RESOLUTION NO. 2015-0169

Adopted by the Sacramento City Council

June 9, 2015

APPROVING THE FISCAL YEAR 2015/16
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 Core Budget Policies on March 17, 2015 (Motion No. 2015-0059), for the development of an annual budget:

1. City Council must adopt a balanced budget
2. The Economic Uncertainty Reserve is to be increased gradually to Council's goal of 10% of the General Fund revenue
    a. Unbudgeted one-time revenues from an unexpected source must go to the reserve
    b. Unbudgeted one-time revenues from an expected source (surpluses) will be allocated at the discretion of the Mayor and City Council and may be dedicated to the reserve
    c. Council can allocate other sources of revenue to the reserve at any time
3. Measure U uses
    a. Restorations, not new programs
    b. Resources will not be used to balance the General Fund Budget
    c. Resources will not be used to increase employee compensation
    d. Resources will be set aside for contingency funding, one-time expenses, and transition with expiration in 2019
4. Economic Development Fund
    a. Directed new property taxes resulting from the dissolution of redevelopment to the fund
    b. Directed proceeds from the sale of surplus General Fund properties to the fund
    c. Fund is used to invest in projects and programs that will grow revenue

C. In addition to Core Budget Policies, the City Council also adopted the following budget guidelines on March 17, 2015 (Motion No. 2015-0059):

1. Maintain a fiscally sustainable, balanced budget.
2. The Mayor and Council's priorities, based on community input, should drive the budget creation.
3. Continue a community-based budget process where city residents are engaged and educated on budget processes and provide feedback on budget priorities.
4. Look for ways to grow the reserve beyond its current goal.
5. All budget actions must be considered in a multi-year context, with new revenues not counted or spent until realized. One-time resources should be used for one-time needs, not ongoing expenses.
6. Do not make spending decisions in isolation. Avoid spending money on one-off projects or without looking at the big picture. Understand long-term consequences and opportunity costs.
7. Keep Council informed on the fiscal condition of the City and conduct continuous evaluations for efficiencies and effectiveness.
8. The City must consistently look for opportunities to proactively grow our revenues instead of simply being reactive.
9. Make every effort to identify private financing or federal and state grant opportunities before using City resources. Pursue new and enhance existing revenue sources.
10. Before new expenditures are made, identify return on investments and impacts; fiscal and social benefits.
11. Address unfunded long-term liabilities.
12. Remain a full service City.

D. The City Manager released the FY2015/16 Proposed Operating Budget and the 2015-2020 Proposed Capital Improvement Program (CIP) (which includes the FY2015/16 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 2015 related to the adoption of the City's FY2015/16 Operating and CIP Budgets.

F. Funding included in the 2015-2020 CIP for Park Capital Improvements CIP (L197060000) excluding the $450,000 for the park assessment study, shall not be allocated to projects without the approval of the City Council. The assessment study will address the needs of each park for renovation of existing amenities and infrastructure in each of the parks in the City. The study shall include photos and descriptions of all amenities and infrastructure to be renovated including cost estimates.

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 FY2015/16 Operating and CIP Budgets (collectively the "Approved Budget"), as defined in Section 2.1, are hereby approved.

C. The 2015-2020 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 FY2015/16 Approved Operating Budget and 2015-2020 CIP.

F. Funding included in the 2015-2020 CIP for the Park Capital Improvements CIP (L197060000), excluding the $450,000 for the park assessment study, shall not be allocated to projects without the approval of the City Council. The assessment study will address the needs of each park for renovation of existing amenities and infrastructure in each of the parks in the City. The study shall include photos and descriptions of all amenities and infrastructure to be renovated including cost estimates.

G. The attached 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 2014-0179.

SECTION 2. DEFINITIONS

2.1 "Approved Budget" consists of the following documents:

(1) The Approved Operating Budget ("Operating Budget"), which is attached as Exhibit 4, and which reflects the FY2015/16 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; and

(2) The Approved Capital Improvement Program Budget ("CIP Budget"), which is attached as Exhibit 5, and which reflects the FY2015/16 Proposed CIP Budget, as summarized in Schedule 4 of the FY2015/16 Operating Budget and detailed in the 2015-2020 CIP, as amended by the City Council to incorporate the Proposed CIP and the summary of changes in appropriations set forth in Exhibit 1.

