Investments	392	425	425
Real Property Rental	495	577	622
Royalties	1,000	-	-
Concessions	669	650	675
Box Office Fees	914	600	575
Catering Fees	950	800	950
Subtotal: Community Center	24,607	23,450	23,861

Schedule 6 (continued)
FY2013/14 Revenue Budget (in 000s)

Enterprise Funds	FY2011/12 Actuals	FY2012/13 Amended Budget	FY2013/14 Approved
Storm Drainage - 6011			
Plan Check Fees	36	-	-
Compliance Fee	16	16	16
Other Agency Training Reimbursements	1	-	-
Other Agency Payments	3,220	-	-
Engineering Fees	105	-	-
Service Fees	33	97	97
Other Recoveries	2	-	-
Subdivision Map Processing	25	-	-
Miscellaneous Governmental Revenue	9	-	-
Other Fees	4	-	-
Interest On Investments	588	422	-
Interest On Receivables	82	-	422
Utility Services Charges	34,403	34,722	34,722
Utility Service Extensions	26	-	-
Miscellaneous Proprietary Revenue	86	179	179
Third Party Recoveries - Vehicle	1	-	-
Third Party Recoveries - Property	183	-	-
Gain/Loss On Sale Of Capital	4	-	-
Other Bonds Issued	377	-	-
Subtotal: Storm Drainage	39,202	35,435	35,435
Water - 6205			
Other Agency Payments	-	-	50
Subtotal: Water	-	-	50
Solid Waste - 6207			
State Government Grants - Operating	-	-	210
Subtotal: Solid Waste	-	-	210
Storm Drainage - 6211			
Other Agency Payments	-	-	800
Subtotal: Storm Drainage	-	-	800
Total Enterprise Funds	263,319	248,506	261,791

Schedule 6 (continued)
FY2013/14 Revenue Budget (in 000s)

Internal Service Funds	FY2011/12 Actuals	FY2012/13 Amended Budget	FY2013/14 Approved
Fleet Management - 6501			
Miscellaneous Governmental Revenue	277	-	-
Interest On Investments	65	-	-
Real Property Rental	433	404	437
Gasoline And Oil Sales	8,074	8,944	8,524
Third Party Recoveries - Vehicle	(3)	-	-
Other Departmental Services	13	-	-
Fleet Charges O & M	18,894	15,801	14,857
Fleet Vehicle Revenue	15,717	13,211	11,221
Fleet Charges Accident Repair	373	259	393
Sale Of Real Or Personal Property	805	-	-
Subtotal: Fleet Management	44,117	38,620	35,432
Risk Management - 6502			
Service Fees	-	52	52
Interest On Investments	260	-	-
Third Party Recoveries - Property	270	250	250
Other Departmental Services	1,380	300	300
Risk Fund In-Lieu Insurance	14,224	12,474	12,474
Subtotal: Risk Management	16,135	13,076	13,076
Risk Management - 6504			
State Mandated Reimbursement	17	-	-
Interest On Investments	1,831	700	1,200
Third Party Recoveries Workers' Compensation	40	-	-
Risk Fund In-Lieu Insurance	9,598	8,874	9,466
Subtotal: Risk Management	11,485	9,574	10,666
Total: Internal Service Funds	71,737	61,270	59,174

Schedule 6 (continued)
FY2013/14 Revenue Budget (in 000s)

Other Governmental Funds	FY2011/12 Actuals	FY2012/13 Amended Budget	FY2013/14 Approved
4th R Program - 6012	5,917	5,964	5,964
AB2928 - 2009	13	-	-
Art in Public Places - 2607	9	-	-
Assessment Reg/SDRIS - 2219	377	263	211
Bridge Construction - 2015	4	-	-
Cal EPA - 2801	8,192	7,874	7,874
Capital Improv. Revenue Bonds - 3004	879	-	-
CIP Reimbursable - 3702	72	-	-
Citation - I-5 Improvements - 2017	21	-	-
Citation - I-5 Maintenance - 2019	8	-	-
Culture and Leisure - 2601	339	105	105
Debt Service - 4015	12,782	12,533	25,147
Development Services - 2016	58	-	-
Downtown Management District - 2221	2,513	2,527	2,527
Externally Funded Programs - 2703	3,833	-	-
Fairytale Town - 2606	62	50	50
Gas Tax - 2004	14,048	11,823	12,173
Golf - 2603	3,841	1,534	1,480
Hart Trust - 2503	19	-	-
Jacinto Creek - 3203	(850)	-	-
Land Park - 2507	247	91	91
Landscaping and Lighting - 2232	14,543	14,360	14,293
Library Services Parcel Tax - 2240	4,608	4,400	4,889
Major Street Construction - 2007	753	700	537
Marina Fund - 2608	-	-	1,316
Measure A Construction - 2023	2,528	2,126	2,287
Measure A Maintenance - 2026	8,636	9,169	9,659
Measure U - 2401	-	-	27,000
Museum of History and Science - 5020	7	-	-
N. Natomas Financial Plan - 3201	(9,059)	800	-
Other	17,277	-	-
Park Development - 3204	1,183	-	-
Private Development - 2018	106	-	-
Prop 1B - Local Street Road - 2028	81	-	-
Quimby Act - 2508	369	100	100
Richards Railyards - 3202	17	-	-
S. Natomas Cap Improvements - 2020	80	-	-
S. Natomas FBA - 2021	56	-	-
S. Natomas I-5 Developer Improv. - 2022	12	-	-
Sacramento Sports Commission - 7108	103	100	-
Sacramento Tourism BID - 2213	2,263	2,100	2,100
Sewer Development Fees - 6002	272	-	-
SHRA CDBG - 3701	(1,145)	200	100
Special Districts - 2231	8,910	8,398	8,557
Special Districts - Capital - 3331	218	-	-
Special Recreation - 2504	4,082	2,349	2,328
START - 2501	5,751	5,218	5,218

Schedule 6 (continued)
FY2013/14 Revenue Budget (in 000s)

Other Governmental Funds	FY2011/12 Actuals	FY2012/13 Amended Budget	FY2013/14 Approved
State Route 160 - 2010	9	-	-
State Route 275 - 2011	42	-	-
Street Cut - 2008	122	75	100
Street Tree - 2027	39	-	-
Sunset, Pocket, Meadow view - 2235	39	-	-
Transportation Development - 2013	852	293	318
Traffic Safety - 2006	876	900	800
Transportation System Management - 2012	12	-	-
Water Development Fees - 6001	2,790	-	-
Water Planning - 7104	1,163	1,016	1,022
Zoo - 2605	60	50	50
Total: Other Governmental Funds	120,043	95,118	136,296
Grand Total: Citywide Revenue (all funds)	813,791	773,153	829,821

Schedule 7
Operating Grants - \$13,289,122

This section provides overview information about significant grant activities City departments conduct with federal, state, and local sponsorship to advance City objectives and supplement City programs. Grant payments for non-labor items are charged directly to the grant fund. Grant payments for labor are noted in the grant fund and also show as a grant recovery in the General Fund or other fund to which the employees are assigned. This information is not all-inclusive and is intended as a general summary of the City's success in receiving grants. Significant resources for capital programs are described in the separately published 2013-2018 Capital Improvement Program Budget. Significant grant amounts which will benefit FY2013/14 are summarized by department below:

FIRE DEPARTMENT - \$1,000,000

**U.S. Department of Homeland Security – Federal Emergency Management Agency
Urban Search and Rescue (US&R)**

\$1,000,000

The National US&R system is a cooperative effort among the Department of Homeland Security (DHS), participating state emergency management agencies, and local public safety agencies across the country. The system is built around a core of sponsoring agencies prepared to deploy US&R task forces immediately and initiate US&R operations at DHS's direction. US&R operational activities include locating, extricating, and providing on-site medical treatment to victims trapped in collapsed structures, victims of weapons of mass destruction (WMD) events, and, when assigned, performing incident command or other operational activities. California has eight of the 28 US&R Task Forces. The City of Sacramento's Fire Department (SFD) is the sponsoring agency of California Task Force 7 (CA TF-7). DHS provides financial support in the form of grants/cooperative agreements to each of the sponsoring agencies. SFD is solely responsible for the administrative management of CA TF-7. As required by the cooperative agreement, SFD will use this grant to train task force personnel, maintain a state of readiness, and acquire necessary equipment and supplies. Funding is included to staff the following positions: a Battalion Chief, an Administrative Analyst, a Typist Clerk, and two Cache Logisticians. Funding for this program, which varies annually, is provided on an annual basis from DHS.

PARKS AND RECREATION DEPARTMENT - \$6,471,726

START (Students Today Achieving Results for Tomorrow)

\$3,707,206

START has funding of \$560,250 from the State of California Department of Education's After School Education and Safety (ASES) grant and \$3,146,956 from individual school districts for this after-school literacy and enrichment program that serves over 3,600 elementary school children in five school districts.

Cover the Kids/Sacramento Covered (SC) \$1,300,000

SC has been staffed and managed by the City since the 1990s. SC is committed to ensuring that all children and families in Sacramento County have access to affordable health coverage. Due to healthcare reform in California and other considerations, the program will transition to a separate nonprofit organization in FY2013/14. It is anticipated the City will continue to administer federal funding through the Medi-Cal Administrative Activities (MAA) Program and matching funds in partnership with SC and the County of Sacramento.

4th R Program (Before and After-school Licensed Childcare) \$701,520

Annual renewable grant from the State of California Department of Education subsidizes childcare enrollment fees for students in low-income families.

PASSage (SCUSD) and ASES (EGUSD) Programs \$260,000

Grant funding from the State Department of Education provides after-school academic support, enrichment activities, recreation and sports for students at middle schools in the SCUSD and Elk Grove Unified School District (EGUSD). The school districts are the “grantees” and contract with the Department of Parks and Recreation for the delivery of the program.

Workforce Investment Act/Youth Development Program \$228,000

Funding is provided from SETA (Sacramento Employment and Training Agency) for 60 in-school youth (ages 16 - 21 years old) each year. Activities are individualized and may include paid work experience, tutoring, leadership development opportunities, adult mentoring, comprehensive guidance and counseling, and a minimum of one year of follow-up services.

United States Olympic Committee (USOC), Paralympic Division - Sports Program \$150,000

The Department of Parks and Recreation provides competitive adaptive sport programs or opportunities for military veterans with disabilities to develop independence, confidence, and fitness through participation in community sports, recreation and educational programs.

START Youth Snack Program \$58,000

After-school snacks are distributed to thousands of elementary school children attending the START program. Funding is provided through a federal grant administered by the State of California.

Caregiver Respite Program \$40,000

The Area 4 Agency on Aging also provides funding to provide respite to family members who are caregivers for people with Alzheimer’s disease and other forms of dementia. Family members attend Triple R, a social recreation program especially designed for seniors with memory loss, while their family members go to work or take a much-needed break.

“Stand Up to Falls” Program for Seniors \$27,000

The Area 4 Agency on Aging provides funding to conduct a multi-faceted fall prevention program for older adults. Participants take part in half-day mini-courses or eight-week educational sessions aimed at developing strategies to combat this growing public health concern. In addition, weekly tai chi classes are provided at no cost at the Hart Senior Center, and fall prevention educational materials are distributed through community locations and directly to seniors’ homes throughout Sacramento.

POLICE DEPARTMENT - \$5,817,396

U.S. Department of Justice – Office of Community Oriented Policing Services (COPS) \$2,603,625

COPS Hiring Program Grant: This program provides funding directly to law enforcement agencies to create and preserve jobs, and to increase community policing capacity and crime-prevention efforts. This grant will be used to rehire 25.0 FTE police officers. It will fund the entry level salaries and benefits for the officers for three years. The grant requires a one-year retention period, at which time salary and benefit costs will shift to the City’s General Fund.

U.S. Department of Justice - Office of Community Oriented Policing Services (COPS) \$1,449,703

COPS Hiring Recovery Program Grant: This recovery program provides funding directly to law enforcement agencies to create and preserve jobs, and to increase community policing capacity and crime-prevention efforts. The department is using this grant to rehire 35.0 FTE police officers. It will fund the entry level salaries and benefits for the officers for three years, and the positions added will restore positions previously unfunded due to budget constraints. The grant requires a one year retention period, at which time salary and benefit costs will shift to the City's General Fund.

State of California through Sacramento County \$673,000

Citizen’s Option for Public Safety Program: This program provides funding to law enforcement jurisdictions to support law enforcement activities. This funding is determined by the City’s relative population, which is based on the most recent January estimate by the population research unit of the State Department of Finance.

State of California – California Emergency Management Agency \$361,068

Gang Violence Suppression: The purpose of this program is to reduce the level of gang violence in target areas and to divert potentially dangerous gang activity. The Department partners with the Sacramento County District Attorney’s Office, Sacramento County Probation Office, Sacramento City Unified School District, Another Choice Another Chance, and La Familia to achieve program goals.

State of California - Office of Traffic Safety \$330,000

Selective Traffic Enforcement Program: This program exists to increase Drinking Under the Influence (DUI) surveillance and traffic enforcement activities to reduce alcohol, drug, texting, speed, and aggressive driving related collisions and injuries. The program funds a full-time DUI team to conduct DUI enforcement activities within Sacramento.

U.S. Department of Justice - Office of Justice Programs **\$300,000**

Edward Byrne Memorial Justice Assistance Program: This program provides annual funding to state and local governments to support a broad range of activities to prevent and control crime and to improve the criminal justice system. These awards are being used to support the Air Operations Program. Expenses include fuel, regular inspections and repair, and the overhaul and replacement of equipment.

State of California - Office of Traffic Safety **\$100,000**

Sobriety Checkpoint Grant Program: This program provides funding to law enforcement agencies to conduct sobriety checkpoints with the goal of reducing the number of victims killed and injured in alcohol-involved crashes. The program funds the operation of 24 checkpoints.

Schedule 8
Summary of Reclassification Requests
 All Requests are Subject to HR Approval

Dept ID	Budgeted Classification	Union (Rep. Unit)	Proposed Reclassification	Union (Rep. Unit)	FTE
---------	-------------------------	-------------------	---------------------------	-------------------	-----

Citywide & Community Support: City/County Office of Metropolitan Water Planning

80004101	Administrative Analyst	SCXEA (14)	Program Specialist	SCXEA(01)	1.00
----------	------------------------	------------	--------------------	-----------	------

Community Development

21001211	Building Inspector IV	L39 (16)	Associate Civil Engineer	WCE (11)	1.00
21001226	Senior Architect	SCXEA(01)	Program Specialist	SCXEA(01)	1.00

Economic Development

18001031	Administrative Analyst	SCXEA (14)	Jr. Development Project Manager	SCXEA(01)	1.00
----------	------------------------	------------	---------------------------------	-----------	------

Finance

06001011	Principal Accountant	SCXEA(01)	Operations Manager	SCXEA(01)	1.00
----------	----------------------	-----------	--------------------	-----------	------

Fire

12001121	Assistant Civil Engineer	WCE (11)	Development Services Technician III	L39 (16)	1.00
12001431	Typist Clerk III	L39 (16)	Administrative Technician	SCXEA(10)	1.00

General Services

13001051	Customer Service Assistant	L39 (16)	311 Agent	L39 (16)	1.00
13001051	Customer Service Representative	L39 (16)	311 Agent	L39 (16)	18.00
13001051	Customer Service Representative	L39 (16)	311 Specialist	L39 (16)	1.00
13001051	Customer Service Supervisor	L39 (16)	311 Supervisor	L39 (15)	1.00
13001551	Supervising Real Property Agent	SCXEA(01)	Facilities Manager	SCXEA(01)	1.00
13001821	Maintenance Worker	L39 (03)	Sanitation Worker II	L39 (03)	1.00
13001821	Senior Maintenance Worker	L39 (03)	Maintenance Worker	L39 (03)	2.00

Parks and Recreation

19001631	Special Program Leader	N/A(09)	Recreation Aide	N/A(09)	26.50
----------	------------------------	---------	-----------------	---------	-------

Police

11001111	Deputy Police Chief	N/A(20)	Police Captain	SCXEA(01)	1.00
11001391	Custodian I	L39 (03)	Custodian II	L39 (03)	0.50

Public Works

15001141	Supervising Surveyor	L39 (15)	Licensed Land Surveyor	SCXEA(01)	1.00
15001511	Traffic Investigator I	L39 (16)	Traffic Investigator II	L39 (16)	1.00
15001811	Park Equipment Operator	L39 (03)	Arborist	L39 (17)	1.00
15001811	Senior Tree Pruner	L39 (03)	Arborist	L39 (17)	1.00
15001811	Senior Tree Pruner	L39 (03)	Construction Inspector II	L39 (16)	1.00
15001941	Senior Maintenance Worker	L39 (03)	Traffic Control & Lighting Tech II	L39 (03)	1.00
15001951	Senior Maintenance Worker	L39 (03)	Traffic Control & Lighting Tech II	L39 (03)	2.00

Schedule 8 (continued)
Summary of Reclassification Requests
 All Requests are Subject to HR Approval

Dept ID	Budgeted Classification	Union (Rep. Unit)	Proposed Reclassification	Union (Rep. Unit)	FTE
---------	-------------------------	-------------------	---------------------------	-------------------	-----

Utilities

14001111	Water & Sewer Supt (Plant)	SCXEA (01)	Staff Aide - Water & Sewer Supt	SCXEA (01)	1.00
14001211	Field Services Manager	SCXEA (01)	Operations Manager	SCXEA (01)	1.00
14001222	Water & Sewer Supt (Plant)	SCXEA (01)	Staff Aide - Water & Sewer Supt	SCXEA (01)	2.00
14001321	Student Trainee (Engineer)	N/A (09)	Associate Engineer (Well PM)	WCE (11)	0.88
14001321	Student Trainee (Engineer)	N/A (09)	Program Analyst (Contract Mgmt)	SCXEA (14)	0.72
14001341	Customer Service Rep	L39 (16)	Engineering Tech I	L39 (16)	2.00
14001341	Development Services Tech I	L39 (16)	Engineering Tech I	L39 (16)	1.00
14001361	Water & Sewer Supt (Plant)	SCXEA (01)	Staff Aide - Water & Sewer Supt	SCXEA (01)	1.00
14001371	Water & Sewer Supt (Plant)	SCXEA (01)	Staff Aide - Water & Sewer Supt	SCXEA (01)	1.00
14001411	Water & Sewer Supt (Field)	SCXEA (01)	Staff Aide - Water & Sewer Supt	SCXEA (01)	1.00
14001421	Water & Sewer Supt (Field)	SCXEA (01)	Staff Aide - Water & Sewer Supt	SCXEA (01)	1.00
14001431	Water & Sewer Supt (Field)	SCXEA (01)	Staff Aide - Water & Sewer Supt	SCXEA (01)	1.00
14001641	Senior Management Analyst	SCXEA (01)	Program Specialist	SCXEA (01)	1.00
14001661	Business Services Manager	SCXEA (01)	Staff Aide (Business Svcs)	SCXEA (01)	1.00
14001661	Typist Clerk III	L39 (16)	Staff Aide	L39 (16)	1.00

Rep Unit #	Represented Unit	Union
01	Sacramento City Exempt Employees Association (Management)	SCXEA
02	Sacramento Police Officers Association	SPOA
03	Stationary Engineers, Local 39 (Operations and Maintenance)	L39
04	Stationary Engineers, Local 39 (Plant Operators)	L39
05	Sacramento Firefighters, Local 522	522
06	Sacramento - Sierra Building and Construction Trades Council	BLT
07	Plumbers & Pipefitters, Local 447	447
08	Auto, Marine, and Specialty Painters, Local 1176	1176
09	Non-Career	N/A
10	Sacramento City Exempt Employees Association (Administrative/Confidential)	SCXEA
11	Western Council of Engineers	WCE
12	International Association of Machinists and Aerospace Workers	IAMAW
14	Sacramento City Exempt Employees Association (Management Support)	SCXEA
15	Stationary Engineers, Local 39 (General Supervisory)	L39
16	Stationary Engineers, Local 39 (Office & Technical)	L39
17	Stationary Engineers, Local 39 (Professional - Miscellaneous)	L39
20	Executive Management	N/A
21	Mayor/Council Support	N/A
CC	Mayor/Council	N/A

Schedule 9
Approved Multi-year Operating Projects (MYOPs)

Project Number	Project Name	Fund Name	Fund #	Total Project Budget	Estimated Balance as of February 2013	FY2013/14 Funding	
I06000300	Infill Program	General Fund	1001	261,195	261,195	1,000	
I06000400	Low Income Waiver/Deferral Program	General Fund	1001	1,312,000	1,312,000	1,000	
I07000900	Webgrant Restructuring Program	General Fund	1001	200,000	200,000	100,000	
I14010100	Flood Control Planning Program	Storm Drainage	6011	1,214,745	249,218	361,767	
I14010200	FY10-FY14 NPDES Stormwater Program	Storm Drainage	6011	4,557,035	1,668,837	1,000,000	
I14010200	FY10-FY14 NPDES Stormwater Program	Storm Drainage Reimbursable	6211	2,497,068	1,180,949	800,000	1
I14010300	Sacramento River Source Water Program	Water	6005	382,151	128,687	76,385	
I14010300	Sacramento River Source Water Program	Water Reimbursable	6205	104,731	65,662	28,500	1
I14010400	American River Source Water Program	Water	6005	226,644	115,854	56,523	
I14010400	American River Source Water Program	Water Reimbursable	6205	156,963	34,133	21,232	1
I14010500	Water Meter Replacement Program	Water	6005	2,984,000	721,554	1,587,250	
I14110100	Sanitary Sewer Management Plan	Wastewater	6006	1,761,815	1,102,799	4,057,943	
I14120400	Water Conservation Rebates	Water	6005	507,000	507,000	502,784	
I14120600	CSS Regulatory Compliance Support	Wastewater	6006	205,000	23,479	110,300	
I14120600	CSS Regulatory Compliance Support	Storm Drainage	6011	624,450	79,862	340,724	
I14120100	Legacy Landfill Operations	Solid Waste	6007	200,000	200,000	100,000	
I14120500	10-year Container Replacement	Solid Waste	6007	3,870,513	1,320,550	1,580,683	
I14120200	Solid Waste Outreach	Solid Waste	6007	443,834	252,501	350,000	
I14120200	Solid Waste Outreach	Solid Waste Grant	6207	681,239	647,918	210,000	1
I14120700	Landfill Tree Mitigation	Solid Waste	6007	200,000	143,353	100,000	
I14130100	Utility Rate Assistance Program	General Fund	1001	1,130,700	1,120,687	2,393,360	3
I15001211	City of Festivals Program	Parking	6004	539,000	201,125	100,000	
I80110200	FY2014 Police Department Measure U	Measure U	2401	-	-	9,121,000	
I80120200	FY2014 Fire Department Measure U	Measure U	2401	-	-	7,269,000	
I80130200	FY2014 General Services Measure U	Measure U	2401	-	-	85,000	
I80190200	FY2014 Parks and Recreation Measure U	Measure U	2401	-	-	4,480,000	2

¹These are reimbursable projects and have corresponding revenue budgets.

² \$250,000 of the \$4,730,000 has been budgeted in L19706000 for Park Maintenance Improvements.

³ Funding revised and budgeted based on projected water and wastewater revenue

5

SECTION – 5

Mayor and City Council

Mayor and City Council

The **Mayor and City Council** consists of the Mayor and eight Councilmembers and acts as the policy-making body for the City of Sacramento. The goal of the Council is to govern the City in a manner that is both responsive to the needs and concerns of the City residents and is financially sound. To accomplish this, the Mayor and Council pass City ordinances, establish policy for administrative staff by resolution, approve new programs, and adopt the annual budget. The Mayor and Council also act as the Commission for the Housing Authority. In addition, Councilmembers are appointed by the Mayor to serve on various regional boards, commissions, and joint powers authorities as representatives of the City.

The Independent Budget Analyst Office remains unfunded for FY2013/14.

APPROVED BUDGET/STAFFING CHANGES

The Mayor and City Council's budget was increased by \$566,506.

Mayor/Council Offices

Augmentation: General Fund increase of \$86,806 and 1.0 FTE (Staff Aide).

Impact: This is the restoration of a position to support the responsibilities of Office of the Mayor including communication with residents, the community, business partners, other agencies, media and stakeholders; management and implementation of the communications plans of the Mayor's Office; and collaboration with the City's Public Information Officer on citywide issues.

Augmentation: A one-time General Fund increase of \$391,500 from cell tower revenue has been allocated to the Mayor and City Councilmember's operations budgets (\$43,500 each).

Impact: The General Fund ending fund balance was reduced by \$391,500.

Transfer: General Fund increase of \$88,200 and the transfer of a 1.0 vacant FTE from the Department of Public Works to the Mayor's Office for two years.

Impact: This position will assist the Mayor during his tenure as an officer with the United States Conference of Mayors and the National Conference of Black Mayors through FY2014/15.

Department Budget Summary

**Mayor Council
Budget Summary**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Employee Services	3,881,710	3,435,867	3,260,560	3,457,991	197,431
Labor/Supply Offset	(42,318)	500	500	500	-
Other Services and Supplies	957,989	492,026	1,260,147	1,124,217	(135,930)
Property	62,432	2,010	2,010	2,010	-
Total:	4,859,813	3,930,403	4,523,217	4,584,718	61,501
Funding Summary by Fund/Special District					
General Fund	3,471,932	2,364,908	2,957,722	3,120,319	162,597
Other	1,043,881	1,221,495	1,221,495	1,120,399	(101,096)
Risk Management	344,000	344,000	344,000	344,000	-
Total:	4,859,813	3,930,403	4,523,217	4,584,718	61,501

Division Budget Summary

**Mayor Council
Division Budgets**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Mayor Council	4,288,785	3,400,001	3,991,022	4,028,580	37,558
Office of the City Auditor	571,027	530,402	532,195	556,138	23,943
Total:	4,859,813	3,930,403	4,523,217	4,584,718	61,501

Staffing Levels

**Mayor Council
Division FTEs**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Mayor Council	28.00	25.00	25.00	27.00	2.00
Office of the City Auditor	4.00	4.00	4.00	4.00	-
Total:	35.00	29.00	29.00	31.00	2.00

6

SECTION – 6 **City Attorney**

City Attorney

The mission of the Sacramento City Attorney's Office is to provide the highest quality legal services to the City of Sacramento.

The **City Attorney** serves as the legal advisor to the City Council, City Officers and Department staff, boards and commissions as well as the Advisory, Investment and Fiscal Management (AIFM) Board, the Sacramento City Financing Authority, and Sacramento Regional Arts Facilities Financing Authority. The City Attorney's Office provides legal representation in criminal, civil and administrative litigation, renders advice and counsel, and prepares ordinances, resolutions, contracts, opinions and other legal documents for the City and the related entities. The City Attorney's Office is organized into three operational sections and administration.

- **Litigation:** The Litigation Section defends and prosecutes almost all cases on behalf of the City of Sacramento, and its officers and employees acting in the course and scope of employment.
- **Public Safety and Land Use:** The Public Safety and Land Use Section works collaboratively with the Community Development Department, Public Works Department, Police, and other departments and divisions regarding building and land use advice, code enforcement, social nuisance abatement, public safety issues, including prosecuting code violations through administrative, civil or criminal proceedings, and social nuisances through civil litigation and training and advising staff on enforcement matters.
- **Advisory:** The Advisory Section provides strategic support to the City Council's policymaking function by providing legal advice to the City Council and Charter Officers, and works closely with City departments and divisions providing ordinance drafting, contract negotiations and legal advice and counsel regarding a wide range of City issues, including development, finance, utilities, public works projects, and public safety matters.
- **Administration:** The Administration Section develops and implements office policies and procedures, monitors overall office performance, prepares and administers the office budget, handles all personnel hiring and other personnel matters, assembles and analyzes office productivity data, including production of an annual report, and engages in long-range planning. The administration function of the office is performed under the direction of the City Attorney.

APPROVED BUDGET/STAFFING CHANGES

Retention of seasoned staff to maintain legal service levels is one of the City Attorney’s budget priorities for FY2013/14 as a trend toward attrition of experienced staff to higher paying jobs was recognized. To continue to meet the rapidly expanding legal needs of the client, the City Attorney’s Office became focused on retention of seasoned staff along with recruiting, developing, and training existing and new staff.

The City Attorney’s Office chose to address the retention issue within the budget process by making available \$125,685 in employee services to accommodate modest merit-based pay increases. This was accomplished by eliminating a vacant 1.0 FTE and decreasing expenses in its service and supplies budget, creating a net zero impact on the existing budget. Recognition for quality performance and attempting to remain competitive with its public sector competition was a priority in order to keep employees focused on their mission, as the City continues to move out of a recessionary period toward one of growth.

Additionally, the City Attorney’s Litigation budget was moved from the City Attorney’s Office into Citywide and Community Support. There was no impact, as this funding is reserved for litigation-related expenses and will continue to be used in this manner.

Department Budget Summary

City Attorney

Budget Summary

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Employee Services	5,775,297	6,067,304	6,067,305	6,296,245	228,940
Labor/Supply Offset	(7,606)	1,480	1,480	-	(1,480)
Other Services and Supplies	231,503	388,902	388,902	238,149	(150,753)
Property	1,196	13,750	13,750	13,750	-
Total:	6,000,390	6,471,436	6,471,437	6,548,144	76,707
Funding Summary by Fund/Special District					
General Fund	2,619,951	3,877,515	3,877,516	3,937,005	59,489
Other	2,711,064	1,924,546	1,924,546	2,412,876	488,330
Risk Management	471,112	471,112	471,112	-	(471,112)
Storm Drainage	-	-	-	37,653	37,653
Wastewater	-	-	-	37,653	37,653
Water	188,263	188,263	188,263	112,957	(75,306)
Water Planning	10,000	10,000	10,000	10,000	-
Total:	6,000,390	6,471,436	6,471,437	6,548,144	76,707

Division Budget Summary

City Attorney

Division Budgets

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
City Attorney	5,968,950	6,371,436	6,371,437	6,548,144	176,707
Litigation	31,439	100,000	100,000	-	(100,000)
Total:	6,000,390	6,471,436	6,471,437	6,548,144	76,707

Staffing Levels

City Attorney

Division FTEs

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
City Attorney	46.00	47.00	47.00	46.00	(1.00)
Total:	46.00	47.00	47.00	46.00	(1.00)

7

SECTION – 7 **City Clerk**

City Clerk

To provide an efficient, supportive, and professionally managed City Clerk's Office operation for other municipal departments, government agencies, and the general public while focusing on service levels of the highest quality, and public employees of the highest caliber

The **City Clerk** serves as the Clerk of the City Council and is responsible for the preparation of agendas, the recording and maintenance of all Council actions, and the preparation and filing of public notices.

