

Meeting Date: 2/16/2016

Report Type: Staff/Discussion

Report ID: 2016-00172

Title: Fiscal Year (FY) 2015/16 Midyear Budget Report

Location: Citywide

Recommendation: Pass a Resolution 1) amending the Fiscal Year (FY) 2015/16 Approved Budget as necessary to implement the City's financial plan for the remainder of the year; and 2) authorizing the City Manager to implement the approved budget adjustments.

Contact: Leyne Milstein, Director, (916) 808-8491; Dawn Holm, Budget Manager, (916) 808-5574, Department of Finance

Presenter: Dawn Holm, Budget Manager, (916) 808-5574, Department of Finance

Department: Finance

Division: Budget Office

Dept ID: 06001411

Attachments:

- 01-Description/Analysis
- 02-Second Quarter Financial Report
- 03-Parks and Recreation Rightsizing
- 04-Measure U Detail by Department
- 05-Resolution
- 06-Exhibit A (Budget and Staffing Adjustments)
- 07-Exhibit B (Amended Measure U Chart)
- 08-Exhibit C (Reclassification Requests)
- 09-Exhibit D (Position Changes by Department)
- 10-Exhibit E (Parks and Recreation Rightsizing)

City Attorney Review

Approved as to Form
Steve Itagaki
2/10/2016 2:37:57 PM

Approvals/Acknowledgements

Department Director or Designee: Leyne Milstein - 2/9/2016 8:39:25 PM

Description/Analysis

Issue Detail: The FY2015/16 midyear review is intended to update the City Council on major changes since the adoption of the Approved Budget and includes recommendations necessary to implement the City's financial plan for the remainder of the fiscal year. Additionally, this report includes the City's second quarter financial report (Attachment 1) providing operating department year-end projections and the current status of major General Fund revenues.

As presented to the City Council on January 19, the FY2014/15 Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2015, resulted in one-time General Fund budgetary resources of \$4.796 million or 1.2% of the adopted \$394.1 million General Fund expenditure budget. The majority of the savings are the result of departmental savings and receipt of revenues above budget. Recommendations for the use of General Fund resources are included in the following chart:

FY2015/16 General Fund Priority Midyear Recommendations	Midyear Cost Estimate (\$ in millions)	Ongoing (\$ in millions)
FY2014/15 Unassigned Fund Balance¹	4.796	
City Council Initiatives		
African American Infant Mortality Study (County of Sacramento) ²	0.750	0.750
St. John's Program for Change	0.600	0.000
B Street Theater (I80180000)	0.500	0.000
Ethics Commission	0.100	0.500
Operating Budget Adjustments		
Local 39 Settlement costs for START and 4th R Programs	1.000	0.000
START - FY2014/15 Operational Deficit	0.347	0.000
Facility / Multi-Year Project Needs		
Electrical Safety Program - OSHA (I13000100)	0.300	0.100
Subtotal FY2015/16 Midyear Adjustments	3.597	
Subtotal Ongoing General Fund Expenditures		1.350
Available for FY2016/17 Budget Development or Reserves	1.199	

¹ These are one-time resources that will not sustain ongoing program expenditures.

² \$3.75 million over five years.

African American Infant Mortality Study: Studies have confirmed that African American children in Sacramento County (County) die at disproportionately high rates when compared to children of other races. On October 20, 2015, the County Steering Committee on the Reduction of African American Child Deaths initiative (RAACD) presented its Strategic Plan to City Council for discussion prompting questions from Councilmembers and direction to the City Manager to follow up with the County Executive to explore opportunities for the City to financially support the County's RAACD initiative.

The County Steering Committee is requesting that the City enter into a contract with the Sierra Health Foundation Center for Health Program Management and provide \$750,000 annually over five years (\$3.75 million total), in addition to the \$20 million already secured for this initiative. These additional funds will be used for community grants geared towards integrating community engagement in six target neighborhoods through capacity development. The Request for Proposals for these community grants is scheduled to be released in spring of 2016.

On February 2, 2015, the Budget and Audit Committee voted to include a set-aside of FY2014/15 year-end resources for this initiative.

St. John's Program for Real Change: St. John's has been providing shelter and supportive services for over 30 years and today serves approximately 180 women and children annually. This program provides intensive supportive services in their transitional and permanent housing for impoverished households, moving participants out of poverty and towards self-sufficiency. On November 17, 2015 Council conditionally approved a \$600,000 forgivable loan to Saint John's to expand their program by adding capacity for an additional 90 women and children in 30 new units. The City's funding will be a part of a larger project, approximately \$3 million, to purchase a property next to their current location. As a condition of the loan, Saint John's has agreed to:

- (1) Assess all households using the homeless continuum of care vulnerability tool so that the household can access alternative housing programs should they wish; and
- (2) Forward their waitlist to Sacramento Steps Forward for assessment and provision of diversion services to try to help households on the brink of homelessness regain housing stability.

B Street Theatre (I80180000): The B Street Theatre project will include a children's theatre (approximately 364 seats) and another theatre (approximately 250 seats). On December 15, 2015, the City Council committed an additional \$500,000 in funding for the project (Resolution 2015-0388) in addition to the \$2.5 million the City has already committed to the project.

Ethics Commission: The Good Governance Ad Hoc Committee has directed the City Clerk to establish an Office of Compliance in the City Clerk's Office to support an Ethics Commission and focus on proactive education and training. It is estimated that recruitment and staffing costs for the remainder of the fiscal year will be approximately \$100,000, with a total estimated cost of \$500,000 that will need to be included in the FY2016/17 Proposed Budget. Staff recommends the \$100,000 be set aside in the Citywide and Community Support budget until the Council authorizes the program, staffing and funding for this office.

Local 39 Settlement and Students Today Achieving Results Tomorrow (START)

Operational Deficit: The 4th R program ended FY2014/15 with a deficit fund balance of \$40,000 and the START program ended with a deficit fund balance of \$1.3 million. The deficits are primarily the result of an agreement reached with Stationary Engineers, Local 39 on pay and benefits due to their members.

Additionally, the START program has been operating at a loss over the past few years primarily due to rising labor costs as reimbursements from the school districts and the State have not kept pace with the rising costs to run this program. As a result, in addition to the funding needed for the settlement an additional \$341,000 in General Funds is needed to eliminate the deficit in this fund. It is necessary to transfer budgetary resources in the amount of \$1.347 million from the General Fund to these funds to address the deficit fund balances. Staff is working on strategies for the continued fiscal sustainability of these programs.

Electrical Safety Program – OSHA (I13000100): The City is not in full compliance with Occupational Safety and Health Administration (OSHA) requirements related to electrical safety. Arc flash hazards exist in all electrical equipment when energized. Full compliance requires labeling, testing and a safety and training program to reduce the potential risk of an arc flash. The Facilities and Real Property Management Division (Division) provides maintenance on over 400 facilities. Most of these facilities have not had the required preventive maintenance or the required studies which identify potential hazards and provide the labeling requirements required by the standards.

The estimated budget needed to begin an Arc Flash and Electrical Preventive Maintenance and Safety Program is \$300,000. This will allow the City to hire consultants and contractors to provide detailed short circuit, coordination, and arc flash studies at some of the city's larger facilities (New and Historic City Hall, 300 Richards, Public Safety Administration Building (PSAB), Meadowview City Service Complex, and North Area Corporation Yard). In addition, preventive maintenance and testing will be performed at each facility, and software will be purchased allowing staff to conduct the studies on the city's smaller facilities. It is anticipated that beginning in FY2018/19 this program will require \$100,000 each year to meet minimum safety requirements.

Additionally, this report recommends allocating \$840,000 in Measure U resources and \$700,000 in residual 2006 Community Reinvestment Capital Improvement Program (CRCIP) Revenue Bonds to address Council requests and critical facility needs as follows:

FY2015/16 Priority Midyear Recommendations	Funding Source	Midyear Cost Estimate (\$ in millions)	Ongoing (\$ in millions)
City Council Initiatives			
Garcia Bend Bike Trail Study (K15165000)	Measure U	0.20	0.00
Park Rangers (3.0 FTE, I80190400)	Measure U	0.24	0.26
Summer Night Lights (I80110400)	Measure U	0.20	0.20
Facility / Multi-Year Project Needs			
Citywide Pool Assessment/Repair Project (L19706500)	Measure U	0.20	0.00
Meadowview Toxic Remediation (C13000200)	2006 CRCIP	0.50	0.00
Old Sacramento Dock Replacement Grant Match (C13001000)	2006 CRCIP	0.20	0.00

Additional information on these projects is provided in the Multi-year Projects Appropriations section of this report.

MIDYEAR ANALYSIS

A midyear review of department and fund activities has been prepared consistent with the Approved Budget Resolution (2015-0169). The midyear budget resolution (Attachment 4) includes exhibits detailing the recommended actions in this report. Additionally, the resolution includes additional year-end authority needed to address the following: (1) authorizes Measure U public safety savings from position vacancies to be used to provide enhanced services through overtime, (2) allows the Public Works Department to adjust revenue and expenditure budgets based on actual revenues received for services they provide to outside agencies/entities and the public, and (3) the ability to adjust budgeted revenues and expenditures in multi-year projects based on the actual revenues received. The following provides details on the recommended midyear actions based on a review of department/program revenue sources, department expenditure projections and identified project needs. Exhibit A provides a summary of these recommendations.

GENERAL FUND ADJUSTMENTS

Community Development

With increasing building activity, additional staffing is needed to maintain service levels. The department is requesting 11.0 full-time equivalent (FTE) positions, 4.0 for building inspections (with two vehicles), 5.0 in customer service, 1.0 Principal Planner, and 1.0 code enforcement position. These positions will be offset by revenue generated from fees collected resulting in a net zero effect on the General Fund.

Convention and Cultural Services

The County has approved \$50,000 for support of the Sacramento Metropolitan Arts Commission (SMAC) Art in Public Places (APP) Program. To receive the funds, the City must match the County's funding. The Transient Occupancy Tax (TOT) revenues are

projecting slightly above budget and it is recommended that the General Fund TOT revenue budget be increased by \$50,000 to provide the needed match.

Economic Development

In order to identify and retain businesses in the city, acquisition of Salesforce (software) and GIS Planning (economic analytic tools) are necessary to support the data collection and research needs of the department. This year the Black Chamber of Commerce was selected to do an assessment of African-American small businesses for sustainability and job growth. Findings from this study will identify community needs, aid in policy decisions, and develop strategies, programs, and services to assist the African American small business community in Sacramento. The City is also contracting with Hacker Lab. It will assist in training the city's workforce by educating a minimum of 2,000 students in business, coding, fabrication, and design. These programs will expand awareness of Sacramento as a center for innovation, create jobs, and stimulate the local economy through education. An adjustment of \$75,000 is recommended.

Fire

City strike teams were deployed to 25 fire events throughout the state between the summer and fall of 2015. Adjustments to increase revenues and expenditures by \$1.6 million for reimbursements, above budget, received for this program are recommended to reflect the department's participation in these statewide events.

