



5.11

DEPARTMENT OF
FINANCE

FINANCE ADMINISTRATION

CITY OF SACRAMENTO
CALIFORNIA

SACRAMENTO CITY HALL
730 I STREET
ROOM 215
SACRAMENTO, CA
95814-2684

PH: 916-808-1240
FAX: 916-808-5755
TDD (ONLY) 916-264-7227

May 13, 2004

City Council
Sacramento, California

Honorable Members in Session:

SUBJECT: FY2004/05 PROPOSED BUDGET - FINANCE DEPARTMENT (B-11)

LOCATION AND COUNCIL DISTRICT Citywide

RECOMMENDATION

This report provides information on the FY2004/05 Proposed Budget for the Finance Department and requests an intent motion to approve the budget as proposed.

CONTACT PERSONS Gus Vina, Finance Director -- 808-7138
Patti Bisharat, Special Projects Manager -- 808-8197

FOR COUNCIL MEETING OF May 25, 2004

SUMMARY

This report provides information on the FY2004/05 proposed budget for the Finance Department. It includes a department description, budget summary, department profiles and department measures to assist in balancing the City's budget.

COMMITTEE/COMMISSION ACTION N/A

BACKGROUND INFORMATION

The Finance Department is responsible for overseeing the financial management of the City. Fiscal management includes accounting, budgeting, billing, and collection as well as utility customer service, parking citation, and fee collection. The Finance Department also provides internal services including procurement, centralized copying, interoffice

and outbound mail, standards and contract compliance, strategic planning, policy analysis, legislative affairs, and emerging small business development.

FINANCIAL CONSIDERATIONS

The FY2004/05 proposed budget for the Finance Department includes 118.50 full-time equivalent (FTE) positions. The department has a total budget of \$11.1 million, of which \$5.9 million is supported by the General Fund. For more information on the department's budget and staffing, please see Attachments A, B and C. Highlights of the proposed budget for the Finance department include:

Reorganizations/Efficiencies

- Restructuring of the Procurement Services Division and the Office of Small Business Development (OSBD) for greater efficiency and coordination of effort resulting in improvements in small business outreach and utilization as well as cost savings.
- Eliminate one position and transfer one position to Fleet Fund resulting from efficiencies in the consolidation of Procurement and OSBD functions. (-2.0 FTE, -\$147,500)
- Transfer of the Contract Compliance function from Public Works to Procurement Services. (+1.0 FTE, +\$101,000)
- Transfer the Legislative Affairs Analyst position and related costs for lobbying contracts from City Manager's Office to create a Legislative Affairs Unit to implement the City Council priority to increase the City's focus on state and federal legislative issues. (+1.0 FTE, +\$352,000)

New Revenues

- Additional staff to implement new fees and focused auditing efforts resulting in increased revenues (+3.0 FTE, +\$700,000)

Reductions

- Eliminate one management position currently providing support to the Sports Commission. The Commission will contract with the City for support services. (-1.0 FTE, -\$120,000)

ENVIRONMENTAL CONSIDERATIONS

This report concerns administrative activities that will not have any significant effect on the environment, and that do not constitute a "project" as defined by the California Environmental Quality Act (CEQA) [CEQA Guidelines Sections 15061(b)(3); 15378(b)(2)].

POLICY CONSIDERATIONS

An important element of the City's overall efforts to address budget shortfalls has been increasing revenue. The challenge for the Finance Department is to ensure adequate staffing to collect, manage and audit this additional revenue. Although the City organization is growing and there is an increasing demand for the support services, the Finance Department will strive to continue to provide timely and efficient service to our external and internal customers.

ESBD EFFORTS

No goods or services are being purchased under this report.