- The City Clerk's Office is a service agency and the office through which the Council, City departments, as well as the public look for general information regarding the City.
- As the official records keeper for the City, the Clerk is responsible for the coordination and administration of all City records, documents, and public files.
- The City Clerk advertises and receives bids, conducts all bid openings, maintains the City's municipal code and charter, receives all claims filed against the City, researches issues related to Council and Committee actions, maintains contract and agreement files, registers domestic partners, processes passport applications, registers lobbyists, manages online campaign filings and campaign finance submissions, administers City board and commission files, administers oaths of office, and serves as the official custodian of the City Seal.
- The City Clerk is also the Elections Officer for the City and the Filing Officer/Official for Fair Political Practices Commission requirements.

Starting in FY2012/13, the **City Clerk** manages the administrative and fiscal operations of the Offices of the Mayor and City Council, including the City Auditor.

APPROVED BUDGET/STAFFING CHANGES

The City Clerk's budget was amended, resulting in the following service level impacts:

Elections

Reduction: The elections budget of \$171,845 was moved out of the City Clerk's Office budget to Citywide and Community Support.

Impact: This change has no impact on the service provided.

City Clerk

Augmentation: 1.0 FTE (Deputy City Clerk) in the amount of \$62,423 was added, offset by an equal reduction from the services and supply budget.

Impact: This position oversees the passport program.

Augmentation: 1.0 FTE (Deputy City Clerk) in the amount of \$62,423 was added.

Impact: This change will positively affect the City’s ability to meet its statutory obligation to comply with the California Public Records Act by creating citywide efficiencies relating to public record request processing, expediting the digitization and availability of thousands of additional City records to the public via the City’s website, increasing transparency, and reducing requestors’ wait times.

Department Budget Summary

City Clerk

Budget Summary

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less)
					Approved/Amended
Budgeted Expenditures					
Employee Services	1,007,511	1,245,675	1,245,677	1,407,353	161,676
Labor/Supply Offset	1,151	4,000	4,000	3,500	(500)
Other Services and Supplies	437,103	502,727	502,727	281,373	(221,354)
Property	8,759	11,000	11,000	6,000	(5,000)
Total:	1,454,524	1,763,402	1,763,404	1,698,226	(65,178)
Funding Summary by Fund/Special District					
General Fund	1,128,982	1,346,144	1,346,146	1,212,069	(134,077)
Other	325,542	417,258	417,258	486,157	68,899
Total:	1,454,524	1,763,402	1,763,404	1,698,226	(65,178)

Division Budget Summary

City Clerk

Division Budgets

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less)
					Approved/Amended
City Clerk	1,207,489	1,262,390	1,262,391	1,361,365	98,974
Elections	247,035	171,845	171,845	-	(171,845)
Mayor/Council Operations		329,166	329,168	336,861	7,693
Total:	1,454,524	1,763,402	1,763,404	1,698,226	(65,178)

Staffing Levels

City Clerk

Division FTEs

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less)
					Approved/Amended
City Clerk	10.00	10.00	10.00	12.00	2.00
Mayor/Council Operations	-	3.00	3.00	3.00	-
Total:	10.00	13.00	13.00	15.00	2.00

8

SECTION – 8 **City Manager**

City Manager

The **City Manager** is the Chief Executive Officer of the City and provides the leadership and direction for the operation and management of all City departments. The City Manager is responsible for the enforcement of all laws and ordinances, oversight of all municipal programs and services, and making recommendations to the Mayor and City Council, as appropriate, concerning the operation, annual budget, and future needs of the City. The City Manager's Office provides for the effective implementation of the City Council's policies and priorities. Functions of the City Manager's Office include the following:

- The Office of Media and Communications facilitates communication with citizens, businesses, elected officials and members of the media regarding City services and projects. In case of an emergency, the Media and Communications Manager helps disseminate and coordinate vital information to ensure public safety. The Office of Media and Communications communicates directly with members of the media in both preparing and placing stories and responding to media inquiries. A key goal of this office is to deliver timely, accurate, consistent, cohesive, and strategic communications to the City's constituencies.
- The Office of Intergovernmental Relations (IGR) provides oversight, coordination, and policy development for local, state, and federal legislative activities including management of the City's contract lobbyists. The IGR serves as staff to the City Council's Law and Legislation Committee and is responsible for the design and implementation of the annual State and Federal Legislative and Policy Platform. IGR is further responsible for all Fair Political Practice Commission reporting.
- The Office of Public Safety Accountability enhances relationships between the City's public safety departments and the community by providing an independent review of complaints involving public safety employees.
- This office also provides project management of key City development activities, including the redevelopment of the 245-acre Downtown Railyards site and development of the Intermodal Transportation Facility and the Entertainment and Sports Center at Sacramento's Downtown Plaza site.

APPROVED BUDGET/STAFFING CHANGES

The City Manager's Office staffing was increased by 1.0 FTE (Operations Manager), which was transferred from Public Works to oversee the management of the Railyards project.

Department Budget Summary

**City Manager
Budget Summary**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Employee Services	1,906,258	2,050,088	2,050,087	2,266,668	216,581
Labor/Supply Offset	566	4,056	4,056	4,056	-
Other Services and Supplies	886,423	554,395	554,395	559,395	5,000
Property	4,197	16,826	16,826	16,826	-
Total:	2,797,444	2,625,365	2,625,364	2,846,945	221,581
Funding Summary by Fund/Special District					
General Fund	1,827,245	1,522,359	1,522,358	1,795,791	273,433
Other	970,199	1,103,006	1,103,006	1,051,154	(51,852)
Total:	2,797,444	2,625,365	2,625,364	2,846,945	221,581

Division Budget Summary

**City Manager
Division Budgets**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Office of Emergency Planning	318,011	-	-	-	-
Office of Government Affairs	484,954	705,637	-	-	-
Office of the City Manager	1,827,322	1,751,147	2,456,783	2,675,583	218,800
Public Safety Accountability	167,157	168,582	168,581	171,362	2,781
Total:	2,797,444	2,625,365	2,625,364	2,846,945	221,581

Staffing Levels

**City Manager
Division FTEs**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Office of Emergency Planning	3.00	-	-	-	-
Office of Government Affairs	3.00	3.00	3.00	-	(3.00)
Office of the City Manager	8.00	8.00	8.00	12.00	4.00
Public Safety Accountability	1.00	1.00	1.00	1.00	-
Total:	15.00	12.00	12.00	13.00	1.00

9

SECTION – 9

City Treasurer

City Treasurer

Provide banking, investment, and debt financing services for and to protect the fiscal integrity of the City of Sacramento

Under Article VI, §73 of the City Charter, the **City Treasurer** is responsible for the deposit and investment of all City funds. The City Charter also provides that the City Treasurer keep the City Council informed regarding the status of investments and City funds. Additionally, City Council has provided that the City Treasurer shall also provide public finance and debt issuance services for the City. Typical functions of the department include:

- Manage all investments for the City, the Sacramento Housing and Redevelopment Agency (SHRA), the Sacramento Public Library Authority (SPLA), various trust funds, and the Sacramento City Employees' Retirement System (SCERS).
- Manage the cash flow for City, SCERS, SHRA, SPLA, and other trust funds between the bank and the investment pools to both gain interest earnings and provide liquidity.
- Conduct investment activity in compliance with laws and regulations while meeting all state and other investment reporting and cash flow requirements.
- As Successor Agency, assume treasury functions of the former Redevelopment Agency for cash, debt and investment management.
- Provide banking services for all City departments, Convention and Visitors Bureau, and Gifts to Share; ensure deposits with financial institutions are fully collateralized as mandated by government code and City Charter.
- Administration and assessment of Payment Card Industry (PCI) validations to ensure full PCI compliance for all City Departments; work with IT to implement security safeguards.
- Provide debt financing services for the City, providing funding for facility development, land purchases, and improvements. Analysis of alternative debt structures and other instruments, creation of financing authorities, analysis of the obligation the City assumes with debt financing, and other financial analysis are part of the debt financing service.
- Continue dissemination and release of proper disclosure as mandated by City Code, California state law and federal and state securities laws (e.g., continuing disclosure reports, material events notices, investment earnings reports, etc.).
- Administration and coordination of activities related to \$1.028 billion in outstanding City bond issues (\$258 million in Successor Agency redevelopment debt) including: investor relations, rating agencies, active continuing disclosure, compliance with state and federal regulations, and monitoring of proceeds for arbitrage and covenant compliance.

- Provide fiscal advice relative to special projects and matters considered by City Council.

APPROVED BUDGET/STAFFING CHANGES

As Successor Agency, the City Treasurer’s Office has assumed treasury functions of the Redevelopment Agency for cash, debt, and investment management with no increase in staff or other resources.

The City Treasurer’s Office has no changes for FY2013/14. The revenue collected by the Office of the City Treasurer is greater than the Office’s expenditures and represents a net positive contribution to the General Fund.

Department Budget Summary

**City Treasurer
Budget Summary**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Employee Services	1,676,189	1,668,288	1,668,288	1,695,838	27,550
Labor/Supply Offset	(44,598)	350	350	350	-
Other Services and Supplies	408,615	426,467	426,467	413,260	(13,207)
Property	999	2,000	2,000	2,000	-
Total:	2,041,205	2,097,105	2,097,105	2,111,448	14,343
Funding Summary by Fund/Special District					
Assessment Reg/SDRIS	210,184	218,867	218,867	166,660	(52,207)
General Fund	1,820,312	1,791,429	1,791,429	1,874,253	82,824
Other	10,709	86,809	86,809	70,535	(16,274)
Total:	2,041,205	2,097,105	2,097,105	2,111,448	14,343

Division Budget Summary

**City Treasurer
Division Budgets**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
City Treasurer	2,041,205	2,097,105	2,097,105	2,111,448	14,343
Total:	2,041,205	2,097,105	2,097,105	2,111,448	14,343

Staffing Levels

**City Treasurer
Division FTEs**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
City Treasurer	12.00	12.00	12.00	12.00	-
Total:	12.00	12.00	12.00	12.00	-

10

SECTION – 10

Community Development

Community Development

"We help build and preserve a great community."

The **Community Development Department** plans for the future growth, development, and prosperity of Sacramento; reviews and approves development applications and building permits; and responds to issues related to the health and safety code while ensuring well-maintained properties and preserving the existing housing stock.

Services within the Community Development Department include:

- Providing a vision for a great City.
- Leading citywide planning, development, and urban design efforts.
- Guiding public development for private investment.
- Protecting public safety through building permit and inspection services.
- Providing public counter operations for planning and building applications.
- Maintaining the health and safety of neighborhoods by responding to complaints regarding nuisance property, including junk and debris, abandoned vehicles, and zoning violations.
- Responding to complaints and performing inspections of substandard structures, monitoring vacant buildings, and performing environmental health inspections.
- Responding within 24-hours to reports of immediately dangerous structures, properties, or vehicles with potential threat to health and safety.
- Providing graffiti vandalism abatement services for public and private property and promoting graffiti prevention through education and awareness.
- Conducting proactive inspections under the Rental Housing Inspection Program to ensure healthy and safe housing and prevent deterioration of rental housing stock.
- Enforcing state and local health and safety codes to ensure safe and fair business operations, including tobacco retailer licensing, entertainment permits, taxi cabs, and outdoor vending.
- Conducting public hearings as part of the enforcement process for the Community Development Department as well as other City departments.

The Community Development Department consists of the Planning, Building, Code Compliance, and Administrative Services Divisions.

APPROVED BUDGET/STAFFING CHANGES

The Community Development Department's expenditure budget was decreased by \$198,816 and its revenue budget by \$78,651.

Building Inspections

Transfer: Transfer 2.0 FTE Building Inspector III and 1.0 FTE Building Inspector II positions from Rental Housing Inspection Program into Building Inspections.

Impact: Building Inspection is experiencing a steady increase in permit activity and required building inspections activity. The additional building inspectors will allow the department to provide the same level of service while handling increased volumes of work.

Operational

Adjustment: Adjust workload as needed.

Neighborhood Code Compliance

Reduction: General Fund revenue reduction of \$78,651 and the reduction of 1.0 FTE Code Enforcement Officer.

Impact: The number of code related complaints and activities have been declining as the economy begins to improve.

Operational

Adjustment: Workload will be adjusted as necessary.

Rental Housing Inspection Program

Reduction: Net General Fund savings of \$118,165 in Community Development and the reduction of 1.0 FTE Geographic Information Systems (GIS) Specialist III. Transfer 2.0 FTE Building Inspector III and 1.0 FTE Building Inspector II positions to the Building Division.

Impact: Due to a reduction in the need for specialized GIS skills in the program, this position was move from Community Development to Information Technology to consolidate and centralize information technology support services.

The rental housing inspection program ordinance was adopted on May 28th and the program is transitioning from implementation to ongoing operation and maintenance, including increased participation in self-certification. Fewer initial inspections will be required.

Operational

Adjustment: No impact due to the reduction of a 1.0 FTE GIS Specialist III. Building inspectors in the program will be performing more random inspections of self-certified rental units.

Department Budget Summary

**Community Development
Budget Summary**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Debt Service	6,029	-	-	-	-
Employee Services	17,459,421	17,448,426	17,448,428	17,575,770	127,342
Labor/Supply Offset	(800,746)	(1,205,361)	(1,205,361)	(1,205,361)	-
Other Services and Supplies	2,553,297	3,589,772	3,452,113	3,327,593	(124,520)
Property	28,666	90,445	90,445	119,165	28,720
Total:	19,246,668	19,923,282	19,785,625	19,817,167	31,542
Funding Summary by Fund/Special District					
Development Services	(422,621)	(432,000)	(432,000)	(432,000)	-
General Fund	19,401,435	19,856,374	19,768,717	19,979,167	210,450
Landscaping and Lighting	267,854	228,908	228,908	150,000	(78,908)
N. Natomas Financial Plan	-	20,000	20,000	20,000	-
SHRACDBG	-	250,000	200,000	100,000	(100,000)
Total:	19,246,668	19,923,282	19,785,625	19,817,167	31,542

Division Budget Summary

**Community Development
Division Budgets**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Administration	3,017,597	2,053,355	2,053,355	2,264,482	211,127
Building	3,723,905	4,218,458	4,218,458	4,506,577	288,119
Code Enforcement	7,613,828	8,622,587	8,572,587	7,926,658	(645,929)
Customer Service	918,945	997,772	997,772	1,174,558	176,786
Planning	3,972,393	4,031,111	3,943,453	3,944,892	1,439
Total:	19,246,668	19,923,282	19,785,625	19,817,167	31,542

Staffing Levels

**Community Development
Division FTEs**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Administration	29.50	13.50	13.50	15.50	2.00
Building	29.00	31.00	30.00	33.00	3.00
Code Enforcement	60.00	70.00	70.00	63.00	(7.00)
Customer Service	7.00	8.00	10.00	10.00	-
Planning	40.00	42.00	41.00	41.00	-
Total:	165.50	164.50	164.50	162.50	(2.00)

11

SECTION – 11 **Convention, Culture and Leisure**

Convention, Culture and Leisure

To promote and preserve Sacramento's unique culture and heritage by delivering accessible arts, leisure and educational experiences to enrich people's lives and enhance the Sacramento community and the metropolitan region

The **Convention, Culture and Leisure Department** provides the following operations:

- Sacramento Convention Center Complex
- Sacramento City Golf
- Sacramento Marina
- Sacramento Zoo
- Fairytale Town
- Powerhouse Science Center
- Sacramento History Museum
- Crocker Art Museum
- Center for Sacramento History
- Historic City Cemetery
- Sacramento Metropolitan Arts Commission
- Old Sacramento Historic District

These operations are supported by the Community Center Enterprise Fund, Marina Special Revenue Fund, Golf Special Revenue Fund, General Fund, and partnerships with non-profit organizations and the County of Sacramento. Combined attendance exceeds \$4.0 million annually, drawing from the community, region, and beyond.

APPROVED BUDGET/STAFFING CHANGES

The Approved Budget includes a restoration from FY2010/11 of 2.57 FTE to Old Sacramento (0.8 FTE Marina Aide and 1.27 FTE Utility Workers) and the Historic City Cemetery (0.5 Utility Worker) without an increase in cost. As a result, the Convention, Culture and Leisure Department's budget staffing level for FY2013/14 is 138.35 FTE.

Sacramento Marina

Due to the decreased Marina-related revenue and a predicted very slow recovery in the foreseeable future, a proposal was sent to the State Department of Boating and Waterways (DBW) in October 2012 to restructure the Marina Loan for the South Basin as the fund cannot afford to make the currently scheduled loan payments. In coordination with that proposal, the Marina Fund was changed from an enterprise fund to a special revenue fund. This eliminated the burden of indirect costs to Marina operations; however, it also resulted in an increased cost to the General Fund of \$295,798. Changing the fund to a special revenue fund positions the Marina Fund to stabilize over the next seven to eight years. At that point, the Marina Fund should be able to make full loan payments to the state.

Department Budget Summary

**Convention, Culture & Leisure
Budget Summary**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Debt Service	854,469	1,239,112	1,239,112	250,000	(989,112)
Employee Services	10,165,982	10,273,172	10,273,173	9,231,362	(1,041,811)
Labor/Supply Offset	829,695	534,991	534,991	666,093	131,102
Operating Transfers	1,861,944	1,700,500	1,700,500	1,450,700	(249,800)
Other Services and Supplies	8,921,032	7,883,338	7,926,036	6,385,461	(1,540,575)
Property	62,156	145,500	145,500	145,500	-
Total:	22,695,278	21,776,613	21,819,312	18,129,116	(3,690,196)
Funding Summary by Fund/Special District					
Community Center	13,190,128	14,286,153	14,286,152	12,246,749	(2,039,403)
Culture and Leisure	36,851	99,000	99,000	99,000	-
Fairytale Town	63,104	50,000	50,000	50,000	-
General Fund	4,652,025	4,709,223	4,757,553	4,752,512	(5,041)
Golf	3,000,075	208,411	208,410	227,514	19,104
Marina	1,596,175	2,304,069	2,304,069	-	(1,668,324)
Other	27,646	-	-	-	-
Special Districts	69,758	69,758	64,128	67,597	3,469
Zoo	59,516	50,000	50,000	50,000	-
Total:	22,695,278	21,776,613	21,819,312	18,129,116	(3,690,196)

Division Budget Summary

**Convention, Culture & Leisure
Division Budgets**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
CCL Administration	1,453,779	1,659,579	1,659,579	1,645,667	(13,912)
Convention Center Complex	11,514,432	12,438,386	12,438,385	10,412,893	(2,025,492)
Crocker Art Museum	1,764,986	1,777,260	1,777,260	1,783,296	6,036
Discovery Museum Science Cntr	240,129	238,541	238,541	238,541	-
Fairytale Town	74,952	62,245	62,245	62,245	-
Golf	3,000,075	208,411	208,410	227,514	19,104
Metro Arts Commission	395,103	394,499	394,500	383,377	(11,123)
Old City Cemetery	107,632	120,629	120,629	131,375	10,746
Old Sacramento	1,247,906	1,349,096	1,343,466	1,348,738	5,272
Sacramento Archives	475,315	414,162	414,162	407,939	(6,223)
Sacramento History Museum	239,101	236,733	236,733	236,733	-
Sacramento Marina	1,596,175	2,304,069	2,304,069	635,745	(1,668,324)
Sacramento Zoo	585,695	573,005	621,333	615,053	(6,280)
Total:	22,695,278	21,776,613	21,819,312	18,129,116	(3,690,196)

Staffing Levels

**Convention, Culture & Leisure
Division FTEs**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
CCL Administration	10.00	10.00	10.00	10.00	-
Convention Center Complex	83.15	83.15	83.15	83.15	-
Crocker Art Museum	6.00	6.00	6.00	6.00	-
Golf	1.00	1.00	1.00	1.00	-
Metro Arts Commission	9.00	9.00	9.00	9.00	-
Old City Cemetery	1.00	1.00	1.00	1.50	0.50
Old Sacramento	8.83	8.83	8.83	10.90	2.07
Sacramento Archives	3.00	3.00	3.00	3.00	-
Sacramento Marina	7.80	7.80	7.80	7.80	-
Sacramento Zoo	6.00	6.00	6.00	6.00	-
Total:	135.78	135.78	135.78	138.35	2.57

12

SECTION – 12

Economic Development

Economic Development

Building On Our History - Creating The Place To Be

The role of the **Economic Development Department** is to advocate for the business community in the City of Sacramento. The department markets, facilitates, and financially assists targeted private investment and development within the City of Sacramento and seeks opportunities that will revitalize the Downtown and River District Project Areas.

The Economic Development Department is focused on:

- Business recruitment, retention, and expansion
- Small business outreach and certification
- Revitalization of targeted commercial corridors
- Economic development policy and legislation
- Development project management
- International trade investments
- Revolving loan funds
- Retail, entertainment, and cultural arts facilities
- New commercial and office projects
- Public area beautification

APPROVED BUDGET/STAFFING CHANGES

The department's revenue and expenditure budgets were increased by \$152,000 resulting from new ongoing revenues from the new Greyhound facility lease fees. The department receives 40 percent of the lease fees collected from Greyhound by the Downtown Sacramento Revitalization Corporation (DSRC), the property manager of the facility. These revenues are intended for the use of continued economic development activities.

Department Budget Summary

**Economic Development
Budget Summary**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Employee Services	1,493,033	1,391,183	1,391,181	1,477,223	86,042
Labor/Supply Offset	(10,920)	2,856	2,856	2,856	-
Other Services and Supplies	777,762	1,481,374	1,579,062	1,731,262	152,200
Property	3,405	2,000	2,000	2,000	-
Total:	2,263,280	2,877,413	2,975,099	3,213,341	238,242
Funding Summary by Fund/Special District					
General Fund	2,721,725	2,827,413	2,925,099	3,163,341	238,242
Other	(458,444)	-	-	-	-
Parking	-	50,000	50,000	50,000	-
Total:	2,263,280	2,877,413	2,975,099	3,213,341	238,242

Division Budget Summary

**Economic Development
Division Budgets**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Administration	(324,741)	220,717	318,404	325,868	7,464
Citywide Development	1,907,523	1,965,281	1,965,281	2,070,442	105,161
Downtown Development	680,498	691,415	691,414	817,032	125,618
Total:	2,263,280	2,877,413	2,975,099	3,213,341	238,242

Staffing Levels

**Economic Development
Division FTEs**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Administration	1.00	2.00	2.00	2.00	-
Citywide Development	8.00	5.00	5.00	5.00	-
Downtown Development	5.00	4.00	4.00	4.00	-
Total:	14.00	11.00	11.00	11.00	-

13

SECTION – 13 **Finance**

Finance

The mission of the Finance Department is to educate, inform, and provide excellent internal and external customer service with integrity, efficiency, and quality.

The **Finance Department** is responsible for overseeing the financial management of the City. The Finance Department currently provides accounting, budgeting, public facilities financing, billing, collection, parking citation, and revenue collection services. Internal services and programs include strategic planning and policy analysis. The Finance Department includes four divisions:

- Administration provides centralized administrative support to the goals, objectives, policies and priorities of the department.
- The Accounting Division processes payments to vendors, as well as paychecks and reimbursements for work-related expenses to City employees, produces various annual reports, manages special districts and finance plans, and manages the finances of the redevelopment successor agency.
- The Budget Office assists departments with managing operating and capital improvement program budgets, coordinates and manages the development of the City Manager’s annual proposed and approved operating and capital improvement program budgets, and assists with a variety of citywide special projects and assignments.
- The Revenue Division coordinates billing and collection of major taxes, fees, and citations citywide and full payment of fees, audits and enforces a variety of City codes to ensure compliance, and processes and issues business and operating permits.

APPROVED BUDGET/STAFFING CHANGES

The Finance Department budget reflects an increase of \$539,909 and 6.0 FTE (2.0 FTE Administrative Technicians, 1.0 FTE Procurement Services Manager, and 3.0 FTE Program Analyst).

Procurement

Transfer: The Procurement Division was transferred from General Services to Finance to allow better coordination and customer service for our internal customers and vendors. Procurement staff will be relocated in order to streamline the procure-to-pay process under a single management structure.

Impact: None.

Department Budget Summary

Finance

Budget Summary

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Employee Services	6,098,410	6,626,340	7,153,369	7,350,533	197,164
Labor/Supply Offset	(854,554)	(1,034,632)	(975,036)	(924,036)	51,000
Other Services and Supplies	1,868,723	2,118,893	2,033,388	1,992,994	(40,394)
Property	9,393	17,000	40,900	40,900	-
Total:	7,121,973	7,727,601	8,252,621	8,460,391	207,770
Funding Summary by Fund/Special District					
Assessment Reg/SDRIS	219,307	192,286	192,286	192,286	-
Downtown Management District	7,616	7,616	3,528	3,528	-
General Fund	3,361,947	4,474,305	4,782,985	5,050,807	267,822
Landscaping and Lighting	236,759	210,639	210,639	218,490	7,851
Other	2,237,407	2,317,827	2,541,110	2,522,585	(18,525)
Sacramento Tourism BID	45,198	40,000	40,000	40,000	-
Special Districts	963,004	434,193	431,338	381,960	(49,378)
Special Districts - Capital	11,735	11,735	11,735	11,735	-
Water Planning	39,000	39,000	39,000	39,000	-
Total:	7,121,973	7,727,601	8,252,621	8,460,391	207,770

Division Budget Summary

Finance

Division Budgets

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Accounting	3,504,828	3,542,923	3,535,980	3,429,598	(106,382)
Budget Office	895,939	987,790	987,790	1,016,783	28,993
Finance Administration	295,797	402,539	402,539	512,807	110,268
Procurement Services	-	-	531,962	539,909	7,947
Revenue	2,425,409	2,794,349	2,794,350	2,961,294	166,944
Total:	7,121,973	7,727,601	8,252,621	8,460,391	207,770

Staffing Levels

Finance

Division FTEs

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Accounting	28.00	31.00	31.00	30.00	(1.00)
Budget Office	6.00	6.00	6.00	6.00	-
Finance Administration	2.00	2.00	2.00	3.00	1.00
Procurement Services	-	-	-	6.00	6.00
Revenue	38.00	38.00	38.00	38.00	-
Total:	74.00	77.00	77.00	83.00	6.00

14

SECTION – 14
Fire

Fire

Committed to excellence in enhancing and protecting life, property and the environment.

The **Fire Department** first began serving the citizens of Sacramento in 1850 as a volunteer organization. In 1872, the Department became the first paid professional fire department west of the Mississippi. The Department responds to many types of emergencies including fires, emergency medical calls, hazardous materials incidents, and specialized rescues, such as water, vertical, confined space and animal rescues. The Department provides fire code enforcement, public education, and fire investigation.

The Fire Department is headed by a Fire Chief appointed by the City Manager and is divided into three offices:

- Office of the Fire Chief: Responsible for fiscal management, special projects, and community services.
- Office of Operations: Responsible for management of emergency response resources including shift operations, emergency medical services, training, special operations and logistics.
- Office of Administrative Services: Responsible for providing support to operational personnel through the management/implementation of programs that include: fire prevention activities, technical services, human resources, fire infrastructure, short and long term planning.

APPROVED BUDGET/STAFFING CHANGES

Fire Operations

Reduction: General Fund savings of \$428,824 and the reduction of 4.0 FTE (Firefighter).

Impact: Reduction in detail pool positions available on a daily basis to fill response vacancies, which in turn may lead to delayed responses while waiting for staffing to arrive at stations to achieve base level emergency response staffing.

Operational

Adjustment: Ensure supervisors, managers, and staffing coordinators are aware of potential staffing shortfalls and plan accordingly to minimize call backs.

MEASURE U RESTORATIONS

On March 12, 2013, the City Council approved the allocation of Measure U funds (Resolution 2013-0081) to restore the following essential services provided by the Fire Department:

- Staffing for Adequate Fire and Emergency Response (SAFER) Grant Buyback of 27.0 Firefighter FTE – The estimated cost of retaining these 27.0 FTE when the grant ends is \$2.8 million. Subsequent to City Council action, the Fire Department received confirmation from the grantee

that the City's request to extend the use of the SAFER grant funds into December 2013 was approved. This reduces the FY2013/14 estimated budget impact for this restoration to \$1.5 million.

- Restoration of an additional four-person fire company brownout originally scheduled for January 2013 – The FY2013/14 budget impact of this restoration is \$1.38 million based on the cost of 12.0 Firefighter FTE (3.0 FTE Fire Captains and 3.0 FTE Fire Engineers were restored in August 2011 with Resolution 2011-509).
- Restoration of a four-person fire company in April 2013 – The FY2013/14 budget impact of this restoration is \$1.652 million. A full fire company consists of 3.0 FTE Fire Captains, 3.0 FTE Fire Engineers, and 6.0 FTE Firefighters.

On June 11, 2013, the City Council approved the additional allocation of Measure U funds totaling \$8.6 million and 32.0 FTE to restore essential services provided by the Fire Department as follows:

- 12.0 FTE positions (3.0 FTE Fire Captains, 3.0 FTE Fire Engineers, and 6.0 FTE Firefighters) in Fire Suppression (\$826,000) – This four-person fire company will restore a browned out fire company which will help improve department response times. This restoration is funded for only 6-months and options for continued funding of this company will be included in the FY2013/14 Midyear Budget report.
- 12.0 FTE positions in Advanced Life Support (\$690,000) - The addition of two medic units in January 2014 will restore the department's capacity to respond to emergency medical calls. The cost of this restoration will be partially offset by approximately \$300,000 in additional revenue. It is anticipated that these medic units will be staffed with non-sworn personnel. A study is underway to determine the appropriate classification.
- 4.0 FTE positions¹ (1.0 FTE Principal Systems Engineer, 2.0 FTE Applications Developer, and 1.0 FTE GIS Specialist) in Technology (\$479,000) – These positions will restore department technical support needed to assist with internal systems and mapping requirements.
- 1.0 FTE position¹ (Senior Fire Prevention Officer) in Fire Prevention (\$165,000) – This restoration will address span of control issues and provide greater oversight of workload.
- 2.0 FTE positions¹ (1.0 FTE Administrative Services Officer and 1.0 FTE Account Clerk) in the Fiscal Management (\$204,000) – These positions will provide improved support to personnel through timelier processing of all aspects of the fiscal processes.
- 1.0 FTE position¹ (Human Resources Investigator) in Human Resources (\$100,000) – This position will be assigned to look into citizen complaints which will allow timely responses to citizen concerns related to services provided by fire personnel.
- Funding of two Fire Recruit Academies (\$570,000) in Fire Suppression – the budget impact is based on costs of the Academy and 24.0 Fire Recruits.
- Continued funding for restorations approved in March 2013:
 - \$1.5 million – SAFER Grant Buyback of 27.0 FTE;
 - \$1.4 million – Fire Company Restoration (12.0 FTE) from January 2013; and
 - \$1.7 million – Fire Company Restoration (12.0 FTE) from April 2013.