Parks and Recreation

Department Rightsizing: The FY2015/16 Approved Budget included the department's initial efforts to right-size staffing for park maintenance and recreation programs. This process entailed reviewing current staffing levels to ensure employees were in the correct job classifications and correct budgeted FTE, to meet both program and labor compliance requirements.

As a result of management changes in the department, staff with the assistance of the Budget Office and Human Resources have completed a thorough department staffing review, including an evaluation of all programs to better understand operational needs. As a result of this effort it is recommended that 109.42 FTE be added. While new positions are recommended, no additional funding is necessary as the programs have covered program staffing needs by paying for overtime, out-of-class and filling positions well above the authorized budget. These savings as well as identified salary savings will be used to fund the additional positions. Attachment 3 includes detailed information on the various program and FTE adjustments and information on position changes is included in Exhibit E.

Grant Adjustment: The grant from Area 4 Agency on Aging was not renewed for FY2015/16. The loss of the grant will be offset by the reduction of a Program Developer position (1.0 FTE).

Salary Schedule Change: In FY2014/15 the Human Resources Department completed reclassification studies of two Park Maintenance Worker (PMW) II positions in the Parks and Recreation Department. The study recommended a change in classification from the PMW II to PMW III classification. A review of the salary schedules following this action identified that there was an inequity between the PMW II and PMW III classifications. To accurately reflect the change in requirements and duties the Human Resources Department is recommending a 15% increase in the salary schedule for the PMW III.

Public Works

Parking Services (parking meter revenues/expenses): The installation of 4,300 credit card-enabled smart meters has resulted in increased parking meter uptime and provided additional payment options to motorists. As anticipated, the effect of the modernization effort has increased both revenues and expenditures as credit card and communication fees associated with operating smart meters have also increased. As a result, it is recommended that the parking meter revenue budget be increased by \$950,000 and expenditures for banking and fiscal agent fees (\$200,000), other technical services (\$200,000), parking meter debt service (\$400,000), and repair and maintenance (\$50,000) be increased. The additional \$100,000 in expenditure increases will be budgeted in the City's Wayfinding Project (S18160100).

MEASURE U SALES TAX REVENUES AND PROGRAM IMPLEMENTATION UPDATE

The Approved Budget provided \$48.9 million in Measure U resources to restore programs and services in the Fire, Police, Parks and Recreation, and Community Development departments as well as to the Sacramento Public Library Authority. An update on the status of the Measure U programs and services is included in Attachment 3 and Exhibit B provides the amended Measure U Restoration Plan based on the midyear adjustments included in this report. Based on the midyear review of these programs, staff is recommending the following adjustments as summarized below.

Parks and Recreation

Measure U Operations: Council has requested additional park rangers to address security and safety issues in the parks. In order to have additional coverage in place before the busy summer season, an additional 3.0 FTE Park Safety Rangers have been included in the midyear recommendations. The cost of the positions, prorated for the fiscal year, service and supplies, and vehicles, will be approximately \$243,000 (I80190400).

Police

Overtime: As of December 2015, the department was forecasting a year-end budget deficit of approximately \$1.0 million. A significant factor causing this deficit is the use of overtime for the restoration of public safety programs/services authorized under Measure U as the department continues its recruitment and training efforts to fill vacancies. The department

anticipates having adequate salary savings from their Measure U Program (I80110400) to fully offset anticipated overtime costs. Authority to utilize the Measure U salary savings to offset the use of overtime to provide these services until all Measure U positions have been filled is recommended.

Summer Night Lights (SNL, I80110400): SNL is a violence and crime reduction program designed for youth and families, focusing on creating a safe environment to foster community togetherness and build trust. In FY2014/15 the City funded three SNL programs (North Sacramento, South Sacramento and Oak Park). For FY2015/16 the City's Gang Prevention and Intervention Taskforce issued a request for proposals to provide funding for gang prevention and intervention programs. Two of the SNL programs applied for \$100,000 in grant funding to continue the SNL programming for summer 2016 (North and South Sacramento), committing to raise the additional funds necessary to deliver the programming. The City Manager is recommending \$100,000 for each of these two programs from Measure U in order to stretch the funding available for gang prevention and intervention programming. The Budget and Audit Committee discussed setting aside \$100,000 for a program in Oak Park but did not take action.

Vehicles for FY14 COPS Hiring Program (CHP) Grant: The FY2015/16 Measure U Program included \$375,000 to purchase 15 sedans for positions authorized under the FY14 CHP Grant. To address operational requirements, the deployment plan for these additional positions has been adjusted and a different mix of vehicles is required. As such, Council authority is needed to purchase three patrol vehicles and seven sedans instead of the original request of 15 sedans. No additional funds are necessary to implement this change.

ENTERPRISE FUND ADJUSTMENTS

Parking Fund

The Parking Fund has been using fund balance to meet expenditures which are almost \$3 million above budgeted revenues. The debt related to on-street parking meters is included in Parking Fund expenditures. As General Fund on-street parking revenues have exceeded projections, it is recommended that \$400,000 in General Funds be used to pay a portion of the debt obligation for the on-street parking meters.

Water Fund

In accordance with the Governor's Executive Order B-29-15, the City was tasked with achieving 28 percent water conservation. The City has achieved approximately 30 percent water conservation year-to-date. As this conservation pattern continues, water utility service charges revenue is projected to be \$1,334,000 below budget. Staff is recommending the adjustment to the revenue budget to reflect the revised estimates.

OTHER FUND ADJUSTMENTS

Marina

The Public Works Department worked with the California Department of Boating and Waterways (DBW) to reduce the Marina Fund's annual debt service for the north and south basin improvements from \$1.1 million to \$521,000 based on the City's loan restructuring proposal. Marina Fund revenues had been on the decline, the result of reduced occupancy, and fund balance was insufficient to make the \$1.1 million payment. The City made the reduced FY2015/16 payment to DBW in August 2015. Staff is recommending reducing the debt service budget by \$579,226 for FY2015/16 to reflect the reduction in the required payment.

Additionally, due to increased sales to both marina patrons and the general boating public, fuel sales are continuing to increase. Providing this amenity to boaters is integral to the overall strategy to increase marina occupancy and improve fiscal returns. The fuel purchase expense and revenue budgets are recommended to be adjusted to reflect increased demand in the amount of \$40,000.

Risk

The Sacramento Driver Training Academy (SRDTA) project (E08000100) is a fee-based program. To cover the costs incurred for running these academies it is necessary to adjust the revenue and expenditure budgets by \$469,346 to reflect actual revenues collected.

Special Recreation

In addition to the rightsizing of FTE and classifications it is recommended that this fund be eliminated at the end of FY2015/16. The revenues deposited in this fund are the result of recreation activities funded by the General Fund. By managing recreation revenues and expenditures in the General Fund, the department will be able to track and evaluate the cost for delivering these services. It is recommended that at the end of FY2015/16 any available resources be committed for improvements to the facilities generating these revenues. Appropriations from the available resources will be included in the FY2016/17 Midyear Budget report to Council.

STAFFING ADJUSTMENTS AND RECLASSIFICATION REQUESTS

Consistent with the Approved Budget Resolution, City Council authority is required to increase or decrease FTE positions except for positions fully funded by grants. A review of positions by several departments has identified the need to modify existing positions to achieve organizational efficiencies. Additional staffing is being recommended for the Community Development Department (11.0 FTE positions) to address increased building and code activity and the Parks and Recreation Department (112.42 FTE positions) for increased park safety and program rightsizing. Detailed information on the position changes is included in Exhibits A, C, and D.

MULTI-YEAR PROJECT APPROPRIATIONS

As part of the ongoing management of the City's multi-year projects, a periodic review and reallocation of available resources is performed to continue providing capital and operational improvements in a timely and efficient manner.

Capital Improvement Projects (CIP)

Central City Wayfinding (S18160100): The City embarked on a wayfinding signage program for the Central City in 2003 to help visitors and residents unfamiliar with the downtown locate major destinations. With increasing development in the Central City the existing signage needs to be updated and additional signage is needed. A new wayfinding project with a budget of \$250,000 is recommended.

Citywide Accounting and Personnel System (eCAPS, A07000600) and Contract Management System and Digital Signatures (A07000700): On March 17, 2015, the City Council appropriated \$3 million in General Funds to these projects (\$1.5 million each). Consistent with other citywide information technology projects the total cost of the projects should have been split between the General Fund and the Enterprise Funds based on FTE count and size of budget. When the General Funds were allocated to these projects the allocation from the enterprise funds was not included, therefore, it is recommended that the allocations as represented below be appropriated to these projects:

Fund Name (Number)	A07000600	A07000700
Community Center (6010)	39,232	39,232
Parking (6004)	28,243	28,243
Solid Waste (6007)	84,231	84,231
Storm Drainage (6011)	69,786	69,786
Wastewater (6006)	40,087	40,087
Water (6005)	127,063	127,063
Total	388,642	388,642

Citywide Pool Assessment/Repair Program (L19706500): A citywide pool assessment was funded in FY2015/16 with \$250,000 in Measure U Funds. The funding covered the cost of the assessment but did not provide funds for any priority pool repairs. The Parks and Recreation Department had savings of \$200,000 in their FY2014/15 Measure U programs and is requesting that those savings be transferred to the pool repair project.

Garcia Bend Bike Trail Study (K15165000): The FY2015/16 Approved Budget included \$341,000 in funding to study this project. On February 2, 2016, the Budget and Audit Committee recommended the addition of \$200,000 in Measure U Funds for preliminary design of improvements from the Pocket Canal to Arabella Way.

Guy West Bridge Rehabilitation Project (K15105000): The project has been completed and the remaining funds of \$295,000 budgeted in the CIP are not needed. These funds should be returned to the New Measure A Maintenance Fund.

Harbor Dredging Project (M17500000): The Public Works Department collects boat launch fees and provides parking enforcement at Miller Park and Garcia Bend boat launches. These revenues cover the cost of maintenance at the boat launches and harbor dredging. Budgetary authority is needed to true-up revenue and expense budgets at year-end to reflect actual revenues received and transfer unexpended amounts to the CIP.

Meadowview Community Center Toxic PCE Remediation (C13000200): This property was donated and accepted in 1992, with the City assuming responsibility for cleanup. The soil and groundwater were contaminated with gasoline and chlorinated solvents (PCE, etc.) by a former gas station and dry cleaner located on the property. The gas station cleanup was completed in 2015, but the dry cleaner cleanup is ongoing, regulated by the Regional Water Quality Control Board (RWQCB). While PCE groundwater contamination has been reduced by more than 99 percent (from 35,000 parts per billion (ppb) to about 200 ppb in 2015), the state maximum contaminant level for PCE is 5 ppb.

The City has spent approximately \$2.3 million (\$1.7 million General Fund and \$600,000 in bond funds) on this project. An additional \$500,000 from available 2006 Community Reinvestment Capital Improvement Program (CRCIP) Revenue Bonds (Fund 3004) is needed to complete this project.