Respectfully submitted,


Gustavo Vina
Finance Department Director

RECOMMENDATION APPROVED:


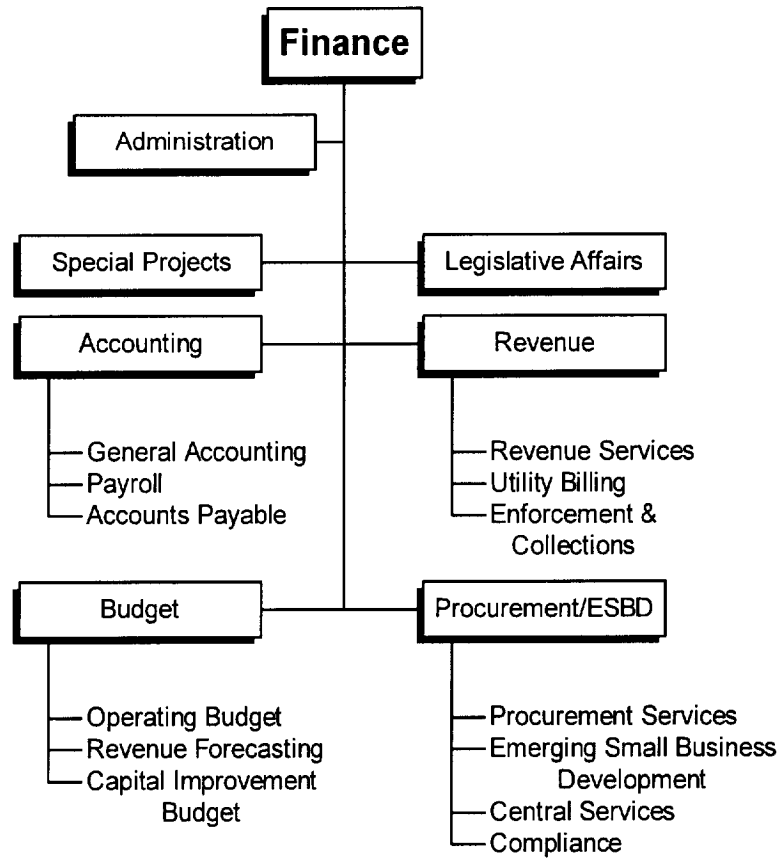

ROBERT P. THOMAS
City Manager

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FY2004/05 PROPOSED BUDGET



Org chart effective FY2004/05

FINANCE

The Finance Department strives to provide exceptional service while safeguarding resources with integrity and efficiency.

FY2004/05 PROPOSED BUDGET

DESCRIPTION

The Finance Department is responsible for overseeing the financial management of the City. Fiscal management by this department includes accounting, budgeting, billing, collection, and utility customer service, parking citation and fee collection. Internal services include procurement, centralized copying, interoffice and outbound mail, standards and contract compliance, strategic planning, policy analysis, legislative affairs and emerging small business development.

MORE INFORMATION

• **Key Contacts**

Department Head

Gus Vina
Director of Finance
730 I Street, Suite 241
Sacramento, CA 95814
(916) 808-7138
gvina@cityofsacramento.org

Administration/Legislative Affairs

Patti Bisharat
Special Projects Manager
730 I Street, Suite 215
Sacramento, CA 95814
(916) 808-8197
pbisharat@cityofsacramento.org

Accounting

Dennis Kauffman
Accounting Manager
730 I Street, Suite 241
Sacramento, CA 95814
(916) 808-5843
dkauffman@cityofsacramento.org

Revenue

Brad Wasson
Revenue Manager
730 I Street, Suite 114
Sacramento, CA 95814
(916) 808-5844
bwasson@cityofsacramento.org

Budget, Policy & Strategic Planning

Reina Schwartz
Budget Manager
730 I Street, Suite 215
Sacramento, CA 95814
(916) 808-7195
rschwartz@cityofsacramento.org

Procurement/ESBD

Christopher Stewart
Procurement Manager
5730 24th Street, Building 4
Sacramento, CA 95822
(916) 433-6202
cstewart@cityofsacramento.org