¹The restoration of the non-emergency response positions will fill gaps that will help to address the issues identified in the Fire Prevention Audit presented to City Council on September 11, 2012. This includes but is not limited to updating systems, insuring that required inspections are completed, updating policies and procedures along with a more robust oversight of all aspects of administrative processes and procedures.

Department Budget Summary

Fire

Budget Summary

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Debt Service	422,865	419,144	419,144	-	(419,144)
Employee Services	87,257,136	85,298,329	85,684,329	91,817,886	6,133,557
Labor/Supply Offset	(2,089,922)	(3,200,895)	(3,200,895)	(9,126,609)	(5,925,714)
Other Services and Supplies	10,523,006	9,991,961	10,253,518	9,946,957	(306,561)
Property	382,119	1,263,213	1,263,213	2,235,432	972,219
Total:	96,495,204	93,771,752	94,419,309	94,873,666	454,357
Funding Summary by Fund/Special District					
General Fund	95,995,204	93,271,752	93,919,309	94,373,666	454,357
Risk Management	500,000	500,000	500,000	500,000	-
Total:	96,495,204	93,771,752	94,419,309	94,873,666	454,357

Division Budget Summary

Fire

Division Budgets

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Office of Admin. Services	14,339,589	13,760,256	13,786,306	14,538,337	752,031
Office of Operations	81,097,895	78,484,516	79,106,023	78,779,504	(326,519)
Office of the Fire Chief	1,057,720	1,526,980	1,526,980	1,555,824	28,844
Total:	96,495,204	93,771,752	94,419,309	94,873,666	454,357

Staffing Levels

Fire

Division FTEs

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Office of Admin. Services	48.00	48.00	48.00	54.00	6.00
Office of Operations	533.00	532.50	556.50	576.50	20.00
Office of the Fire Chief	9.00	9.00	9.00	11.00	2.00
Total:	590.00	589.50	613.50	641.50	28.00

15

SECTION – 15 **General Services**

General Services

We value and recognize each other as one team committed to excellence with integrity as our foundation.

The **Department of General Services** provides:

- Sacramento City 311 – call center operations
- Animal Care Services – enforcement, sheltering, adoption, and education
- Facilities and Real Property Management – facility maintenance, design and construction, real estate, and mailing services
- Recycling and Solid Waste Services – refuse and recycling collection, yard waste collection, household hazardous waste, neighborhood cleanup, street sweeping, illegal dumping cleanup, and landfill post-closure maintenance and monitoring
- Fleet Services – purchases, maintenance, and management

APPROVED BUDGET / STAFFING CHANGES

For FY2013/14, the Procurement Division was moved from the Department of General Services (DGS) to the Department of Finance. This reorganization includes 6.0 FTE (2.0 FTE Administrative Technicians, 1.0 FTE Procurement Services Manager, and 3.0 FTE Program Analyst) administrative positions in DGS that are dedicated to supporting citywide procurement. In addition, the DGS FY2013/14 approved budget includes internal reorganizations, Measure U funding, and labor reductions. The net effect of the additional changes is an expenditure budget reduction of \$119,009 and 1.5 FTE as follows:

Animal Care Community Outreach/Education

Augmentation: General Fund increase of \$36,393 and the addition of 0.5 FTE (Animal Care Volunteer Coordinator).

Impact: Use funding from a reduction of a 1.0 FTE vacant administrative position to increase the Animal Care Volunteer Coordinator position to a 1.0 FTE. This increases the capacity for coordinating all volunteer activities, resulting in a more organized and productive volunteer work force and an improvement in shelter operations and community outreach efforts.

Operational

Adjustments: No operational adjustments necessary.

Animal Care Enforcement/Field Services

Addition: General Fund increase of \$85,000 and the addition of 1.0 FTE (Animal Control Officer)

Impact: Use Measure U funding to restore one of the positions previously eliminated during prior year budget reductions. Increases the capacity to respond to service calls, administer the rabies program, pick up stray, injured and abandoned animals, and investigate cases of animal cruelty or neglect and nuisance complaints.

Operational

Adjustments: No operational adjustments necessary.

Department-wide Human Resources

Reduction: General Fund savings of \$36,393 and the reduction of 1.0 FTE (Personnel Transaction Coordinator).

Impact: Elimination of this vacant position results in a reduced capacity to respond to recruitment, labor relations, payroll, leave administration, workers' compensation needs and personnel action requests for DGS and the Streets Division of the Department of Public Works.

Operational

Adjustments: Remaining administrative staff in the Office of the Director will assume this workload.

Facilities and Real Property Management – Contract Administration

Augmentation: 1.0 FTE (Program Analyst) has been added, offset by charges to projects budgets for which services are provided.

Impact: Adding this FTE will provide capacity to perform mandated labor compliance work on public projects in DGS and other departments.

Operational

Adjustments: No operational adjustments necessary.

Facilities and Real Property Management – Preventive Maintenance, Deferred Maintenance, Daily Repairs, and Corrective Work

Reduction: Net General Fund savings of \$41,107 and the reduction of 1.0 FTE (Plumber).

Impact: Fewer staff will be available to perform non-emergency repairs and maintenance, which will increase the deferred maintenance backlog and diminish the operational life of facility systems and components.

Operational

Adjustments: On-call contracts will be used to supplement staff resources if funding is available.

Fleet Management – Maintenance/Repair Heavy Duty

Reduction: Fleet savings of \$57,721 and the reduction of 1.0 FTE (Vehicle Services Attendant).

Impact: Reduced internal staff capacity to perform fleet equipment maintenance and repairs will reduce equipment preventative maintenance compliance with manufacturer’s recommended preventative maintenance schedules, which may result in increases in equipment downtime.

Operational

Adjustments: Less complex equipment maintenance activities such as steam cleaning, car wash and fuel station maintenance activities will need to be performed by higher skilled Equipment Service Workers and Equipment Mechanics which could result in delays in completion of scheduled preventative maintenance of equipment. Additional contracting of fleet maintenance and repair activities will be used to supplement loss of staff resources.

Fleet Management – Maintenance/Repair Light Duty

Reduction: Fleet savings of \$105,181 and the reduction of 1.0 FTE (Equipment Mechanic III).

Impact: Reduced lead worker staffing will be available to provide leadership, guidance, quality control, and workload prioritization for assigned Equipment Mechanics and Equipment Service Workers at police garages.

Operational

Adjustments: Remaining Equipment Mechanic IIIs may be required to provide oversight of multiple shifts and/or multiple fleet shops. Additional contracting of fleet maintenance and repair activities will be used to supplement loss of staff resources.

Department Budget Summary

**General Services
Budget Summary**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Debt Service	(422,865)	(419,144)	(419,144)	-	419,144
Employee Services	19,130,621	33,359,680	32,862,650	32,456,519	(406,131)
Labor/Supply Offset	(3,981,796)	(1,093,578)	(1,097,578)	(1,662,059)	(564,481)
Operating Transfers	728,336	6,811,000	6,811,000	6,307,000	(504,000)
Other Services and Supplies	34,175,255	50,038,606	49,297,738	54,123,404	4,825,666
Property	16,470,872	19,798,913	13,299,748	16,431,341	3,131,593
Total:	66,100,423	108,495,477	100,754,414	107,656,205	6,901,791

Funding Summary by Fund/Special District

Cal EPA	7,947,341	7,701,630	7,701,630	7,701,630	-
Community Center	1,533	1,453	1,453	1,385	(68)
Fleet Management	45,597,625	36,809,457	38,101,743	36,706,302	(1,395,441)
Gas Tax	196,817	185,043	185,043	195,925	10,882
General Fund	8,895,156	9,193,210	8,884,530	9,261,666	377,136
Landscaping and Lighting	-	100,000	100,000	100,000	-
Other	2,050,926	2,404,510	2,181,227	1,834,152	(347,075)
Parking	820,270	27,864	27,864	30,212	2,348
Solid Waste	476,716	51,840,161	43,332,175	51,572,294	8,240,119
Special Districts	-	5,000	11,600	11,600	-
State Route 275	-	22,119	22,119	22,119	-
Storm Drainage	12,966	96,590	96,590	106,952	10,362
Wastewater	25,902	27,132	27,132	29,712	2,580
Water	75,171	81,308	81,308	82,257	949
Total:	66,100,423	108,495,477	100,754,414	107,656,205	6,901,791

Division Budget Summary

**General Services
Division Budgets**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
311	1,799,022	1,757,534	1,757,534	1,722,873	(34,661)
Animal Care Services	2,972,129	3,136,008	3,136,007	3,309,108	173,101
Facilities & Real Prop Mgmt	14,334,169	13,277,914	13,277,914	13,119,001	(158,913)
Fleet Management	45,597,625	36,809,457	38,101,743	36,706,302	(1,395,441)
Office of the Director	868,126	1,129,427	1,129,427	1,118,559	(10,868)
Procurement Services	528,631	531,962	-	-	-
Solid Waste and Recycling	722	51,853,175	43,351,789	51,680,362	8,328,573
Total:	66,100,423	108,495,477	100,754,414	107,656,205	6,901,791

Staffing Levels

General Services

Division FTEs	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
311	23.00	23.00	23.00	23.00	-
Animal Care Services	31.50	33.50	33.50	35.00	1.50
Facilities & Real Prop Mgmt	64.00	63.00	63.00	63.00	-
Fleet Management	91.00	87.00	87.00	85.00	(2.00)
Office of the Director	8.00	9.00	9.00	8.00	(1.00)
Procurement Services	7.00	6.00	6.00	-	(6.00)
Solid Waste and Recycling	160.00	153.00	153.00	153.00	-
Total:	384.50	374.50	374.50	367.00	(7.50)

16

SECTION – 16 **Human Resources**

Human Resources

The Department of Human Resources delivers programs and services to customers which results in a positive experience.

The Department of Human Resources is responsible for attracting, retaining and developing a highly qualified and diverse City workforce, and implementing organizational improvements. Human Resources provides the following key services: recruiting, testing, classification, and compensation; benefits and retirement; safety, loss prevention, and workers' compensation; equal employment opportunity implementation and Americans with Disabilities Act (ADA) coordination; negotiation and implementation of labor agreements, discipline, and grievance administration; and citywide volunteer coordination.

APPROVED BUDGET/STAFFING CHANGES

The Human Resources Department budget was increased by \$165,799 and 1.0 FTE.

Affordable Care Act

Augmentation: Net General Fund cost of \$88,200 and the addition of 1.0 FTE (Program Analyst).

Impact: The Affordable Care Act (Act) enacted in 2010 requires several changes for employers' benefit programs that will go into effect January 2014. As a result of the stringent requirements in the Act, the City needs to establish a central location for managing the required monitoring and tracking of program requirements.

Operational

Adjustment: The addition of this position will ensure that the City complies and reduces the fiscal liability of noncompliance.

City University

Augmentation: General Fund cost of \$98,644 and the addition of 1.0 FTE (Training Specialist).

Impact: In FY2010/11 the City eliminated the City University (City U) program resulting in the loss of over 400 training classes per year in core competency areas for City employees.

Operational

Adjustment: A position was added to Human Resources to restore City U in a revised structure to address critical training needs.

Labor Relations

Reduction: General Fund cost of \$21,045 and the reduction of 1.0 FTE (Labor Relations Officer).

Impact: Labor Relations previously provided labor relations support to the Sacramento Housing and Redevelopment Agency and Sacramento Employment and Training Agency. An FTE was added which was offset by the revenues received from the agencies. The City stopped providing these services in July 2011 and has held this position vacant.

Operational Adjustment: The department revenue budget was reduced by \$120,000 and the FTE (\$98,955) previously funded by these revenues was eliminated.

Department Budget Summary

**Human Resources
Budget Summary**

	FY2011/2012	FY2012/2013		FY2013/2014	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Employee Services	8,380,697	7,289,204	7,289,208	7,419,519	130,311
Labor/Supply Offset	2,578,005	3,316,175	3,316,175	3,599,525	283,350
Other Services and Supplies	20,096,707	17,350,772	17,045,863	17,298,074	252,211
Property	39,403	48,606	48,606	45,606	(3,000)
Total:	31,094,812	28,004,757	27,699,852	28,362,724	662,872
Funding Summary by Fund/Special District					
Fleet Management	40,582	40,582	40,582	36,123	(4,459)
General Fund	2,394,946	2,225,303	2,225,304	2,315,903	90,599
Other	1,120,846	1,442,392	1,442,392	1,429,779	(12,613)
Risk Management	27,332,315	24,090,358	23,785,452	24,388,008	602,556
Solid Waste	91,063	91,063	91,063	91,930	867
Storm Drainage	42,802	42,802	42,802	37,565	(5,237)
Wastewater	17,604	17,604	17,604	15,450	(2,154)
Water	54,653	54,653	54,653	47,966	(6,687)
Total:	31,094,812	28,004,757	27,699,852	28,362,724	662,872

Division Budget Summary

**Human Resources
Division Budgets**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
HR Administration	2,640,532	2,811,633	2,811,634	3,075,026	263,392
Labor Relations	818,298	802,395	802,395	598,301	(204,094)
Risk Management	25,568,970	21,928,602	21,623,694	22,253,952	630,258
Workers' Compensation	2,067,012	2,462,127	2,462,129	2,435,445	(26,684)
Total:	31,094,812	28,004,757	27,699,852	28,362,724	662,872

Staffing Levels

Human Resources

Division FTEs	FY2011/12		FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	Approved/Amended	More/(Less)
HR Administration	23.00	23.00	23.00	25.00	2.00	
Labor Relations	6.00	6.00	6.00	5.00	(1.00)	
Risk Management	20.00	20.00	20.00	20.00	-	
Workers' Compensation	20.00	20.00	20.00	20.00	-	
Total:	69.00	69.00	69.00	70.00	1.00	

17

SECTION – 17
Information Technology

Information Technology

We deliver business value and leadership citywide by providing quality technology solutions, services, and support.

The **Information Technology Department** is responsible for providing leadership and vision for integrating City Council, City Manager, and departmental goals into a citywide information technology (IT) strategy; providing flexible, cost-effective IT enterprise business systems for the City; providing reliable and secure data center services and support for citywide IT systems; providing wide and local area network (WAN/LAN) design and support, including network monitoring and security; providing support for internet and intranet services as well as desktop support services; and providing support for citywide telecommunications, including City fiber optic network for voice and data. The IT Department consists of the following divisions: IT Business Management, Technology Infrastructure Services, IT Regional Support, and Enterprise Applications Management.

APPROVED BUDGET/STAFFING CHANGES

The Information Technology Department reflects an increase of \$118,165 and the addition of 1.0 FTE (Geographic Information Systems (GIS) Specialist III).

Enterprise Applications Management

Transfer: 1.0 FTE transferred from the Community Development Department will assist in consolidating and centralizing information technology support services. The addition of this position provides efficiency in technology services.

Impact: None.

Citywide IT Systems

Transfer: The service and supply budget was reduced by \$100,000 to provide funding for the Webgrant Restructuring Project (I07000900), as reflected on Schedule 9.

Impact: The department operating budget was reduced to provide resources in a multi-year operating project.

Operational

Adjustment: The transfer of this funding is necessary to continue the City's efforts to improve and enhance functionality of the City's website.

Department Budget Summary

Information Technology Budget Summary					Change
	FY2011/12	FY2012/13		FY2013/14	More/(Less)
	Actuals	Approved	Amended	Proposed	Proposed/Amended
Budgeted Expenditures					
Employee Services	5,589,142	6,048,580	6,048,582	6,390,423	341,841
Labor/Supply Offset	53	-	-	-	-
Other Services and Supplies	1,378,599	866,978	866,978	713,466	(153,512)
Property	611,907	392,213	392,213	292,213	(100,000)
Total:	7,579,701	7,307,771	7,307,773	7,396,102	88,329
Funding Summary by Fund/Special District					
General Fund	4,370,164	3,347,546	3,292,548	3,752,772	460,224
Other	3,209,537	3,832,719	3,832,719	3,515,824	(316,895)
Risk Management	-	-	55,000	-	(55,000)
Storm Drainage	-	127,506	127,506	127,506	-
Total:	7,579,701	7,307,771	7,307,773	7,396,102	88,329

Division Budget Summary

Information Technology Division Budgets					Change
	FY2011/12	FY2012/13		FY2013/14	More/(Less)
	Actuals	Approved	Amended	Proposed	Proposed/Amended
Enterprise Applications Mgmt	829,987	773,839	773,839	1,962,764	1,188,925
Consolidated IT Billing	(648,871)	(510,867)	(510,867)	(660,882)	(150,015)
Technology Infrastructure Svs.	3,130,634	3,272,529	3,272,529	2,091,257	(1,181,272)
IT Regional Support	414,935	527,608	527,608	667,791	140,183
Citywide IT Systems	2,047,059	1,338,665	1,338,665	431,195	(907,470)
IT Business Management	1,805,958	1,905,997	1,905,999	2,903,978	997,979
Total:	7,579,701	7,307,771	7,307,773	7,396,102	88,329

Staffing Levels

Information Technology Division FTEs					Change
	FY2011/12	FY2012/13		FY2013/14	More/(Less)
	Actuals	Approved	Amended	Proposed	Proposed/Amended
Enterprise Applications Mgmt	6.00	6.00	6.00	14.00	8.00
Technology Infrastructure Svs.	26.00	26.00	26.00	16.00	(10.00)
IT Regional Support	4.00	4.00	4.00	7.00	3.00
Citywide IT Systems	7.00	7.00	7.00	-	(7.00)
IT Business Management	6.00	6.00	6.00	13.00	7.00
Total:	49.00	49.00	49.00	50.00	1.00

18

SECTION – 18 **Parks and Recreation**

Parks and Recreation

To provide parks, programs and facilities and preserve open space to optimize the experience of living

Sacramento's parks and recreation system provides the City of Sacramento's residents and visitors with significant personal, social, environmental, and economic benefits. Directed by the City Council through the approval of the *Parks and Recreation Master Plan for 2005-2010 Technical Update*, program development and service delivery for the **Department of Parks and Recreation** are guided by the following primary themes:

- Promoting human growth and development by providing opportunities for engagement, safety, relationships, and personal development
- Protecting the City's green infrastructure
- Optimizing the experience of living through people, parks, and programs

The many unique physical assets and programs of the parks and recreation system form the green and social "infrastructure" of a vital, sustainable city.

Department services are structured as follows:

- Park Operations Services
- Park Planning and Development Services
- Recreation Services
- Neighborhood Services and Special Events
- Administrative Services

The department maintains 222 parks and many miles of off-street bike trails. Park fees from new development have dropped significantly and there is substantially less funding available for new park development, major rehabilitation projects, and park expansion. Challenges associated with new park development and the City's ability to adequately operate and maintain new parks continues to be under review.

The department is responsible for over 30 aquatic facilities, community centers, and clubhouses with numerous programs, rental uses, and leisure enrichment classes. Support from external funding partners helps deliver services for children and youth development, older adults, and the disabled. Core programming and services were reduced by economic challenges. A portion of the Community Center system is now managed and operated by partner organizations. In the face of these challenges, the community has stepped up volunteerism and individual contributions. Dozens of volunteer park groups have dedicated themselves to improve their parks with the additional benefits of promoting public use, safety, supporting property values, and building community spirit.

Department staff advocate for the importance of parks and recreation to the quality of life in Sacramento, to the health and well-being of citizens, and to maximize services by partnering with school districts, other government agencies, foundations, community-based organizations, the business community, neighborhood groups, and volunteers.

APPROVED BUDGET/STAFFING CHANGES

The Parks and Recreation Department budget was increased by \$126,000 with a reduction of 0.20 FTE (General Fund impact). The Department eliminated 55.59 FTE vacant positions in various grant-based programs (no General Fund impact).

Administrative Services

Reduction: General Fund decrease of \$24,000 and 0.20 FTE (part-time Geographic Information Systems (GIS) Specialist III).

Impact: A part-time GIS Specialist III position was reduced due to the elimination of an offset for shared services with the Fire Department.

Operational

Adjustment: The reduction of this position has no impact on the Department as the services performed for the Fire Department will no longer be needed.

Park Operations

Augmentation: General Fund increase of \$150,000 for utility costs.

Impact: An augmentation of \$150,000 was necessary to keep up with escalating utility costs (water, sewer, electricity, and natural gas).

Operational

Adjustment: The funding for utility costs was necessary as utility costs are a significant component of Park Operations, and the Department can't control rising costs imposed by other entities.

Recreation/4th R /START

Reduction: Reduction of 16.2 FTE in START, 36.65 FTE in 4th R licensed childcare and 2.74 FTE in Children Services.

Impact: The positions eliminated are vacant, no longer needed, and the related grant funding has been reduced or eliminated.

Operational

Adjustment: The elimination of these FTE will right size the organization.

MEASURE U RESTORATIONS

On March 12, 2013, the City Council approved the allocation of Measure U funds (Resolution 2013-0081) for Fiscal Year 2012/13 to prepare for essential service restorations that needed to be implemented prior to the adoption of the Fiscal Year 2013/14 budget, as follows:

- Aquatics - Prepare and open eleven City swimming pools and five stand-alone wading pools. \$406,000 and 1.0 FTE.
- Park Maintenance – One-time funding in the amount of \$600,000 for capital improvements to increase safety and address deterioration of the park system including irrigation systems, play equipment, and park furnishings.

On June 11, 2013, the City Council approved the additional allocation of Measure U funds totaling \$4.7 million and 72.95 FTE to restore essential services provided by the Parks and Recreation Department as follows:

- 27.0 FTE positions in Aquatics (\$1.56 million) – Open eleven City swimming pools and five stand-alone wading pools. Beginning next summer pool season in summer 2014, offer swim team, swim lessons and a junior lifeguard program to at-risk youth.
- 21.0 FTE positions in Park Maintenance (\$1.6 million) – Increase maintenance, safety and enjoyment of City parks.
- Park Maintenance Project (\$250,000) – One-time funding for capital improvements to increase safety and address deterioration of the park system including irrigation systems, play equipment, and park furnishings. (L19706000)
- 22.45 FTE positions in Community Centers and Teen Services (\$1.1 million) – Increase hours of operations and services for at-risk youth and teens. Provide Teen Friday Night “Hot Spot” activities at centers and two additional locations. Provide “Summer at City Hall” program for teens in Summer 2014.
- 1.0 FTE positions in Gang Prevention (\$50,000) - Beginning January 1, 2014, restore a grant funded position to continue intervention and prevention services.
- 1.5 FTE positions in Older Adult Services and Hart Senior Center (\$172,000) – Restore senior programs involving one on one assistance and referrals and encourage independent living and improved safety, and restore hours of operation at the Hart Senior Center.

Department Budget Summary

**Parks and Recreation
Budget Summary**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Debt Service	138,530	20,000	20,000	-	(20,000)
Employee Services	27,427,735	26,624,471	26,093,549	29,173,435	3,079,886
Labor/Supply Offset	(4,214,473)	(3,168,962)	(2,966,865)	(5,672,111)	(2,705,246)
Other Services and Supplies	9,574,495	9,370,886	9,858,311	10,031,425	173,114
Property	76,361	142,589	134,589	290,917	156,328
Total:	33,002,647	32,988,984	33,139,584	33,823,666	684,082

Funding Summary by Fund/Special District

4th R Program	5,784,361	5,964,275	5,964,275	5,931,275	(33,000)
General Fund	12,368,623	14,077,561	13,800,082	14,576,769	776,687
Hart Trust	108	-	-	-	-
Land Park	109,000	139,000	139,000	139,000	-
Landscaping and Lighting	3,065,457	3,243,814	3,243,814	3,457,348	213,534
Operating Grants	60	-	-	-	-
Park Development	324,859	178,400	251,512	183,400	(68,112)
Quimby Act	-	-	-	-	-
Risk Management	-	-	323,379	-	(323,379)
Special Districts	1,810,501	1,872,586	1,882,967	2,001,000	118,033
Special Recreation	3,491,658	2,324,075	2,345,282	2,324,075	(21,207)
START	6,048,022	5,189,273	5,189,273	5,210,799	21,526
Total:	33,002,647	32,988,984	33,139,584	33,823,666	684,082

Division Budget Summary

**Parks and Recreation
Division Budgets**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
4TH R	5,784,361	5,928,275	5,928,275	5,895,275	(33,000)
Administrative Services	1,065,334	1,257,199	1,257,199	1,296,271	39,072
Neighborhood Services	1,399,822	1,792,382	1,863,623	1,916,968	53,345
Park Operations	8,799,887	9,795,367	9,789,094	10,424,232	635,138
Park Planning and Development	(562,304)	(60,214)	12,899	(56,439)	(69,338)
Recreation	9,853,564	8,664,582	8,686,519	8,623,859	(62,660)
START	6,661,983	5,611,393	5,601,975	5,723,501	121,526
Total:	33,002,647	32,988,984	33,139,584	33,823,666	684,082

Staffing Levels

**Parks and Recreation
Division FTEs**

	FY2011/12	FY2012/2013		FY2013/2014	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
4TH R	140.55	140.55	140.55	103.90	(36.65)
Administrative Services	10.60	10.60	10.60	10.40	(0.20)
Neighborhood Services	10.48	16.48	17.08	19.33	2.25
Park Operations	70.50	70.75	70.75	91.75	21.00
Park Planning and Development	12.00	8.00	8.00	8.00	-
Recreation	169.32	158.87	155.12	202.08	46.96
START	157.50	157.50	157.50	141.30	(16.20)
Total:	570.95	562.75	559.60	576.76	17.16

19

SECTION – 19 **Police**

Police

The mission of the Sacramento Police Department is to work in partnership with the community to protect life and property, solve neighborhood problems, and enhance the quality of life in our City.

The Police Department is currently divided into four offices as listed below:

- Office of the Chief: Responsible for developing and communicating the vision of the Department. This office oversees the Public Information Office, Governmental Affairs, Internal Affairs, Fiscal Operations, Personnel, and special projects.
- Office of Field Services: Responsible for Patrol and Communications.
- Office of Investigations: Responsible for developing information leading to the arrest of criminal offenders. This office also oversees the Records and Property Divisions.
- Office of Operational Services: Responsible for Contract Services, Training, Public Safety Information Technology and the Metro Division, which includes specialty teams such as the K9 Unit and Special Weapons and Tactics (SWAT) team.

APPROVED BUDGET/STAFFING CHANGES

The Approved Budget for the Police Department totals \$122.4 million from all funding sources and supports 939.96 full time equivalent (FTE) positions (677.0 sworn and 262.96 civilian). This budget includes reductions necessary to balance the budget, technical adjustments, and Measure U funding.

The reductions included 33.0 FTE positions (29.0 sworn and 4.0 civilian) necessary to balance the city-wide budget deficit. The reductions came from Communications (4.0 FTE), Investigations (6.0 FTE), Patrol (19.0 FTE), and various Specialty Units (4.0 FTE).

The technical adjustments included the elimination of 13.0 FTE positions (8.0 sworn and 5.0 civilian) to reflect a reduction in funding for School Resource Officers funded by the Sacramento City Unified School District (SCUSD) and the completion of three federal grants: the Urban Area Security Initiative (UASI), Interoperable Emergency Communications Grant Program (IECGP), and the Public Safety Interoperable Communications (PSIC) Grant Program.

There were also federal hiring grant technical adjustments. This included the elimination and restoration of 35.0 FTE COPS Hiring Recovery Program (CHRP) and 25.0 FTE COPS Hiring Program (CHP) grant-funded positions. This adjustment was necessary to demonstrate that reductions in sworn officer positions were due to citywide budget reductions.

MEASURE U RESTORATIONS

On June 11, 2013, the City Council approved an allocation of \$11.9 million to protect and restore 126 FTE positions within the Police Department. These resources will support the following services:

- 49.0 FTE positions in Field & Operations (\$5.1 million) – Patrol positions will allow for increased proactive deployment, ability to respond to crimes in progress, gang activity, and traffic complaints. Specialty Unit positions will allow for the increased ability to conduct parolee intervention, follow-up on highly sensitive investigations, respond to citizen concerns, and train officers.
- 6.0 FTE positions in Investigations (\$716,000) – Investigative positions will result in the ability to follow-up on violent felony crimes and investigation of felony crimes.
- 4.0 FTE positions in Communications (\$200,000) – Dispatchers will allow for reduced call wait times, a more rapid police response, and a higher level of customer service.
- 6.0 FTE positions in Forensics (\$300,000) – Forensic positions will enable the Police Department to shift sworn officers, who are currently performing this function, back onto the streets and increase the capacity to conduct latent fingerprint examination and identification.
- 1.0 FTE position in Crime Analysis (\$100,000) – This position will conduct integrated crime analysis to be merged with patrol functions and investigative elements in order to improve the Department’s effectiveness in its approach to public safety.
- 60.0 FTE positions in Field & Operations (\$2.7 million) - This funding will enable the Police Department to protect the COPS Hiring Recovery Program (CHRP, 35.0 FTE) and the COPS Hiring Program (CHP, 25.0 FTE) grant funded positions by fulfilling required grant retention requirements.
 - \$2.7 million Grant Retention for Future Years – This funding will be held in reserve to address the future year grant retention requirements.

Department Budget Summary

Police

Budget Summary

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Debt Service	19,115	-	-	-	-
Employee Services	117,001,484	121,819,689	121,794,689	124,716,684	2,921,995
Labor/Supply Offset	(14,401,221)	(8,778,695)	(8,778,695)	(14,835,312)	(6,056,617)
Operating Transfers	23,200	1,422,379	1,422,379	1,422,477	98
Other Services and Supplies	9,226,013	9,906,701	9,867,286	9,648,928	(218,358)
Property	121,354	186,839	186,839	1,352,192	1,165,353
Total:	111,989,945	124,556,913	124,492,498	122,304,969	(2,187,529)
Funding Summary by Fund/Special District					
General Fund	111,448,067	124,024,178	123,959,763	121,758,740	(2,201,023)
Risk Management	541,878	532,735	532,735	546,229	13,494
Total:	111,989,945	124,556,913	124,492,498	122,304,969	(2,187,529)

Division Budget Summary

Police

Division Budgets

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Office of Field Services	58,797,552	62,726,538	62,711,506	60,602,478	(2,109,028)
Office of Investigations	30,152,829	32,147,601	32,123,218	32,688,757	565,539
Office of Operational Services	16,739,078	20,968,207	20,968,207	20,002,033	(966,174)
Office of the Chief	6,300,486	8,714,567	8,689,567	9,011,701	322,134
Total:	111,989,945	124,556,913	124,492,498	122,304,969	(2,187,529)

Staffing Levels

Police

Division FTEs

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Office of Field Services	526.00	489.00	489.00	462.00	(27.00)
Office of Investigations	220.30	217.30	217.30	211.30	(6.00)
Office of Operational Services	134.66	159.66	165.66	146.66	(19.00)
Office of the Chief	81.00	48.00	48.00	120.00	72.00
Total:	961.96	913.96	919.96	939.96	20.00

20

SECTION – 20 **Public Works**

Public Works

We improve and maintain our community and transportation assets with pride, dedication, and integrity to enrich and sustain the quality of life for the citizens of Sacramento and our region.