Old Sacramento Dock Replacement (C13001000): The 250-foot wooden dock on the waterfront in Old Sacramento is past its useful life and in need of replacement. The dock provides boater access to and from Old Sacramento and connectivity between the two dock access ramps to the waterfront. The dock connection is required by the State Lands Commission. The department has applied for a State Department of Parks and Recreation, Division of Boating and Waterways grant for the replacement of this dock. To make the grant as competitive as possible it is recommended that a capital project be established (C13001000) and \$200,000 from 2006 Community Reinvestment Capital Improvement Program (CRCIP) Revenue Bonds (Fund 3004) be appropriated to the project as a match to the state grant.

Externally Funded Projects

Anti-Vehicle Theft Enforcement Program (E11005400): – On April 1, 2015, the County of Sacramento authorized an increase in vehicle registration fees, as authorized in California Vehicle Code Section 9250.14(a)(1), to help fund “programs that enhance the capacity of local police and prosecutors to deter, investigate, and prosecute vehicle theft crimes (§9250.14(c) VC).” To recognize the additional funding the revenue and expenditure budgets in the program need to be increased.

Powerhouse Science Center (E18000400): The annual allocation of \$200,000 from the Innovation and Growth Fund to this project was not included in the FY2015/16 Approved Budget. This allocation is included in the midyear adjustments consistent with Resolution 2014-0371.

Multi-Year Operating Projects

FY16 Public Works Fleet MYOP (I06013150): The Public Works Department's Urban Forestry and Traffic Signs and Markings Divisions are experiencing significant ongoing repair costs related to five vehicles (five trucks, one with a crane). Analysis indicates that replacing these vehicles prior to their scheduled replacement will save substantial operations and maintenance dollars as well as operational down-time. The replacement costs will be funded with a transfer from the Public Works operating budget as follows: \$30,000 General Fund, \$260,000 Citywide Landscaping & Lighting Fund, and \$60,000 Gas Tax Fund.

Policy Considerations: This report is consistent with Council's direction and adopted budget principles to use one-time resources strategically, maintain a fiscally sustainable balanced budget and keep the Council informed on the fiscal condition of the City.

Economic Impacts: None.

Environmental Considerations:

California Environmental Quality Act (CEQA): The ongoing operations funded under the FY2015/16 Approved Budget are not subject to CEQA review. CEQA review for any project using within this report has been or will be reviewed in conjunction with planning, design, and approval of each specific project as appropriate (CEQA Guidelines Section 15378(b)(4)).

Sustainability: Not applicable.

Commission/Committee Action: The midyear budget report was presented to the Budget and Audit Committee on February 2, 2016. The Committee voted to add \$750,000 for the County's African American Infant Mortality Study and \$200,000 for the second phase of the Garcia Bend Bike Trail Improvement project and forward the report to the City Council.

Rationale for Recommendation: The actions recommended in this report address the adjustments necessary to implement the City's financial plan for the remainder of the current fiscal year.

Financial Considerations: The midyear update reflects the City's continuing need for ongoing efforts to manage revenue and expenditures. As a result, staff is recommending the adjustments outlined above and detailed in the attached Resolution, including Exhibits A through E. Staff will continue to work with departments to meet budget goals for the remainder of the fiscal year.

Local Business Enterprise (LBE): No goods or services are being purchased under this report.

OVERVIEW

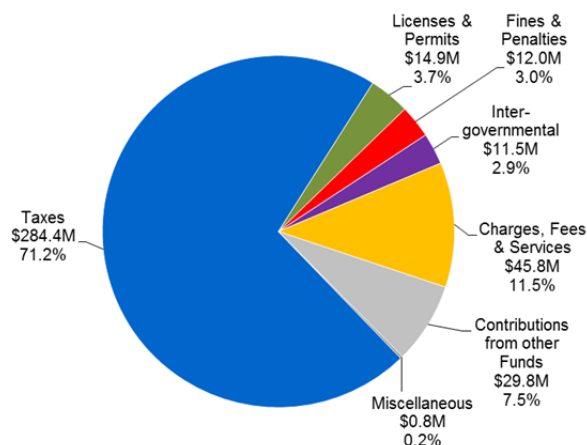
The FY2015/16 Approved Budget includes:

- \$951.6 million and 4,299.94 authorized full-time equivalent (FTE) positions from all funding sources
 - General Fund¹ - \$404.2 million and 2,634.87 FTE
 - Measure U Fund² - \$48.9 million and 445.30 FTE
 - Enterprise Funds³ - \$304.3 million and 850.64 FTE
 - Internal Service Funds⁴ - \$70.5 million and 127 FTE
 - Other Governmental Funds⁵ - \$123.7 million and 242.13 FTE

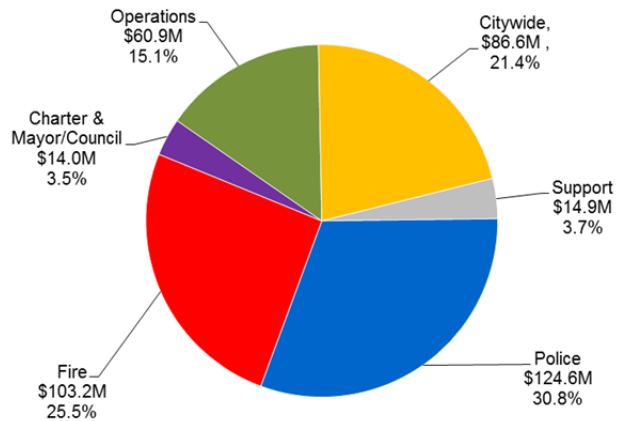
GENERAL FUND

The graphs below represent the City's General Fund revenue and expenditure budgets for FY2015/16.

FY2015/16 General Fund Revenues
\$399.2 Million



FY2015/16 General Fund Expenditures
\$404.2 Million



- Charter includes: City Attorney, City Clerk, City Manager, and City Treasurer
- Operations includes: Community Development, Convention and Cultural Services, Economic Development, Parks & Recreation, and Public Works
- Support includes: Finance, Human Resources, and Information Technology
- Citywide includes: Debt, Property Taxes, Insurance, and Capital Improvement Projects (CIPs)

General Fund Financial Condition. Based on a review of revenue and expenditures to date, staff has determined that no adjustments are necessary at this time.

GENERAL FUND (\$ in '000s)

	Budget	YTD Actuals	Percent
Balance, Beginning of FY15	-	-	
Revenues	399,209	144,586	36%
Expenditures	404,150	194,949	48%
Total:	(4,941)	(50,363)	

¹ **General Fund** - the City's principal operating fund supported by taxes and fees

² **Measure U** - 1/2 cent sales and use tax approved by voters in November 2012

³ **Enterprise Funds** - used for operations supported through user fees which include the Community Center, Parking, Solid Waste, Storm Drainage, Wastewater, and Water Funds

⁴ **Internal Service Funds** - used for internal operations that are self-supporting, e.g. Fleet Management and Risk

⁵ **Other Governmental Funds** - used to account for activities associated with specific revenues and/or reimbursements restricted to expenditures for specific purposes, e.g. Gas Tax Fund, Operating Grant Fund, Library Parcel Tax Fund

The chart above reflects budget and actual expenditures for all activities in the General Fund (department operations, debt service, capital projects, etc.). The variance between budgeted revenues and expenditures was closed using available fund balance. Year-to-date (YTD) revenues are trending lower than expenditures due to the timing of receipt of property tax revenues.

Department Projections. The following charts represent the projected variance of budget to actual for the General Fund Departments:

GENERAL FUND DEPARTMENT REVENUES

Department	FY2015/16 Budget	YTD Actuals	Projected Year-End Variance
City Attorney	52,000	83,611	105,972
City Clerk	52,000	44,959	-
City Treasurer	3,605,958	369,380	-
Community Development	18,035,572	10,050,502	4,843,796
Convention and Cultural Services	849,650	549,892	-
Economic Development	226,880	306,727	-
Finance	1,777,844	264,082	-
Fire	26,445,271	8,320,390	750,000
Human Resources	152,000	86,921	-
Parks and Recreation	1,278,859	833,283	-
Police	10,845,499	7,767,300	-
Public Works	16,527,835	8,214,109	87,310
Total General Fund:	79,849,368	36,891,156	5,787,078

GENERAL FUND DEPARTMENT EXPENDITURES

Department	FY2015/16 Budget	YTD Actuals	Projected Year-End Variance
Mayor/Council	4,242,182	1,858,176	-
City Attorney	5,245,987	2,597,481	99,079
City Clerk	1,198,589	585,548	-
City Manager	2,220,478	873,478	184,926
City Treasurer	2,062,499	845,442	118,775
Community Development	26,670,383	11,996,461	932,576
Convention and Cultural Services	4,671,925	2,089,988	-
Economic Development	2,097,546	936,219	-
Finance	5,611,646	3,011,811	330,991
Fire	104,893,757	51,404,037	-
Human Resources	2,808,958	1,256,808	-
Information Technology	7,207,449	4,557,858	300,000
Parks and Recreation	16,184,251	13,672,861	-
Police	122,833,062	69,476,130	-
Public Works	10,864,450	13,138,474	29,930
Total General Fund:	318,813,162	178,300,772	1,996,277

Revenues. The City's top six revenue sources account for 71% of total General Fund revenues. By focusing on these revenue sources, we can see the trend of revenues for the fiscal year. However, many revenues are not received on a monthly basis; therefore, it is difficult to evaluate actuals to date as a percent of budget. In these cases, it is important to utilize any available information on each revenue source to evaluate the potential variance. Additional information for the analysis of a particular revenue source is provided in the following descriptions.

TOP SIX GENERAL FUND REVENUES (in '000s)

Revenue Type	Budget	YTD Actuals
Property Tax	136,750	42,628
Sales and Use Tax	70,635	19,160
Utility User Tax (UUT) ¹	59,572	25,475
Business Operations Tax (BOT) ¹	8,952	5,094
Public Safety Sales Tax	4,723	2,074
Transient Occupancy Tax (TOT) ¹	3,725	1,257
Total:	284,357	95,688

¹ After the end of each month, businesses have 30 days to remit UUT, BOT, and TOT revenue to the City. After the 30-day remittance period, the City processes/reconciles the transactions over the following 10 days. The monthly reporting data is available by the 15th of the following month (45 days after the reporting period ends).

City's Major Revenue Sources

Property Tax. Property taxes are the largest General Fund revenue source, accounting for approximately 34% of all General Fund revenues. 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 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.

The first apportionment of the City's FY2015/16 property taxes was received in December 2015. The first secured roll payment was approximately 4.6% higher than the same payment received in FY2014/15. As anticipated in the FY2015/16 Approved Budget, this increase is the result of fewer temporary reductions to the Proposition 13 tax roll values. Property values continue to stabilize which will have a positive effect on the FY2015/16 property tax collections. These revenues are being monitored and will be reassessed during FY2016/17 budget development.

Sales and Use Tax. Sales and Use Taxes make up approximately 18% of General Fund revenue. 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. The City receives monthly apportioned payments and a true-up payment for the prior period at the end of each quarter. The first true-up payment for this fiscal year was received in December. The City is currently projecting revenue to be in line with the budget.