OBJECTIVES FOR FY2004/05

- Restructure the Procurement Services Division and the Office of Small Business Development for greater efficiency and coordination of effort resulting in improvements in small business outreach and utilization as well as cost savings.
 - Complete implementation of the new Utility Billing System.
 - Implement new procedures and policies for Council Discretionary Accounts.
 - Implement recommendations for improved regulation of the taxi industry as approved by City council.
 - Update Mobile Food Vendor ordinance.
-

FY2004/05 PROPOSED BUDGET

- Complete citywide Fees and Charges Study and obtain approval of new fee policy.
- Implement, as part of the FY2005/06 Budget, the organizational efficiencies and new revenues to fix the remaining City budget deficit.
- Develop and implement citywide policy and procedures for reporting requirements on public facilities fees.
- Implement best practices and process improvements for citywide mail services.

ACCOMPLISHMENTS IN FY2003/04

- Completion of review and loan to the Sacramento Jazz Society.
- Establishment of a Fleet Policy.
- Completion of the 2003 Comprehensive Annual Financial Report.
- Implementation of the City Council approved Living Wage Ordinance.
- Completion of the SOAP (Sacramento Organizational Assessment Process) including auditing of existing revenues and identification of new revenue opportunities.
- Completed Utility Users Tax compliance audits.

PROPOSED BUDGET/STAFFING CHANGES

- **Reorganizations/ Efficiencies**
 - Restructuring of the Procurement Services Division and the Office of Small Business Development for greater efficiency and coordination of effort resulting in improvements in small business outreach and utilization as well as cost savings.
 - Eliminate one position and transfer of a position to Fleet Fund resulting from efficiencies in the consolidation of Procurement and OSBD functions. (-2.0 FTE, -\$147,500)
 - Transfer of the Contract Compliance function from Public Works to Procurement Services. (+1.0 FTE, +\$101,000)
 - Transfer of the Legislative Analyst position and related funding for lobbying contracts from the City Manager's Office to establish a Legislative Affairs Unit to increase focus and capacity on City legislative activities. (+1.0 FTE, +\$352,000)
- **New Revenues**
 - Additional staff to implement new fees and focused auditing efforts resulting in increased revenues. (+3.0 FTE, +\$700,000)

FY2004/05 PROPOSED BUDGET

• **Reductions**

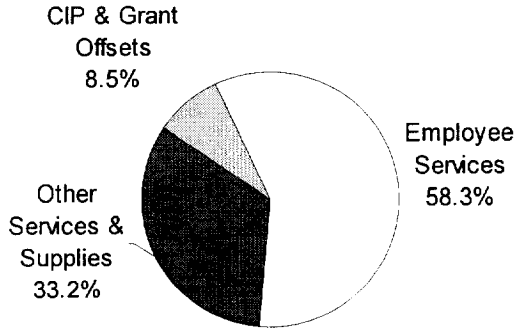
- Eliminate one management position currently providing support to the Sports Commission. The Commission will contract with the City for support services. (-1.0 FTE, -\$120,000)