The Department of Public Works focuses on delivering public projects in a timely manner, addressing the parking needs of residents and commuters, maintaining transportation infrastructure, planning for long-range transportation needs, and maintaining the City's urban forest. These services are the responsibility of the following divisions:

- **Engineering Services:** Responsible for funding, project development, design and construction, survey and inspection, plan check, and maps
- **Office of the Director:** Responsible for long-range and regional transportation planning, special projects, transportation policy, department-wide support, media and communications, and employee enrichment
- **Maintenance Services:** Responsible for roads and bridges, concrete assets, streetscapes, advanced planning, tree health and maintenance
- **Parking Services:** Responsible for parking enforcement, parking meters, retail lease space, and parking garages
- **Transportation:** Responsible for traffic operations, design, management, studies, entitlements, education, investigation, traffic signs and markings, and traffic signals and street lighting

APPROVED BUDGET/STAFFING CHANGES

The Department of Public Works' budget was reduced due to the elimination of two positions, the transfer of one position to the City Manager's Office and the transfer of one position for two fiscal years to the Mayor/Council Office. Additionally, two vacant full-time Parking Enforcement Officer positions were reallocated to four part-time Parking Enforcement Officers. The effect of these changes was a budget reduction of \$433,612 and 4.0 FTE as follows:

Parking Enforcement

Operational

Efficiency: The reallocation of two 1.00 FTE Parking Enforcement Officers to four 0.50 FTE provides greater operational efficiency and flexibility to meet workload demands. This change has no impact to the General Fund.

Traffic Design and Review

Reduction: General Fund savings of \$104,198 and the reduction of 1.0 FTE (Assistant Civil Engineer).

Impact: Potential increased time to provide review and approve traffic related design plans for public and private projects.

Operational

Adjustment: Increased use of on-call consultants and contractors to assist during periods of increased workload.

Traffic Signs and Markings

Reduction: General Fund savings of \$76,379 and the reduction of 1.0 FTE (Traffic Worker I).

Impact: Increased time to respond to routine maintenance and emergency service calls for all modes of regulatory controls, such as roadway signs, markings and legends.

Operational

Adjustment: Re-prioritize routine maintenance work and use contractors to assist during periods of increased workload.

Planning & Policy

Transfer: General Fund savings of \$175,365 and the transfer of 1.0 FTE (Operations Manager) to the City Manager's Office to increase operational efficiency.

Impact: None.

Director & Dept-wide Administration

Reduction: General Fund savings of \$77,670 and the transfer of 1.0 FTE (Administrative Analyst) to the Mayor/Council Office for two fiscal years.

Impact: Reduced resources for the support of the Economic Department's operational, budget and accounting support provided by the Department of Public Works resulting in an increase in time to process work and respond to department requests.

Operational

Adjustment: Re-prioritize workload to address more critical needs of the department as quickly as possible.

Department Budget Summary

Public Works

Budget Summary

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Debt Service	500,122	408,518	408,518	-	(408,518)
Employee Services	32,641,488	36,411,111	36,411,109	36,623,946	212,837
Labor/Supply Offset	(15,737,369)	(14,847,417)	(14,847,417)	(15,715,897)	(868,480)
Operating Transfers	2,022,303	1,849,000	1,849,000	1,860,000	11,000
Other Services and Supplies	23,186,527	23,453,668	23,386,580	23,124,657	(261,923)
Property	287,828	520,880	171,163	872,164	701,001
Total:	42,900,898	47,795,760	47,378,953	46,764,870	(614,083)

Funding Summary by Fund/Special District

Citation - I-5 Improvements	10,500	10,500	10,500	10,500	-
Gas Tax	7,658,763	7,081,796	6,118,665	8,633,182	2,514,517
General Fund	5,658,020	7,327,466	6,958,889	5,741,440	(1,217,449)
Land Park	40,000	20,000	20,000	20,000	-
Landscaping and Lighting	8,702,719	10,010,672	10,010,672	10,436,511	425,839
Measure A Maintenance	7,533,048	8,215,792	9,178,923	7,330,213	(1,848,710)
Parking	11,452,364	12,479,034	12,405,227	12,310,236	(94,991)
Special Districts	873,611	1,140,781	1,166,358	1,164,486	(1,872)
State Route 160	-	81,228	81,228	-	(81,228)
State Route 275	91,186	99,856	99,856	147,405	47,549
Storm Drainage	111,000	397,721	397,721	111,000	(286,721)
Traffic Safety	769,688	930,914	930,914	859,897	(71,017)
Total:	42,900,898	47,795,760	47,378,953	46,764,870	(614,083)

Division Budget Summary

Public Works

Division Budgets

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Engineering Services	(928,974)	56,608	11,715	(221,560)	(233,275)
Maintenance Services Division	19,215,701	13,121,696	13,001,899	13,449,312	447,413
Office Of The Director	1,359,315	1,771,740	1,771,739	1,508,174	(263,565)
Parking Services	17,416,972	18,755,738	18,653,234	18,099,411	(553,823)
Transportation Division	1,925,830	8,871,162	8,762,486	8,897,700	135,214
Urban Forestry	3,912,054	5,218,816	5,177,880	5,031,833	(146,047)
Total:	42,900,898	47,795,760	47,378,953	46,764,870	(614,083)

Staffing Levels

Public Works

Division FTEs

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Engineering Services	80.00	81.00	81.00	80.00	(1.00)
Maintenance Services Division	130.25	87.25	87.25	88.25	1.00
Office Of The Director	12.00	12.00	12.00	10.00	(2.00)
Parking Services	123.25	123.25	123.25	123.25	-
Transportation Division	26.00	69.00	69.00	67.00	(2.00)
Urban Forestry	37.00	37.00	37.00	37.00	-
Total:	408.50	409.50	409.50	405.50	(4.00)

21

SECTION – 21 **Utilities**

Utilities

The Department of Utilities provides dependable, high quality water, storm drainage, and wastewater services in a fiscally and environmentally sustainable manner.

The **Department of Utilities** (DOU) provides and maintains water, wastewater, and storm drainage services and facilities for its customers, the ratepayers of the city. These services are crucial to safeguard the health and safety of the public, support economic development, and improve the quality of life in our city. The Department works in conjunction with other City departments, Sacramento County, as well as regional, state, and federal agencies in the development and rehabilitation of urban utility infrastructure.

DOU continues to work closely with the City Manager's Office and the Internal City Auditor to ensure the Utilities Department operates as efficiently and effectively as possible. DOU has addressed the majority of the recommendations in the Operational Efficiency and Cost Savings Audit conducted in FY2010/11 and the Utilities Billing Operations audit performed in FY2011/12. In addition, DOU recently completed an organizational assessment to identify how it can better perform its services and position Sacramento for the challenges facing water utilities now and in the foreseeable future. The outcome of the assessment is an updated five-year strategic plan, with updated priorities, and a revised organization structure targeted to go into effect the beginning of FY2013/14. Addressing some of the major goals of the new strategic plan has already begun, including the renewed emphasis on security and emergency preparation, development of a more effective and high profile water conservation program, review and updating of policies and procedures, and an increased commitment to audit response and follow up.

In addition to these programs, DOU is updating the Water Master Plan, Water Conservation Plan, and water policies, that combined will help guide the City's long-range water planning efforts and assure compliance with state mandates, including 20-percent per capita water use reductions by 2020.

DOU also continues to focus on a long-term sustainable approach to maintaining and replacing the city's aging infrastructure and has made integrated planning and asset management, as well as implementation of the Utilities Water and Wastewater Infrastructure Program (Program) among its highest priorities. The Program is a long-term strategy of investing in the City's water and wastewater capital and regulatory programs. As part of the Program, a three-year specific capital and finance plan was adopted by City Council which approved rate increases for water and wastewater services for FY2012/13 through FY2014/15. The finance plan for the Program uses a mix of bond and cash financing that allows the City to invest in its infrastructure and meet regulatory requirements while smoothing rate increases and avoiding rate spikes for utility customers. DOU is moving into the second year of the three-year specific capital and finance plan after securing bond funding for its water and wastewater capital programs in FY2012/13.

ORGANIZATIONAL CHANGES

The Department recently implemented a revised organization structure that reflects the following primary Department objectives:

- Focus on department-wide integrated planning
- Increase collaboration, innovation, and integration
- Realize efficiencies and reallocate resources to identified priorities
- Distribute responsibility and accountability throughout all levels of the organization
- Become a more agile and rewarding place to work
- Continue to provide excellent customer service

The major changes resulting from the restructuring are consolidation of two of the major operating divisions (Field and Plant Services) into a single Operations and Maintenance Division, streamlining operational activities as well as support functions such as purchasing and fleet management; merging Asset Management, Financial Planning, and Strategic Planning into an Integrated Planning unit; centralizing the department administrative and employee services activities into a single unit; realigning the Water Quality Laboratory with Engineering to support more innovation and research and development activities; and moving the Water Conservation program into the Engineering and Water Resources Division, formerly Engineering Division.

The FY2013/14 budget reflects the revised organizational structure and associated funding for ongoing operations and addressing the near-term priorities of the strategic plan.

Detailed five-year forecasts for each of the utility enterprise funds are included in the Overview section of this document.

APPROVED BUDGET/STAFFING CHANGES

The Water, Wastewater and Storm Drainage Funds will be increased by \$14.6 million that includes a reduction of 1.0 FTE (net of 3.0 FTE reductions and 2.0 FTE additions). This reflects adjustments in labor costs, new programs, regulatory compliance, and multi-year operating projects. These adjustments are explained below.

CIP Engineering

Reduction: Storm Drainage Fund savings of \$124,282 and 1.0 FTE (Associate Civil Engineer).

Impact: This reduction will result in reassignment of workload within the department.

Operational

Adjustments: Reassignment of this workload will hinder critical Capital Improvement Program (CIP) planning and modeling efforts and hamper the department's ability to develop and implement an effective CIP in a timely manner.

Operation and Maintenance – Water and Drainage Maintenance

Reduction: Storm Drainage Fund savings of \$79,038 and 1.0 FTE (Machinist Helper) and Water Fund savings of \$79,038 and 1.0 FTE (Machinist Helper).

Impact: These reductions will result in reassignment of workload within the department.

Operational

Adjustments: Reassignment of the workload will increase repair times and costs due to Machinists performing work normally completed by Machinist Helpers. Preventative maintenance may be deferred, delayed, or performed by the higher paid Machinist. The Machinist Helpers are also certified crane operators, and the loss will result in higher cost due to hiring contractors to perform crane work.

Regulatory Compliance & Other Operational Programs

Augmentation: Water, Wastewater, and Storm Drainage Funds increase of \$3.5 million and 1.0 FTE (Program Manager).

Impact: The increase in expenditures will be offset by increased revenues.

Operational

Adjustments: This augmentation is necessary for continued compliance with regulatory and other operational programs such as Water Meter Replacement, Water Conservation, Security and Emergency Preparedness, CSS Drainage Inlet Upgrade Replacement, Information Technology Upgrades, AMI Replacement, Asset Management, Drainage Mitigation, and Financial Planning and Rate Structure Development. The Program Manager will support requirements resulting from the California Sportfishing Protection Alliance Consent Decree.

Increases based on Consumer Price Index (CPI)

Augmentation: Water, Wastewater, and Storm Drainage increase of \$1.3 million.

Impact: An increase to cover the expected rise in operational costs for all DOU programs.

Operational

Adjustments: This reflects increased commodity prices for certain operation expenses such as fuel, chemicals, and electricity in the Water, Wastewater, and Storm Drainage Funds.

Multi-year Operating Projects

Augmentation: Water, Wastewater, and Storm Drainage Funds increase of \$8.9 million and 1.0 FTE (Program Analyst).

Impact: This increase addresses ongoing regulatory requirements.

Operational

Adjustments: This reflects the annual funding necessary to meet ongoing regulatory requirements for the following programs: Water Conservation and Meter Replacement, Water Quality, Sanitary Sewer Management Plan, Flood Plain Management and Flood Control, and Combined Sewer System Regulatory Compliance. The 1.0 FTE Program Analyst is necessary to provide administrative support to the Low-Income Rate Assistance Program established in the FY2012/13 Approved Budget.

One-time Labor Adjustments

Augmentation: Water, Wastewater, and Storm Drainage Funds increase of \$1.2 million.

Impact: This is a technical adjustment to remove one-time labor reductions that were required in FY 2012.

Operational

Adjustments: This adjustment does not change FTE, but removes a labor adjustment calculation which was applied in FY 2012 for labor savings, and carried over to FY 2013. Both the Water and Wastewater Funds are projected to have sufficient revenues to cover the revised labor budgets. Without additional revenues, the Drainage Fund will continue to use some fund balance to cover the ongoing labor expense.

Department Budget Summary

Utilities

Budget Summary

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Debt Service	922,232	-	-	-	-
Employee Services	64,974,679	51,264,212	51,230,938	51,776,476	545,538
Labor/Supply Offset	3,424,682	2,642,354	2,642,354	2,173,685	(468,669)
Operating Transfers	21,218,001	15,693,416	15,693,416	17,372,968	1,679,552
Other Services and Supplies	48,080,926	42,885,663	36,355,902	46,107,745	9,751,843
Property	1,906,618	3,228,412	1,345,669	4,437,998	3,092,329
Total:	140,527,137	115,714,057	107,268,279	121,868,872	14,600,593

Funding Summary by Fund/Special District

Community Center	4,983	4,983	4,983	4,983	-
Fleet Management	79,968	158,979	158,979	147,729	(11,250)
General Fund	97,338	122,410	122,410	122,410	-
Golf	74,376	60,000	60,000	8,550	(51,450)
Landscaping and Lighting	51,357	137,592	137,592	137,592	-
Parking	1,359	1,359	1,359	1,359	-
Risk Management	-	-	-	-	-
Solid Waste	46,329,456	1,880,651	1,880,651	1,880,651	-
Special Districts	856,229	1,007,288	1,006,001	982,186	(23,815)
State Route 275	22,119	-	-	-	-
Storm Drainage	27,626,374	31,986,074	28,372,706	32,283,411	3,910,705
Wastewater	16,112,439	22,617,947	20,591,131	25,524,771	4,933,640
Water	48,329,174	57,736,774	54,932,467	60,775,230	5,842,763
Water Planning	941,965	-	-	-	-
Total:	140,527,137	115,714,057	107,268,279	121,868,872	14,600,593

Division Budget Summary

Utilities

Division Budgets

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Engineering and Water	5,819,160	6,419,893	13,470,848	12,377,706	(1,093,142)
Integrated Planning/Bus Ops	4,780,660	5,935,156	5,971,441	7,120,404	1,148,963
Office of the Director	45,115,283	40,650,811	32,616,043	44,683,730	12,067,687
Operations and Maintenance	52,853,636	62,708,196	55,209,947	57,687,032	2,477,085
Solid Waste Services	31,958,398	-	-	-	-
Total:	140,527,137	115,714,057	107,268,279	121,868,872	14,600,593

Staffing Levels

Utilities

Division FTEs

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Engineering and Water	84.50	74.50	74.50	111.50	37.00
Integrated Planning/Bus Ops	54.50	54.50	54.50	66.00	11.50
Office of the Director	28.00	8.00	8.00	7.00	(1.00)
Operations and Maintenance	370.50	373.50	373.50	325.00	(48.50)
Total:	537.50	510.50	510.50	509.50	(1.00)

22

SECTION – 22

Citywide and Community Support

Citywide and Community Support

Debt Service

The **Debt Service Program** finances the cost of capital improvements through revenue bonds, capital leases, notes payable, or advances from other funds. Debt service payments are generally made in semi-annual installments. This budget contains all major General Fund debt service payments and the major debt service for all other funds. Prior to FY2013/14, debt was recorded in this program as well as in operating department budgets. To better reflect the City’s debt obligations, all debt expenditures have been consolidated in this program (with the exception of internal loans as shown in the individual department budget charts).

The FY2013/14 Budget includes the use of \$1.0 million in excess bond reserve interest earnings to offset debt service expenditures as authorized by Council during the FY2011/12 budget process. Use of these funds will be phased out after FY2013/14. In addition, the budget below reflects the debt service for the issuance of the Water Revenue Bonds approved by City Council on February 26, 2013.

Department Budget Summary

Debt Service

Budget Summary

	FY2011/2012	FY2012/2013		FY2013/2014	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Debt Service	93,475,782	74,834,779	74,834,779	87,267,380	12,432,601
Labor/Supply Offset	57,823	-	-	-	-
Other Services and Supplies	2,408,022	-	-	-	-
Total:	95,941,626	74,834,779	74,834,779	87,267,380	12,432,601
Funding Summary by Fund/Special District					
4th R Program	-	-	-	20,000	20,000
Capital Improv. Revenue Bonds	601,380	-	-	-	-
Community Center	10,357,381	7,969,790	7,969,790	7,963,708	(6,082)
Debt Service	16,324,228	13,599,316	13,599,316	13,692,928	93,612
Fleet Management	504,596	501,089	501,089	81,718	(419,371)
General Fund	22,246,419	22,441,245	22,441,245	23,496,485	1,055,240
Golf	1,167,166	1,183,059	1,183,059	1,183,921	862
Landscaping and Lighting	586,938	582,463	582,463	581,750	(713)
Marina Fund	-	-	-	1,239,113	1,239,113
N. Natomas Financial Plan	2,986,415	2,549,953	2,549,953	2,543,406	(6,547)
Other	17,234,818	-	-	-	-
Parking	4,642,435	4,636,469	4,636,469	4,632,216	(4,253)
Solid Waste	3,333,188	4,425,837	4,425,837	4,432,657	6,820
Storm Drainage	3,696,738	3,641,480	3,641,480	3,640,025	(1,455)
Wastewater	910,077	910,300	910,300	910,076	(224)
Water	11,349,849	12,393,778	12,393,778	22,849,377	10,455,599
Total:	95,941,626	74,834,779	74,834,779	87,267,380	12,432,601

Division Budget Summary

Debt Service

Division Budgets	FY2011/12	FY2012/13		FY2013/14	Change More/(Less)
	Actuals	Approved	Amended	Approved	Approved/Amended
Debt Serv-02 Ref Cop/91pf 1131	5,780,250	-	-	-	-
Debt Serv-93 Series A 1131	9,210,758	9,196,526	9,196,526	9,189,698	(6,828)
Debt Serv-93 Series B 1131	6,304,993	6,296,010	6,296,010	6,289,509	(6,501)
Debt Service - 2003 Cirbs 1131	2,292,709	2,285,812	2,285,812	2,281,039	(4,773)
Debt Service - 2005 Refunding	9,660,250	15,268,894	15,268,894	15,346,776	77,882
Debt Service - 2013 Water Rev	-	-	-	9,730,769	9,730,769
Debt Service Assessment Bonds	17,234,818	-	-	-	-
Debt Service-2006 Cirbs Ser A	6,867,288	6,858,974	6,858,974	6,857,576	(1,398)
Debt Service-2006 Cirbs Ser B	3,973,528	3,974,803	3,974,803	3,959,183	(15,620)
Debt Service-2006 Cirbs Ser C	1,882,800	1,879,600	1,879,600	1,277,800	(601,800)
Debt Service-2006 Cirbs Ser D	125,388	125,388	125,388	729,392	604,004
Debt Service-2006 Cirbs Ser E	12,284,400	9,086,699	9,086,699	9,086,699	-
Debt Service-Dbw (Docks)	102,599	102,599	102,599	102,599	-
Debt Service-Miscellaneous	2,143,519	1,236,903	1,236,903	2,997,427	1,760,524
Debt Svc-1999 Cap Imp Bds 1131	1,215,218	-	-	-	-
Debt Svc-2002 Cirb 1131	5,537,775	5,537,366	5,537,366	5,525,645	(11,721)
Debt Svc-Financing Leases	2,619,825	4,169,591	4,169,591	4,970,912	801,321
Debt Svc-State Revolving	3,436,938	3,436,942	3,436,942	3,436,939	(3)
Kings/Arco Arena 1131	5,268,571	5,378,672	5,378,672	5,485,417	106,745
Total:	95,941,626	74,834,779	74,834,779	87,267,380	12,432,601

Citywide Support

This section contains programs that are not part of any department's direct operating expenditures. Examples of the programs included in this section are provided below:

Employee Benefits and Insurance

- General Insurance/Employee Services – This program pays for the General Fund costs of: (1) comprehensive auto and general liability insurance, property insurance, insurance consultant fees, and related self-insurance administration services and (2) employee vacation and sick leave termination expenses. The termination payoffs are budgeted at an estimated level for the entire General Fund. At year-end, funds are transferred from this activity to reimburse department costs.
- Miscellaneous Contract Implementation – This budget covers the cost of retiree/beneficiary health and dental insurance premiums for approximately 2,000 retirees. The budget also includes \$7.8 million for the General Fund portion of the City's contribution to the Sacramento City Employees Retirement System (SCERS), required to ensure the continued stability of the program. There are approximately 1,312 participants in SCERS as of June 30, 2012.

Citywide Maintenance Contracts and Utilities

- Information Technology Maintenance and Support Contracts – This budget covers the major contracts and support for the City's human resources and financial systems (eCAPS). The costs for non-General Fund operations are recovered through the City's cost allocation plan. An augmentation of \$99,166 was provided in the budget for the escalating costs of software maintenance.
- Multi-Tenant City-Owned Buildings – This budget covers the cost of utilities at the various City-owned buildings that have tenants supported from various funding sources. The costs for non-General Fund operations are recovered through the City's cost allocation plan.

Miscellaneous

- Elections – The City Clerk's Office budget of \$171,845 for elections has been moved to citywide support as this cost is not related to the City Clerk's operations.
- Litigation – The City Attorney's Office budget of \$100,000 for litigation has been moved to citywide support as this cost is not related to the City Attorney's operations.
- Redevelopment Agency Successor Agency (RASA) – In response to Assembly Bill 26 (AB26), the City became the recognized RASA effective February 1, 2012, for all non-housing functions and obligations. As the RASA, the City is entitled to be reimbursed for administrative costs associated with managing the transfer of non-housing assets, legal concerns, cash and debt management, and other administrative obligations. Under AB 26, the administrative budget to pay for staff costs to perform RASA duties is limited to 3% of the property tax allocated to the RASA. The total RASA budget for FY2013/14 is estimated at \$900,00 of which \$680,426 is in

Citywide Support. The remaining \$219,574 pays for staff in the City Attorney's Office and Finance Department. It is important to note that this estimate may change based on State Department of Finance approval of semi-annual Recognized Obligation Payment Schedules.

- Utility Users Tax (UUT) Rebate Program – This program began in FY1977/78. This program had provided for City-paid reimbursements for taxes paid. In FY2005/06, the rebate program was changed to provide for direct tax exemptions. Households with annual incomes under \$25,000 qualify for the tax exemption. The UUT revenue estimates account for these exemptions.
- Utility Rebate Program – The Budget Resolution adopted by the City Council on June 12, 2012, established the Utility Rate Assistance Program (I14130100) to offset the impact of the approved water and wastewater utility rate increases on low-income customers. This program is budgeted at \$2.4 million (General Fund) and is funded through revenue generated by the 11% general tax associated with the utility rate increases.

Revenues and Taxes

- Major Tax Revenues – The Major Tax Revenues Program includes all discretionary tax revenues including Property Tax, Sales Tax, and UUT.
- Other Program Support – The City's Transient Occupancy Tax rate is currently 12%. The General Fund receives two percent of the 12% tax rate; the balance goes to the Community Center Fund. Slightly less than one percent of these proceeds and additional General Fund appropriations are used to support the Sacramento Convention and Visitors Bureau and the Sacramento Metropolitan Arts Commission.
- Sacramento County Charges and Assessments – State law authorizes counties to charge other local government entities for the cost of assessing and collecting property tax revenues, and for property-related assessments including flood control and for unreimbursed costs associated with county jail operations (jail booking fees).

Community Support

The City provides administrative and financial support to various local and regional operations.

Citywide Operations

- Office of Emergency Services (OES, 2.0 FTE) This office provides emergency planning for the City of Sacramento in preparation for a flood, earthquake, terrorism, or other disaster. OES also provides disaster relief and coordination of claims processed for assistance under various federal acts and state laws.

City/County Joint Effort

- City/County Office of Metropolitan Water Planning (CCOMWP, 4.0 FTE) The Water Fund provides reimbursements to CCOMWP for the City's share of costs associated with this joint effort with the County of Sacramento. The City recovers the costs associated with providing administrative and financial support to CCOMWP.

Separate Legal Entities

- Sacramento Area Flood Control Agency (SAFCA, 16.0 FTE) The Finance Department provides administrative and financial support to SAFCA and is fully reimbursed for this support.
- Sacramento Local Agency Formation Commission (LAFCo, 1.0 FTE) The Finance Department provides administrative and financial support to LAFCo and is fully reimbursed for this support.

Local Partners

With the exception of the elimination of the contribution to the Human Rights Fair Housing Commission, no other budget reductions were approved. The following is a list of our local partners and the City contribution included in the FY2013/14 budget.

- Business Improvement Districts – approximately \$405,520
 - Del Paso Boulevard
 - Downtown
 - Greater Broadway
 - Midtown
 - North Franklin Boulevard
 - Oak Park
 - Power Inn Road
 - River District
 - Stockton Boulevard
 - Human Rights Fair Housing Commission – (\$74,304)
Given alternative government agencies available to receive and investigate fair housing complaints including the State of California Department of Fair Employment and Housing, the US Department of Housing and Urban Development Office of Fair Housing and Equal Opportunity, and the University of the Pacific McGeorge School of Law which has the Pacific McGeorge Housing Mediation Center, General Fund resources have been redirected to alternative priorities.
 - Sacramento Convention and Visitors Bureau - \$514,848
 - Sacramento Metropolitan Arts Commission - \$527,758
 - Sacramento Public Library Authority - \$12,524,446
Since 2009 Sacramento Public Library opened three new facilities within the city, Valley Hi-North Laguna (August 2009), North Natomas (January 2010), and Robbie Waters Pocket Greenhaven (August 2010). At the same time, the City reduced its support to the library by more than 20%. The result is that the Library is operating twelve facilities with a budget better designed for nine.
-

Since 2009 the Library has managed budget reductions through a combination of freezing vacant positions, staff layoffs, eliminating or reducing overtime, security, on-call, and temporary staff budgets, reducing evening hours in all locations, labor concessions, and renegotiating service agreements. Despite these reductions, the library has used an average of \$1.6 million per year from reserves to operate all 12 City facilities. The result is that the Library's reserves are dangerously low and without an infusion of funds, harsher solutions may be necessary.

Annually, the City's parcel tax for library services (originally approved by voters in 1996 and reauthorized in 2006) provides approximately \$4.9 million and the General Fund provides approximately \$7.1 million for library services. The voter approved measure includes a maintenance of effort (MOE) that requires prior year reductions to library funding to be restored should the City's non-public safety general-funded programs receive additional funding. On March 12, 2013, the Council authorized an increase in library funding (\$506,061) using Measure U funds in order to restore the libraries to the required MOE funding levels. Continuation of the required funding to comply with the MOE is included in the Measure U funding chart included in the Budget Overview.

Library staff has been working with Authority Board members, City staff and others to identify potential solutions to the current fiscal challenges and on strategies to address the long-term structural deficits. In the meantime, the Library will continue its prudent approach in FY2013/14 and look for additional operational efficiencies.

Citywide and Community Support Budget Summary

**Citywide and Community Support
Budget Summary**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Budgeted Expenditures					
Contingency	-	2,475,000	2,372,833	2,400,000	27,167
Employee Services	17,163,327	20,173,077	20,113,124	42,140,272	22,027,148
Labor/Supply Offset	193,671	(2,264,653)	(2,264,653)	(2,129,862)	134,791
Operating Transfers	(100,000)	(549,816)	(549,816)	(454,968)	94,848
Other Services and Supplies	37,033,863	44,284,278	45,079,239	51,961,415	6,882,176
Property	(5,124,749)	609,910	609,910	709,910	100,000
Total:	49,166,112	64,727,796	65,360,637	94,626,767	29,266,130
Funding Summary by Fund/Special District					
4th R Program	12,675	-	-	13,000	13,000
Capital Imrov. Revenue Bonds	-	400,000	400,000	400,000	-
Community Center	50,172	77,530	77,530	1,350,883	1,273,353
Development Services	58,036	-	-	-	-
Downtown Management District	2,445,625	2,445,625	3,178,210	3,178,210	-
Fleet Management	159,845	150,000	150,000	161,200	11,200
General Fund	38,614,175	45,325,354	44,963,233	48,264,620	3,301,387
Golf	24,597	52,735	52,735	-	(52,735)
Library Services Parcel Tax	4,609,135	4,400,000	4,400,000	4,888,846	488,846
Marina	6,564	8	8	6,700	6,692
Measure U	-	-	-	21,461,061	21,461,061
N. Natomas Financial Plan	(5,124,749)	-	-	-	-
Other	245,192	512,976	512,976	576,226	63,250
Parking	65,158	31,471	31,471	283,190	251,719
Private Development	200,604	-	-	-	-
Risk Management	22,937	359	359	23,500	23,141
Sacramento Sports Commission	60,581	100,000	100,000	-	(100,000)
Sacramento Tourism BID	2,214,721	2,060,000	2,060,000	2,060,000	-
Solid Waste	529,930	984,103	984,103	2,084,366	1,100,263
Special Districts	4,138,064	4,387,703	4,650,079	4,750,079	100,000
START	7,200	-	-	7,400	7,400
Storm Drainage	231,192	516,198	516,198	757,326	241,128
Wastewater	166,636	239,114	239,114	567,560	328,446
Water	426,471	837,624	837,624	1,566,719	729,095
Water Planning	1,351	2,206,997	2,206,997	2,225,881	18,884
Total:	49,166,112	64,727,796	65,360,637	94,626,767	29,266,130

Division Budget Summary

**Citywide and Community Support
Division Budgets**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Citywide Support	13,454,972	16,604,900	16,344,946	41,038,106	24,693,160
Community Support	12,268,396	21,688,195	22,683,157	26,253,830	3,570,673
Council District Support	1,607	-	-	-	-
County Property Taxes & Chrgs	3,620,718	3,950,000	3,950,000	2,661,831	(1,288,169)
Fund Contingency	-	2,475,000	2,372,833	2,400,000	27,167
Major Tax Revenues	2,657,191	2,925,000	2,925,000	2,925,000	-
Retired/Transfer Emp Benef1530	17,147,571	16,959,701	16,959,701	19,308,000	2,348,299
Utility Users Tax Rebate 1121	15,658	125,000	125,000	40,000	(85,000)
Total:	49,166,112	64,727,796	65,360,637	94,626,767	29,266,130

Staffing Levels

**Citywide and Community Support
Division FTEs**

	FY2011/12	FY2012/13		FY2013/14	Change
	Actuals	Approved	Amended	Approved	More/(Less) Approved/Amended
Community Support	-	23.00	23.00	23.00	-
Total:	-	23.00	23.00	23.00	-

Reserves

Administrative Contingency

- The Administrative Contingency is established in the major City funds as follows and may be used during the course of the year, in accordance with Sections 3, 4, and 6 of the Budget Resolution, to adjust budgets for unforeseen expenses.
 - General Fund = \$1,000,000
 - Solid Waste Fund = \$500,000
 - Storm Drainage Fund = \$300,000
 - Wastewater Fund = \$100,000
 - Water Fund = \$500,000

Economic Uncertainty Reserve (EUR)

- The EUR was established in FY1983/84 and is currently \$24.4 million. This represents 6.6% of FY2013/14 General Fund estimated revenues.