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" represents major budgetary groupings such as: Mayor and City Council; City Manager; City Attorney; City Clerk; City Treasurer; Convention and Cultural Services; Community Development; Economic Development; Finance; Fire; Human Resources; Information Technology; Parks and Recreation; Police; Public Works; Utilities; Projects; Debt Service; Citywide and Community Support; and Fund Reserves.

(2) "Dept ID" represents an organizational sub-unit within a Department.

(3) "Division" represents a roll-up of Dept IDs within a Department.

(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 FY2014/15 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 modify the classifications by department as necessary to implement the reclassifications and studies authorized and outlined by Schedule 8, as displayed in Exhibit 4.

3.4 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.

3.5 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.

3.6 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 FY2015/16.

3.7 The City Manager is authorized to transfer budget and FTE from the Department of General Services to:

(1) Departments of Public Works (Office of the Director, Facilities & Real Property Management, Fleet Management, Recycling and Solid Waste);

(2) Information Technology (311); and

(3) Community Development (Animal Care Services)

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 resolution of the City Council.

4.2 The City Manager is authorized, upon completion of the audited financial statements for FY2014/15, to adjust FY2015/16 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 or 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 Director of Human Resources.

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 Director of Human Resources is authorized to establish non-budgeted positions for the Mayor and Council Offices to be funded from their existing operations budgets.

5.8 The Director of Human Resources Department is authorized to work with the Parks and Recreation Department, the Finance Department, and representatives from Stationary Engineers, Local 39 to implement the right-sizing necessary to address program changes and benefit costs, including the implementation of the Affordable Care Act . Right-sizing may require adjustments to job classifications and FTE counts. This review will align staffing within the various recreation programs with the resources provided in the Approved Budget. The City Manager will provide an update on the changes necessary to right-size the department operations in the FY2015/16 Midyear Budget report.

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 $34.1 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 must be approved by the City Council.

(3) These parameters may only be changed by resolution of the City Council.

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 must be approved 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 to any department or project from Administrative Contingency established in the General Fund. Appropriation changes (increases and decreases) in excess of $100,000 to the department or project must be approved 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 must be approved by resolution of the City Council.

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, 2014, the Risk Fund loan to the Community Center Fund totaled approximately $6.2 million.

SECTION 7. OTHER APPROPRIATION TRANSFERS

7.1 Operating appropriation transfers within the same department and same fund, including the department's established fleet multi-year operating project, and the same fund must be approved by the City Manager.

7.2 Appropriation transfers between two or more departments, up to and including $100,000, must be approved by the City Manager. Such transfers in excess of $100,000 must be approved by resolution of the City Council.

SECTION 8. UNSPENT APPROPRIATIONS AND ENCUMBRANCES

8.1 All appropriations in the Operating Budget which remain unencumbered or unexpended on June 30, 2015, 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, 2015, and associated appropriations, are hereby continued.

8.4 Unobligated appropriations in existence on June 30, 2015, for the City Council operations budget shall be carried over to the next fiscal year.

8.5 Unobligated appropriations in existence on June 30, 2015, 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.

8.6 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.

8.7 The City Manager is authorized to adjust the Convention and Cultural Services 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.

8.8 Unobligated appropriations in existence on June 30, 2015, in the Information Technology (IT) Department operations General Fund budget as well as the Citywide IT budget in Citywide and Community Support shall be transferred to the IT Equipment Replacement Program (A07000300) to create a funding mechanism for citywide technology.

8.9 The City Manager is authorized to increase the revenue (Account 391320) and fleet replacement expenditure (Account 474210) budgets in the Fleet Fund (Fund 6501) upon completion of audited financial statements to allow the continued purchasing of prior year funded replacement vehicles

8.10 Available resources in the City's California Public Employees' Retirement System (CalPERS) budget accounts (413170/413230) at the end of the fiscal year, which are not required to balance the budget, shall be appropriated in the next fiscal year and contributed to the City's other post-employment benefit (OPEB) trust.