Utility User Tax (UUT). UUT at 15% is the City's third largest source of General Fund revenue. Measure O was approved by the voters in November 2008, reducing the 7.5% tax rate to 7.0% on telecommunication services, but was expanded to include Voice over Internet Protocol (VoIP), text messaging, and many other previously excluded technologies. The 7.5% tax rate continues to be in effect for gas, electric, and cable services. Revenue collected through November 2015. Revenue collected to date is in line with the budget.

Other City Revenue Sources

Business Operations Tax (BOT). BOT is remitted annually by individuals and businesses that commence, transact, engage in or carry on any business, trade, profession, calling, occupation, or gainful activity in the city. BOT makes up approximately 2% of General Fund revenues. Revenue collected to date is in line with the budget.

Public Safety Sales Tax. On November 2, 1993, California voters enacted Proposition 172, which established a permanent statewide half-cent sales tax for support of local public safety functions in cities and counties. This tax represents approximately 1% of General Fund revenue. Revenue collected to date is in line with the budget.

Transient Occupancy Tax (TOT). The current rate of 12% is charged to all guests of hotels, motels, inns, and bed and breakfasts within city limits. The General Fund portion of TOT revenues is equal to two percentage points of the 12% rate. The remaining TOT revenues collected are directed to the Community Center Fund. TOT represents approximately 1% of General Fund revenue. Revenue collected through November 2015 is up approximately 11.8% when compared to the same period last year, the result of higher occupancy and room rates.

Essential Services Protection Measure - Measure U. Measure U revenue collections continue to be evaluated by MuniServices, the City's sales tax consultant. This tax represents approximately 10.5% of General Fund Revenue. Revenue collected to date is in line with the budget.

Economic Indicators. The following chart reflects key economic indicators utilized in projecting General Fund revenues.

Key Economic Indicators	12/2014	12/2015
City Unemployment Rate (UR)	7.3%	5.9%
County UR	6.2%	5.6%
State UR	6.7%	5.8%
National UR	5.6%	4.9%
CPI (10/2014-12/2014 vs. 10/2015-12/2015)	1.25%	0.47%
30-Year Fixed Mortgage Rate	3.86%	3.96%

Revenues to Watch. The following revenues are subject to state and/or federal legislation and enforcement. Staff will continue to monitor and provide updates to the City Council on these revenues, as well as pending legislation that may affect City revenues.

Ground Emergency Medical Transportation (GEMT). In October 2011, AB 678 authorizing the GEMT program was enacted providing for the reimbursement of transports of Medi-Cal patients who are not in managed care. In March 2014, the City Council authorized the agreement with Sacramento Metropolitan Fire District (Motion No. 2014-0053) to pursue reimbursements through the GEMT program allowing the City to recover costs associated with Medi-Cal transports on an annual basis. Beginning in FY2015/16 the department budget includes \$1.2 million in GEMT revenues which provided for addition of positions and expenditures for professional services and equipment. The GEMT Cost Report for FY2014/15 was submitted for reimbursement by the due date of November 30, 2015.

Intergovernmental Rate Range Transfer (IGT) Program. On December 16, 2014, Council authorized participation in the IGT program. IGT allows local governments to receive a federal reimbursement for the transport of Medi-Cal patients that are in managed care. The IGT program provides the City the opportunity to recover previously unrecoverable costs and will assist in reducing the Advanced Life Support operations reliance on the General Fund. In FY2014/15 \$4.8 million in reimbursements were received. The IGT program is currently undergoing changes related to the time period for claims and claims eligibility; these changes will lower future reimbursements. Additional information from the program sponsors is required to estimate potential reimbursements.

Medical Marijuana. The state recently enacted three laws that affect the licensing and permitting of medical marijuana for both state and local government.

- AB 266 - establishes a dual licensing structure requiring a state license as well as a local license or permit.

- AB 243 - establishes a regulatory and licensing structure under the Department of Food and Agriculture for cultivation sites if the local government does not establish its own structure.
- SB 643 - establishes criteria for licensing of medical marijuana businesses and recognizes local authority to levy taxes and fees.

These new laws will regulate additional types of medical marijuana businesses creating an increased tax revenue opportunity for the City. Currently the 4% tax is trending ahead of budget and it's anticipated to bring in approximately \$3 million.

ENTERPRISE FUNDS

All Enterprise Fund revenues and expenditures have been reviewed and are anticipated to come in within budget as reflected below:

ENTERPRISE FUND REVENUES

Fund Name	FY2015/16 Budget	YTD Actuals	Projected Year-End Variance
Community Center	27,774,587	11,483,602	-
Parking	20,979,570	13,741,726	938,114
Solid Waste	59,776,500	27,092,503	330,158
Storm Drainage	36,079,964	16,664,015	-
Wastewater	31,595,123	14,355,404	-
Water	95,257,730	45,946,342	-
Total Enterprise Funds:	\$271,463,474	\$129,283,592	\$1,268,272

ENTERPRISE FUND EXPENDITURES

Fund Name	FY2015/16 Budget	YTD Actuals	Projected Year-End Variance
Community Center	25,179,596	15,802,970	-
Parking	21,924,748	12,033,280	342,526
Solid Waste	53,310,295	21,072,634	2,810,712
Storm Drainage	34,498,954	16,334,509	-
Wastewater	26,133,594	13,199,280	-
Water	86,745,410	37,466,685	-
Total Enterprise Funds:	\$247,792,597	\$115,909,358	\$3,153,238

PROGRAMS TO WATCH

During the FY2015/16 budget development process staff provided an update to the City Council on programs that were facing fiscal challenges. The following summarizes the measures that have been implemented as well as year-end projections for these funds.

4th R. The 4th R childcare program has depleted reserves and with rising labor costs required a subsidy from the Measure U Fund this fiscal year. Even with the Measure U subsidy of \$340,000, the program is projecting a loss for the current fiscal year. The department is continuing to evaluate options to achieve additional savings which will be addressed in the FY2016/17 Proposed Budget.

Students Today Achieving Results for Tomorrow (START). The START program has been operating at a loss over the past few years primarily due to rising labor costs. The reimbursements from the school districts and the State have not kept pace with the rising costs to run this program. While the Department of Parks and Recreation implemented cost saving measures as part of the budget development process, such as cutting some program elements, a projected loss is once again anticipated for the current year and beyond unless the City receives additional funding from schools and/or returns some of the programs to the school districts to administer.

FY2015/16 Parks and Recreation Rightsizing

Parks Program	Description of Services	Program Information	# of children, visits, constituents served	Existing FTE	Proposed FTE	Change
4th R	Year-round child care for kindergarten through 6th grade which requires the 4th 'R' program to meet mandated State guideline ratios of 1 to 14.	18 sites= 18 @ 1.0 FTE Program Coord, 18 @ 1.0 FTE Program Dev, 39 @ 0.50 FTE Program Leaders (based on enrollment and TK/KinderCare Leaders) 107 @ 0.40 Rec Aides based on enrollment and TK/ KinderCare Leaders) and 49 @ 0.25 Rec Aides for summer programs	2,029 children	107.18	119.02	11.84
Access Leisure	<p>Access Leisure provides sports, social and fitness programs, camps and outdoor education to children, teens and adults with disabilities as well as injured, ill and wounded veterans. Programs foster independence as well as provide fitness, and peer group opportunities.</p> <p>Access Leisure serves as only one of five programs in the nation as an official regional organization for the United States Olympic Committee, Paralympic Division.</p> <p>2016 marks the 50th anniversary celebration of this program.</p>	River Cats Independence Field, Hart Center, Camp Sacramento	Over 100 injured, ill and wounded veterans, over 200 youth with disabilities, over 600 young adults and adults with intellectual disabilities.	6.66	9.25	2.59
Adult Sports, Sacramento Softball Complex and Class Offerings	<p>Offers adult sports for those 18 years and older, providing them an opportunity to be physically active, reduce stress, play competitive or non competitive depending on their skill level, socialize, network, have fun in an organized safe setting.</p> <p>Adult Softball Leagues - Tournament rentals for both youth and adult baseball/softball teams and Sand Volleyball Court Rentals. The complex is fully staffed during all programs at the complex.</p> <p>Contract with local and regional organizations to provide: Sports camps, tennis instructors, dog obedience classes, and preschool enrichment classes for the community.</p>	5 Fields, 1 Gym 4 Field Complex, Café (lease agreement), 4 Sand Volleyball Courts 14 contracted instructors	1,800 Adults 5,000 league participants, 35,000 tournament players & 90,000 spectators/visitors 325 League Teams, 1,200 Tournament Teams Approx. 1,100 constituents served annually, 70% of which are children	4.02	6.10	2.08
Aquatics	The City Aquatics Program provides a safe and enjoyable swimming environment from May to September. In addition aquatics programming includes: swim lessons for all ages, youth swim team, junior lifeguard training, water aerobics and lap swim. Outside of the summer season the department reaches out to local high schools to recruit for our multiple lifeguard training courses.	12 pools 8 wading pools	126,000 attendees per season	52.55	61.95	9.40
Camp Sacramento	Camp Sacramento is a family vacation experience located at Twin Bridges, CA. The program provides rustic cabins, meals, fun activities, age appropriate events, and events the whole family can enjoy. In addition to the 12 family camp sessions, Camp Sacramento provides group sessions during open weeks and weekends through September.	14 acres with 61 cabins	2,600 attendees per season	11.01	14.77	3.76
Children's Services	Children Services currently operates under the START program with Measure U funding. The program provides four Summer Oasis Day Camps and seasonal youth sports programs for elementary age students.	4 day camp locations in City parks	640 children in day camps and 500 children in seasonal sports programs	0.50	0.50	-