Other Sources and Uses

- The General Fund budget does not include the use of one-time resources, except for \$105,000 from the arts stabilization reserve that will be appropriated in the General Fund for the arts stabilization program.

All Other Fund Balances

- Remaining balances of enterprise, internal, and other governmental funds total \$173.0 million and are listed individually in this document in Schedule 2B - Detail of FY2013/14 Revenues, Appropriations, and Changes in Fund Balance. The available balance of enterprise and internal service funds may only be used for the specific purpose of the individual fund.

23

SECTION – 23 **Staffing**

Mayor/Council

	FY2012/13	FY2013/14	
	Amended	Approved	Change
Assistant City Auditor	1.00	1.00	-
Auditor	1.00	1.00	-
Chief of Staff to the Mayor	1.00	1.00	-
City Auditor	1.00	1.00	-
City Council	4.00	4.00	-
District Director	8.00	8.00	-
Executive Assist. - Mayor/Council	10.00	10.00	-
Mayor	1.00	1.00	-
Program Analyst	-	1.00	1.00
Senior Auditor	1.00	1.00	-
Special Assistant to the Mayor	1.00	1.00	-
Staff Aide	-	1.00	1.00
Total	29.00	31.00	2.00

City Attorney

	FY2012/13	FY2013/14	
	Amended	Approved	Change
Assistant City Attorney	2.00	2.00	-
City Attorney	1.00	1.00	-
Deputy City Attorney II	3.00	3.00	-
Investigator	1.00	1.00	-
Law Office Administrator	1.00	1.00	-
Legal Secretary (Exempt)	8.00	7.00	(1.00)
Legal Staff Assistant (Exempt)	1.00	1.00	-
Paralegal (Exempt)	3.00	3.00	-
Senior Deputy City Attorney	20.00	20.00	-
Senior Legal Staff Assistant (Exempt)	1.00	1.00	-
Special Assistant to City Attorney	1.00	1.00	-
Supervising Deputy City Attorney	3.00	3.00	-
Supervising Legal Secretary	2.00	2.00	-
Total	47.00	46.00	(1.00)

City Clerk

	FY2012/13	FY2013/14	
	Amended	Approved	Change
Assistant City Clerk	2.00	2.00	-
City Clerk	1.00	1.00	-
Council Operations Manager	1.00	1.00	-
Deputy City Clerk	5.00	7.00	2.00
Program Analyst	1.00	1.00	-
Program Manager	1.00	1.00	-
Senior Deputy City Clerk	1.00	1.00	-
Staff Assistant - Mayor/Council	1.00	1.00	-
Total	13.00	15.00	2.00

City Manager

	FY2012/13 Amended	FY2013/14 Approved	Change
Administrative Analyst	1.00	1.00	-
Assistant City Manager	3.00	3.00	-
City Manager	1.00	1.00	-
Director of Public Safety Accountability	1.00	1.00	-
E-Government Manager	1.00	1.00	-
Executive Assistant	2.00	2.00	-
Media & Communications Officer	1.00	1.00	-
Operations Manager	-	1.00	1.00
Special Projects Manager	2.00	2.00	-
Total	12.00	13.00	1.00

City Treasurer

	FY2012/13 Amended	FY2013/14 Approved	Change
Administrative Assistant	1.00	1.00	-
Banking Operations Manager	1.00	1.00	-
Chief Investment Officer	1.00	1.00	-
City Treasurer	1.00	1.00	-
Investment Operations Analyst	1.00	1.00	-
Senior Debt Analyst	2.00	2.00	-
Senior Investment Officer	1.00	1.00	-
Systems Engineer	1.00	1.00	-
Treasury Analyst	2.00	2.00	-
Treasury Manager	1.00	1.00	-
Total	12.00	12.00	0.00

Community Development

	FY2012/13 Amended	FY2013/14 Approved	Change
Account Clerk II	4.00	4.00	-
Accountant Auditor	1.00	1.00	-
Accounting Technician	2.00	2.00	-
Administrative Analyst	2.00	2.00	-
Administrative Assistant	2.00	2.00	-
Administrative Technician	1.00	1.00	-
Applications Developer	1.00	1.00	-
Assistant Architect	1.00	1.00	-
Assistant Planner	1.00	1.00	-
Associate Planner	17.00	17.00	-
Building Inspector II	2.00	2.00	-
Building Inspector III	30.00	30.00	-
Building Inspector IV	11.00	11.00	-
Chief Building Official	1.00	1.00	-
Chief of Housing & Dangerous Bldgs	1.00	1.00	-
Code Enforcement Manager	2.00	2.00	-
Code Enforcement Officer	19.00	18.00	(1.00)
Customer Service Assistant	1.00	1.00	-
Customer Service Representative	6.00	6.00	-
Customer Service Specialist	5.00	5.00	-
Customer Service Supervisor	1.00	1.00	-
Department Systems Specialist II	1.00	1.00	-
Deputy Chief Building Official	1.00	1.00	-
Development Services Technician I	1.00	1.00	-
Development Services Technician II	1.00	1.00	-
Director of Community Development	1.00	1.00	-
GIS Specialist II	1.00	-	(1.00)
GIS Specialist III	1.00	1.00	-
IT Supervisor	1.00	1.00	-
IT Support Specialist II	1.00	1.00	-
Junior Development Project Manager	2.00	2.00	-
Media & Communications Specialist	1.00	1.00	-
New Growth Manager	1.00	1.00	-
Painter	1.00	1.00	-
Planning Director	1.00	1.00	-
Principal Building Inspector	1.00	1.00	-
Principal Planner	4.00	4.00	-
Program Analyst	2.00	2.00	-
Program Manager	2.00	2.00	-
Senior Accounting Technician	0.50	0.50	-

Community Development (continued)

	FY2012/13 <u>Amended</u>	FY2013/14 <u>Approved</u>	<u>Change</u>
Senior Architect	2.00	2.00	-
Senior Code Enforcement Officer	4.00	4.00	-
Senior Department System Specialist	1.00	1.00	-
Senior Development Project Manager	2.00	2.00	-
Senior Engineer	1.00	1.00	-
Senior Planner	7.00	7.00	-
Senior Supervising Building Inspector	4.00	4.00	-
Supervising Engineer	1.00	1.00	-
Support Services Manager	1.00	1.00	-
Systems Engineer	1.00	1.00	-
Urban Design Manager	1.00	1.00	-
Youth Aide	1.00	1.00	-
Zoning Investigator	3.00	3.00	-
Total	<u>164.50</u>	<u>162.50</u>	<u>(2.00)</u>

Convention, Culture and Leisure

	FY2012/13 Amended	FY2013/14 Approved	Change
Accounting Technician	1.00	1.00	-
Administrative Analyst	3.00	3.00	-
Administrative Assistant	1.00	1.00	-
Administrative Officer	5.00	5.00	-
Archivist	2.00	2.00	-
Art Museum Registrar	1.00	1.00	-
Arts Administrator	1.00	1.00	-
Arts in Public Places Spec	2.00	2.00	-
Arts Program Assistant	2.00	2.00	-
Arts Program Coordinator	2.00	2.00	-
Assistant Box Office Supervisor	1.50	1.50	-
Associate Curator of Art	1.00	1.00	-
Booking Coordinator	2.00	2.00	-
Community Center Attendant I	19.10	19.10	-
Community Center Attendant II	7.00	7.00	-
Convention Center General Manager	1.00	1.00	-
Cultural Facilities Attendant	1.00	1.00	-
Curator of Art	1.00	1.00	-
Curator of Education	1.00	1.00	-
Curator of History	1.00	1.00	-
Customer Service Specialist	4.00	4.00	-
Deputy Convention Center General Manager	1.00	1.00	-
Director of CC&L	1.00	1.00	-
Events Associate	10.00	10.00	-
Events Coordinator	1.25	1.25	-
Events Duty Person	2.00	2.00	-
Events Services Manager	2.00	2.00	-
Events Services Supervisor	6.00	6.00	-
Historic District Manager	1.00	1.00	-
IT Manager	1.00	1.00	-
Lead Events Associate	2.00	2.00	-
Marina Aide	3.20	4.00	0.80
Marina/Boating Facilities Attendant	2.00	2.00	-
Mechanical Maintenance Supervisor	1.00	1.00	-
Metropolitan Arts Manager	1.00	1.00	-
Museum Security Supervisor	1.00	1.00	-
Park Maintenance Worker I	2.00	2.00	-
Park Maintenance Worker II	3.00	3.00	-
Parks Supervisor	1.00	1.00	-
Program Manager	2.00	2.00	-

Convention, Culture and Leisure (continued)

	FY2012/13	FY2013/14	
	<u>Amended</u>	<u>Approved</u>	<u>Change</u>
Senior Personnel Transaction Coordinator	1.00	1.00	-
Staff Aide (Management)	1.00	1.00	-
Stagehand I	4.00	4.00	-
Stagehand II	1.00	1.00	-
Stationary Engineer	5.00	5.00	-
Supervising Community Center Attendant	3.00	3.00	-
Systems Engineer	2.00	2.00	-
Ticket Seller	0.70	0.70	-
Ticket Seller (Exempt)	6.60	6.60	-
Typist Clerk II	1.00	1.00	-
Typist Clerk III	1.00	1.00	-
Utility Worker	0.43	2.20	1.77
Zoo Attendant I	4.00	4.00	-
Zoo Attendant II	2.00	2.00	-
Total	<u>135.78</u>	<u>138.35</u>	<u>2.57</u>

Economic Development

	<u>FY2012/13</u>	<u>FY2013/14</u>	
	<u>Amended</u>	<u>Approved</u>	<u>Change</u>
Administrative Analyst	1.00	1.00	-
Administrative Assistant	1.00	1.00	-
Director of Economic Development	1.00	1.00	-
Economic Development Manager	2.00	2.00	-
Senior Development Project Manager	6.00	6.00	-
Total	<u>11.00</u>	<u>11.00</u>	<u>0.00</u>

Finance

	FY2012/13	FY2013/14	
	Amended	Approved	Change
Account Clerk II	7.00	8.00	1.00
Accounting Manager	1.00	1.00	-
Accounting Technician	2.00	1.00	(1.00)
Administrative Analyst	3.00	3.00	-
Administrative Assistant	1.00	1.00	-
Administrative Officer	1.00	1.00	-
Administrative Technician	2.00	4.00	2.00
Budget Manager	1.00	1.00	-
Claims Collector	5.00	5.00	-
Customer Service Representative	15.00	15.00	-
Customer Service Specialist	2.00	2.00	-
Customer Service Supervisor	1.00	1.00	-
Director of Finance	1.00	1.00	-
Enforcement & Collections Supervisor	1.00	1.00	-
GIS Specialist II	1.00	1.00	-
Payroll Technician	4.00	4.00	-
Principal Accountant	4.00	4.00	-
Principal Management Analyst (not represented)	2.00	2.00	-
Procurement Services Manager	-	1.00	1.00
Program Analyst	1.00	4.00	3.00
Program Manager	2.00	2.00	-
Program Specialist	3.00	3.00	-
Revenue Manager	1.00	1.00	-
Senior Accountant Auditor	8.00	8.00	-
Senior Accounting Technician	1.00	1.00	-
Senior Management Analyst	2.00	2.00	-
Senior Staff Assistant	1.00	1.00	-
Typist Clerk II	1.00	1.00	-
Typist Clerk III	2.00	2.00	-
Utility Service Inspector	1.00	1.00	-
Total	77.00	83.00	6.00

Fire

	<u>FY2012/13</u>	<u>FY2013/14</u>	
	<u>Amended</u>	<u>Approved</u>	<u>Change</u>
Account Clerk II	2.00	3.00	1.00
Administrative Analyst	6.00	6.00	-
Administrative Assistant	1.00	1.00	-
Administrative Officer	1.00	2.00	1.00
Administrative Technician	4.00	4.00	-
Applications Developer	-	2.00	2.00
Assistant Civil Engineer	1.00	1.00	-
Cache Logistics Coordinator	2.00	2.00	-
Customer Service Representative	1.00	1.00	-
EMS Coordinator	1.00	1.00	-
Fire Assistant Chief	5.00	5.00	-
Fire Battalion Chief	11.00	11.00	-
Fire Captain	102.00	105.00	3.00
Fire Chief	1.00	1.00	-
Fire Deputy Chief	2.00	2.00	-
Fire Engineer	94.00	97.00	3.00
Fire Investigator I	4.00	4.00	-
Fire Investigator II	1.00	1.00	-
Fire Prevention Officer II	15.00	15.00	-
Fire Protection Engineer	1.00	1.00	-
Fire Service Worker	2.50	2.50	-
Firefighter	334.00	336.00	2.00
GIS Specialist III	-	1.00	1.00
Investigator	-	1.00	1.00
Principal Systems Engineer	-	1.00	1.00
Program Analyst	2.00	2.00	-
Program Specialist	1.00	1.00	-
Senior Fire Prevention Officer	2.00	3.00	1.00
Senior Telecommunications Technician	1.00	1.00	-
Staff Aide	3.00	15.00	12.00
Supervising Fire Service Worker	1.00	1.00	-
Support Services Manager	1.00	1.00	-
Typist Clerk II	6.00	6.00	-
Typist Clerk III	5.00	5.00	-
Total	<u>613.50</u>	<u>641.50</u>	<u>28.00</u>

General Services

	FY2012/13	FY2013/14	
	Amended	Approved	Change
311 Manager	1.00	1.00	-
Accounting Technician	3.00	3.00	-
Administrative Analyst	3.00	3.00	-
Administrative Technician	3.00	1.00	(2.00)
Animal Care Services Manager	1.00	1.00	-
Animal Care Technician	13.00	13.00	-
Animal Control Officer	7.00	8.00	1.00
Architectural Technician II	1.00	1.00	-
Architectural Technician III	1.00	1.00	-
Associate Architect	3.00	3.00	-
Associate Mechanical Engineer	1.00	1.00	-
Building Inspector IV	1.00	1.00	-
Building Maintenance Worker	7.00	7.00	-
Carpenter	3.00	3.00	-
Central Services Assistant III	1.00	1.00	-
Code Enforcement Officer	2.00	2.00	-
Contract & Compliance Specialist	1.00	1.00	-
Customer Service Assistant	2.00	2.00	-
Customer Service Representative	22.00	22.00	-
Customer Service Specialist	1.00	1.00	-
Customer Service Supervisor	1.00	1.00	-
Department Systems Specialist I	1.00	1.00	-
Director of General Services	1.00	1.00	-
Electrician	3.00	3.00	-
Electrician Supervisor	1.00	1.00	-
Electronic Maint Tech II	1.00	1.00	-
Engineering Technician III	1.00	1.00	-
Equipment Mechanic I	2.00	2.00	-
Equipment Mechanic II	30.00	30.00	-
Equipment Mechanic III	9.00	8.00	(1.00)
Equipment Serviceworker	25.00	25.00	-
Facilities & Real Prop Supt	3.00	3.00	-
Fleet Management Technician	2.00	2.00	-
Fleet Manager	1.00	1.00	-
Fleet Service Coordinator	5.00	5.00	-
General Helper	2.00	2.00	-
GIS Specialist III	1.00	1.00	-
HVAC Systems Mechanic	5.00	5.00	-
Integrated Waste Collections Superintendent	1.00	1.00	-

General Services (continued)

	FY2012/13	FY2013/14	
	Amended	Proposed	Change
Integrated Waste General Manager	1.00	1.00	-
Integrated Waste General Supervisor	2.00	2.00	-
IT Support Specialist I	1.00	1.00	-
IT Support Specialist II	1.00	1.00	-
Maintenance Worker	6.00	6.00	-
Mechanical Maintenance Supervisor	2.00	2.00	-
Motor Sweeper Operator	2.00	2.00	-
Operations General Supervisor	2.00	2.00	-
Painter	2.00	2.00	-
Personnel Transactions Coordinator	1.00	-	(1.00)
Plumber	4.00	3.00	(1.00)
Procurement Services Manager	1.00	-	(1.00)
Program Analyst	9.50	8.00	(1.50)
Program Manager	4.00	4.00	-
Program Specialist	5.00	5.00	-
Real Property Agent I	1.00	1.00	-
Real Property Agent II	1.00	1.00	-
Real Property Agent III	1.00	1.00	-
Registered Veterinary Technician	1.00	1.00	-
Sanitation Worker I	1.00	1.00	-
Sanitation Worker I (NODL)	1.00	1.00	-
Sanitation Worker II	108.00	108.00	-
Sanitation Worker III	3.00	3.00	-
Secretary	1.00	1.00	-
Security Officer	1.00	1.00	-
Senior Animal Care Technician	2.00	2.00	-
Senior Animal Control Officer	1.00	1.00	-
Senior Building Maintenance Worker	1.00	1.00	-
Senior Central Services Assistant	1.00	1.00	-
Senior Engineer	2.00	2.00	-
Senior Equipment Service Worker	1.00	1.00	-
Senior HVAC Systems Mechanic	2.00	2.00	-
Senior Landfill Engineering Technician	1.00	1.00	-
Senior Maintenance Worker	2.00	2.00	-
Senior Personnel Transaction Coordinator	1.00	1.00	-
Senior Systems Engineer	1.00	1.00	-
Solid Waste Supervisor	10.00	10.00	-
Structural Maintenance Supervisor	1.00	1.00	-
Supervising Animal Care Officer	1.00	1.00	-

General Services (continued)

	FY2012/13	FY2013/14	
	Amended	Proposed	Change
Supervising Architect	1.00	1.00	-
Supervising Financial Analyst	1.00	1.00	-
Supervising Real Property Agent	1.00	1.00	-
Support Services Manager	2.00	2.00	-
Typist Clerk II	3.00	3.00	-
Vehicle Service Attendant	4.00	3.00	(1.00)
Veterinarian	1.00	1.00	-
Total	374.50	367.00	(7.50)

Human Resources

	FY2012/13	FY2013/14	
	Amended	Approved	Change
Administrative Analyst	1.00	1.00	-
Administrative Assistant	1.00	1.00	-
Director of Human Resources	1.00	1.00	-
Environmental Health & Safety Officer	1.00	1.00	-
Environmental Health & Safety Specialist	6.00	6.00	-
Equal Employment Specialist	1.00	1.00	-
Human Resources Manager	4.00	4.00	-
Human Resources Manager (not represented)	3.00	3.00	-
Labor Relations Analyst	1.00	1.00	-
Labor Relations Officer	4.00	3.00	(1.00)
Personnel Analyst	2.00	2.00	-
Personnel Technician	15.00	15.00	-
Program Analyst	2.00	3.00	1.00
Program Specialist	8.00	8.00	-
Risk Manager	1.00	1.00	-
Senior Personnel Analyst	2.00	2.00	-
Senior Staff Assistant	4.00	4.00	-
Staff Assistant	3.00	3.00	-
Support Services Manager	1.00	1.00	-
Training Specialist	-	1.00	1.00
Workers' Compensation Claims Representative	8.00	8.00	-
Total	69.00	70.00	1.00

Information Technology

	FY2012/13	FY2013/14	
	Amended	Approved	Change
Administrative Technician	1.00	1.00	-
Chief Information Officer	1.00	1.00	-
GIS Specialist III	2.00	3.00	1.00
IT Manager	4.00	4.00	-
IT Supervisor	3.00	3.00	-
IT Support Specialist I	2.00	2.00	-
IT Support Specialist II	1.00	1.00	-
Media Production Specialist II	1.00	1.00	-
Principal Applications Developer	7.00	7.00	-
Principal Systems Engineer	5.00	5.00	-
Program Analyst	1.00	1.00	-
Program Specialist	1.00	1.00	-
Senior Applications Developer	8.00	8.00	-
Senior IT Support Specialist	4.00	4.00	-
Senior Systems Engineer	4.00	4.00	-
Systems Engineer	1.00	1.00	-
Telecommunications Engn I	1.00	1.00	-
Telecommunications Engn III	2.00	2.00	-
Total	49.00	50.00	1.00

Parks and Recreation

	FY2012/13	FY2013/14	
	Amended	Approved	Change
Account Clerk II	1.00	1.00	-
Accounting Technician	2.00	2.00	-
Administrative Analyst	3.60	3.60	-
Administrative Assistant	1.00	1.00	-
Administrative Officer	3.00	3.00	-
Administrative Technician	1.00	1.00	-
Arts & Crafts Specialist	0.06	0.06	-
Assistant Caretaker	0.50	0.50	-
Assistant Cook	0.68	0.68	-
Assistant Pool Manager	0.56	2.56	2.00
Associate Landscape Architect	2.00	2.00	-
Camp Aide	4.43	4.43	-
Camp Recreation Leader	1.99	1.99	-
Camp Sacramento Supervisor	1.00	1.00	-
Caretaker	0.35	0.35	-
Cashier (Community Services)	0.29	2.29	2.00
Child Care Assistant	6.93	0.31	(6.62)
Clerical Assistant	1.43	1.10	(0.33)
Community Center Attendant I	1.00	1.00	-
Custodial Supervisor	1.00	1.00	-
Custodian II	3.00	4.00	1.00
Customer Service Assistant	1.00	2.00	1.00
Customer Service Representative	2.00	2.00	-
Customer Service Specialist	1.00	1.00	-
Director of Parks & Recreation	1.00	1.00	-
First Cook	0.50	0.50	-
General Repair Worker	1.00	1.00	-
GIS Specialist III	0.60	0.40	(0.20)
Health Coverage Representative	4.00	4.00	-
Health Coverage Supervisor	1.00	1.00	-
Host	0.35	0.35	-
Human Services Program Coordinator	32.07	36.82	4.75
Instructor	1.50	1.50	-
Irrigation Technician	2.00	4.00	2.00
IT Supervisor	1.00	1.00	-
IT Support Specialist II	2.00	2.00	-
Junior Plant Operator	1.00	1.00	-
Landscape Technician II	2.00	2.00	-
Lifeguard	4.90	11.90	7.00

Parks and Recreation (continued)

	FY2012/13	FY2013/14	
	Amended	Proposed	Change
Neighborhood Resources Coord II	2.00	2.00	-
Neighborhood Services Area Mgr	1.00	1.00	-
Operations Manager	1.00	1.00	-
Park Equipment Operator	2.00	2.00	-
Park Maintenance Manager	1.00	1.00	-
Park Maintenance Superintdnt	1.00	2.00	1.00
Park Maintenance Worker	-	11.00	11.00
Park Maintenance Worker I	20.00	20.00	-
Park Maintenance Worker II	30.00	30.00	-
Park Maintenance Worker II (Pest)	2.00	2.00	-
Park Planning, Design, & Development Manager	1.00	1.00	-
Park Safety Ranger	5.50	5.50	-
Park Safety Ranger Supervisor	1.00	1.00	-
Parks Supervisor	7.00	7.00	-
Personnel Transactions Coordinator	1.47	1.47	-
Plant Operator	1.00	1.00	-
Pool Manager	1.45	3.95	2.50
Principal Planner	1.00	1.00	-
Program Analyst	2.00	3.00	1.00
Program Coordinator	45.00	47.00	2.00
Program Developer	25.00	25.00	-
Program Director	0.41	0.41	-
Program Manager	2.00	2.00	-
Program Specialist	2.00	2.00	-
Program Supervisor	17.00	17.00	-
Public Service Aide	2.34	2.34	-
Recreation Aide	92.90	86.57	(6.33)
Recreation General Supervisor	1.00	1.00	-
Recreation Leader (Special Needs)	2.71	2.71	-
Recreation Manager	2.00	2.00	-
Recreation Superintendent	4.00	5.00	1.00
School Crossing Guard	3.66	3.66	-
Senior Accountant Auditor	1.60	1.60	-
Senior Accounting Technician	2.00	2.00	-
Senior Lifeguard	3.45	13.45	10.00
Senior Personnel Transaction Coordinator	1.00	1.00	-
Senior Recreation Aide	10.33	9.78	(0.55)
Special Program Leader	130.29	102.23	(28.06)
Staff Aide	2.00	2.00	-

Parks and Recreation (continued)

	FY2012/13	FY2013/14	
	Amended	Proposed	Change
Student Trainee (Most Majors)	0.50	0.50	-
Supervising Graphic Designer	1.00	1.00	-
Supervising Landscape Architect	1.00	1.00	-
Support Services Manager	1.00	1.00	-
Tutor	0.50	0.50	-
Typist Clerk II	3.00	3.00	-
Typist Clerk III	1.00	1.00	-
Utility Worker	3.55	14.55	11.00
Youth Aide	20.20	20.20	-
Total	559.60	576.76	17.16

Police

	FY2012/13	FY2013/14	
	Amended	Approved	Change
Account Clerk II	2.00	2.00	-
Accountant Auditor	1.00	1.00	-
Accounting Technician	2.00	2.00	-
Administrative Analyst	14.00	11.00	(3.00)
Administrative Assistant	1.00	1.00	-
Administrative Officer	1.00	1.00	-
Administrative Technician	4.00	4.00	-
Applications Developer	3.00	2.00	(1.00)
Custodian I	0.50	0.50	-
Custodian II	4.00	4.00	-
Deputy Police Chief	4.00	4.00	-
Dispatcher I	10.00	10.00	-
Dispatcher II	60.00	60.00	-
Dispatcher III	10.00	10.00	-
Fingerprint Clerk	4.00	4.00	-
Forensic Investigator II	5.00	11.00	6.00
GIS Specialist I	1.00	1.00	-
IT Manager	1.00	1.00	-
IT Supervisor	2.00	2.00	-
IT Support Specialist II	7.00	7.00	-
Media Production Specialist II	2.00	2.00	-
Personnel Transactions Coordinator	1.00	1.00	-
Police Administrative Manager	2.00	2.00	-
Police Captain	10.00	10.00	-
Police Chief	1.00	1.00	-
Police Clerk II	21.00	21.00	-
Police Clerk III	4.00	4.00	-
Police Lieutenant	22.00	21.00	(1.00)
Police Officer	537.00	556.00	19.00
Police Records Specialist II	44.00	44.00	-
Police Records Supervisor	7.00	7.00	-
Police Sergeant	85.00	85.00	-
Principal Systems Engineer	1.00	1.00	-
Program Analyst	10.00	10.00	-
Program Manager	1.00	1.00	-
Program Specialist	1.00	1.00	-
Property Assistant	9.00	9.00	-
Reserve Police Officer III	0.66	0.66	-
Secretary	1.00	1.00	-

Police (continued)

	FY2012/13	FY2013/14	
	Amended	Proposed	Change
Security Officer	2.80	2.80	-
Senior Applications Developer	2.00	2.00	-
Senior IT Support Specialist	1.00	1.00	-
Senior Personnel Transaction Coordinator	1.00	1.00	-
Senior Police Records Supervisor	3.00	3.00	-
Senior Property Assistant	4.00	4.00	-
Senior Systems Engineer	1.00	1.00	-
Supervising Forensic Investigator	4.00	4.00	-
Supervising Property Assistant	1.00	1.00	-
Systems Engineer	4.00	4.00	-
Total	919.96	939.96	20.00

Public Works

	FY2012/13	FY2013/14	
	Amended	Approved	Change
Account Clerk I	1.00	1.00	-
Account Clerk II	4.00	4.00	-
Accounting Technician	3.00	3.00	-
Administrative Analyst	4.00	4.00	-
Administrative Assistant	1.00	1.00	-
Administrative Officer	1.00	1.00	-
Administrative Technician	3.00	3.00	-
Arborist/Urban Forester	2.00	2.00	-
Assistant Civil Engineer	6.00	5.00	(1.00)
Associate Civil Engineer	14.00	14.00	-
Associate Electrical Engineer	1.00	1.00	-
Associate Planner	1.00	1.00	-
Construction Inspector I	1.00	1.00	-
Construction Inspector II	8.00	8.00	-
Construction Inspector III	11.00	11.00	-
Contract & Compliance Specialist	1.00	1.00	-
Custodian I	4.00	4.00	-
Custodian II	1.00	1.00	-
Customer Service Representative	1.00	1.00	-
Customer Service Specialist	1.00	1.00	-
Customer Service Supervisor	2.00	2.00	-
Department Systems Specialist II	1.00	1.00	-
Director of Public Works	1.00	1.00	-
Electrical Construction Inspector III	2.00	2.00	-
Engineering Manager	2.00	2.00	-
Engineering Technician II	2.00	2.00	-
Engineering Technician III	9.00	9.00	-
GIS Specialist II	2.00	2.00	-
Graphic Designer	1.00	1.00	-
IT Support Specialist II	2.00	2.00	-
Junior Engineer	1.00	1.00	-
Maintenance Worker	4.00	4.00	-
Media & Communications Specialist	1.00	1.00	-
Office Supervisor	1.00	1.00	-
Operations General Supervisor	8.00	8.00	-
Operations Manager	1.00	-	(1.00)
Park Equipment Operator	1.00	1.00	-
Parking Enforcement Officer	49.00	49.00	-
Parking Enforcement Supervisor	3.00	3.00	-