SECTION 9. REVENUE BUDGET

9.1 The FY2015/16 revenue budget is summarized in Exhibit 4, Schedule 6.

9.2 Any increase or decrease greater than $100,000 in estimated revenue by department 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 Proceeds from the sale of General Fund and Redevelopment Agency Successor Agency (RASA) surplus land, unless otherwise specified, shall be budgeted in the Economic Development Fund (Fund 2031).

9.5 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 approved and 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, 2015, shall be continued in FY2015/16, except as provided otherwise in Section 10.4. The FY2015/16 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, a corrective plan of action 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 must be approved by resolution of the City Council. The City Manager's administrative authority to adjust budgets for capital projects shall be reset after budgetary actions are authorized by the City Council.

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 may be reprogrammed upon approval by resolution of the City Council.

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, 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 2015-2020 CIP Budget (Schedule 4, Exhibits 4 and 5) includes projects that are directly supported by user and developer fees and utility rebates. The City Manager is authorized to adjust department revenue budgets and CIP expenditure budgets for projects directly supported by fees and rebates based on the actual fees and rebates 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 or 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, 2015, shall be continued in FY2015/16.

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, a corrective plan of action shall be submitted to City Council for approval by resolution.

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 or 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, 2015, shall be continued in FY2015/16.

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, a corrective plan of action shall be submitted to City Council for approval by resolution.

SECTION 13. MULTI-YEAR OPERATING PROJECTS (MYOP)

13.1 MYOPs are used for:

(1) Economic Development Assistance and Development Programs (e.g., inclusionary housing);

(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, 2015, for all existing MYOPs, shall be carried over to the next fiscal year, except as noted in 13.8 through 13.10.

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 MYOP 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, a corrective plan of action shall be submitted to City Council for approval by resolution.

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 Beginning in FY2015/16 the Utility Rate Assistance MYOP (I14130100) will be budgeted based on a review of the actual expenditures in the prior two fiscal years and any anticipated changes to the program that may result in the need for additional funding. Funding shall not exceed the $3.7 million attributed to the FY2012/13 through FY2014/15 rate increases.

13.10 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 XIIIB of the California Constitution for FY2015/16 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); 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 (Funds 2016 and 2018) managed in multi-year operating projects, that are fully offset by development fees;

(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; and

(6) Adjust the spay/neuter revenue account (Account 341380, Program 13006) in the Community Development Department operating budget and increase the Animal Care Low Income Spay/Neuter Program (I13000600) multi-year operating project expenditure budget in the General Fund (Fund 1001) to reflect 50% of the penalty fees collected per City Code Section 9.44.215(D).

(7) Eliminate funds as required for proper accounting and fiscal management when the purpose of a fund has expired and its fund balance has been expended.

(8) Transfer appropriations and close the Arts in Public Places (APP) – Collection Management Program (M17600100) CIP for the maintenance of APP to a new multi-year project (I17000500) at the close of FY2014/15.

(9) Authorize the City Manager to continue managing payroll for the Sacramento Area Flood Control Agency (SAFCA) and record reimbursements to the City to offset these costs until the formal separation from the City is finalized.

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.

Table of Contents:

Exhibit 1: Appropriation/Position Changes and New Projects
Exhibit 2: Summary of FTE by Fund and Department
Exhibit 3: Measure U Programming
Exhibit 4: Approved Operating Budget
Exhibit 5: Approved Capital Budget

Adopted by the City of Sacramento City Council on June 9, 2015, by the following vote:

Ayes: Members Ashby, Carr, Jennings, Schenirer, Warren, and Mayor Johnson

Noes: Members Guerra, Hansen, and Harris

Abstain: None

Absent: None

Attest:

Shirley Concolino

Digitally signed by Shirley Concolino
DN: cn=Shirley Concolino, o=City of Sacramento, ou=City Clerk, email=sconcolino@cityofsacramento.org, c=US
Date: 2015.07.22 13:31:54 -07'00'