Parks Program	Description of Services	Program Information	# of children, visits, constituents served	Existing FTE	Proposed FTE	Change
City Cemetery Maintenance	The City Cemetery is a state and national historic Sacramento landmark. Cemetery attracts tourists from all over the world. Burial services are provided for descendants of family plots.	1 site, 31.8 acres	Thousands of visitors annually	2.00	2.00	-
Community Centers	The Community Center section is responsible for the operation of five programmed community centers, one Clubhouse (Woodlake), three leased facilities (Johnston, Robertson and Elmo Slider Clubhouse) and custodial services/supplies at Belle Cooledge & E. Moore. The five programmed sites operate between 10-12 hours per day. Two sites are pay-point locations and are responsible for receiving revenue for programs offered in the department including room rentals and swimming lessons.	Pannell CC - 30,000 sq.ft. Sim CC approx. 45,000 sq.ft. Oak Park CC approx. 18,000 sq.ft. Mims CC approx. 12,000 sq.ft. S. Natomas CC approx. 13,500 sq.ft.	Overall, each center has a different annual attendance number with is due to number of rentals, if the site has a Hot Spot or extensive Leisure Enrichment courses or an abundance of service group meetings. Between 40,000 to 100,000 people of all ages patronize each center annually.	45.35	73.66	28.31
Fiscal and Management Services	Provides internal budget and operations support to all divisions within the department.	NA - internal services only	NA - internal services only	7.00	7.00	-
Golf Administration	Responsible for management and oversight of contracts with Morton Golf and The First Tee of Greater Sacramento to operate and maintain the City's four public golf courses. Morton Golf seeks to serve a broad range of ages and levels of golf ability, offering numerous events and lessons. The First Tee is a nonprofit organization with a mission to "improve the lives of young people in the greater Sacramento area by strengthening character, teaching life enhancing values, and promoting healthy choices through the game of golf."	4 Golf Courses: Haggin Oaks 400 acres Bing Maloney 125 acres Bartley Cavanaugh 94 acres William Land Park 75 acres	1,756 children participate in The First Tee Program, 256,071 rounds of golf, 12,000 people use catering services, 10,000+ people come to the golf courses just for food & beverages, 10,000 people use our facilities for golf instruction, 125,000 people purchase merchandise and 250,000 users of driving range.	1.00	1.00	-
Neighborhood Services	Community Outreach, Youth Commission, High School & College Internship Program, and Summer at City Hall Hot Spot Program (neighborhood school based): - Friday night teen program - 13 to 19 yr. olds - Primary activity is basketball and tournaments	Hot Spots are provided at: - MLK Technical Academy (D2) - Rio Tierra Jr. HS (D3) - School of Engineering and Science HS (D7)	82 Neighborhood Associations, 22 Youth Commissioners, 9 Internships, 100 attendees for Summer at City Hall and 40-75 attendees at each Hot Spot location.	7.95	8.52	0.57
Older Adult Services	Triple-R State Licensed Adult Day Care Program provides respite, recreation and resources for older adults experiencing memory loss. ARMS Program provides seniors with one-on-one appointments with a social worker. Appointments available at four locations. Caring Neighborhoods Program establishes neighborhood-based groups to support seniors who wish to remain in their homes. 50+ Wellness Program promotes positive lifestyle habits for individuals through an array of fitness activities and services. TechConnections provides one-on-one sessions and group classes in computer labs.	Hart Senior Center - Monday through Sunday (multi-service center also serving as Triple-R adult day care program's flagship site), plus two additional Triple-R sites (Greenhaven and North Sacramento).	100,000+ units of service provided each year at Hart Senior Center. 150 families struggling to care for someone with Alzheimer's Disease served and supported by Triple-R. 500 athletes participate in annual soccer tournament. 150 nature-loving seniors attend camp at Camp Sacramento. 200+ senior technology students are served annually through TechConnections.	20.08	25.38	5.30
Park Development Services	Provides for park planning, parkland acquisition, park master planning, and the design and development of new - or renovation of existing - neighborhood, community and regional parks.	Over the last year PPDS has completed 31 park projects and over \$5.5 million dollars in design and construction	N/A	8.00	8.00	-

Parks Program	Description of Services	Program Information	# of children, visits, constituents served	Existing FTE	Proposed FTE	Change
Park Operations	Provide routine maintenance services to Park facilities including restroom cleaning, trash removal, mowing, pruning, and pest control services.	226 Parks 2,820 developed park acres	N/A	119.75	129.84	10.09
Park Safety Services	Park Rangers provide patrol services in parks. Respond to calls for service from citizens and city employees. Respond to homeless camp complaints and provide support for homeless camp cleanups. Help make parks safe for community.	226 Parks 2,820 developed park acres	N/A	10.00	9.50	(0.50)
Permitting and Events (Class Offerings) Permitting and Events (Per request)	Contract with local and regional organizations to provide: Fitness, martial arts, dance, special interest, children's summer camp, preschool enrichment, music and performing arts classes for the community. Special event permit, neighborhood block party permit, council special events, field rentals, picnic rentals, long term sports field contracts, primary use agreements (field users), marketing, website administration, registration office at Coloma Community Center, manage operation of Coloma Community Center	222 permittable parks, 76-fields/tennis courts/pickleball courts, and 22 contracted instructors,	Approximately 1,500 constituents served annually, 60% of which are children, 800-Coloma Community Center rentals, 200,000 people patronizing Coloma Community Center, 85-council events hosted (approximately 33,125 attendees), 800 special event permits issued, 2.2 million special event attendees, 124 neighborhood block parties permits issued, and 2,581 park permits	14.48	17.55	3.07
Recreation Administration	The Recreation Services Division provides management, administrative support, fiscal analysis, and budget development for the Parks and Recreation Division.	NA - internal services only	NA - internal services only	5.00	5.00	-
Students Today Achieving Results for Tomorrow (START)	START is a before and after school program provider. The program focuses on academic assistance, fitness & nutrition education, STEM (science, technology, engineering and math), and structured recreation activities to help students grow socially, emotionally, physically and mentally.	31 sites, in 3 school districts = 32 @ 0.75 FTE Program Coord, 7 @ 0.40 FTE Prog Coord for AM sites, 31 @ 0.45 FTE Program Leaders, 182 @ 0.42 Rec Aides (based on AM/PM programs and attendance), and 55 @ 0.19 FTE Rec Aides for summer programs	5,913 children served in FY15	123.15	139.99	16.84
Technology Services	Technology Services provides IT hardware and software support to the Parks and Recreation Department including computers, phone equipment and software purchasing and installation, user support, and upgrades.	Serves all DPR locations within the City.		3.40	3.40	-
Teen Services	Provides programs and opportunities that foster the positive development of Sacramento area youth. Programs include the following: ASES after school (Edward Harris Jr. and Sam Brannan Middle schools) programs operate M-F, from school dismissal – 6pm. 28&B Skate and Urban Art Park provides a unique and safe place to enjoy the region's vibrant skateboard scene (M-F, from 4-9pm M-F and 1 – 9pm weekends). Middle School Sports leagues – sports leagues are offered at area community centers and middle schools . Community Access – sports, cooking classes, enrichment, recreation and more at Rosa Parks Middle School on Wednesday evenings.	multiple sites	Ases - 125 students at two sites and Middle School Sports Leagues - 400 middle school participants	24.04	25.99	1.95

Parks Program	Description of Services	Program Information	# of children, visits, constituents served	Existing FTE	Proposed FTE	Change
Youth Employment Services	<p>The Youth Employment team provides area youth with opportunities to successfully prepare for college, employment, and life. Programs include:</p> <p>WIOA (Workforce Innovation and Opportunities Act) - Participants attend bi-weekly workshops covering goal-setting, resume writing, career exploration, work ethic, problem-solving, communication, public speaking, financial literacy and much more.</p> <p>Landscape & Learning – Teens ages 14 to 17 work alongside adult crew leaders learning landscaping and park maintenance providing services at 101 different Sacramento parks.</p>	1 community Center and several parks throughout Sacramento.	WIOA serves 60 low-income high school seniors annually and more than 150 youth employed through Landscape & Learning Program annually.	25.38	39.50	14.12
Total:				598.50	707.92	109.42

Positions Added	882.00
Positions Changed	322.00
Positions Deleted	118.00
NBP Deleted	68.00
<u>Total Positions Affected</u>	<u>1,390.00</u>

Measure U Implementation Update

FY2015/16 MEASURE U RESTORATIONS	Approved Budget (in 000s)	Authorized FTE	FTE Hired to Date	Purpose of Restoration	Status of Restoration
FIRE DEPARTMENT					
Fire Company Restoration	6,384	48.00	48.00	To ensure fire personnel are consistently available to respond to emergencies in an effective time period.	Fire Companies restored and providing daily service.
Fire Station 43	1,414	15.00	-	To ensure fire personnel are consistently available to respond to emergencies in an effective time period in North Natomas.	Truck 43 opened January 2016. Positions staffed with overtime until they can be filled.
Two Medic Units - January 2014	692	12.00	6.00	To add two ambulances to help address workload issues and calls within the City response that are currently being covered by other entities.	The program has been revised to be staffed by dual role (firefighter) paramedics. The first medic began service in July 2015 the second medic unit began service January 2016.
Fiscal Support	192	2.00	2.00	To provide fiscal support to personnel in a timely and responsive manner.	Full restoration with the hire of 2.0 FTEs to address efficiency and operational effectiveness within the Fiscal Division.
Human Resources	96	1.00	1.00	To conduct employee misconduct complaint investigations.	Program restored.
Technology	456	4.00	2.00	To provide employees specifically trained for Fire to address Fire's technology projects.	The supervising position has been hired and will perform engineering tasks and monitor the overall health of technology for Fire. The Application Developer has been hired and is working on Department programs. It is anticipated that the additional positions will be filled by the end of the current fiscal year.
Fire Prevention	147	1.00	1.00	To restore a Senior Fire Prevention Officer to provide oversight of workload and increase overall productivity.	Position staffed. Oversight and increased productivity in the permits and inspections areas.
SAFER Grant Retention	2,803	27.00	27.00	This funding will enable the Fire Department to protect the SAFER grant-funded positions by fulfilling required grant retention requirements.	All positions have been retained and continue to provide emergency response.
Capital Investment	4,048	-	-	Funding was identified to help offset costs associated with replacement of 2 Fire Stations.	Preliminary work associated with replacement of 2 Fire Stations has begun.
Fire Subtotal	16,232	110.00	87.00		

FY2015/16 MEASURE U RESTORATIONS	Approved Budget (in 000s)	Authorized FTE	FTE Hired to Date	Purpose of Restoration	Status of Restoration
POLICE DEPARTMENT					
Field & Operations	6,316	61.00	53.00	To allow for increased crime prevention, intervention, proactive deployment, and ability to respond to crimes in process. Also, to allow for specialty units to increase response to gang activity, resolve traffic complaints, address citizen concerns, conduct parolee intervention, follow-up on highly sensitive investigations and train officers.	The Department has continued recruiting, background checks, and training employees and anticipates filling all remaining positions by the beginning of FY2016/17.
Investigations	1,201	8.00	5.00	To increase the ability to follow-up on violent felony crimes and investigation of felony crimes.	The Department anticipates filling these positions by the beginning of FY2016/17, pending the completion of field training by the academy graduates and adequate staffing in Field & Operations. The additional personnel added to Field & Operations have been utilized to expand Gang Enforcement Teams (GET) and Crime Suppression Teams until Investigations can be fully staffed.
Forensics	567	6.00	6.00	To provide the department with the ability to shift sworn officers, who currently perform this function, back onto the streets and increase capacity to conduct forensic investigations including latent fingerprint examinations and identifications.	Positions are filled and are implementing program objectives.
Communications	311	4.00	4.00	To allow for the continued expansion of the pilot program to receive cellular 911 calls, reduce wait times, provide more rapid response, and a higher level of customer service.	Positions are filled and are implementing program objectives.
Crime Analysis	92	1.00	1.00	To conduct integrated crime analysis to be merged with patrol functions and investigative elements to improve effectiveness in public safety.	Position is filled and is implementing program objectives.
Hiring Pipeline	1,000	22.50	17.00	To establish a program to transition young adults from the Criminal Justice Magnet Academy (high school), Cadet Program (ages 14-20), local junior colleges, and local universities into law enforcement careers.	The Department has hired 34 part-time employees into this program. These positions are deployed in Field & Operations, Investigations and Administrative Services. The Department anticipates hiring 10 additional employees during the remainder of the fiscal year.