Public Works (continued)

	FY2012/13	FY2013/14	
	Amended	Proposed	Change
Parking Facilities Maintenance Supervisor	1.00	1.00	-
Parking Lot Attendant	19.75	19.75	-
Parking Lot Supervisor	4.00	4.00	-
Parking Manager	1.00	1.00	-
Parking Meter Coin Collector	4.00	4.00	-
Parking Meter Collection Supervisor	1.00	1.00	-
Parking Meter Repair Worker	3.00	3.00	-
Principal Planner	1.00	1.00	-
Program Analyst	11.00	10.00	(1.00)
Program Manager	1.00	1.00	-
Program Specialist	4.00	4.00	-
Senior Accountant Auditor	2.00	2.00	-
Senior Accounting Technician	3.00	3.00	-
Senior Architect	1.00	1.00	-
Senior Building Maintenance Worker	1.00	1.00	-
Senior Data Entry Technician	1.00	1.00	-
Senior Engineer	7.00	7.00	-
Senior Engineering Technician	3.00	3.00	-
Senior Maintenance Worker	7.00	7.00	-
Senior Parking Lot Attendant	4.50	4.50	-
Senior Parking Lot Supervisor	1.00	1.00	-
Senior Planner	1.00	1.00	-
Senior Tree Maintenance Worker	4.00	4.00	-
Senior Tree Pruner	8.00	8.00	-
Special Projects Engineer	1.00	1.00	-
Street Construction Equipment Operator	9.00	9.00	-
Street Construction Laborer	44.00	44.00	-
Street Maintenance Supervisor	7.00	7.00	-
Streets Manager	1.00	1.00	-
Supervising Construction Inspector	4.00	4.00	-
Supervising Engineer	5.00	5.00	-
Supervising Financial Analyst	2.00	2.00	-
Supervising Surveyor	2.00	2.00	-
Support Services Manager	1.00	1.00	-
Survey Party Chief	3.00	3.00	-
Survey Technician II	6.00	6.00	-
Telecommunications Engineer II	1.00	1.00	-
Telecommunications Technician II	1.00	1.00	-
Traffic Control/Light Supervisor	3.00	3.00	-

Public Works (continued)

	FY2012/13	FY2013/14	
	Amended	Proposed	Change
Traffic Control/Light Technician I	4.00	4.00	-
Traffic Control/Light Technician II	7.25	7.25	-
Traffic Investigator I	1.00	1.00	-
Traffic Investigator II	2.00	2.00	-
Traffic Investigator III	3.00	3.00	-
Traffic Supervisor	3.00	3.00	-
Traffic Worker I	8.00	7.00	(1.00)
Traffic Worker II	7.00	7.00	-
Traffic Worker III	2.00	2.00	-
Tree Maintenance Supervisor	1.00	1.00	-
Tree Maintenance Worker	6.00	6.00	-
Tree Pruner II	10.00	10.00	-
Tree Pruner Supervisor	1.00	1.00	-
Typist Clerk II	3.00	3.00	-
Typist Clerk III	5.00	5.00	-
Total	409.50	405.50	(4.00)

Utilities

	FY2012/13	FY2013/14	
	Amended	Approved	Change
Account Clerk II	4.00	4.00	-
Accounting Technician	4.00	4.00	-
Administrative Analyst	5.00	5.00	-
Administrative Assistant	1.00	1.00	-
Administrative Technician	4.00	4.00	-
Applications Developer	1.00	1.00	-
Assistant Civil Engineer	4.00	4.00	-
Assistant Water Cross Control Specialist	2.00	2.00	-
Associate Civil Engineer	8.00	7.00	(1.00)
Associate Electrical Engineer	1.00	1.00	-
Blacksmith Welder	1.00	1.00	-
Business Services Manager	1.00	1.00	-
Construction Inspector II	2.00	2.00	-
Customer Service Assistant	0.50	0.50	-
Customer Service Representative	22.50	22.50	-
Customer Service Specialist	7.00	7.00	-
Customer Service Supervisor	4.00	4.00	-
Customer Service Trainee	1.00	1.00	-
Data Entry Technician	1.00	1.00	-
Department Systems Specialist II	2.00	2.00	-
Development Services Technician I	1.00	1.00	-
Director of Utilities	1.00	1.00	-
Electrician	12.00	12.00	-
Electrician Supervisor	2.00	2.00	-
Engineering Manager	1.00	1.00	-
Engineering Technician III	3.00	3.00	-
Field Services Manager	1.00	1.00	-
Generator Technician	3.00	3.00	-
GIS Specialist I	1.00	1.00	-
GIS Specialist II	2.00	2.00	-
Instrument Technician I	1.00	1.00	-
Instrument Technician II	7.00	7.00	-
Instrumentation Supervisor	1.00	1.00	-
IT Supervisor	3.00	3.00	-
IT Support Specialist II	2.00	2.00	-
Junior Plant Operator	11.00	11.00	-
Machinist	15.00	15.00	-
Machinist Helper	13.00	11.00	(2.00)
Machinist Supervisor	4.00	4.00	-

Utilities (continued)

	FY2012/13	FY2013/14	
	Amended	Proposed	Change
Media & Communications Specialist	1.00	1.00	-
Meter Reader	4.00	4.00	-
Meter Reading Supervisor	1.00	1.00	-
Office Supervisor	1.00	1.00	-
Plant Operator	28.00	28.00	-
Plant Services Manager	1.00	1.00	-
Program Analyst	5.00	6.00	1.00
Program Manager	3.00	4.00	1.00
Program Specialist	6.00	6.00	-
Public Service Aide	0.50	0.50	-
Sanitation Worker I	1.00	1.00	-
Secretary	2.00	2.00	-
Senior Accountant Auditor	1.00	1.00	-
Senior Department System Specialist	2.00	2.00	-
Senior Engineer	16.00	16.00	-
Senior Engineering Technician	2.00	2.00	-
Senior Generator Technician	1.00	1.00	-
Senior IT Support Specialist	2.00	2.00	-
Senior Maintenance Worker	4.00	4.00	-
Senior Management Analyst	1.00	1.00	-
Senior Plant Operator	14.00	14.00	-
Senior Staff Assistant	1.00	1.00	-
Senior Storekeeper	1.00	1.00	-
Staff Aide	1.00	1.00	-
Storekeeper	5.00	5.00	-
Stores Administrator	2.00	2.00	-
Stores Clerk II	2.00	2.00	-
Student Trainee (Engineering, Computer)	2.50	2.50	-
Supervising Engineer	8.00	8.00	-
Supervising Financial Analyst	1.00	1.00	-
Supervising Generator Technician	1.00	1.00	-
Supervising Plant Operator	6.00	6.00	-
Supervising Water Quality Chemist	1.00	1.00	-
Support Services Manager	1.00	1.00	-
Systems Engineer	2.00	2.00	-
Typist Clerk I	0.50	0.50	-
Typist Clerk II	7.00	7.00	-
Typist Clerk III	3.00	3.00	-
Utilities Field Svcs Leadworker	73.00	73.00	-

Utilities (continued)

	FY2012/13	FY2013/14	
	Amended	Proposed	Change
Utilities Field Services Supervisor	18.00	18.00	-
Utilities Field Services Serviceworker	94.00	94.00	-
Utility Construction Coordinator	1.00	1.00	-
Utility Services Inspector	2.00	2.00	-
Water & Sewer Superintendent (Field)	3.00	3.00	-
Water & Sewer Superintendent (Plant)	5.00	5.00	-
Water Conservation Specialist	3.00	3.00	-
Water Cross Connection Control Specialist	1.00	1.00	-
Water Quality Chemist	3.00	3.00	-
Water Quality Laboratory Technician	3.00	3.00	-
Water Waste Inspector	3.00	3.00	-
Total	510.50	509.50	(1.00)

Citywide and Community Support

City-County Office of Metropolitan Water Planning (CCOMWP)	FY2012/13 Amended	FY2013/14 Approved	Change
Administrative Analyst	1.00	1.00	-
Executive Director	1.00	1.00	-
Program Manager	1.00	1.00	-
Secretary	1.00	1.00	-
Subtotal CCOMWP	4.00	4.00	0.00

Local Agency Formation Commission (LAFCo)	FY2012/13 Amended	FY2013/14 Approved	Change
Senior Management Analyst	1.00	1.00	-
Subtotal LAFCo	1.00	1.00	0.00

Office of Emergency Planning (OES)	FY2012/13 Amended	FY2013/14 Approved	Change
Administrative Technician	1.00	1.00	-
Program Manager	1.00	1.00	-
Subtotal OES	2.00	2.00	0.00

Sacramento Area Flood Control Agency (SAFCA)	FY2012/13 Amended	FY2013/14 Approved	Change
Accounting Technician	1.00	1.00	-
Administrative Assistant	2.00	2.00	-
Administrative Officer	1.00	1.00	-
Junior Landscape Assistant	1.00	1.00	-
Program Analyst	1.00	1.00	-
SAFCA Counsel	1.00	1.00	-
SAFCA Deputy Director	1.00	1.00	-
SAFCA Director of Planning	1.00	1.00	-
SAFCA Executive Director	1.00	1.00	-
Secretary	1.00	1.00	-
Senior Accountant Auditor	1.00	1.00	-
Staff Aide (Management)	3.00	3.00	-
Student Trainee (Engn, Comptr)	1.00	1.00	-
Subtotal SAFCA	16.00	16.00	0.00
Total	23.00	23.00	0.00

Citywide Staffing Summary

	<u>FY2012/13 Amended</u>	<u>FY2013/14 Approved</u>	<u>Change</u>
Mayor/Council	29.00	31.00	2.00
City Attorney	47.00	46.00	(1.00)
City Clerk	13.00	15.00	2.00
City Manager	12.00	13.00	1.00
City Treasurer	12.00	12.00	-
Community Development	164.50	162.50	(2.00)
Convention, Culture & Leisure	135.78	138.35	2.57
Economic Development	11.00	11.00	-
Finance	77.00	83.00	6.00
Fire	613.50	641.50	28.00
General Services	374.50	367.00	(7.50)
Human Resources	69.00	70.00	1.00
Information Technology	49.00	50.00	1.00
Parks & Recreation	559.60	576.76	17.16
Police	919.96	939.96	20.00
Public Works	409.50	405.50	(4.00)
Utilities	510.50	509.50	(1.00)
Citywide and Community Support	23.00	23.00	-
Total	<u>4,029.84</u>	<u>4,095.07</u>	<u>65.23</u>

24

SECTION – 24 **Multi-Year Projects**

DESCRIPTION

This section contains information on operating grants and projects that are not part of any department’s direct operating expenditures. New operating grants and projects are approved by the City Council and are managed in accordance with Sections 11 and 12 of the Budget Resolution. New appropriations included in the FY2013/14 Operating Budget are included on Schedule 9.

Negative balances shown in the following charts will be corrected by the respective Departments and may require additional City Council authorization.

EXISTING OPERATING GRANTS

The following is a list of existing operating grants, the total budget, and available budget based on data available as of March 2013:

CIP Reimbursable Fund (Fund 3702)

Project #	Project Name	Total Budget	Available Budget
G18000201	Florin Phase II Assessment	2,500	-
G18337000	Brownfields Clean-up Grant	60,000	60,000
Total Fund 3702:		62,500	60,000

Externally Funded Programs (Fund 2703)

Project #	Project Name	Total Budget	Available Budget
G11000100	Universal Hrng Grant 7/01-6/11	7,639,825	-
G11000300	COPS 2004 8/04-8/09	8,000,000	240,245
G11001300	DUI Enforcement	900,000	102,748
G11005100	Citizens Option 7/06-6/09	933,640	-
G11005400	COPS 2007 Tech Prg	7,650,000	3,956,336
G11006100	PSIC 07 8/08-6/12	9,917,801	734,618
G11006500	UASI Hmland Sec 08 10/08-11/12	3,850,964	2
G11006518	JAG 10/08-9/12	614,921	-
G11006520	JAG Recovery 9/09-2/13	2,527,661	954,905
G11006521	COPS Hiring Recovery 7/09-6/12	9,554,860	3,137,717
G11006600	Gang Viol Supp 7/09-12/11	576,290	21,170
G11006700	FY10 COPS Secure Our Schools	463,699	463,699
G11006800	OJJDP Safe Comm 7/09-10/11	200,000	4,504
G11007000	Citizen's Option 7/09-6/12	506,630	7
G11007100	CalGRIP Safe Comm 4/10-3/12	382,639	2,396
G11007600	PSIC Supplemental 9/10-6/12	153,689	-
G11007800	Target Natl Night Out	6,000	-
G11008100	JAG 10/09-9/13	557,101	-
G11008401	Target - GPS Bait Equip	2,500	31
G11008402	Target - Child & Domestic Vio	750	226
G11008600	UASI Hmland Sec 09 9/09-7/12	3,150,680	-
G11008700	Citizen's Option 7/10-6/13	482,576	83,181
G11008900	CalGRIP - FY11	196,315	189,007

Externally Funded Programs (Fund 2703) continued

Project #	Project Name	Total Budget	Available Budget
G11009600	Juvenile Acct Block Grnt FY12	3,575	-
G11009700	CHP - 9/11 - 8/14	8,102,450	5,747,778
G11009800	Gang Violence Supp - 7/11-6/12	27,500	27,500
G11010000	Secure Our Schools - FY11	200,000	200,000
G12901700	2009 AFG - Wellness/Fitness	41,714	2,621
G19001200	Sac-GPAL Program Jan12-Dec13	209,308	205,262
G19001400	Sacramento Ceasfire	310,000	310,000
Total Fund 2703:		67,163,088	16,383,952

General Fund (Fund 1001)

Project #	Project Name	Total Budget	Available Budget
G11008900	CalGRIP - FY11	91,247	-
G11009800	Gang Violence Supp - 7/11-6/12	8,494	5,639
G18000201	Florin Phase II Assessment	70,384	-
G19001200	Sac-GPAL Program Jan12-Dec13	40,645	30,543
G19001400	Sacramento Ceasfire	36,250	36,250
Total Fund 1001:		247,020	72,432

Habitat Management Element (Fund 7104)

Project #	Project Name	Total Budget	Available Budget
G14000200	LAR Salmonoid Spng Grvl Wk	1,181,000	-
G14000202	US Fish & Wildlife Service	1,152,412	25,720
G14000203	Sac County DOT	200,000	6,306
Total Fund 7104:		2,533,412	32,026

Operating Grants (Fund 2702)

Project #	Project Name	Total Budget	Available Budget
G08000100	Fish and Game Grant	24,486	-
G11006700	FY10 COPS Secure Our Schools	463,699	463,699
G11007400	FY10 UASI 10/10-4/13	3,157,829	934,581
G11008900	CalGRIP - FY11	369,309	190,619
G11009100	JAG - 8/10 - 9/14	422,032	281,326
G11009200	IECGP 10 6/11 - 12/12	180,000	27,324
G11009300	FY10 SHSGP - EOD Robot	100,000	-
G11009310	FY09 SHSGP - Digital Sandbox	50,000	-
G11009320	FY11SHSGP SAC-OES 11/11-12/13	413,187	134,357
G11009400	DUI /Drug Imp Tsk Force - FY12	802,000	11,747
G11009600	Juvenile Acct Block Grnt FY12	35,750	10,937
G11009800	Gang Violence Supp - 7/11-6/12	359,938	66,218
G11009900	UC Berk DUI - 12.11-09.12	104,212	3,466
G11010000	Secure Our Schools - FY11	200,000	180,669
G11010100	Citizen's Option 7/11-6/14	891,080	578,491
G11010300	ABC Liasion Officer - FY13	100,000	44,282
G11010500	FY13 OTS S.T.E.P	800,000	647,761
G11010600	UC Berkeley DUI - FY13	240,900	209,567
G11010700	Distracted Driving HVEDP	29,658	22,842
G12500900	2009 Urban Search & Rescue	1,002,710	367

Operating Grants (Fund 2702) continued

Project #	Project Name	Total Budget	Available Budget
G12501000	2010 Urban Search & Rescue	1,041,900	-
G12501100	2011 Urban Search & Rescue	1,165,078	250,396
G12501200	2012 Urban Search & Rescue	1,299,608	933,565
G12701600	US&R-Hurricane Gustav Deployment	12,096	1,547
G12702300	Hurricane Isaac - IST	-	-
G12901000	Fire FY05 Homeland Security2541	95,169	-
G12901100	Heavy Rescue Vehicle 2554	280,000	-
G12901500	2007 SHSGP Grant (CERT)	55,954	-
G12901700	2009 AFG - Wellness/Fitness	513,002	22,822
G12901801	Cert 2009 SHSGP Grant	58,000	149
G12901802	Hazmat 2009 SHSGP Grant	379,726	-
G12902001	Cert 2010 SHSGP Grant	75,145	18,214
G12902002	Hazmat CBRNE 2010 SHSGP	124,351	1,436
G12902003	Battalion EQ Cache 2010 SHSGP	208,687	1,298
G12902004	Robot Project 2010 SHSGP Grant	56,731	1,924
G12902005	Mass Prophylaxis 2010 SHSGP Gr	75,000	6,374
G12902100	2010 SAFER Grant	5,606,863	2,621,905
G12902200	CERT 2011 SHSGP Grant	37,700	30,379
G13000053	EECBG - Public Outreach	100,000	1,342
G13000054	EECBG - Assessmnt Fin Prog Dev	640,166	500,183
G13000056	EECBG - Grant Admin	104,060	258
G13000057	EECBG - Small Business Pilot	500,000	25,379
G13000064	ASPCA-Targeted S/N Surgeries	45,000	19,040
G13000065	Chako Pit Bill Rescue S/N	5,000	-
G13004200	SECAT VET-06-0042 LNG TRKS	433,585	120,000
G17600700	Juvenile Hall Expansion 4242	114,000	38,547
G17601400	CAC SLP 07/08	49,805	19,805
G17601600	Terminal B Airport APP	842,100	45,364
G17601800	Boys and Girls Club	20,000	1,493
G17601900	Regional Transit 2010	33,000	22,010
G17602000	SMUD Gallery-CY2011-13	75,000	33,102
G17603000	Terminal A Artwork and Maint	75,000	38,058
G18000200	Brownfield Assessment Grant	184,232	158,516
G18000201	Florin Phase II Assessment	215,768	8,923
G18334500	Brownfields Revolving Loan	1,359,793	403,401
G18337000	Brownfields Clean-up Grant	350,000	308,923
G19001200	SAC-GPAL Pprogram Jan12-Dec13	249,953	121,117
G19001400	Sacramento Ceasefire	455,000	455,000
G19041210	FY13 ASES - EGUSD	85,000	27,597
G19041220	FY13 21st Century (HS)	-	-
G19041230	FY13 ASES - SCUSD	175,000	85,170
G19070110	FY12 First Five (Labor) - CTK	571,865	90,761
G19070140	FY12-14 CTK CCHN CHIPRA Clinic	55,600	34,317
G19070150	FY13 First Five - CTK	676,250	323,056
G19070400	CTK Reserve (MAA/HF)	648,854	70,876
G19070401	FY11 MAA Reserve (CTK Expenses)	626,000	424,744
G19071300	FY11 First Five - CTK	902,342	-
G19071301	FY11 First Five - CTK Indirect	39,395	-
G19071400	FY11 (6-18) - CTK	226,243	10,543
G19080130	FY13 Area 4-Stand Up To Falls	27,000	14,783
G19080140	FY13 Area 4-Caregiver Respite	40,000	13,313

Operating Grants (Fund 2702) continued

Project #	Project Name	Total Budget	Available Budget
G19090120	FY13 WIA	228,000	144,370
G19090400	ARRA - WIA Youth Employment	29,318	406
G19100100	FY12 USOC VA Grant	150,000	1,282
G19100200	FY13 USOC VA Grant	150,000	105,302
Total Fund 2702:		31,314,129	11,365,243

Solid Waste Fund (Fund 6007)

Project #	Project Name	Total Budget	Available Budget
G14071600	Used Oil Program Cycle 1	134,775	-
G14071700	Used Oil Program Cycle 1A	19,790	-
Total Fund 6007:		154,565	-

Solid Waste Grant Fund (Fund 6207)

Project #	Project Name	Total Budget	Available Budget
G14121800	Used Oil Program Cycle 2	136,543	123,324
Total Fund 6207:		136,543	123,324

START (Fund 2501)

Project #	Project Name	Total Budget	Available Budget
G19020110	FFY12 Start Snack	631,010	463,847
G19020210	FY13 Start Snack	59,140	15,663
G19030110	FFY12 Americorps	644,236	-
Total Fund 2501:		1,334,386	479,510

Water Fund (Fund 6005)

Project #	Project Name	Total Budget	Available Budget
G14110100	Fluoride System Evaluation	83,488	98
G14110200	RW Efficiency Acceleration GP	275,380	176,572
G14110300	Follow the Meter Grant	123,855	123,855
G14110400	CALFED Controller Incentive	133,273	36,565
Total Fund 6005:		615,996	337,091

Water Grant Fund (Fund 6205)

Project #	Project Name	Total Budget	Available Budget
G14110300	Follow the Meter Grant	123,855	89,178
G14110400	CALFED Controller Incentive	100,000	15,506
Total Fund 6205:		223,855	104,684

EXISTING OPERATING PROJECTS

The following is a list of existing operating projects, the total budget, and available budget based on data available as of March 2013:

CIP Reimbursable Fund (Fund 3702)

Project #	Project Name	Total Budget	Available Budget
I21000200	River District Specific Plan	172,905	169,540
Total Fund 3702:		172,905	169,540

Development Services Fund (Fund 2016)

Project #	Project Name	Total Budget	Available Budget
I22209000	Panhandle Annexation 4811	124,990	3,466
I22400000	General Plan Update 4811	2,465,241	-
Total Fund 2016:		2,590,231	3,466

Ethel Macleod Hart Trust (Fund 2503)

Project #	Project Name	Total Budget	Available Budget
I19120000	Hart Trust Proj Fund FY12-16	78,490	78,490
I19120002	Fun Pass Program	53,842	33,808
I19120003	OAS Promotional Booklet	4,554	1,322
I19120004	Senior Water Aerobics	12,523	7,343
I19120005	Triple R - Sliding Scale 3	66,900	41,882
I19120006	Sr. Info & Assistance	9,672	1,035
I19120007	Project Allocation Contingency	11,275	8,918
I19120008	Creative Aging	5,310	4,724
I19120009	Iu Mien Exercise Program	4,860	1,930
I19120010	Hart 50th Anniversary	10,111	4,575
I19120011	Transportation Vouchers	20,000	20,000
I19120012	Homeless Seniors	150,000	50,000
I19120013	Staff Support	20,880	8,880
I19120014	Volunteer Coordinator	60,000	60,000
Total Fund 2503:		508,417	322,908

General Fund (Fund 1001)

Project #	Project Name	Total Budget	Available Budget
I03000100	Justice for Neighbors (JFN)	289,202	269,883
I06000300	Infill Program 4827	261,195	-
I06000400	Low Income Waiver/Dfrl PGM4827	1,312,000	-
I06000500	Small Projects Indirects 3131	180,998	180,998
I06013110	Fleet - Police	2,605,516	272,610
I06013120	Fleet - Fire	283,493	131,063
I06013130	Fleet - General Services	99,870	(61,216)
I06013150	Fleet -Transportation(GF)	1,453,877	447,010
I06013190	Fleet - Parks & Recreation	551,461	92,726
I06013210	Fleet - Community Development	44,094	2,137
I06013800	Fleet - Non-Departmental	194,377	194,377

General Fund (Fund 1001) continued

Project #	Project Name	Total Budget	Available Budget
I06100200	Economic Development Rsrv 4455	598,463	165,475
I07000800	Technology Innovation Project	250,000	109,590
I07000900	Webgrant Restructuring Project	100,000	100,000
I11000100	Nextgen Mobile Computer Repl.	1,365,308	599,372
I13000400	F.O.C.A.S. 3112	60,000	46,258
I13000600	Low Income Spay/Neuter Program	64,313	64,313
I14130101	Water Rate Assitance Prgm	782,870	782,870
I14130102	Wastewater Rate Asst Prgm	347,830	347,830
I17000100	Archives East End Project	86,350	42,525
I21000200	River District Specific Plan	86,179	-
I21000242	River District-Fin/Nexus/Fisc	847	-
I21004800	Historic Place	32,999	8,437
I21004900	FEMA Corrective Action Plan	350,000	265,296
I22300100	Non-Bonded Service Dist Appls	-	-
I22400000	General Plan Update 4811	4,249,047	2,199
Total Fund 1001:		15,650,288	4,063,753

Historic Places Fund (Fund 2024)

Project #	Project Name	Total Budget	Available Budget
I21004800	Historic Place	238,000	100,976
Total Fund 2024:		238,000	100,976

N Natomas Community Improvement (Fund 3201)

Project #	Project Name	Total Budget	Available Budget
I22200100	N Natomas Admin Control	6,646,258	225,499
I22200600	Basin 6 Drainage	2,761,180	41,849
I22200700	TMA Shuttle	1,318,200	192,000
Total Fund 3201:		10,725,638	459,348

N Natomas Lands CFD 3 (Fund 2230)

Project #	Project Name	Total Budget	Available Budget
I06013190	Fleet - Parks & Recreation	97,000	97,000
Total Fund 2230:		97,000	97,000

Parking Fund (Fund 6004)

Project #	Project Name	Total Budget	Available Budget
I06013151	Fleet -Transportation(Parking)	387,551	340,146
I15001211	City of Festivals Program	539,000	199,996
Total Fund 6004:		926,551	540,142

Private Development Fund (Fund 2018)

Project #	Project Name	Total Budget	Available Budget
I22207000	Delta Shores Finance Plan	160,000	-
I22300000	Neigh Park Maint CFD 4815	281,397	26,398
I22300100	Non-Bonded Service Dist Appls	209,256	26,181
I22310000	Natomas Meadows CFD	62,000	42,329
I22310100	Bonded CFD/AD Applications	5,000	921
I22310200	College Square Reimbursement	30,000	13,800
I22310500	Natomas Landing CFD2008-01	64,500	23,555
I22310600	PBID/BIA Applications	12,500	12,500
I22340000	Natomas Central CFD 2006-02	100,000	55,692
Total Fund 2018:		924,653	201,376

Railyards/Richardson Downtown Impact (Fund 3202)

Project #	Project Name	Total Budget	Available Budget
I21000242	River District-Fin/Nexus/Fisc	204,186	25,141
I22208000	Sacramento Railyards 2006 Finp	740	-
Total Fund 3202:		204,926	25,141

Railyards/Richardson Downtown Impact (Fund 3203)

Project #	Project Name	Total Budget	Available Budget
I22205100	JCPA Administrative Ctrl 3131	104,923	-
Total Fund 3203:		104,923	-

Sacto Housing & Redevelopment Agency (Fund 3701)

Project #	Project Name	Total Budget	Available Budget
I21000200	River District Specific Plan	9,616	-
I21000242	River District-Fin/Nexus/Fisc	26,180	-
Total Fund 3701:		35,796	-

Sewer Fund (Fund 6006)

Project #	Project Name	Total Budget	Available Budget
I06013141	Fleet - Utilities(Sewer)	1,515,774	977,328
I14110100	Sewer System Mgmt Plan	1,611,815	1,531,817
I14110101	Sewer Sys Mgmt Plan-Field Svcs	150,000	68,545
I14120600	CSS Regulatory Compliance	205,000	43,096
Total Fund 6006:		3,482,589	2,620,786

Solid Waste Fund (Fund 6007)

Project #	Project Name	Total Budget	Available Budget
I06013142	Fleet - Utilities(Solid Waste)	16,633,978	1,721,023
I14120100	Legacy Landfill Operations	200,000	200,000
I14120200	Solid Waste Outreach	443,834	347,061
I14120500	SW Container Replacement	2,246,217	836,254
I14120501	Residential Collection	565,000	86,548
I14120502	Residential Recycling	596,024	227,950

Solid Waste Fund (Fund 6007) continued

Project #	Project Name	Total Budget	Available Budget
I14120503	Containerized Greenwaste	463,272	363,272
I14120700	28th Street Landfill Tree	200,000	161,698
Total Fund 6007:		21,348,325	3,943,806

Solid Waste Grant Fund (Fund 6207)

Project #	Project Name	Total Budget	Available Budget
I14120200	Solid Waste Outreach	681,239	650,509
Total Fund 6207:		681,239	650,509

Special Program Donations (Fund 2502)

Project #	Project Name	Total Budget	Available Budget
I01001200	Mgmt Academy Education L Acc0310	10,610	720
I01001700	Natomas Benefit Program 0100	10,000	-
I11001600	Regional Community Policing In	49,871	6,294
I11001900	Project Pony 2112	6,600	3,202
I11002000	SPD Training Faciltiy 2157	46,700	8,302
I13000400	F.O.C.A.S. 3112	370,419	44,099
I19000800	Kids Play Mc Kinley-Maint 4711	12,870	7,151
I01000200	Late Night Sacramento 0100	280,377	5,083
Total Fund 2502:		787,447	74,852

Storm Drainage Fund (Fund 6011)

Project #	Project Name	Total Budget	Available Budget
I06013143	Fleet - Utilities(Storm Drain)	3,024,869	2,384,653
I14010100	Flood Control Planning	532,942	280,329
I14010101	Floodplain Management	681,803	54,561
I14010200	FY10-14 NPDES Stormwater Prgm	3,598,294	1,471,637
I14010201	FY10-14 NPDES Stormwater Reimb	958,741	261,237
I14120300	SAFCA Levee Maintenance	250,000	250,000
I14120600	CSS Regulatory Compliance	624,450	138,713
Total Fund 6011:		9,671,100	4,841,130

Storm Drainage Grant Fund (Fund 6211)

Project #	Project Name	Total Budget	Available Budget
I14010200	FY10-14 NPDES Stormwater Prgm	1,101,402	1,101,402
I14010201	FY10-14 NPDES Stormwater Reimb	1,395,666	155,192
I14120300	SAFCA Levee Maintenance	924,000	924,000
Total Fund 6211:		3,421,068	2,180,594

Water Fund (Fund 6005)

Project #	Project Name	Total Budget	Available Budget
I06013140	Fleet - Utilities(Water)	1,958,686	1,632,344
I14010300	Sac River Source Wtr Protect	181,151	60,227
I14010301	Sac River KOWC Program	73,000	43,037
I14010302	Sac River Source Wtr Reimbursable	111,000	14,578
I14010303	Sac River KWOC Reimbursable	17,000	15,173
I14010400	American River Source Wtr Prtt	129,644	60,727
I14010401	American River KOWC Program	57,000	26,272
I14010402	American River Source Wtr Reimb	22,000	17,466
I14010403	American River KWOC Reimbursable	18,000	14,563
I14010500	Water Meter Replacement Prgm	2,984,000	721,554
I14010600	Water System Failure Replacement	857,000	857,000
I14120400	Water Conservation Rebates	507,000	507,000
Total Fund 6005:		6,915,481	3,969,942

Water Grant Fund (Fund 6205)

Project #	Project Name	Total Budget	Available Budget
I14010300	Sac River Source Wtr Protect	21,000	21,000
I14010302	Sac River Source Wtr Reimbursable	78,731	43,041
I14010303	Sas River KWOC Reimbursable	5,000	5,000
I14010400	American River Source Wtr Prtt	21,232	21,232
I14010402	American River Source Wtr Reimb	21,747	401
I14010403	American River KWOC Reimbursable	12,500	12,500
I14120400	Water Conservation Rebates	762,000	762,000
Total Fund 6205:		922,210	865,174

Willowcreek Fee District (Fund 3008)

Project #	Project Name	Total Budget	Available Budget
I22206000	Willowcreek Fee District	2,618,461	601,867
Total Fund 3008:		2,618,461	601,867

EXTERNALLY FUNDED PROGRAMS

The following is a list of existing externally funded programs, the total budget, and available budget based on data available as of March 2013:

Externally Funded Programs (Fund 2703)

Project #	Project Name	Total Budget	Available Budget
E1100500	CAL-ID Life Scan 7/98-6/11	939,533	17,228
E11001000	SRO's NUSD/SCUSD 7/06-6/10	6,534,096	9,703
E11001400	Kaiser/Wyndham 6/06-7/07	461,103	58,135
E11001800	Kaiser/Wyndham	446,419	-
E11002200	Academy Activities 7/07-6/11	536,359	448,653
E11002400	Helicopter Program	453,134	123,360
E11002500	Los Rios Vocational Training	5,848,744	465,247
E11002511	Los Rios Voctnl Trng 7/10-6/11	837,686	506,412
E11002512	Los Rios Voctnl Trng 7/11-6/12	800,000	210,652
E11002513	Los Rios Voctnl Trng 7/12-6/13	800,000	630,432
E11002700	State Forfr - Criminal Profit	129,850	-
E11002800	State Forfr - Hlth & Sfty	3,427,063	151,477
E11002900	State Forfr - Drug Ed & Gang	642,498	344,302
E11003100	Federal Forfr - CRIPS	1,927	31
E11003200	Federal Forfr - DOT	752,670	218,912
E11003300	Federal Forfr - DOJ	2,033,836	16,818
E11004400	Regnl Transit Patrol 7/08-6/11	4,142,545	-
E11004712	Kaiser Hospital 1/12-12/12	104,040	-
E11004830	SHRA Police Services 7/11-6/12	177,479	-
E11005000	SROs - SCUSD FY10	1,390,606	-
E11005012	SROs - SCUSD FY12	1,553,554	14,470
E11005200	Supplmntl Emplmnt 7/10-6/11	2,204,021	2,219
E11005211	Supplmntl Emplmnt 7/11-6/12	1,785,000	54,061
E11005300	RTTAC Inv Liaison 8/09-6/12	282,016	30,010
E11005312	FY13 RTAC INV LIAISON	147,241	147,241
E11005402	DMV Anti-Auto Theft FY12	309,900	-
E11005403	DMV Anti-Auto Theft FY13	200,000	75,853
E11005502	Bulletproof Vest Prg 7/10-6/12	45,412	-
E11005503	Bulletproof Vest Prog - FY11	7,671	3,740
E11005800	Avoid the 17 10/10-9/11	29,884	-
E11005812	Avoid the 17 10/11-9/12	30,000	6,649
E11005813	Avoid the 17 10/12-9/13	30,000	25,833
E11006012	SAC-RT Patrol FY12	2,607,790	310,706
E11006212	Methodist Hospital NPO FY12	104,040	-
E12000100	Vocational Ed Training - Fire	661,192	109,393
E21000700	CoolCalifornia Challenge	11,100	9,458
Total Fund 2703:		40,468,409	3,990,996

Risk Management (Fund 6502)

Project #	Project Name	Total Budget	Available Budget
E08000100	Driver Training Acadmy (SRDTA)	430,654	1,044
E08000200	Robla Facility Safety Training	1,500	1,500
Total Fund 6502:		432,154	2,544

25

SECTION – 25

Glossary

Glossary

Account - The primary accounting field in the budget used to describe the type of the financial transaction.