Shirley Concolino, City Clerk

Exhibit 1

APPROPRIATION/POSITION CHANGES AND NEW PROJECTS

Operating Budget Adjustments

Department	Fund Name (Number)	Revenue Adjustment	Expenditure Adjustment	Description
Community Development	General Fund (1001)	(120,000)	-	Remove from the General Fund revenue budget, should be in the Development Services Fund.
General Services	General Fund (1001)		(230,000)	Elimination of the Director as a result of restructuring the Department.
Information Technology	General Fund (1001)	-	40,000	OpenGov purchase.
	Subtotal General Fund:	**(120,000)**	**(190,000)**	
Community Development	Development Services (2016)	120,000	-	Establish a Development Service Fund revenue budget, originally budgeted in the General Fund.
	Subtotal Other Funds:	**120,000**	**-**	
Net Department Changes:		**$ -**	**$ (190,000)**	

Multi-year Project Appropriations

Project Name (Number)	Fund Name (Number)	Revenue Adjustment	Expenditure Adjustment	Description
Arts and Cultural Facilities Grant Program (I17000200)	Crocker Master Trust Fund (2604)	-	210,000	Revenue was budgeted; expenditure budget is required.
Digital Strategy (A07000700)	Development Services (2016)	-	103,767	Establish a Development Service Fund expenditure budget, originally budgeted in the General Fund.
Planning Technology Program (A21006400)	Development Services (2016)	-	16,233	Establish a Development Service Fund expenditure budget, originally budgeted in the General Fund.
Digital Strategy (A07000700)	General Fund (1001)	-	(103,767)	Remove from the General Fund expenditure budget; should be in the Development Services Fund.
Planning Technology Program (A21006400)	General Fund (1001)	-	(16,233)	Remove from the General Fund expenditure budget; should be in the Development Services Fund.
Utility Rate Assistance (I14130100)	General Fund (1001)	-	51,000	Funding to provide rate assistance to low-income customers for the Solid Waste rate increase approved for FY2015/16 and beyond.
Garcia Bend Bike Trail Planning Study (K15165000)	Measure U (2401)	-	341,000	Funding for the planning and design of a bike trail extension from the Pocket Canal to Garcia Bend Park.
Fire Measure U MYOP (I80120400)	Measure U (2401)	-	1,614,000	Funding to add a fire truck company to Station 43 beginning in January 2016 ($1.414 million and 15.0 FTE) and increased funding for dual-role medics ($200,000).
Park Maintenance Improvements (L19706000)	Measure U (2401)	-	2,000,000	Funding for Park Maintenance Improvements ($1.55 million) and Park Infrastructure Assessment Study ($450,000).
Parks Measure U MYOP (I80190400)	Measure U (2401)	-	1,570,000	Funding for 4th R ($340,000) and Park Maintenance ($1.23 million).
Police Measure U MYOP (I80110400)	Measure U (2401)	-	1,528,000	Funding ($300,000) for FY2015/16 initial costs to bring on 15.0 FTE police officers (staffing costs are not anticipated until FY2016/17 due to existing vacancies), Gang Prevention Task Force ($1 million) and Public Counter Staffing at Kinney ($228,000 and 3.0 FTE).
District 5 Parks Improvement Assessment Program (L19001100)	Park Impact Fee (3204)		(30,000)	Eliminate the project as this will be completed under the citywide park assessment authorized under the Park Maintenance Improvement CIP (L19706000).
Net Multi-year Project Changes		**$ -**	**$ 7,284,000**	