DEPARTMENT BUDGET SUMMARY

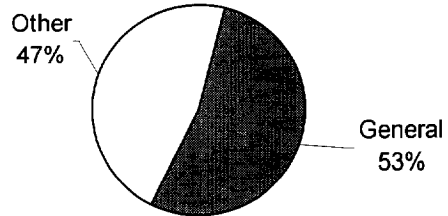
Finance Budget Summary	FY	FY		FY	Change
	2002/03 Actual	2003/04 Approved	2003/04 Amended	2004/05 Proposed	More/(Less) Proposed/Amended
Positions (FTE)	114.55	114.55	116.55	118.50	1.95
Budgeted Expenditures					
Employee Services	6,311,423	7,305,907	7,305,907	7,824,908	519,001
Other Services & Supplies	4,459,929	3,996,213	4,064,203	4,455,023	390,820
Debt Service	0	0	0	0	0
Equipment	76,175	0	0	0	0
CIP & Grant Offsets	(950,633)	(1,028,630)	(1,028,630)	(1,144,097)	(115,467)
Transfers	(127,835)	0	(14,974)	0	14,974
Total:	9,769,059	10,273,490	10,326,506	11,135,834	809,328
Funding Summary by Fund/Special District					
General	3,757,709	5,914,518	5,924,773	5,917,859	(6,914)
Traffic Safety	225,356	0	0	0	0
Neighborhood Lighting	3,672	3,672	3,678	3,672	(6)
Northside Subdivision Maintenance	817	817	825	817	(8)
DOWNTOWN ALLEY CLEAN'G MD	0	0	0	0	0
Subdivision Landscaping Maintenance	16,797	16,797	18,589	16,797	(1,792)
Laguna Creek Maintenance	5,496	5,496	5,353	5,496	143
12th St. Maintenance	839	839	851	839	(12)
Old Sacramento Maintenance	775	776	780	776	(4)
Downtown Plaza BID	121,098	0	0	0	0
Assessment Bond Registration	296,131	204,339	204,339	204,339	0
Old Sac BID	153,416	0	0	0	0
Franklin Blvd BID	44,811	0	0	0	0
Sac Tourism BID	42,545	0	0	0	0
Del Paso BID	38,474	0	0	0	0
Stockton Blvd BID	45,173	0	0	0	0
Special District Info. Rptng System	5,485	0	0	0	0
Development Services	0	0	0	65,000	65,000
Downtown Management	2,439	2,440	2,481	2,440	(41)
Capital Station District PBID	3,811	2,593	2,625	2,593	(32)
N Natomas Trans Mgmt Assoc	21,552	11,484	22,045	11,484	(10,561)
Stockton Blvd. PBID	1,027	1,027	1,038	1,027	(11)
N Natomas Neigh Landscape Maintenance	15,387	8,000	15,345	8,000	(7,345)
Willowcreek Maintenance	2,513	2,513	1,919	2,513	594
Willowcreek Landscaping	5,284	5,000	6,450	5,000	(1,450)
N Natomas CFD #3	24,226	14,300	25,500	14,300	(11,200)
Village Garden Maintenance	1,208	1,208	1,222	1,208	(14)
Landscape and Lighting	69,414	63,886	63,886	88,801	24,915
Neighborhood Park Maintenance	0	0	11,022	0	(11,022)
Water	15,000	15,000	15,000	15,000	0
Sewer	15,000	15,000	15,000	15,000	0
Risk Management	188,273	96,446	96,446	102,805	6,359
Storm Drainage	15,000	15,000	15,000	15,000	0
Inter-departmental Service	4,613,251	3,802,339	3,802,339	4,455,944	653,605
N. Natomas Community Improvements	0	0	0	109,124	109,124
Park Dev	17,080	70,000	70,000	70,000	0
Total:	9,769,059	10,273,490	10,326,506	11,135,834	809,328

FY2004/05 PROPOSED BUDGET

Budgeted Expenditures - FY05



Funding Summary - FY05



DIVISION BUDGET SUMMARY

Finance Division Budgets	FY	FY	FY	Change	
	2002/03 Actual	2003/04 Approved	2003/04 Amended	2004/05 Proposed	More/(Less) Proposed/Amended
Finance Administration	917,691	1,210,859	1,210,859	1,504,811	293,952
Revenue & Economic Analysis	161,631	0	0	0	0
OSBD	573,708	604,244	604,244	629,454	25,210
Revenue	3,837,135	3,762,339	3,774,219	3,952,436	178,217
Accounting	2,210,940	2,435,495	2,478,256	2,536,325	58,069
Budget, Policy & Strategic Planning	764,049	1,339,283	1,339,283	1,495,920	156,637
Procurement Services	1,303,905	921,270	919,645	1,016,888	97,243
Totals:	9,769,059	10,273,490	10,326,506	11,135,834	809,328