Actual - Actual level of expenditures/FTE positions approved for fiscal year noted as of 2/8/13.

Amended - Level of expenditures/FTE positions reflecting adjustments made during the current fiscal year.

Appropriation - An authorization by the City Council, which permits officials to incur obligations and expend City resources, for a specific purpose within a fiscal year.

Assessment - Revenue collected for City services that benefit properties in specific areas or districts.

Assessment District – A separate local government agency formed to provide specific services. Property owners within the Assessment District boundary pay the district in proportion to the benefits or services they receive.

Balanced Budget - The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available resources.

Beginning/Ending Fund Balance - Unencumbered resources available in a fund from the prior/current year after payment of the prior/current year's expenses. Not necessarily cash on hand. (Also refer to Fund Balance.)

Budget - An annual financial plan consisting of Proposed/Approved expenditures for specified purposes and the Proposed/Approved means of financing them.

California Public Employees' Retirement System (CalPERS) – The nation's largest public pension fund, providing retirement benefits to more than 1.6 million state, public school, and local public agency employees, retirees, and their families.

Capital Assets – Capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period (fiscal year).

Capital Improvement – A specific undertaking involving procurement, construction or installation of facilities or related equipment which improves, preserves, enhances or modernizes the City's provision of municipal services, has a useful life of at least five years, and costs in excess of \$20,000. CIPs may include construction or major repair of City buildings and facilities such as streets, roads, storm drains, traffic signals, parks, community centers, etc.

Capital Improvement Program (CIP) - An ongoing five-year plan of single and multiple-year capital expenditures which is updated annually.

Carryover – Appropriated funds remaining unspent at the end of the fiscal year, which are allowed to be retained by the project to which they were appropriated so that they may be expended in the next fiscal year.

Charter Offices - City Attorney, City Clerk, City Manager, and City Treasurer.

Citywide and Community Support - Program costs that do not relate to any one department, but represent costs of a general citywide nature, such as debt service. (Previously Non-Department)

Combined Sewer System (CSS) – Sewers that are designed to collect rainwater runoff, domestic sewage, and industrial wastewater in the same pipe. Combined sewer systems transport their wastewater to a sewage treatment plant, where it is treated and then discharged to a water body.

Debt Financing – Issuance of bonds and other debt instruments to finance municipal improvements and services.

Debt Service – The costs of paying the principal and interest on borrowed money according to a predetermined payment schedule.

Department - “Department” or “Operating Unit” refers to the Mayor and City Council; City Manager; City Attorney; City Clerk; City Treasurer; Convention, Culture and Leisure; Community Development; Economic Development; Finance; Fire; General Services; Human Resources; Information Technology; Parks and Recreation; Police; Public Works; Utilities; Capital Improvement; Debt Service; Citywide and Community Support; and Reserves.

Dept ID - A sub-unit of an Operating Unit.

Division - A roll-up of Dept IDs within an Operating Unit. There are one or more Dept IDs within an Operating Unit.

Employee Services - The personnel costs of a City program, including wage/salary, direct and indirect benefits, such as health insurance, social security costs, retirement contribution, workers’ compensation, unemployment insurance, etc.

Encumbrance – An amount of money committed for the payment of goods ordered but not yet received.

Enterprise - A governmental facility or service that is self-supporting through fee and charge revenue.

Enterprise Funds – These funds are used to account for operations for which it is the stated intent that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges and space rentals, e.g., Water Fund, Wastewater Fund (also known as the Sewer Fund), etc.

Equipment - Capital outlay for tangible property of a relatively permanent nature, such as vehicles or equipment with a unit cost of \$20,000 or more.

Expenditure Class - A roll-up of accounts: employee services, services and supplies, property, debt service, and interdepartmental transfers.

Expenditure/Requirement - The actual spending of funds authorized by an appropriation. Expenditures are divided into the following “classes” of individual line items:

- Employee Services
- Services and Supplies
- Equipment
- Debt Service
- CIP or Grant Labor Offset
- Capital Improvements

Externally Funded Program - Program revenues provided by external agencies which are restricted to a specified purpose.

Fiscal Year (FY) – A time period designated by the City signifying the beginning and ending period for recording financial transactions. Sacramento has a fiscal year from July 1 through June 30.

Full-Time Equivalent (FTE) – A unit indicating the workload of a position in order to distinguish workloads comparable to a full-time position. An FTE of 1.0 means that the position is equivalent to a full-time workload, while an FTE of 0.50 signals that the position is only half-time.

Fund - A separate, independent accounting entity with a self-balancing set of accounts recording financial resources and transactions for specific activities.

Fund Balance - The total dollars remaining after current expenditures for operations and capital improvements are subtracted from the sum of the beginning fund balance and current resources.

Funded FTE - A City Council authorized full-time equivalent position with an associated labor budget.

General Fund - The City's principal operating fund, which is supported by taxes and fees and which, generally, has no restrictions on its use. Expenditures may be described as discretionary and non-discretionary.

- Discretionary - That portion of the General Fund for which there are no restrictions on the use of the fees or taxes collected.

- **Non-discretionary** - Expenditure of revenues which are collected by users of a program to offset the cost of the program. State law requires that fees charged cannot exceed the cost of the service.

Grant – Contributions of cash or other assets provided by external agencies, which are restricted to a specific purpose, have a time limit for use, and frequently are reimbursed after incurring eligible costs.

Growth Rate - Level at which expenditures and revenues are expected to increase annually.

Impact - Effects on the service level provided by a particular program due to budget changes.

Indirect Costs - Those elements of cost necessary in the performance of a service that cannot be accurately or readily allocated to the unit of service. Usually they relate to those expenditures that are not an integral part of the service such as rent, heat, management, etc.

Internal Service Fund (ISF) - An ISF provides services to all City departments and bills the various other funds for services rendered. ISFs are self-supporting. Only the expenditure by the ISF is counted in budget totals; the internal transfer from the department to the ISF is excluded to avoid double-counting expenditures.

Internal Service Fund Transfer - A transfer from operating funds to an ISF, e.g., Risk Management or Fleet Management.

Labor/Supply Offset (CIP/Grant/Labor) - Amounts for employee salaries and benefits expected to be charged to CIP projects or grants, thus reimbursing the operating budget for these costs.

Measure U – An ordinance that provides for a ½ cent tax on each dollar of taxable sales of goods with the City of Sacramento, and on the taxable storage, use, or consumption in the city of goods purchased from a retailer. The tax went into effect on April 1, 2013 and will expire on March 31, 2019.

Operating Budget - Annual appropriation of funds for ongoing program costs, including employee services, other services and supplies, equipment, and debt service.

Operating Transfers - Moving dollars from a fund receiving revenue to a fund which will expend the resources.

Operating Unit – See Department.

Other Governmental Funds – These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, e.g., Gas Tax Fund, Traffic Safety Fund, Operating Grant fund, etc.

Program Oriented Development (POD) - A comprehensive review and evaluation process of current services and programs, categorized as mandatory, essential, or existing. Mandatory Services are

required by law, charter, or irrevocable agreement. Essential Services are identified in three levels: Life/Safety, Public Health, and Risk/Liability. Existing Services cover all other programs or services.

POD Operating Departments – Community Development, Convention, Culture and Leisure; Economic Development; Fire; General Services; Parks and Recreation; Police; Public Works; and Utilities.

POD Support Departments - Finance; General Services; Human Resources; and Information Technology.

Proposition 218 – Passed by California voters in 1996. It specifies requirements for how utility rates for water, sewer, drainage, and solid waste services are set and how the funds generated by those rates are used. Some of the requirements of Proposition 218 include:

- Holding a public hearing prior to any rate changes for water, sewer, drainage, or solid waste services and notifying rate payers of that hearing via mail at least 45 days in advance.
- Using funds generated by a particular rate, such as water rates, for water projects only.

Resolution – A formal declaration by City Council.

Resources - Total dollars available for appropriation during the fiscal year, including estimated revenues, fund transfers, and beginning fund balances.

Revenues - Income received from seven categories:

- Taxes - Revenue including sales tax, property tax, utility user tax, etc., collected to fund general operating City programs.
- Charges for Fees and Services - Fees charged to the user of any specific service provided by the City not supported by the General Fund. The fee cannot exceed the cost of providing the service.
- Licenses and Permits - Revenues collected for construction, maintenance, and/or operation of designated equipment, businesses, buildings, and private property including animals.
- Use of Money and Property - Interest earned on City investments or County-held funds.
- Inter-Governmental - Revenue disbursements from other agencies, such as State Motor Vehicle In-Lieu Tax and State Homeowners Property Tax Relief, and revenue reimbursement for services provided to other agencies.
- Fines, Forfeitures, and Penalties - Revenues collected for violations of City ordinances, late payments, etc.
- Miscellaneous Revenues - Revenues not categorized above.

Revenues can also be classified as operating or non-operating in the enterprise activities. Operating revenues are directly related to the fund's primary service activity and consist primarily of user fees and charges. Non-operating revenues are incidental to, or by-products of the enterprise's primary service, such as interest income or the Transient Occupancy Tax for the Community Center Fund.

Services and Supplies - Costs of contractual or outside services, office supplies, and equipment.

Special Revenue Funds – These funds are used to account for activities supported by specific taxes or other revenue sources. These funds are generally required by statute, charter or ordinance to finance specific government functions.

Successor Agency – Pursuant to operation of California state law, the Redevelopment Agency was dissolved. Effective February 1, 2012, former activities and affairs of the Sacramento Redevelopment Agency were transformed to the City of Sacramento as the Successor Agency. The Successor Agency is authorized by law to accept and maintain the legal title, custody and dominion of records that were created by another agency.

Surplus - An excess of total current resources over total current requirements.

Total City Budget - The City's total fiscal year expenditure budget (operating and capital) as approved by the City Council.

Trust Funds – These funds are used to account for assets and activities restricted to a specific purpose in accordance with a trust agreement, e.g., Ethel MacLeod Hart Trust Fund.

User Charges/Fees – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Variance - Change in expenditures or staffing levels between fiscal years.

26

SECTION – 26 **Resolution**

RESOLUTION NO. 2013-0198

Adopted by the Sacramento City Council

June 11, 2013

**APPROVING THE FISCAL YEAR 2013/14
OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGETS
FOR THE CITY OF SACRAMENTO**

BACKGROUND

- A. The City Manager is required to present a balanced budget to the Mayor and City Council no less than 60 days prior to the beginning of each fiscal year pursuant to Article 9, Section 111 of the City Charter.

- B. The City of Sacramento, through the leadership and direction of the Mayor and City Council, has maintained a sustainable budget philosophy. Given this concept of fiscal sustainability, the Council adopted the following principles on February 12, 2013, for the development of the Fiscal Year (FY)2013/14 Proposed Budget:
 - a. Focus reductions on achieving permanent savings in order to reduce future year deficits.
 - b. FY2013/14 actions need to be considered within a multi-year context.
 - c. New revenues will not be counted or spent until realized.
 - d. One-time resources for one-time needs.
 - o Invest to increase efficiency, yield future year savings, and/or address the City's deferred maintenance backlog.
 - e. The Economic Uncertainty Reserve should be increased gradually to achieve the Council's goal of having a reserve equal to 10 percent of the General Fund revenue budget.

- C. Voter approval of the Essential Services Protection Measure (Measure U) in November 2012 authorized the implementation of an additional one-half cent transaction and use tax effective April 1, 2013, and the establishment of an Oversight Committee. On February 12, 2013, the City Council adopted principles for the use of Measure U revenues.
 - a. Resources will be allocated to the protection and restoration of City programs/services specifically enumerated in the Measure U ballot question as
 - i. Essential public safety services including:
 - 1. 9-1-1 response
 - 2. police officers
 - 3. gang/youth violence prevention
 - 4. fire protection/emergency medical response

- ii. Other essential services including:
 - 1. park maintenance
 - 2. youth/senior services
 - 3. libraries
 - b. Resources will not be allocated for new programs/services/facilities.
 - c. Restorations may not look/operate in the same manner as those that were eliminated in order to take advantage of effective and efficient means of programs/service delivery wherever possible.
 - d. Resources will not be used to balance the base General Fund budget, except where funds would provide for the protection of programs/services specifically included in the Measure U ballot question as identified above.
 - e. Resources will not be used to increase employee compensation.
 - f. Resources will be set aside annually to be used for the following:
 - i. Contingency funding should revenues fall short of estimates
 - ii. One-time funding for one-time expenses related to the delivery of the restored programs/services
 - iii. Funding to transition programs and services in FY2019/20 when Measure U resources will no longer be available
 - g. The City Manager will prepare a transition plan to scale back the use of Measure U resources over time or identify alternate sources of funding for critical programs and services.
 - h. Resources will be accounted for and reported separately in order to facilitate review by the Council and the Oversight Committee established by the ballot measure.
- D. The City Manager released the FY2013/14 Proposed Operating Budget and the 2013-2018 Proposed Capital Improvement Program (CIP) (which includes the FY2013/14 CIP Budget) consistent with City Charter requirements, for review and consideration.
- E. The Mayor and City Council conducted hearings during the months of May and June 2013 related to the adoption of the City's FY2013/14 Operating and CIP Budgets.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

- A. The Summary of Changes in Appropriations, attached as Exhibit 1, and FTE set forth in Exhibit 2, are hereby approved.
- B. The FY2013/14 Operating and CIP Budgets, as defined in Section 2.1, are hereby approved (collectively the "Approved Budget").
- C. The 2013-2018 CIP, which provides a comprehensive five-year plan for the City's capital project expenditures, is hereby approved.
- D. Sections 1 through 17 below, which define the authority and responsibilities of the City Manager in implementing the Approved Budget, are hereby approved.

- E. The City Manager is authorized to incorporate final decisions of the City Council, and refine/add content, as may be needed to meet Government Finance Officers Association (GFOA) and California Society of Municipal Finance Officers (CSMFO) budgeting award application requirements, into the Proposed Operating and CIP Budgets in order to create the FY2013/14 Approved Operating Budget and 2013-2018 CIP.
- F. Exhibits 1 through 5, inclusive, are part of this resolution.

SECTION 1. SCOPE

- 1.1 This resolution defines the authority and responsibilities of the City Manager in implementing the Approved Budget of the City of Sacramento and supersedes Resolution 2012-185.

SECTION 2. DEFINITIONS

- 2.1 "Approved Budget" consists of the following documents:
 - (1) The "Operating Budget," which is the FY2013/14 Proposed Operating Budget, as amended by the City Council to incorporate the approved summary of changes in appropriations set forth in Exhibit 1, FTE set forth in Exhibit 2, and Measure U Restorations set forth in Exhibit 3 (the Approved Operating Budget is attached as Exhibit 4); and
 - (2) The "Capital Improvement Program budget," which is the FY2013/14 Proposed Capital Improvement Program (CIP) Budget, as summarized in Schedule 4 of the FY2013/14 Operating Budget and detailed in the 2013-2018 CIP, as amended by the City Council to incorporate the Proposed CIP, the summary of changes in appropriations set forth in Exhibit 1 (the Approved CIP is attached as Exhibit 5).
- 2.2 "Base Budget" is the current year budget modified pursuant to labor agreements, one-time expenditures, citywide changes, and midyear changes.
- 2.3 "Budget Categories" reflect internal reporting structures based on established budgets:
 - (1) "Department" or "Operating Unit" represents major budgetary groupings such as: Mayor and City Council; City Manager; City Attorney; City Clerk; City Treasurer; Convention, Culture & Leisure; Community Development; Economic Development; Finance; Fire; General Services; Human Resources; Information Technology; Parks & Recreation; Police; Public Works; Utilities; Projects; Debt Service; Citywide and Community Support; and Fund Reserves.
 - (2) "Dept ID" represents an organizational sub-unit within an Operating Unit.
 - (3) "Division" represents a roll-up of Dept ID's within an Operating Unit.

- (4) "Account" is the primary accounting field in the budget used to describe the nature of the financial transaction.
 - (5) "Expenditure Class" is a categorical grouping of individual similar accounts for purposes of reporting expenditures (i.e. Employee Services, Other Services and Supplies, Property, Debt Service, Labor/Supply Offset, Contingency, and Operating Transfers).
- 2.4 "City Manager" means the City Manager or, if so designated, the Director of Finance.
- 2.5 "Current Budget" is the FY2012/13 Approved Budget, incorporating any subsequent appropriation increases, decreases, or transfers and adjustments as approved by the City Council or City Manager, as appropriate.
- 2.6 "Full Time Equivalent" (FTE) means the decimal equivalent of a position, e.g., one full-time position is 1.00 FTE and one quarter-time position is 0.25 FTE.

SECTION 3. AUTHORIZED STAFFING AND APPROPRIATIONS

- 3.1 The City Manager is authorized to make any expenditure and resource adjustments to the Approved Operating Budget based on final City Council action to adopt the Approved Operating Budget.
- 3.2 The City Manager is authorized to establish the appropriations and FTE staffing as shown in Schedules 1A, 1B, 1C, 1D, and fund summaries, including transfers as shown on Schedule 2A and 2B as displayed in Exhibit 4.
- 3.3 The City Manager is authorized to revise any appropriation made in the Approved Budget where the revision is of a technical nature and is consistent with City Council intent.
- 3.4 The City Manager is authorized to adjust any appropriation made in the Approved Budget to reflect changes from amounts budgeted for updated labor, vehicle, energy, contingencies, cost plan, and risk management changes, such as retirement rates, payroll taxes, health benefits, fleet costs, and risk management costs from designated funds or reserves.
- 3.5 Following budget approval, the City Manager is authorized to revise indirect cost rates to be applied to hourly salary rates in order to achieve full cost recovery of services and is authorized to adjust the Approved Operating Budget to reflect the indirect cost plan for FY2013/14.
- 3.6 The City Manager is authorized to add FTE, establish appropriations and reimbursements between department operating budgets and the Multi-Year Operating projects, established to track Measure U expenditures, as detailed in Exhibit 3.

SECTION 4. APPROPRIATION INCREASES/DECREASES

- 4.1 All appropriation changes (increases or decreases) in excess of \$100,000 to operating and capital budgets shall be approved by the City Council by resolution.
- 4.2 The City Manager is authorized, upon completion of the audited financial statements for FY2012/13, to adjust FY2013/14 fund contingencies by the amount of net changes in available fund balance. These fund balance and appropriation changes shall be included and explained in the report to City Council accompanying the Comprehensive Annual Financial Report (CAFR).
- 4.3 Residual balances from unexpended debt proceeds will be reverted to the appropriate fund and utilized for the legal purposes as specified in the conditions of the debt issuance. The City Manager is authorized to establish appropriations and account for the expenditure of these unexpended proceeds.

SECTION 5. STAFFING CHANGES

- 5.1 Any increase or decrease, by department by fund, in FTE as authorized in the Approved Operating Budget or any subsequent approval by the City Council or by the City Manager in accordance with this resolution, is subject to approval by the City Council, except for renewals or expansion of fully-offset grants or externally funded programs (EFP) as specified in Section 5.2.
- 5.2 The City Manager is authorized to adjust staffing levels for renewals, expansions, or reductions to fully offset City Council-approved operating grants or EFP. Grant/EFP positions shall be terminated upon completion or cancellation of the grant/EFP, unless specifically continued by a resolution that includes a source of replacement funding. Any existing positions which were approved based on the assumption of the City receiving a grant or other reimbursements must have continued funding verified prior to filling the position.
- 5.3 Any reassignment of authorized FTE and employee services funding associated with the FTE, within a department and within the same fund, may be made at the discretion of the department director with the approval of the City Manager as long as there is no net change to authorized FTE and funding levels.
- 5.4 The City Manager is authorized to modify authorized FTE classification(s) as necessary to reflect current incumbent status based on the established flexibly staffed classifications included in labor contracts.
- 5.5 All new job classifications or classification changes (as identified in Exhibit 4, Schedule 8) are subject to classification review and approval by the Human Resources Director.
- 5.6 The City Manager is authorized to adjust staffing levels in the Police and Fire Training Academies based on projected vacancies.

- 5.7 The City Manager is authorized to increase Police Department staffing up to the original grant award of 35.0 Police Officer FTE positions for the COPS Hiring Recovery Program (CHRP) grant and 25.0 Police Officer FTE positions for the Cops Hiring Program (CHP) grants upon the adoption of the budget and demonstration that reductions in sworn officer positions are due to citywide budget reductions.
- 5.8 The Director of Human Resources is authorized to establish non-budgeted positions for the Mayor and Council Offices to be funded from existing operations budgets.
- 5.9 The Mayor's Office staffing shall be increased by 1.0 FTE Program Analyst to assist with his tenure with the United States Conference of Mayors and the National Conference of Black Mayors through FY2014/15.

SECTION 6. ECONOMIC UNCERTAINTY RESERVE (EUR) POLICIES AND TRANSFERS FROM CONTINGENCY/RESERVE FUNDS

- 6.1 As directed by the City Council in June 2011, the City's goal for the General Fund EUR shall be 10% of annual General Fund revenues. Resources to fund this reserve will be identified on an ongoing basis and can include positive year-end results or other one-time resources available to the General Fund which will be presented to Council as identified for direction to the EUR through the budget development, midyear review, and year-end processes.
- 6.2 The General Fund EUR is currently \$24.4 million. This reserve will be maintained for the purpose of bridging a gap between projected revenue and expenditures during periods of significant revenue declines and/or expenditure growth. Consistent with Governmental Accounting Standards Board Statement No. 54, (*Fund Balance Reporting and Governmental Fund Type Definitions*), Council adopted parameters for using the EUR are as follows:
 - (1) The City Manager may recommend a release from the EUR when the gap between projected revenue and expenditures is greater than \$1 million in the proposed budget.
 - (2) Any release from the EUR is subject to approval by the City Council.
 - (3) These parameters may only be changed by the City Council by resolution.
- 6.3 The City Manager is authorized to make appropriation changes (increases or decreases) not exceeding \$100,000 from available fund balance. Appropriation changes (increases and decreases) in excess of \$100,000 are subject to approval by the City Council, except for payments to employees for vacation and sick leave termination, which may be approved by the City Manager.
- 6.4 The City Manager is authorized to make appropriation changes (increases or decreases) not exceeding \$100,000 from Administrative Contingency established in the General

Fund, Solid Waste Fund, Storm Drainage Fund, Water Fund, and/or Wastewater Fund. Appropriation changes (increases and decreases) in excess of \$100,000 are subject to approval by the City Council.

- 6.5 Transfers shall not be made from available fund balance or Administrative Contingency if the transfer will result in a negative balance.
- 6.6 Use of committed fund balance reserves is subject to approval by the City Council by resolution.
- 6.7 The City Manager is authorized to make annual loan repayments to the Risk Fund from the Community Center Fund subject to the availability of funds. As of June 30, 2012, the Risk Fund loan to the Community Center Fund totaled approximately \$6.8 million.

SECTION 7. OTHER APPROPRIATION TRANSFERS

- 7.1 Operating appropriation transfers within the same department, including the department's established fleet multi-year operating project, and the same fund are subject to approval by the City Manager.
- 7.2 Appropriation transfers between two or more departments, up to and including \$100,000, are subject to approval by the City Manager. Such transfers in excess of \$100,000 are subject to approval by the City Council by resolution.

SECTION 8. UNSPENT APPROPRIATIONS AND ENCUMBRANCES

- 8.1 All appropriations in the Operating Budget which remain unencumbered or unexpended on June 30, 2013, after adjustments specifically provided for in other sections of this resolution, shall revert to the available fund balance of the respective funds. Any budgetary surplus in the General Fund, determined as part of the fiscal year-end close process, will be reported in the CAFR as Assigned for Next Year's Budget or as specifically directed in a subsequent resolution.
- 8.2 All unrealized investment gains determined and reported as part of the fiscal year-end close process will be reported in the CAFR as Assigned for Unrealized Investment Gains because the resources are not available for appropriation.
- 8.3 All purchase order commitments outstanding on June 30, 2013, and associated appropriations, are hereby continued.
- 8.4 Unobligated appropriations in existence on June 30, 2013, for Fire Department station expenses (Account 481230) pursuant to the current Fire labor contract, shall be carried over to the next fiscal year.
- 8.5 Unobligated appropriations in existence on June 30, 2013, for the City Council operations budget shall be carried over to the next fiscal year.

- 8.6 Unobligated appropriations in existence on June 30, 2013, for the arts stabilization program funded by a portion of the General Fund allocation of the transient occupancy tax, shall be carried over to the next fiscal year.
- 8.7 The Rental Housing Inspection Program Fees and Medical Marijuana Permit Fees have been established to recover the costs of the program. The City Manager is authorized to carryover excess revenues for these programs provided the full cost of the current year operations for these programs have been recovered.
- 8.8 The City Manager is authorized to adjust the Convention, Culture and Leisure revenue budget for Theater Facility Fee revenues and the Theater Renovation project (M17100100) expenditure budget based on the actual fees collected, less any operating costs associated with delivering this service.
- 8.9 Unobligated appropriations in existence on June 30, 2013, in the Department of Information Technology operations budget shall be transferred to the IT Equipment Replacement Program (A07000300) to create a funding mechanism for citywide technology.

SECTION 9. REVENUE BUDGET

- 9.1 The FY2013/14 revenue budget is summarized in Exhibit 4, Schedule 6.
- 9.2 Any increase or decrease greater than \$100,000 in estimated revenue to the Approved Budget by fund requires City Council approval.
- 9.3 The City Manager is authorized to implement biennial Consumer Price Index (CPI) increases if the increases are warranted based on the adopted Fees and Charges Policy.
- 9.4 Unbudgeted one-time general revenue received in a fiscal year, which is not required to balance the budget as part of the midyear review or fiscal year-end close, shall be added to the General Fund Economic Uncertainty Reserve.