POSITION CHANGES

Department / Fund Name	Job Classification	Union (Rep. Unit #)	FTE Change	Description
GENERAL SERVICES				
General	Director of General Services	N/A (20)	(1.00)	Restructuring
FIRE				
Measure U	Fire Captain	522 (05)	3.00	Station 43 Truck Company
Measure U	Fire Engineer	522 (05)	3.00	Station 43 Truck Company
Measure U	Firefighter	522 (05)	9.00	Station 43 Truck Company
Measure U	Firefighter (Paramedic)	522 (05)	12.00	Change ambulance staffing from single-role to dual-role.
Measure U	Staff Aide	N/A (09)	(12.00)	Change ambulance staffing from single-role to dual-role.
PARKS AND RECREATION				
General/Measure U	Accounting Technician	L39 (16)	1.00	Right-sizing operations
General/Measure U	Clerical Assistant	N/A (09)	(0.25)	Right-sizing operations
General/Measure U	Community Center Attendant I	L39 (03)	1.50	Right-sizing operations
General/Measure U	Custodian II	L39 (03)	4.20	Right-sizing operations
General/Measure U	Customer Service Assistant	L39 (16)	3.30	Right-sizing operations
General/Measure U	Customer Service Representative	L39 (16)	3.00	Right-sizing operations
General/Measure U	Human Services Program Coordinator	N/A (09)	(7.16)	Right-sizing operations
General/Measure U	Junior Plant Operator	L39 (04)	1.00	Right-sizing operations
General/Measure U	Park Maintenance Worker	L39 (03)	9.00	Provide additional park maintenance support through Measure U.
General/Measure U	Park Maintenance Worker I	L39 (03)	3.00	Provide additional park maintenance support through Measure U.
General/Measure U	Park Maintenance Worker II	L39 (03)	5.00	Provide additional park maintenance support through Measure U.
General/Measure U	Park Safety Ranger Assistant	SPOA (02)	2.00	Right-sizing operations
General/Measure U	Parks Supervisor	L39 (15)	1.00	Provide additional park maintenance support through Measure U.
General/Measure U	Program Coordinator	L39 (16)	10.45	Right-sizing operations
General/Measure U	Program Leader	L39 (16)	13.80	Right-sizing operations
General/Measure U	Recreation Aide	N/A (09)	(7.34)	Right-sizing operations
General/Measure U	Senior Recreation Aide	N/A (09)	(3.79)	Right-sizing operations
General/Measure U	Special Program Leader	N/A (09)	(1.36)	Right-sizing operations
General/Measure U	Staff Aide	L39 (TBD)	(15.29)	Right-sizing operations
General/Measure U	Typist Clerk II	L39 (16)	(1.00)	Right-sizing operations
General/Measure U	Utility Worker	N/A (09)	(2.00)	Right-sizing operations
4th R	Child Care Assistant	L39 (16)	(0.31)	Right-sizing operations
4th R	Program Coordinator	L39 (16)	(4.00)	Right-sizing operations
4th R	Program Developer	L39 (16)	(3.75)	Right-sizing operations
4th R	Program Leader	L39 (16)	19.80	Right-sizing operations
4th R	Recreation Aide	N/A (09)	(7.46)	Right-sizing operations
4th R	Typist Clerk III	L39 (16)	(1.00)	Right-sizing operations
START	Human Services Program Coordinator	N/A (09)	(24.00)	Right-sizing operations
START	Instructor	N/A (09)	(0.15)	Right-sizing operations
START	Program Coordinator	L39 (16)	33.15	Right-sizing operations
START	Program Leader	L39 (16)	41.85	Right-sizing operations
START	Program Supervisor	L39 (15)	(2.00)	Right-sizing operations
START	Special Program Leader	N/A (09)	(65.50)	Right-sizing operations
START	Tutor	N/A (09)	(0.50)	Right-sizing operations
START	Typist Clerk II	L39 (16)	(1.00)	Right-sizing operations
POLICE				
Measure U	Police Officer	SPOA (02)	15.00	Addition of officers
Measure U	Police Records Specialist II	L39 (16)	3.00	Reopen public counters at William J. Kinney Police Station
		Total Change	**37.19**	

Schedule 8

Reclassification Requests (in Full-time Equivalents)

all requests are subject to Human Resources approval

Department	Budgeted Classification	Union (Rep. Unit #)	FTE
City Clerk			
	Deputy City Clerk	SCXEA (10)	1.00
	Program Analyst	SCXEA (14)	1.00
	Program Manager	SCXEA (01)	1.00
Parks and Recreation			
	Administrative Technician	SCXEA (10)	1.00

Union	Employee Group	Rep. Unit #
SCXEA	Sacramento City Exempt Employees Association	01, 10, 14