STAFFING LEVELS

Finance Division FTEs	FY	FY	FY	Change	
	2002/03 Actual	2003/04 Approved	2003/04 Amended	2004/05 Proposed	More/(Less) Proposed/Amended
Finance Administration/Legislative Affairs	8.00	8.00	9.00	9.00	0.00
Revenue & Economic Analysis	1.00	0.00	0.00	0.00	0.00
OSBD	7.00	6.00	6.00	6.00	0.00
Revenue	50.50	50.50	50.50	53.50	3.00
Accounting	25.00	25.00	25.00	25.00	0.00
Budget, Policy & Strategic Planning	7.00	9.00	10.00	9.00	-1.00
Procurement Services	16.05	16.05	16.05	16.00	-0.05
Totals:	114.55	114.55	116.55	118.50	1.95

FY2004/05 PROPOSED BUDGET

WORKLOAD MEASURES

ACCOUNTING DIVISION

	FY2000/01	FY2001/02	FY2002/03
Number of payments processed for purchases and services	*	*	59,000
Number of payroll checks/EFTs to City employees processed	*	*	133,000
Number of workers' compensation checks issued	*	*	18,000
Number of SCERS checks processed	*	*	17,000
Number of journal entries entered	*	*	8,000

BUDGET, POLICY & STRATEGIC PLANNING DIVISION

	FY2000/01	FY2001/02	FY2002/03
Number of City Council reports processed	*	*	1,085
Number of EB/RB documents processed	*	*	1,686

OFFICE OF SMALL BUSINESS DEVELOPMENT DIVISION

	FY2000/01	FY2001/02	FY2002/03
Number of certified small business vendors	*	545	637

PROCUREMENT DIVISION

	FY2000/01	FY2001/02	FY2002/03
Number of purchase orders issued	*	*	3,428
Number of Central Stores requisitions processed	*	*	3,608
Number of Central Stores pickups and deliveries processed	*	*	512
Number of copying jobs processed	*	4,696	4,063
Number of outbound US mail pieces processed	*	1,325,558	1,388,191

FY 2004/05 PROPOSED BUDGET

REVENUE DIVISION

	FY2000/01	FY2001/02	FY2002/03
Number of parking ticket payments processed	*	*	270,000
Number of utility service accounts billed and processed	*	*	130,000
Number of Business Operations Tax accounts managed	*	*	20,000
Number of invoices processed and collected	*	*	4,000

* Data not tracked this fiscal year

PROPOSED POSITIONS

1111 Administration/Legislative Affairs	<u>FY2003/04</u>	<u>FY2004/05</u>	<u>Change</u>
Director of Finance	1.00	1.00	0.00
Senior Management Analyst	2.00	1.00	-1.00
Special Projects Manager	1.00	1.00	0.00
Typist Clerk II	1.00	1.00	0.00
Legislative Affairs Analyst	0.00	1.00	1.00
Organization Totals:	5.00	5.00	0.00
1112 Special Projects Unit	<u>FY2003/04</u>	<u>FY2004/05</u>	<u>Change</u>
Admin Services Manager	1.00	1.00	0.00
Revenue Manager	1.00	1.00	0.00
Special Projects Manager	2.00	2.00	0.00
Organization Totals:	4.00	4.00	0.00
1114 OSBD	<u>FY2003/04</u>	<u>FY2004/05</u>	<u>Change</u>
Program Analyst	4.00	4.00	0.00
Program Specialist	1.00	1.00	0.00
Typist Clerk II	1.00	1.00	0.00
Organization Totals:	6.00	6.00	0.00
1121 Revenue Administration	<u>FY2003/04</u>	<u>FY2004/05</u>	<u>Change</u>
Administrative Technician	0.00	1.00	1.00
Program Specialist	1.00	1.00	0.00
Revenue Manager	1.00	1.00	0.00
Senior Staff Assistant	1.00	0.00	-1.00
Typist Clerk III	1.00	1.00	0.00
Organization Totals:	4.00	4.00	0.00
1122 Revenue Services	<u>FY2003/04</u>	<u>FY2004/05</u>	<u>Change</u>
Accounting Clerk II	0.00	3.00	3.00
Revenue Services Rep	14.50	14.50	0.00
Revenue Services Trainee	1.00	1.00	0.00
Revenue Supervisor	1.00	1.00	0.00
Senior Revenue Services Rep	2.00	2.00	0.00
Utility Services Inspector (Unpy)	0.00	1.00	1.00
Organization Totals:	18.50	22.50	4.00