SECTION 10. CAPITAL IMPROVEMENTS

- 10.1 Capital projects and/or appropriations shall be used for:
 - (1) Repairs, maintenance, improvements, or acquisitions with a total cost of at least \$20,000 and a useful life that exceeds one fiscal year; and
 - (2) Community/Neighborhood projects as approved in separate resolutions by the City Council.
- 10.2 City Council approval is required for the establishment and/or cancellation (without completion) of a CIP, except as provided below:

- (1) Capital projects for internal City operations related to improvements and minor construction of existing City-owned/occupied buildings may be established by the City Manager provided the total cost to deliver the project does not exceed \$100,000;
 - (2) Capital projects may be subdivided into separate sub-projects as needed to administer, manage, and deliver the original scope of the project, without further City Council action;
 - (a) The City Facility Reinvestment Program (C13900000) formerly known as the City Facility Deferred Maintenance Program (C13000500) are to be considered one program for the purposes of budgetary authority; and
 - (3) Credit projects established in accordance with Sacramento City Code (SCC) Chapter 18.18. For purposes of recording the asset of these already constructed projects, the City Manager is authorized to make all the necessary adjustments once the improvement is accepted by the City of Sacramento.
- 10.3 Capital appropriations shall be used solely for the originally approved project or projects except as provided for in this section.
- 10.4 Annually, completed or inactive projects will be closed, except for projects that have existing litigation or payment disputes. An inactive project is defined as one where transaction activity is less than \$1,000 over the prior three years. Closures are the responsibility of the designated project manager. The managing department and/or City Manager have the authority to process the necessary documentation to close inactive projects.
- 10.5 All multi-year CIP projects in existence on June 30, 2013, shall be continued in FY2013/14, except as provided otherwise in Section 10.4. The FY2013/14 CIP Budget is summarized on Schedules 2 and 4 as displayed in Exhibit 4 and on Schedule 4 as displayed in Exhibit 5.
- 10.6 Unencumbered appropriations for all inactive projects, as defined in Section 10.4, will expire on June 30, following the third full year of the last appropriation to the project. Projects requiring continuing appropriations will require City Council action through programming within the CIP or through a separate appropriation to the project.
- 10.7 Each fiscal year, on June 30, the balance of each CIP project must be zero or have a positive balance by fund. Projects in excess of the budget from all funding sources (i.e., with a negative balance) shall be treated as follows:
- (1) If the project balance exceeds the budget by \$100,000 or less, the project account shall first be corrected within each fund and, second, any remaining negative balance shall be corrected by a transfer from the project manager's

department Operating Budget (all transfers of \$100,000 or less shall be made as provided for in Section 6.3); or

- (2) If the project balance exceeds the budget by more than \$100,000, the project account shall be submitted to City Council for approval by resolution of a corrective plan of action.

10.8 Except in the General Fund, the City Manager is authorized to transfer appropriations up to and including \$100,000:

- (1) From Project A to Project B if:
 - (a) Project A is complete and has savings; or
 - (b) Project A has not been completed and a revised project estimate confirms that there will be project savings upon completion;

10.9 Upon completion and closure of a capital project, the City Manager is authorized to transfer any remaining project balance:

- (1) To the available fund balance of the respective fund, the Capital Projects Base Reserve in the Utilities CIP or, in the case of the General Fund, Administrative Contingency; or
- (2) As provided for in Section 10.8.

10.10 Except as provided for in Section 10.9, the City Manager is authorized to increase or decrease project budget appropriations by not more than \$100,000 for each project. Appropriation changes exceeding \$100,000 in total for any project shall be submitted to the City Council for approval by resolution.

10.11 Community/Neighborhood projects and appropriations established with one-time funding sources under Resolution 2000-682 (11/21/00), 2001-765 (11/20/01), 2003-412 (6/17/03), 2004-551 (6/29/04), 2006-367 (5/23/06), and associated staff reports, are governed by the following procedures:

- (1) Savings of up to \$50,000 due to lower than expected costs or the securing of alternative funding sources, may be administratively reprogrammed into other projects within the same City Council District, at the request of the City Council District Office and with the approval of the City Manager; or
- (2) Savings above \$50,000 to be reprogrammed requires City Council approval by resolution.

10.12 Measure A Sales Tax (Fund 2001) expenditure and revenue budgets can be loaded into the City's financial system prior to Sacramento Transportation Authority (STA) Board

approval. Work on CIP projects in this fund is done prior to receiving funding. Project funding/appropriations shall be as follows:

- (1) The City Manager is authorized to enter the revenue/expenditure budgets as reflected in the Approved Budget (revenues) and CIP Budget (expenditures);
- (2) The City Manager is authorized to enter expenditure/revenue budgets prior to STA Board approval; and
- (3) STA Board approval is required for all Measure A reallocations. In cases where the City Council takes action on recommended Measure A reallocations prior to STA Board action, City Council approval shall be contingent on STA Board approval.

10.13 Projects funded by New Measure A Project Construction Sales Tax are included within the CIP Budgets for planning purposes. Work on CIP projects funded by New Measure A Project Construction Sales Tax (Fund 2023) is done prior to receiving funding, and project funding/authorization for these projects shall be as follows:

- (1) Fund 2023 expenditure and revenue budgets will not be loaded into the City's financial system until Sacramento Transportation Authority (STA) Board approval and Council appropriation through separate council action.

10.14 Projects funded by the following reimbursable (grant) funds are included within the Operating and CIP Budgets for planning purposes: Funds 3702, 3703, 3704, 6205, 6206, 6207, and 6211. Work on CIPs funded by these sources is done prior to receiving funding, and project funding/authorization for these projects shall be as follows:

- (1) Funds 3702, 3703, 3704, 6205, 6206, 6207, and 6211: Expenditure and revenue budgets will not be loaded into the City's financial system until agreements (Program Supplements/E-76's and Cooperative Agreements, etc.) have been executed between the City and the funding authority.
- (2) Funds 3703 and 3704: The City of Sacramento is eligible to receive federal and/or state funding for certain transportation projects through the California Department of Transportation (Caltrans). Master Agreements, Program Supplemental Agreements, Fund Exchange Agreements, and/or Fund Transfer Agreements must be executed with Caltrans before such funds can be claimed. The City Manager is authorized to execute all Master Agreements, Program Supplemental Agreements, Fund Exchange Agreements, Fund Transfer Agreements, and any amendments thereto with Caltrans.

The City Manager is authorized to transfer matching funds as specified in the approved CIP from the state and federal Grant Match Program (T15007200) and to enter the revenue/expenditure budgets as reflected in the grant agreement, provided that the amount is not more than \$100,000 different from what was

reflected in the Approved CIP Budget which authorized the project funding. Project agreements that exceed \$100,000 difference from the anticipated budget shall be submitted to the City Council for approval by resolution.

- 10.15 The 2013-2018 CIP Budget (Schedule 4, Exhibits 4 and 5) includes projects that are directly supported by user and developer fees. The City Manager is authorized to adjust department revenue budgets and CIP expenditure budgets for projects directly supported by fees based on the actual fees collected, less any operating costs associated with delivering the service.

SECTION 11. OPERATING GRANTS

- 11.1 City Council approval is required for the establishment and/or cancellation (without completion) of an operating grant except as follows:

- (1) Where the operating grant is under \$100,000 and does not require any of the following:
 - (a) Any increase or decrease, by department by fund, in FTE as authorized in the Approved Budget or by any subsequent approval by the City Council or by the City Manager in accordance with this resolution; or
 - (b) Matching funds from City resources; or
 - (c) Any ongoing service or funding by the City.
- (2) The City Manager is authorized to establish operating grants and to authorize spending and allocation of resources in excess of \$100,000 in advance of formal agreements when in response to governmental requests for public safety assistance related to disasters and national security risks. The department responding to these events shall report to the City Council within 60 days of receiving formal program documents from the requesting governmental agency (agencies) to obtain approval to enter into agreements and accept reimbursements.
- (3) Operating Grants may be subdivided into separate sub-projects as needed to administer, manage, and deliver the original scope of the project, without further City Council action.

- 11.2 The City Manager is authorized to adjust FTE and associated service and supplies, in accordance with Section 5.2, for renewals or expansions of fully offset grants previously approved by City Council.

- 11.3 If a grantor requires City Council action, as a condition of funding the grant, then establishment of the grant shall require approval by the City Council regardless of the grant amount.

- 11.4 All multi-year operating grant budgets in existence on June 30, 2013, shall be continued in FY2013/14.
- 11.5 The City Manager is authorized to adjust revenue and expenditure budgets for renewals, up to the amount previously approved by City Council, and augmentations up to \$100,000 of fully offset grants.
- 11.6 The City Manager is authorized to establish revenue and expenditure budgets for federal/state grant-funded youth programs, and parks and recreation programs in the City's financial system based on the prior year award prior to receipt of signed agreements. Project funding/appropriations shall be adjusted based on the final grant agreement. In the event the grant is not renewed or is changed by more than \$100,000, the managing department must return to the City Council for corrective action.
- 11.7 Each fiscal year, on June 30, the balance of each grant budget must be zero or have a positive balance by fund. Grants in excess of the budget from all funding sources (total budget has a negative balance) shall be treated as follows:
- (1) If the project balance exceeds budget by \$100,000 or less, the project account shall first be corrected within each fund and, second, any remaining negative balance shall be corrected by a transfer from the project manager's department Operating Budget (all transfers of \$100,000 or less shall be made as provided for in Section 6.3); or
 - (2) If the project balance exceeds budget by more than \$100,000, the project account shall be submitted to City Council for approval by resolution of a corrective plan of action.
- 11.8 The City Manager is authorized to adjust grant and operating expenditure budgets to account for Council approved grant match and retention obligations.
- 11.9 The City Manager is authorized to adjust revenue and expenditure operating grant budgets to reflect actual revenues received and expenditures incurred upon closure of a project in compliance with the original grant award and any amendments.

SECTION 12. EXTERNALLY FUNDED PROGRAMS (EFP)

- 12.1 City Council approval is required for the establishment and/or cancellation (without completion) of an EFP, except as follows:
- (1) Where the EFP is under \$100,000 and does not require any of the following:
 - (a) Any increase or decrease, by department by fund, in FTE as authorized in the Approved Budget or by any subsequent approval by the City Council or by the City Manager in accordance with this resolution; or

- (b) Matching funds from City resources; or
 - (c) Any ongoing service or funding by the City.
- (2) EFPs may be subdivided into separate sub-projects as needed to administer, manage, and deliver the original scope of the project, without further City Council action.
- 12.2 All multi-year EFP budgets in existence on June 30, 2013, shall be continued in FY2013/14.
- 12.3 The City Manager is authorized to adjust revenue and expenditure budgets for EFP renewals, up to the amount previously approved by City Council, and augmentations up to \$100,000.
- 12.4 Each fiscal year, on June 30, the balance of each EFP budget must be zero or have a positive balance by fund. EFPs in excess of the budget from all funding sources (total budget has a negative balance) shall be treated as follows:
- (1) If the project balance exceeds budget by \$100,000 or less, the project account shall first be corrected within each fund and, second, any remaining negative balance shall be corrected by a transfer from the project manager's department Operating Budget (all transfers of \$100,000 or less shall be made as provided for in Section 6.3); or
 - (2) If the project balance exceeds budget by more than \$100,000, the project account shall be submitted to City Council for approval by resolution of a corrective plan of action.

SECTION 13. MULTI-YEAR OPERATING PROJECTS (MYOP)

13.1 MYOPs are used for:

- (1) Economic Development Assistance and Development Programs (e.g., inclusionary housing, infill and low-income fee-waiver programs);
- (2) Planning, audit, and other consultant studies that will take more than one fiscal year to complete;
- (3) Department fleet (vehicle and/or equipment) charges from the Fleet Management internal service fund; and
- (4) Other projects and activities that are multi-year in nature and are not capital improvement projects.

- 13.2 City Council approval is required for the establishment and/or cancellation (without completion) of a MYOP.
- 13.3 MYOPs may be subdivided into separate sub-projects as needed to administer, manage, and deliver the original scope of the project, without further City Council action.
- 13.4 Unobligated appropriations in existence on June 30, 2013, for all existing MYOPs, shall be carried over to the next fiscal year.
- 13.5 MYOPs shall be used solely for the originally approved program or study. Annually, completed or inactive MYOPs will be closed. An inactive project is defined as one where transaction activity is less than \$1,000 over the prior three years. Closures are the responsibility of the designated project manager. The managing department and/or City Manager have the authority to process the necessary documentation to close inactive projects.
- 13.6 Each fiscal year, on June 30, the balance of each MYOP must be zero or have a positive balance by fund. Projects in excess of the budget from all funding sources (total budget has a negative balance) shall be treated as follows:
 - (1) If the MYOP balance exceeds budget by \$100,000 or less, the MYOP shall first be corrected within each fund and, second, any remaining negative balance shall be corrected by a transfer from the MYOPs manager's Operating Budget (all transfers of \$100,000 or less shall be made as provided for in Section 6.3); or
 - (2) If the MYOP balance exceeds budget by more than \$100,000, the MYOP shall be submitted to City Council for approval by resolution of a corrective plan of action.
- 13.7 The City Manager is authorized to increase or decrease MYOP budget appropriations by not more than \$100,000 for each project. Transfers that exceed \$100,000 in total for any MYOP shall be submitted to the City Council for approval by resolution.
- 13.8 The City Manager is authorized to review MYOPs on an annual basis and return excess funds to the fund balance or contingency of the respective fund.
- 13.9 Unobligated fiscal year appropriations in the Measure U MYOPs (Fund 2401) at the close of the fiscal year shall be returned to Measure U fund balance.

SECTION 14. IN-LIEU PROPERTY TAXES AND IN-LIEU FRANCHISE FEE

- 14.1 An in-lieu property tax and in-lieu franchise fee are hereby imposed on the Community Center (Fund 6010), and Parking (Fund 6004) funds in the amounts provided in Schedule 3 as displayed in Exhibit 4. The City Council finds that the in-lieu property tax as detailed in Schedule 3 represents the property tax revenue, which would be received

by the General Fund if the real and personal property owned by these enterprises were taxable under private ownership. The in-lieu franchise fee as detailed in Schedule 3 represents the franchise fees which would be received by the City from private entities as a rental or a toll for the use of city streets and rights-of-way.

SECTION 15. APPROPRIATION LIMITS

- 15.1 The appropriation limit and the appropriations subject to the limit are hereby amended pursuant to Article XIIB of the California Constitution for FY2013/14 as detailed in Schedule 5 as displayed in Exhibit 4.

SECTION 16. MIDYEAR FINANCIAL REPORT

- 16.1 The City Council shall be provided a Midyear Financial Report including a revised estimate of the financial condition of all funds, revised estimated revenues and expenditures, and recommendations for eliminating any projected fund deficits.
- 16.2 The City Council shall act on any projected fund deficits as part of the midyear review.

SECTION 17. MISCELLANEOUS CONTROLS/CONSIDERATIONS

- 17.1 No expenditures by fund at the department level shall exceed the Approved Operating Budget as amended by any subsequent approval by the City Council or by the City Manager in accordance with this resolution.
- 17.2 Subject to approval by the City Manager and pursuant to the sections governing transfers and appropriations, projected deficiencies in any department by fund shall be corrected by:
- (1) Reducing expenditures in the department (e.g., freezing vacant positions, restricting purchase orders, etc.); or
 - (2) Making an appropriation transfer from Administrative Contingency and/or available fund balance subject to the provisions of Section 6.
- 17.3 The City Manager is authorized to:
- (1) Adjust budgets to reflect all required debt service and related payments, including adjustments to rate stabilization reserves, pursuant to City debt agreements;
 - (2) Adjust revenue and expenditure budgets in the Special Revenue funds based on the actual revenues collected, less any operating costs associated with delivering this service;

- (3) Establish and adjust budgets for private development activities managed in multi-year operating projects, that are fully offset by development fees; and
- (4) Establish and/or adjust revenue and expenditure budgets for EFPs and operating grants as detailed in Schedule 9 as displayed in Exhibit 4.
- (5) Transfer appropriations from the operating budget to MYOPs for fleet replacement and projects as detailed in Schedule 9 as displayed in Exhibit 4.

17.4 In all staff reports that come before the City Council, net budgetary impacts on all funds shall be stated clearly and concisely, including indirect impacts, so that the Councilmembers have a full understanding of the financial considerations and impacts of their decisions.

17.5 The Director of Finance is authorized to establish the Economic Development Fund to be funded with property tax revenues received as a result of the dissolution of redevelopment.

- (1) Staff will return to Council to establish policies, principles, and a process for the allocation of these resources when actual revenues are received.

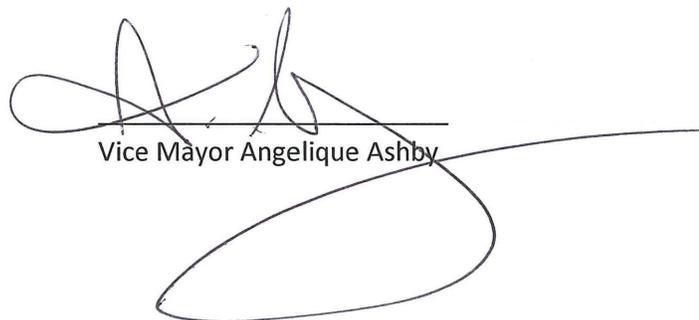
17.6 The Marina Fund (6009) shall be changed from an enterprise fund to a special revenue fund (Fund 2608) effective July 1, 2013.

Table of Contents:

- Exhibit 1 – Summary of Changes in Appropriations and New Projects
- Exhibit 2 – Summary of FTE by Fund and Department
- Exhibit 3 – Measure U Restorations
- Exhibit 4 – Approved Operating Budget
- Exhibit 5 – Approved Capital Budget

Adopted by the City of Sacramento City Council on June 11, 2013 by the following vote:

- Ayes: Councilmembers Ashby, Cohn, Fong, Hansen, Pannell and Mayor Johnson
- Noes: Councilmembers McCarty, Schenirer and Warren
- Abstain: None
- Absent: None



Vice Mayor Angelique Ashby

Attest:


 Shirley Concolino, City Clerk

FY2013/14 Appropriation/Augmentation Summary

Department/ Designation	Fund(s)	Fund #	Revenue/ Offset Adjustment	Expenditure Adjustment	Net Change / Savings	Funded FTE Change	Description
Citywide and Community Support	General	1001	\$ -	\$ (391,500)	\$ (391,500)	-	Reduce fund balance
Mayor and City Council	General	1001	\$ -	\$ 391,500	\$ 391,500	-	Increase Mayor and Council operating budgets by \$391,500 (\$43,500 per member and the Mayor)
Mayor and City Council	General	1001	\$ -	\$ 88,200	\$ -	1.00	Transfer of 1.0 vacant FTE to the Mayor's Office for two-years.
Public Works	General	1001	\$ -	\$ (88,200)	\$ -	(1.00)	Transfer of 1.0 vacant FTE to the Mayor's Office for two-years.
Public Works	General	1001	\$ -	\$ -	\$ -	-	Change two 1.0 FTE Parking Enforcement Officers to four 0.5 FTE Parking Enforcement Officer positions to provide staffing flexibility.
City Treasurer	Assessment Bond Registration	2210	\$ (52,207)	\$ -	\$ (52,207)	-	Reduce revenues in the fund based on anticipated expenditures included in the Proposed Budget.
Utilities	Water	6005	\$ -	\$ 177,972	\$ 177,972	-	Remove labor adjustment that was carried over from prior year in error
Utilities	Wastewater	6006	\$ -	\$ 108,632	\$ 108,632	-	Remove labor adjustment that was carried over from prior year in error
Utilities	Storm Drainage	6011	\$ -	\$ 951,301	\$ 951,301	-	Remove labor adjustment that was carried over from prior year in error
Total Change¹			\$ (52,207)	\$ 1,237,905	\$ 1,185,698	-	

¹Total reflects the changes from the Proposed FY2013/14 Operating Budget.

FY2013/14 CIP Budget Amendments

(projects and adjustments identified on this schedule will be included in the Approved 2013-2018 CIP)

Project Number	Project Name	Fund	Fund #	Revenue	Expenditure	Net Change	Funding Details
A13000200	Fleet Management Technology Program	Fleet	6501	\$ -	\$ (75,000)	\$ (75,000)	Reduce the FY2013/14 CIP by \$75,000 and increase the CIP programming in FY2017/18 by \$50,000
B13000100	Fleet Facilities Program	Fleet	6501	\$ -	\$ -	\$ -	Increase the FY2015/16 through FY2017/18 CIP by \$325,000 each year
C13000100	Fuel Management & Support Equipment Program	Fleet	6501	\$ -	\$ (50,000)	\$ (50,000)	Reduce the FY2013/14 CIP by \$50,000 and increase the CIP programming in FY2017/18 by \$100,000
D13000200	Fleet Alternate Fuel Equipment Replacement Program	Fleet	6501	\$ -	\$ (50,000)	\$ (50,000)	Reduce the FY2013/14 through FY2016/17 CIP programming by \$50,000 and increase the CIP programming in FY2017/18 by \$50,000
L19165100	Sundance Park Improvements	Park Development Impact Fee	3204	\$ -	\$ (78,400)	\$ (78,400)	Delete project from the FY2013/14 CIP as project scope is still being developed
Total				\$ -	\$ (253,400)	\$ (253,400)	

**SUMMARY OF FTE BY FUND AND DEPARTMENT
FY2013/14 FULL-TIME EQUIVALENT (FTE) POSITIONS**

Fund (#)/Department	FY2012/13 Amended*	Reductions	Other Modification	FY2013/14 Proposed	Council Adjustments	FY2013/14 Approved
General Fund (1001)						
Mayor/Council	29.00	-	1.00	30.00	1.00	31.00
City Attorney	47.00	-	(1.00)	46.00	-	46.00
City Clerk	13.00	-	2.00	15.00	-	15.00
City Manager	12.00	-	1.00	13.00	-	13.00
City Treasurer	12.00	-	-	12.00	-	12.00
Citywide and Community Support	19.00	-	-	19.00	-	19.00
Community Development	164.50	-	(2.00)	162.50	-	162.50
Convention, Culture & Leisure	33.83	-	2.57	36.40	-	36.40
Economic Development	11.00	-	-	11.00	-	11.00
Finance	77.00	-	6.00	83.00	-	83.00
Fire*	613.50	(4.00)	-	609.50	32.00	641.50
General Services	134.50	(1.00)	(5.50)	128.00	1.00	129.00
Human Resources	29.00	-	1.00	30.00	-	30.00
Information Technology	49.00	-	1.00	50.00	-	50.00
Parks and Recreation*	261.55	-	(2.94)	258.61	72.95	331.56
Police*	919.96	(33.00)	(73.00)	813.96	126.00	939.96
Public Works	350.25	(2.00)	(2.00)	346.25	(1.00)	345.25
Subtotal: General Fund	2,776.09	(40.00)	(71.87)	2,664.22	231.95	2,896.17
Enterprise Funds						
Community Center (6010)						
Convention, Culture & Leisure	93.15	-	-	93.15	-	93.15
Marina (6009)						0
Convention, Culture & Leisure	7.80	-	-	7.80	(7.80)	-
Parking (6004)						0
Public Works	59.25	-	1.00	60.25	-	60.25
Solid Waste (6007)						0
General Services	153.00	-	-	153.00	-	153.00
Storm Drainage (6011)						0
Utilities	192.00	(2.00)	(4.50)	185.50	-	185.50
Wastewater (6006)						0
Utilities	76.00	-	2.00	78.00	-	78.00
Water (6005)						0
Utilities	242.50	(1.00)	4.50	246.00	-	246.00
Subtotal: Enterprise Funds	823.70	(3.00)	3.00	823.70	(7.80)	815.90
Internal Service Funds						
Fleet Management (6501)						
General Services	87.00	(2.00)	-	85.00	-	85.00
Risk Management (6502)						0
Human Resources	20.00	-	-	20.00	-	20.00
Workers' Compensation (6504)						0
Human Resources	20.00	-	-	20.00	-	20.00
Subtotal: Internal Service Funds	127.00	(2.00)	-	125.00	-	125.00

* Adjusted for Measure U (25.0 FTE) and other grant (0.6 FTE) or agreement (2.0 FTE) modifications made in FY2012/13.

Fund (#)/Department	FY2012/13 Amended*	Reductions	Other Modification	FY2013/14 Proposed	Council Adjustments	FY2013/14 Approved
Other Governmental Funds						
4th R Program (6012)						
Parks and Recreation	140.55	-	(36.65)	103.90	-	103.90
Golf (2603)						0
Convention, Culture & Leisure	1.00	-	-	1.00	-	1.00
Marina (2608)						0
Convention, Culture & Leisure	-	-	-	-	7.80	7.80
START (2501)						0
Parks and Recreation	157.50	-	(16.20)	141.30	-	141.30
Water Planning (7103)						0
Citywide and Community Support	4.00	-	-	4.00	-	4.00
Subtotal: Other Governmental	303.05	-	(52.85)	250.20	7.80	258.00
TOTAL	4,029.84	(45.00)	(121.72)	3,863.12	231.95	4,095.07

* Adjusted for Measure U (25.0 FTE) and other grant (0.6 FTE) or agreement (2.0 FTE) modifications made in FY2012/13.

FY2013/14 MEASURE U RESTORATIONS

Measure U Restorations	FTE*	FY14
FIRE DEPARTMENT		
SAFER Grant Retention	-	1,503
January 2013 Brownout - Restoration	-	1,380
Fire Company Restoration - April 2013	-	1,652
Fire Company (<i>Engine 1</i>) Restoration-July 2013 (<i>1/2 year funding, revisit FY14 Midyear</i>)	12.00	826
Two Medic Units - January 2014	12.00	690
Technology	4.00	479
Fiscal Support	2.00	204
Fire Prevention	1.00	165
Human Resources	1.00	100
Recruit Academy	-	570
Additional Medic Revenues	-	(300)
Grant Retention for Future Years	-	1,300
Fire Department Subtotal	32.00	8,569
POLICE DEPARTMENT		
COPS' Universal Hiring Program Retention	60.00	2,734
Field & Operations	34.00	4,467
Police Officers (<i>cadets</i>) - January 2014	15.00	604
Investigations	6.00	716
Forensics	6.00	300
Communications	4.00	200
Crime Analysis	1.00	100
Grant Retention for Future Years	-	2,749
Police Department Subtotal	126.00	11,870
Public Safety Total:	158.00	20,439
PARKS DEPARTMENT		
Aquatics (<i>includes the Junior Lifeguard program, added revenues and YMCA savings</i>)	27.00	1,558
Community Centers/Teen Services	21.90	1,000
Park Maintenance	21.00	1,600
Senior Programs (<i>Arms, Caring Neighborhoods, Hart Center</i>)	1.50	172
Teen Services (<i>includes Summer at City Hall and 2 additional Hot Spots</i>)	0.55	100
Gang Prevention	1.00	50
Capital Investment	-	250
Parks Department Subtotal	72.95	4,730
MISCELLANEOUS RESTORATIONS		
Animal Control Officer	1.00	85
Library Restoration	-	506
Miscellaneous Total	1.00	591
Total Measure U Restorations	231.95	25,760
Annual Reserve		1,240
Grant Retention for Future Years		4,049
Cumulative Reserve		5,289

*231.95 FTE are recommended in FY2013/14 in addition to 25.0 FTE approved in FY2012/13 (1.0 in Parks-Aquatics and 24.0 in Fire) and 41.0 proposed FTE in future years (27.0 in Fire and 14.0 in Police)

FY2013/14 MEASURE U – POSITIONS

Department	Division	Job Classification	FTE
Fire	Office of Administrative Services - Advanced Life Support	TBD (study underway)	12.00
	Office of Administrative Services - Fire Communications	Application Developer	2.00
		Geographic Information Systems Specialist III	1.00
		Principal Systems Engineer	1.00
	Office of Administrative Services - Fire Prevention Service	Senior Fire Officer	1.00
	Office of Administrative Services - Human Resources	Investigator	1.00
	Office of Fire Chief - Fiscal	Account Clerk II	1.00
		Administrative Officer	1.00
	Suppression	Fire Captain	3.00
		Fire Engineer	3.00
Firefighter		6.00	
Fire Total		32.00	
Police	Communications	Dispatcher II	4.00
	Crime Analysis Unit	Administrative Analyst	1.00
	Forensics	Forensic Investigator II	6.00
	Investigations	Police Officer (Detectives)	6.00
	Patrol	Police Officer	101.00
		Sergeant	4.00
	Specialty Units	Police Officer	4.00
	Police Total	126.00	
Parks and Recreation	Neighborhood Services	Program Analyst (effective 1/1/14)	1.00
		Assistant Pool Manager	2.00
	Park Operations - Aquatics	Cashier	2.00
		Human Service Program Coordinator	1.00
		Lifeguard	7.00
		Pool Manager	2.50
		Senior Lifeguard	10.00
		Utility Worker	2.50
	Park Operations – Park Maintenance	Irrigation Technician	2.00
		Park Maintenance Superintendent	1.00
		Park Maintenance Worker	11.00
		Utility Worker	7.00
	Recreation - Community Centers	Custodian II	1.00
		Customer Service Assistant	1.00
		Human Service Program Coordinator	1.15
		Program Coordinator	2.00
		Program Supervisor	1.00
		Recreation Aide	10.75
		Senior Recreation Aide	1.40
		Utility Worker	1.50
	Recreation - Teen Services	Human Service Program Coordinator	1.60
		Recreation Aide	1.15
		Special Program Leader	0.40
Recreation - Senior Programs	Human Service Program Coordinator	1.00	
	Program Supervisor	(1.00)	
	Recreation Superintendent	1.00	
	Parks and Recreation Total	72.95	
General Services	Animal Care Services	Animal Control Officer	1.00
	General Services Total	1.00	
Total Measure U Positions			231.95

Insert

FY2013/14 APPROVED OPERATING BUDGET

Insert

APPROVED 2013-2018 CAPITAL IMPROVEMENT PROGRAM

KEVIN JOHNSON

Mayor

ANGELIQUE ASHBY

Vice Mayor, District 1

ALLEN WARREN

Councilmember, District 2

STEVE COHN

Councilmember, District 3

STEVE HANSEN

Councilmember, District 4

JAY SCHENIRER

Councilmember, District 5

KEVIN MCCARTY

Councilmember, District 6

DARRELL FONG

Councilmember, District 7

BONNIE J. PANNELL

Councilmember, District 8

CITY OF SACRAMENTO FACTS

The City of Sacramento was founded in 1849 and is the oldest incorporated city in California.

In 1920, city voters adopted a Charter (municipal constitution) and a City Council/ City Manager form of government.

The City is divided into eight districts.

Elected members of the City Council serve a four-year term.

The Mayor is elected by all voters in the City. In 2002, voters approved a measure for the Mayor to serve full-time. All other Councilmembers are elected by district and serve part-time.

The Mayor and other Councilmembers have an equal vote in all matters.

The City of Sacramento currently encompasses approximately 100 square miles.

The current estimated population is 470,956.