Exhibit 2

SUMMARY OF FULL-TIME EQUIVALENT (FTE) BY FUND AND DEPARTMENT
FY2015/16 FTE

	FY2014/15 Amended	Add	Measure U	Other Reductions	Reorganization	FY2015/16 Approved
General Fund						
General Fund						
Mayor/Council	34.00	2.00	-	-	-	36.00
City Attorney	46.00	1.00	-	-	-	47.00
City Clerk	15.00	-	-	-	-	15.00
City Manager	13.00	3.00	-	-	-	16.00
City Treasurer	13.00	1.00	-	-	(1.00)	13.00
Citywide and Community Support	17.00	-	-	(16.00)	-	1.00
Community Development	172.00	5.00	-	-	42.00	219.00
Convention and Cultural Services	26.20	(1.00)	-	-	-	25.20
Economic Development	11.00	-	-	-	-	11.00
Finance	84.00	2.00	-	-	-	86.00
Fire	657.00	2.00	15.00	-	-	674.00
General Services	135.00	8.00	-	-	(143.00)	-
Human Resources	31.00	1.00	-	-	-	32.00
Information Technology	54.00	3.00	-		28.00	85.00
Parks and Recreation	323.36	(0.38)	44.79	(3.66)	3.06	367.17
Police	989.96	3.34	40.50	(1.00)	-	1,032.80
Public Works	347.25	2.00	-	-	70.75	420.00
Subtotal General Funds	**2,968.77**	**31.96**	**100.29**	**(20.66)**	**(0.19)**	**3,080.17**
Enterprise Funds						
Community Center						
Convention and Cultural Services	93.15	1.34	-	-	-	94.49
Parking						
Public Works	60.25	-	-	-	-	60.25
Solid Waste						
General Services	153.00	-	-	-	(153.00)	-
Public Works	-	5.00	-	-	153.00	158.00
Storm Drainage						
Utilities	205.72	7.00	-	-	-	212.72
Wastewater						
Utilities	72.00	-	-	-	-	72.00
Water						
Utilities	246.68	6.50	-	-	-	253.18
Subtotal Enterprise Funds	**830.80**	**19.84**	**-**	**-**	**-**	**850.64**
Internal Service Funds						
Fleet Management						
General Services	87.00	-	-	-	(87.00)	-
Public Works	-	-	-	-	87.00	87.00
Risk Management Fund						
Human Resources	20.00	-	-	-	-	20.00
Workers' Compensation Fund						
Human Resources	20.00	-	-	-	-	20.00
Subtotal Internal Service Funds	**127.00**	**-**	**-**	**-**	**-**	**127.00**

SUMMARY OF FULL-TIME EQUIVALENT (FTE) BY FUND AND DEPARTMENT
FY2015/16 FTE (Continued)

	FY2014/15 Amended	Add	Measure U	Other Reductions	Reorganization	FY2015/16 Approved
Other Government Funds						
4th R Program						
Parks and Recreation	103.90	-	-	-	3.28	107.18
Golf Fund						
Parks and Recreation	1.00	-	-	-	-	1.00
Marina						
Public Works	7.80	-	-	(1.00)	-	6.80
START Fund						
Parks and Recreation	142.30	-	-	-	(19.15)	123.15
Cty/Cnty Office-Water Planning						
Citywide and Community Support	4.00	-	-	-	-	4.00
Subtotal Other Governmental Funds	**259.00**	**-**	**-**	**(1.00)**	**(15.87)**	**242.13**
Total	**4,185.57**	**51.80**	**100.29**	**(21.66)**	**(16.06)**	**4,299.94**