FY2015/16 MEASURE U RESTORATIONS	Approved Budget (in 000s)	Authorized FTE	FTE Hired to Date	Purpose of Restoration	Status of Restoration
Public Safety Counter (Kinney Station)	228	3.00	3.00	To re-open public counter services at the Kinney Station (North).	Positions are filled and are implementing program objectives.
Overtime	511	-	-	The Department is authorized to use Measure U salary savings to fund sworn and civilian overtime attributed to the protection and restoration of public safety programs funded by Measure U.	The Department seeks authority to use salary savings in excess of budget, as necessary, to implement Measure U objectives.
Police Officers (for vehicles, no labor)	300	15.00	-	To purchase 5 patrol vehicles sedans for the additional authorized Measure U positions.	The Department has continued recruiting, background checks, and training employees and anticipates filling all remaining positions by the beginning of FY2016/17. Orders have been placed for all five vehicles.
Fair & impartial Policing Training	10	-	-	Partial funding for training that reflects a new way of thinking about the issue of biased based policing. The coursework helps people recognize their conscious and implicit biases, and teaches how to implement unbiased behavior responses.	The Department has completed training for all frontline sworn and all management staff.
Gang Prevention Task Force	1,000	-	-	To provide a strategic plan toward gang prevention that includes a comprehensive service approach by multiple entities.	To ensure a citywide approach to gang prevention, oversight was transferred from the Police Department to the City Manager's Office in September 2015. An update on the program will be provided as part of the Measure U budget hearing in May/June 2016.
COPS Hiring Program Match and Retention (CHP and CHRP)	5,483	60.00	57.00	To protect CHRP and CHP grant funded positions by fulfilling required grant retention requirements.	The Department has continued recruiting, background checks, and training employees and anticipates filling all remaining positions by the beginning of FY2016/17.
COPS Hiring Program (CHP) Match and Retention FY13	653	10.00	10.00	To fund required grant match requirements.	Positions are filled and are implementing program objectives.
COPS Hiring Program (CHP) Match and Retention FY14 and 15 Vehicles in FY16	920	15.00	15.00	To fund required grant match requirements and vehicles.	Positions are filled and are implementing program objectives. To address operational requirements the Department seeks authority to purchase three patrol vehicles and seven sedans instead of the original request of 15 sedans.
Police Subtotal	18,592	205.50	171.00		
Public Safety Total	34,824	315.50	258.00		

FY2015/16 MEASURE U RESTORATIONS	Approved Budget (in 000s)	Authorized FTE	FTE Hired to Date	Purpose of Restoration	Status of Restoration
PARKS AND RECREATION DEPARTMENT					
Aquatics: includes the Junior Lifeguard program	1,916	36.00	36.00	To open City swimming pools and wading pools and restore related services that include swim lessons, teams and lifeguard training.	Eleven of twelve City-owned swimming pools and five wading pools were open during the swim season. Repair of the 12th swimming pool, Cabrillo, completed the resurfacing the pool basin this past January. It will be open for the Summer 2016 swim season. Phase 2 of Cabrillo repairs will commence during the latter part of the 2016 calendar year.
Community Centers/Teen Services: Hot Spots and Summer at City Hall	1,858	34.30	34.30	To provide safe activities for youth and restore community center operations to 4 to 5 days a week at Oak Park (OP), Mims Hagginwood (MH), George Sim (GS), Pannell Meadowview (PM) and South Natomas (SN) centers. Continue "Summer at City Hall" program after grant funds expire.	Teen "Hot Spot" programs are operating at three community centers (OP, GS and PM) and at Rio Tierra, Martin Luther King and Samuel Jackman schools; youth sports and "Kids Camp" are operating at five centers (OP, MH, GS, PM and SN); the "Tweeners" Club (ages 12-17) operates at GS; the "Prime Time Teen" program operates at five centers (OP, MH, GS, PM and SN), and middle school sports programs (ages 11-14) operate at five centers (OP, MH, GS, PM and MH). "Summer at City Hall" was conducted with Measure U funds this past summer. Beginning Summer 2015, the program increased from 80 to 100 teens.
Park Maintenance and Park Safety Services	3,892	49.00	48.00	To restore services that include frequency of restroom cleaning, trash pickup, weeding, and to lower response times for irrigation repairs. A Park Safety Officer and 2 Park Assistants were added with the Fiscal Year 2014/15 budget.	All but one Park Maintenance Worker position have been filled. Vehicles and equipment have been secured and awaiting delivery. Increased service levels should commence starting Spring 2016. The new Park Safety Officer and Ranger Assistant positions have been filled.
Recreation Programming for Seniors	193	2.60	2.60	To provide general recreation programming for older adults and respite care for caregivers.	There are extended Senior Center hours which allows for additional recreation programming, and 3 respite care sites throughout the City to serve the entire community.

FY2015/16 MEASURE U RESTORATIONS	Approved Budget (in 000s)	Authorized FTE	FTE Hired to Date	Purpose of Restoration	Status of Restoration
Youth Employment Program	83	3.20	3.20	The year-round Landscape & Learning Program designed for youth ages 14-17 that reside within the city limits of Sacramento and are eligible for a work permit. Youth work directly in the community parks and green spaces weeding, pruning and providing general clean up and landscape maintenance. All youth participating in this program receive specialized training, mentorship and on-the-job training.	Program is operating on a year-round basis with Summer Oasis being offered for the summer of 2014/15 and a commitment to continue into summer 2015/16.
Children's Services: 4thR and Summer Oasis	566	-	-	Additional support for summer programs (\$226,000) and afterschool care programs for children (\$340,000).	Program is operating on a year-round basis.
Gang Prevention	328	2.70	2.70	To provide administrative and fiscal support for gang violence prevention programs.	Program is operating on a year-round basis.
Capital Investment - Aquatics: Clunie Resurfacing Repair and Overall Aquatic Assessment	250	-	-	To resurface the Clunie Pool basin and to conduct an overall condition assessment of all city pools.	1. Resurfacing of Clunie Pool's expected date of completion is December 2016. 2. RFP results for the Aquatic Assessment have been received with a preliminary selection already made. Award of contract is pending Council approval.
Capital Investment - Park Assessment Study	450	-	-	Identify and prepare cost estimates for facility renovation needs in each park in the City.	Initial site analysis of the park sites is approximately 85% complete. The site analysis will be 100% complete by January 2016. Staff will then prepare estimates and report text. Report completion is scheduled for May 2016.
Capital Investment - Park Maintenance CIP for Deferred Maintenance - Phase I	1,350	-	-	Repair and or replace park amenities on the Department's existing deferred maintenance project list.	The construction documents first phase of the improvements are underway. Projects will be bid in February 2016 and construction will start in early April 2016.
Capital Investment - Park Maintenance CIP for Deferred Maintenance - Phase II	2,200	-	-	Repair and or replace park amenities on the Department's existing deferred maintenance project list.	Once the Park Assessment Study is completed the remaining \$2,200,000 of the \$3,550,000 authorized by Council in FY 2015/16 will be allocated to the highest priority projects identified in the Study.
Parks and Recreation Subtotal	13,086	127.80	126.80		

FY2015/16 MEASURE U RESTORATIONS	Approved Budget (in 000s)	Authorized FTE	FTE Hired to Date	Purpose of Restoration	Status of Restoration
MISCELLANEOUS					
Animal Control Officer	176	2.00	-	To enhance animal enforcement and field services.	Job offers, contingent upon background checks, have been made for both positions.
Library Restoration	506	-	-	Restore library funding to the maintenance of effort (MOE) funding level required by the voter approved library parcel tax.	Library funding has been restored.
Capital Investment - Garcia Bend Bike Trail Study	341	-	-	To provide funding for preliminary work for a Class I bike trail connection near Garcia Bend Park.	Project is completing environmental clearance and begun preliminary design.
Miscellaneous Subtotal	1,023	2.00	-		
Measure U Restorations Total	48,933	445.30	384.80		

RESOLUTION NO. 2016-XXXX

Adopted by the Sacramento City Council

**AMENDING THE FISCAL YEAR (FY) FY2015/16
APPROVED BUDGET**

BACKGROUND

- A. The FY2015/16 Approved Budget was adopted on June 9, 2015. Annually, staff undertakes a Midyear Review of revenues and expenditures to ensure the continued validity of the adopted budget and to recommend any adjustments necessary to implement the City's financial plan for the remainder of the current fiscal year. Based on this review, several budget adjustments and technical corrections are necessary in order to ensure the City does not overspend budgetary resources, and has the capacity to address identified critical needs, and operational improvements and efficiencies.
- B. The City's FY2014/15 Comprehensive Annual Financial Report (CAFR) was prepared presenting the City's financial condition and the results of its activities for the fiscal year ending June 30, 2015. The CAFR financial statements were audited, as required by the City Charter, by an independent public accounting firm. The General Fund's FY2014/15 year-end results provided \$4.796 million in resources to address the City's budget requirements outlined in the FY2015/16 Midyear Report.
- C. In FY2014/15 the Human Resources Department completed reclassification studies of two Park Maintenance Worker (PMW) II positions in the Parks and Recreation Department. The study recommended a change in classification from the PMW II to PMW III classification. A review of the salary schedules following this action identified that there was an inequity between the PMW II and PMW III classifications. To accurately reflect the change in requirements and duties the Human Resources Department is recommending a 15% increase in the salary schedule for the PMW III.
- D. Exhibits A through E include the recommended adjustments to the FY2015/16 Approved Budget that are necessary to implement the City's financial plan for the remainder of the fiscal year.

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

- Section 1 The FY2015/16 Midyear Budget is approved inclusive of the changes as outlined in the following:

- a) Exhibit A – Budget and Staffing Adjustments
- b) Exhibit B – Amended FY2015/16 Measure U Restoration Plan
- c) Exhibit C – Reclassification Requests
- d) Exhibit D – Position Changes by Department
- e) Exhibit E – Parks and Recreation Rightsizing, Position Changes by Union/Representation

Section 2 The City Manager is authorized to amend/establish revenue and expenditure budgets, open capital projects, and fund commitments as necessary for the following programs/projects from FY2014/15 General Fund budgetary results:

FY2015/16 General Fund Priority Midyear Recommendations	Midyear Cost Estimate (\$ in millions)	Ongoing (\$ in millions)
FY2014/15 Unassigned Fund Balance¹	4.796	
City Council Initiatives		
African American Infant Mortality Study (County of Sacramento) ²	0.750	0.750
St. John's Program for Change	0.600	0.000
B Street Theater (I80180000)	0.500	0.000
Ethics Commission	0.100	0.500
Operating Budget Adjustments		
Local 39 Settlement costs for START and 4th R Programs	1.000	0.000
START - FY2014/15 Operational Deficit	0.347	0.000
Facility / Multi-Year Project Needs		
Electrical Safety Program - OSHA (I13000100)	0.300	0.100
Subtotal FY2015/16 Midyear Adjustments	3.597	
Subtotal Ongoing General Fund Expenditures		1.350
Available for FY2016/17 Budget Development or Reserves	1.199	

¹ These are one-time resources that will not sustain ongoing program expenditures.

² \$3.75 million over five years.

Section 3 The City Manager is authorized to amend/establish revenue and expenditure budgets, open capital projects, and fund commitments as necessary for the following programs/projects from available fund balance as identified in the chart below:

FY2015/16 Priority Midyear Recommendations	Funding Source	Midyear Cost Estimate (\$ in millions)	Ongoing (\$ in millions)
City Council Initiatives			
Garcia Bend Bike Trail Study (K15165000)	Measure U	0.20	0.00
Park Rangers (3.0 FTE, I80190400)	Measure U	0.24	0.26
Summer Night Lights (I80110400)	Measure U	0.20	0.20
Facility / Multi-Year Project Needs			
Citywide Pool Assessment/Repair Project (L19706500)	Measure U	0.20	0.00
Meadowview Toxic Remediation (C13000200)	2006 CRCIP	0.50	0.00
Old Sacramento Dock Replacement Grant Match (C13001000)	2006 CRCIP	0.20	0.00

- Section 4 The City Manager is authorized to adjust the revenue budget for the Public Works Department marina operations to reflect actual revenues received and increase the expenditure budget by a like amount in the Harbor Dredging CIP (M17500000).
- Section 5 The City Manager is authorized to adjust the revenue and expenditure budgets in the Energy Reinvestment Program (C13001900) to reflect actual energy rebates and/or incentives received.
- Section 6 The City Manager is authorized to adjust the revenue and expenditure budgets for facility maintenance and repair services provided to outside agencies/entities (15004521-338020) and for private property concrete maintenance/sidewalk repairs (15001641-343010) to reflect actual revenues received for these services.
- Section 7 The Special Recreation Fund (Fund 2504) shall be closed at the end of FY2015/16. Remaining resources will be transferred to the General Fund (Fund 1001) and designated as follows:
- Unspent project appropriations in Fund 2504 will be budgeted in the same projects in Fund 1001; and
 - All other available resources will be committed for improvements to the facilities generating these revenues. Recommendations on the use of these resources will be included in the FY2016/17 Midyear Budget Report.
- Section 8 Effective July 1, 2016, fee revenue associated with recreation activities in the Department of Parks and Recreation will be budgeted in the General Fund where the expenditures are budgeted. Reimbursements to the General Fund will be reduced by a like amount.
- Section 9 The PMW III classification salary schedule as reflected below is adopted:

Job Description	Job Code	Salary Schedule	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
PMW III	003655	A	20.875595	21.919375	23.015344	24.166111	25.374417	26.643137	27.975294	29.374059
PMW III	003655	B	20.788820	21.308541	21.841254	22.387286	22.946968	23.520642	24.108658	24.711375
Job Description	Job Code	Salary Schedule	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	
PMW III	003655	B	25.329159	25.962388	26.611448	27.276734	27.958652	28.657619	29.374059	

(continued)

Exhibits:

- Exhibit A – Budget and Staffing Adjustments
- Exhibit B – Amended FY2015/16 Measure U Restoration Plan
- Exhibit C – Reclassification Requests
- Exhibit D – Position Changes by Department
- Exhibit E – Parks and Recreation Rightsizing, Position Changes by Union/Representation

Budget and Staffing Adjustments

Department	Fund Name (Number)	FTE Change	Revenue/ Reimbursement Adjustment	Expenditure Adjustment	Description
Community Development	General (1001)	10.00	526,274	459,874	Increase revenues to support the addition of 10.0 FTE (2.0 Building Inspector II, 1.0 Building Inspector IV, 2.0 Development Service Technician I, 1.0 GIS I (inactivating 1.0 Applications Developer), 1.0 GIS II, 1.0 IT Systems Specialist, 1.0 Junior Development Project Manager, 1.0 Principal Planner, and 1.0 Supervising Building Inspector) and funding for two vehicles (\$66,400) in the CDD Fleet MYOP (I06013210) to address increased development activity.
Community Development	General (1001)	1.00	28,943	28,943	Increase revenues to support the addition of 1.0 Customer Service Representative, returning a Code Enforcement Officer to the field.
Convention & Cultural Services	General (1001)	-	50,000	50,000	Increase General Fund Transient Occupancy Tax and establish a City match for the Sacramento Metropolitan Arts Commission's Art in Public Places (APP) Program. The match is required to receive County funding.
Convention & Cultural Services	General (1001)	-	50,000	50,000	Increase revenues and expenditures to reflect County funding to support the APP Program.
Economic Development/Citywide	General (1001)	-	-	-	Transfer \$75,000 from Administrative Contingency to the Economic Development Department to increase funding for partner contracts and economic development research.
Fire	General (1001)	-	1,690,000	1,690,000	Increase revenue and expenditure budgets for strike teams to reflect reimbursements for deployments.
Parks and Recreation	General (1001)	(1.00)	54,272	(54,272)	Area 4 Agency on Aging Grant was not renewed for FY2015/16. Reduce 1.0 FTE and eliminate grant reimbursement.
Public Works	General (1001)	-	950,000	850,000	Parking Services: Increase parking meter revenues by \$950,000 and increase expenditure budgets for parking meter debt service (\$400,000), banking and fiscal agent fees (\$200,000), other technical services (\$200,000), and repair & maintenance (\$50,000). Additional \$100,000 is being budgeted for the Central City Wayfinding project (\$18160100).
Public Works	General (1001)	-	-	(30,000)	Transfer \$30,000 to the FY16 PW Fleet MYOP (I06013150) from the Urban Forest operating budget to fund early replacement of fleet vehicles to mitigate significant ongoing repair costs.
General Fund Subtotal:		10.00	3,349,489	3,044,545	

Department	Fund Name (Number)	FTE Change	Revenue/ Reimbursement Adjustment	Expenditure Adjustment	Description
Human Resources	Risk Management (6502)	-	469,346	469,346	Increase Driver Training Academy revenue and expenditure budget to reflect actuals.
Public Works	Landscape & Lighting (2232) and Gas Tax (2002)	-	-	(320,000)	Transfer \$260,000 (Fund 2232) and \$60,000 (Fund 2002) from the department operating budget to the FY16 PW Fleet MYOP (I06013150) for the early replacement of fleet vehicles to mitigate significant ongoing repair costs.
Public Works	Marina (2608)	-	-	(579,226)	Reduce the expenditure budget for the Marina Fund to reflect agreement with the California Department of Boating and Waterways to reduce the debt service payment for FY2015/16.
Public Works	Marina (2608)	-	40,000	40,000	Increase Marina fuel revenue and expenditure budgets due to increased sales.
Public Works	Parking (6004)	-	-	(400,000)	Increase in on-street parking revenues is being used to reduce the debt service expense for the fund.
Utilities	Water (6005)	-	(1,334,000)	-	Decrease Water Fund user fees as a result of water conservation efforts in compliance with the Governor's Executive Order.
Other Funds Subtotal:		-	\$ (824,654)	\$ (789,880)	

Multi-Year Project Appropriations

Project Name (Number)	Fund Name (Number)	Revenue Adjustment	Expenditure Adjustment	Description
Capital Project Changes				
Central City Wayfinding (\$18160100)	Various	-	250,000	Establish the Central City Wayfinding project with the following funding sources: Community Center Fund (\$50,000), Off-Street Parking Fund (\$100,000), and General Funds from on-street parking revenues (\$100,000).

Project Name (Number)	Fund Name (Number)	Revenue Adjustment	Expenditure Adjustment	Description
Digital Strategy (A07000700)	Various	-	388,642	Provide support for citywide Digital Signatures project from the enterprise funds: Community Center (\$39,232), Parking (\$28,243), Solid Waste (\$84,231), Storm Drainage (\$69,786), Wastewater (\$40,087), and Water (\$127,063).
ERP Systems Replacement (A07000600)	Various	-	388,642	Provide support for citywide eCAPS upgrade project from the enterprise funds: Community Center (\$39,232), Parking (\$28,243), Solid Waste (\$84,231), Storm Drainage (\$69,786), Wastewater (\$40,087), and Water (\$127,063).
Guy West Bridge (K15105000)	New Measure A - Maintenance (2026)	-	(295,000)	Reduce project budget to reflect funding needed to complete the project, return excess to fund balance.
Capital Project Subtotal:		\$ -	\$ 732,284	
Project Name (Number)	Fund Name (Number)	Revenue Adjustment	Expenditure Adjustment	Description
Multi-year Project Changes				
Anti-Vehicle Theft Enforcement Program (E11005400)	Externally Funded Programs (2703)	100,000	100,000	Increase revenue and expenditure budgets in E11005400 to reflect an increase in the anti-auto theft vehicle fee.
FY16 CDD Fleet MYOP (I06013210)	General Fund (1001)	-	66,400	Funding for the purchase of two additional vehicles, offset by an increase in building inspection revenues.
FY16 PW Fleet MYOP (I06013150)	General Fund (1001), Gas Tax (2002) and Landscape & Lighting (2232)	-	350,000	Transfer \$30,000 (Fund 1001), \$60,000 (Fund 2002) and \$260,000 (Fund 2232) from the Public Works Department operating budget to I06013150 for the early replacement of fleet vehicles to mitigate significant ongoing repair costs.
Powerhouse Science Center (E18000400)	Innovation and Growth (2031)	-	200,000	Annual allocation of \$200,000 to the Powerhouse Science Center reserve (R2014-0371).
Subtotal Multi-year Project Changes:		\$ 100,000	\$ 716,400	
Changes in Fund Balance				
Fund Name		Fund Number	Fund Balance Adjustment	Description
Community Center		6010	(128,464)	Support of citywide technology projects and Central City Wayfinding Project.
Innovation and Growth		2031	(200,000)	Allocate resources to fund the Powerhouse Science Center project.
Marina		2608	579,226	Reduction of Debt Service will be returned to fund balance.
New Measure A - Maintenance		2026	295,000	Return excess project funds from the Guy West Bridge Project to fund balance.
Parking		6004	243,514	Reduction in debt service obligation (\$400,000), funding for the Central City Wayfinding project (-\$100,000), and support of citywide technology projects (-\$56,486).
Solid Waste		6007	(168,462)	Support of citywide technology projects.
Storm Drainage		6011	(139,572)	Support of citywide technology projects.
Wastewater		6006	(80,174)	Support of citywide technology projects.
Water		6005	(1,588,126)	Reduce fund balance to reflect a reduction in revenues in the amount of \$1.334 million as a result of mandatory water conservation and transfer \$254,126 to support citywide technology projects.
Changes in Fund Balance Subtotal:			\$ (1,187,058)	

Amended FY2015/16 Measure U Restoration Plan

(Amendments are reflected in Red Font)

Measure U Revenues and Expenditures (in 000s)	FY16 Approved FTE	FY16 Midyear Changes FTE	FY16 Amended FTE	FY16	FY17	FY18	FY19	FY20
BEGINNING FUND BALANCE¹				41,972	34,242	35,856	36,491	24,822
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	110.00	-	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 - Moved to Miscellaneous Restorations		-	-	-	-	-	-	-
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
Summer Night Lights	-	-	-	200	-	-	-	-
Fair & Impartial Policing Training	-	-	-	10	-	-	-	-
Capital Investment	-	-	-	-	-	-	-	-
Police Subtotal	205.50	-	205.50	17,792	19,066	21,228	22,890	23,404
Public Safety Total	315.50	-	315.50	34,024	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	21.80	-	21.80	1,104	1,137	1,171	1,206	1,243
Park Maintenance (includes Park Rangers)	47.00	3.00	50.00	4,000	4,120	4,253	4,392	4,533
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 Programs	18.35	-	18.35	1,209	1,245	1,283	1,321	1,361
4th R	-	-	-	340	-	-	-	-
Capital Investment	-	-	-	4,450	-	-	-	-
Parks and Recreation Subtotal	127.80	3.00	130.80	13,529	9,001	9,280	9,570	9,867
MISCELLANEOUS RESTORATIONS								
Animal Control Officer	2.00	-	2.00	176	181	187	192	198
Gang Prevention Task Force (moved from Police)	-	-	-	1,000	-	-	-	-
Capital Investment - Animal Control	-	-	-	-	-	-	-	-
Capital Investment - Garcia Bend Bike Trail Study	-	-	-	541	-	-	-	-
Library Restoration	-	-	-	506	506	506	506	506
Miscellaneous Subtotal	2.00	-	2.00	2,223	687	693	698	704
Total Measure U Restorations	445.30	3.00	448.30	49,776	42,183	44,975	47,288	48,474
ENDING FUND BALANCE			-	\$ 34,242	\$ 35,856	\$ 36,491	\$ 24,822	(23,654)

¹ FY16 Beginning Fund Balance reflects the available fund balance based on audited year-end results (FY2014/15 CAFR).