Exhibit 3

FY2015/16 MEASURE U PROGRAMMING

Measure U Revenues and Expenditures (in 000s)	Existing FTE	FY16 Proposed FTE	Total FTE	FY16	FY17	FY18	FY19	FY20
BEGINNING FUND BALANCE				**32,746**	**25,859**	**28,023**	**29,225**	**18,139**
REVENUES				**42,046**	**43,798**	**45,610**	**35,619**	**-**
EXPENDITURES								
Fire Department								
SAFER Grant Retention	27.00	-	27.00	2,803	2,803	2,803	2,803	2,803
Fire Company Restorations	48.00	-	48.00	6,384	6,576	6,773	6,976	7,185
Fire Station 43		15.00	15.00	1,414	2,418	2,515	2,615	2,720
Two Medic Units - January 2014 *(partially offset by $1.2 million in new revenues)*	12.00	-	12.00	692	715	738	762	788
Technology	4.00	-	4.00	456	470	484	498	513
Fiscal Support	2.00	-	2.00	192	198	204	210	216
Fire Prevention	1.00	-	1.00	147	151	156	161	165
Human Resources	1.00	-	1.00	96	99	102	105	108
Recruit Academy	-	-	-	-	-	-	-	-
Capital Investment	-	-	-	4,048	-	-	-	-
Fire Subtotal	**95.00**	**15.00**	**110.00**	**16,232**	**13,429**	**13,774**	**14,130**	**14,499**
Police Department								
COPS Hiring Program Match and Retention (CHP and CHRP)	60.00	-	60.00	5,483	5,483	5,483	5,483	5,483
COPS Hiring Program (CHP Match and Retention FY13 (New in FY15)	10.00	-	10.00	653	843	960	1,409	1,451
COPS Hiring Program (CHP) Match and Retention FY14 and 15 vehicles in FY16	15.00	-	15.00	920	1,094	1,361	2,072	2,134
Police Officers		15.00	15.00	300	525	1,665	1,800	1,872
Gang Prevention Task Force		-	-	1,000	-	-	-	-
Public Safety Counter (Kinney Station)		3.00	3.00	228	237	247	256	267
Field & Operations ***(12.0 new FTE in FY15)***	61.00	-	61.00	6,316	7,564	8,087	8,404	8,656
Overtime	-	-	-	511	-	-	-	-
Investigations ***(2.0 new FTE in FY15)***	8.00	-	8.00	1,201	1,254	1,283	1,292	1,331
Forensics	6.00	-	6.00	567	614	636	646	665
Communications	4.00	-	4.00	311	355	408	429	442
Crime Analysis	1.00	-	1.00	92	97	98	99	102
Hiring Pipeline	-	22.50	22.50	1,000	1,000	1,000	1,000	1,000
Fair & Impartial Policing Training	-	-	-	10	-	-	-	-
Capital Investment	-	-	-	-	-	-	-	-
Police Subtotal	**165.00**	**40.50**	**205.50**	**18,592**	**19,066**	**21,228**	**22,890**	**23,404**
Public Safety Total	**260.00**	**55.50**	**315.50**	**34,824**	**32,495**	**35,002**	**37,020**	**37,903**
Parks and Recreation Department								
Aquatics	34.00	-	34.00	1,764	1,817	1,871	1,928	1,985
Community Centers	18.30	3.50	21.80	1,104	1,137	1,171	1,206	1,243
Park Maintenance *(includes Park Ranger)*	22.00	25.00	47.00	3,757	3,570	3,686	3,808	3,932
Senior Programs	1.50	-	1.50	172	177	182	188	194
Teen Services (*Hot Spots/Summer at City Hall*)	4.15	-	4.15	390	402	414	426	439
Gang Prevention	1.00	-	1.00	100	103	106	109	113
Recreation	-	18.35	18.35	1,209	1,245	1,283	1,321	1,361
4th R	-	-	-	340	-	-	-	-
Capital Investment	-	-	-	4,250	-	-	-	-
Parks and Recreation Subtotal	**80.95**	**46.85**	**127.80**	**13,086**	**8,451**	**8,713**	**8,986**	**9,266**
MISCELLANEOUS RESTORATIONS								
Animal Control Officer	2.00	-	2.00	176	181	187	192	198
Capital Investment - Animal Control	-	-	-	-	-	-	-	-
Capital Investment - Garcia Bend Bike Trail Study			-	341				
Library Restoration	-	-	-	506	506	506	506	506
Miscellaneous Subtotal	**2.00**	**-**	**2.00**	**1,023**	**687**	**693**	**698**	**704**
Total Measure U Restorations	**342.95**	**102.35**	**445.30**	**48,933**	**41,633**	**44,408**	**46,705**	**47,873**
ENDING FUND BALANCE			**-**	**$25,859**	**$28,023**	**$29,225**	**$18,139**	**(29,734)**

Exhibit 4

FY2015/16 APPROVED OPERATING BUDGET

Insert When Approved

Exhibit 5

APPROVED 2015-2020 CAPITAL IMPROVEMENT PROGRAM

Insert When Approved