Exhibit C

Reclassification Requests (in Full-time Equivalents)

all requests are subject to Human Resources approval

Department	Union	
Budgeted Classification	(Rep. Unit #)	FTE
Community Development		
New Growth Manager	SCXEA (01)	1.00
Finance		
Principal Management Analyst	N/A (20)	2.00
Senior Management Analyst	SCXEA (01)	3.00
Information Technology		
e-Government Manager	SCXEA (01)	1.00
Public Works		
Engineering Technician III	Local 39 (16)	1.00
Program Analyst	SCXEA (14)	1.00
Senior Engineering Technician	Local 39 (16)	1.00
Utilities		
Account Clerk II	Local 39 (16)	1.00
Total Requests:		11.00

Union	Rep. Unit #	Represented Unit
IAMAW	12	International Association of Machinists and Aerospace Workers
L39	16	Stationary Engineers, Local 39 (Office & Technical)
SCXEA	01	Sacramento City Exempt Employees Association (Exempt Management)
SCXEA	14	Sacramento City Exempt Employees Association (Exempt Management Support)
N/A	20	Executive Management

Exhibit D

Position Changes by Department

Department Fund	Job Classification	Union (Rep. Unit #)	FTE Change
City Manager			
General	Program Specialist	SCXEA (01)	(1.00)
General	Special Project Manager	SCXEA (01)	1.00
City Manager Subtotal:			-
Community Development			
General	Applications Developer	SCXEA (10)	(1.00)
General	Building Inspector II	Local 39 (16)	2.00
General	Building Inspector IV	Local 39 (16)	1.00
General	Customer Service Representative	Local 39 (16)	1.00
General	Development Services Technician I	Local 39 (16)	2.00
General	GIS Specialist I	Local 39 (17)	1.00
General	GIS Specialist II	Local 39 (17)	1.00
General	IT Support Specialist	Local 39 (16)	1.00
General	Jr. Development Project Manager	SCXEA (01)	1.00
General	Principal Planner	SCXEA (01)	1.00
General	Supervising Building Inspector	Local 39 (15)	1.00
Community Development Subtotal:			11.00
Parks and Recreation			
Measure U	Park Safety Ranger	SPOA (02)	3.00
Parks and Recreation Subtotal:			3.00
Public Works			
Solid Waste	Account Clerk II	Local 39 (16)	(1.00)
General	Building Maintenance Worker	Local 39 (03)	(1.00)
Fleet	Equipment Maintenance Supervisor	Local 39 (15)	4.00
Fleet	Equipment Mechanic III	IAMAW (12)	(2.00)
Fleet	Fleet Service Coordinator	Local 39 (16)	(2.00)
Solid Waste	Integrated Waste Planning Superintendent	SCXEA (01)	1.00
General	Maintenance Worker	Local 39 (03)	(1.00)
General	Painter	BLT (06)	1.00
General	Building Inspector III	Local 39 (16)	1.00
Parking	Senior Department Systems Specialist	Local 39 (16)	(1.00)
General	Senior Engineer	SCXEA (01)	1.00
General	Senior Plumber	BLT (06)	(1.00)
General	Structural Maintenance Supervisor	BLT (06)	1.00
General	Supervising Construction Inspector	Local 39 (15)	(1.00)
Parking	Systems Engineer	SCXEA (10)	1.00
Public Works Subtotal:			-
Utilities			
Water	Administrative Technician	SCXEA (10)	1.00
Water	Media & Communication Specialist	SCXEA (01)	(1.00)
Utilities Subtotal:			-
Total Net Change			14.00

Union	Rep. Unit #	Represented Unit
BLT	06	Sacramento - Sierra Building and Construction Trades Council
IAMAW	12	International Association of Machinists and Aerospace Workers
L39	03	Stationary Engineers, Local 39 (Operations and Maintenance)
L39	15	Stationary Engineers, Local 39 (General Supervisory)
L39	16	Stationary Engineers, Local 39 (Office & Technical)
L39	17	Stationary Engineers, Local 39 (Professional - Miscellaneous)
SCXEA	01	Sacramento City Exempt Employees Association (Exempt Management)
SCXEA	10	Sacramento City Exempt Employees Association (Confidential/Administrative)
SPOA	02	Sacramento Police Officers Association

Exhibit E

Parks and Recreation Rightsizing Position Changes by Union/Representation

Job Title	Budgeted FTE	Revised FTE	Change
Int'l Assoc. of Machinists & Aerospace Workers (IAMAW)			
General Repair Worker	1.00	1.00	0.00
IAMAW Subtotal	1.00	1.00	0.00
Stationary Engineers, Local 39			
Account Clerk II	1.00	0.00	(1.00)
Accounting Technician	3.00	3.00	0.00
Cashier	0.25	0.00	(0.25)
Community Center Attendant I	2.50	3.00	0.50
Custodial Supervisor	1.00	1.00	0.00
Custodian II	9.20	9.20	0.00
Customer Service Assistant	5.30	5.30	0.00
Customer Service Rep	5.00	5.00	0.00
Customer Service Specialist	1.00	1.00	0.00
GIS Specialist III	0.40	0.40	0.00
Graphics Assistant	1.00	1.00	0.00
Irrigation Technician	5.00	5.00	0.00
IT Support Specialist II	2.00	2.00	0.00
Junior Plant Operator	2.00	2.00	0.00
Landscape Technician II	2.00	2.00	0.00
Neighborhood Rsrcs Coord II	2.00	2.00	0.00
Park Equipment Operator	2.00	2.00	0.00
Park Maintenance Worker	25.00	32.20	7.20
Park Maintenance Worker I	24.00	24.00	0.00
Park Maintenance Worker II	41.00	41.00	0.00
Park Maintenance Worker III	2.00	2.00	0.00
Parks Supervisor	8.00	8.00	0.00
Personnel Transactions Coord	1.47	1.47	0.00
Plant Operator	1.00	1.00	0.00
Program Coordinator	85.60	84.85	(0.75)
Program Developer	21.25	18.00	(3.25)
Program Leader	75.45	50.16	(25.29)
Program Supervisor	16.00	15.00	(1.00)
Senior Accounting Technician	2.00	2.00	0.00
Senior Personnel Trans Coord	1.00	1.00	0.00
Typist Clerk II	1.00	1.00	0.00
Subtotal Local 39	349.42	325.58	(23.84)
Sacramento City Exempt Employees Association (SCXEA)			

Job Title	Budgeted FTE	Revised FTE	Change
Administrative Analyst	4.00	4.00	0.00
Administrative Assistant	1.00	1.00	0.00
Administrative Officer	4.00	4.00	0.00
Administrative Technician	1.00	1.00	0.00
Camp Sacramento Supervisor	1.00	1.00	0.00
IT Supervisor	1.00	1.00	0.00
Neighborhood Services Area Mgr	1.00	1.00	0.00
Operations Manager	1.00	1.00	0.00
Park Maintenance Manager	1.00	1.00	0.00
Park Maintenance Superintdnt	2.00	2.00	0.00
Park Plan Design & Devlpmt Mgr	1.00	1.00	0.00
Principal Planner	1.00	1.00	0.00
Program Analyst	2.00	2.00	0.00
Program Manager	1.00	1.00	0.00
Program Specialist	1.00	1.00	0.00
Recreation General Supervisor	1.00	1.00	0.00
Recreation Manager	2.00	2.00	0.00
Recreation Superintendent	5.00	5.00	0.00
Senior Accountant Auditor	2.00	2.00	0.00
Supervising Landscape Architct	1.00	1.00	0.00
Support Services Manager	1.00	1.00	0.00
Subtotal SCXEA	35.00	35.00	0.00
Sacramento Police Officers Association (SPOA)			
Park Safety Ranger	6.50	6.50	0.00
Park Safety Ranger Assistant	2.00	2.00	0.00
Park Safety Ranger Supervisor	1.00	1.00	0.00
Subtotal SPOA	9.50	9.50	0.00
Western Council of Engineers (WCE)			
Associate Landscape Architect	2.00	2.00	0.00
Subtotal WCE	2.00	2.00	0.00
Unrepresented - Executive Management Unit (EXM)			
Director of Parks & Recreation	1.00	1.00	0.00
EXM Subtotal	1.00	1.00	0.00
Unrepresented/Temporary (Temp)			
Arts & Crafts Specialist	0.06	0.06	0.00
Assistant Caretaker	0.50	0.50	0.00
Assistant Cook	0.68	1.03	0.35
Assistant Pool Manager	3.26	8.75	5.49
Camp Aide	4.43	6.08	1.65
Camp Recreation Leader	1.99	1.99	0.00
Caretaker	0.35	0.35	0.00
Cashier (Community Svcs)	2.44	3.50	1.06

Job Title	Budgeted FTE	Revised FTE	Change
Clerical Assistant	0.85	0.00	(0.85)
First Cook	0.50	1.50	1.00
Host	0.35	0.70	0.35
Human Services Program Coord	4.66	0.00	(4.66)
Instructor	1.35	0.60	(0.75)
Lifeguard	13.70	15.25	1.55
Pool Manager	4.75	5.40	0.65
Program Director	0.41	0.82	0.41
Public Service Aide	2.34	1.91	(0.43)
Recreation Aide	98.27	198.10	99.83
Recreation Leader (Spcl Needs)	2.71	6.15	3.44
Senior Lifeguard	15.65	19.25	3.60
Senior Recreation Aide	5.91	12.68	6.77
Special Program Leader	2.87	0.00	(2.87)
Staff Aide	0.80	0.80	0.00
Student Trainee (Most Majors)	0.50	0.00	(0.50)
Utility Worker	12.55	17.28	4.73
Youth Aide	18.70	31.14	12.44
Subtotal Temp	200.58	333.84	133.26
TOTAL	598.50	707.92	109.42