FY 2004/05 PROPOSED BUDGET

1123	<u>Utility Services</u>	<u>FY2003/04</u>	<u>FY2004/05</u>	<u>Change</u>
	Accounting Clerk II	2.00	2.00	0.00
	Customer Service Rep	10.00	10.00	0.00
	Customer Service Trainee	3.00	3.00	0.00
	Revenue Supervisor	1.00	1.00	0.00
	Senior Customer Service Rep	2.00	2.00	0.00
	Typist Clerk II	1.00	1.00	0.00
	Utility Services Inspector (Unpy)	0.00	1.00	1.00
	Organization Totals:	19.00	20.00	1.00
1125	<u>Enforcement and Collection</u>	<u>FY2003/04</u>	<u>FY2004/05</u>	<u>Change</u>
	Accounting Clerk II	2.00	1.00	-1.00
	Claims Collector	2.00	3.00	1.00
	Enforcement & Collections Supervisor	1.00	1.00	0.00
	Typist Clerk II	1.00	1.00	0.00
	Typist Clerk III	1.00	1.00	0.00
	Utility Services Inspector (Unpy)	2.00	0.00	-2.00
	Organization Totals:	9.00	7.00	-2.00
1131	<u>Accounting Administration</u>	<u>FY2003/04</u>	<u>FY2004/05</u>	<u>Change</u>
	Accounting Clerk II	4.00	4.00	0.00
	Accounting Manager	0.00	1.00	1.00
	Accounting Technician	2.00	2.00	0.00
	Payroll Technician	4.00	4.00	0.00
	Principal Accountant	3.00	2.00	-1.00
	Revenue Supervisor	1.00	1.00	0.00
	Senior Accountant Auditor	9.00	9.00	0.00
	Senior Accounting Technician	1.00	1.00	0.00
	Senior Staff Assistant	1.00	1.00	0.00
	Organization Totals:	25.00	25.00	0.00
1140	<u>Budget Office</u>	<u>FY2003/04</u>	<u>FY2004/05</u>	<u>Change</u>
	Administrative Analyst	1.00	1.00	0.00
	Administrative Technician	1.00	1.00	0.00
	Budget Manager	1.00	1.00	0.00
	Senior Accountant Auditor	1.00	1.00	0.00
	Senior Management Analyst	6.00	5.00	-1.00
	Organization Totals:	10.00	9.00	-1.00
1181	<u>Procurement Services Administration</u>	<u>FY2003/04</u>	<u>FY2004/05</u>	<u>Change</u>
	Accounting Technician	1.00	1.00	0.00
	Buyer III	3.00	3.00	0.00
	Procurement Services Manager	1.00	1.00	0.00
	Typist Clerk II	2.00	2.00	0.00
	Typist Clerk III	1.00	1.00	0.00
	Organization Totals:	8.00	8.00	0.00
1183	<u>Central Stores</u>	<u>FY2003/04</u>	<u>FY2004/05</u>	<u>Change</u>
	Central Stores Supervisor	1.00	0.00	-1.00
	Stores Clerk II	1.05	1.00	-0.05
	Organization Totals:	2.05	1.00	-1.05
1185	<u>Central Services</u>	<u>FY2003/04</u>	<u>FY2004/05</u>	<u>Change</u>
	Central Services Asst II	3.00	3.00	0.00
	Central Services Asst III	1.00	1.00	0.00
	Central Services Supervisor	1.00	1.00	0.00
	Senior Central Services Assistant	1.00	1.00	0.00
	Organization Totals:	6.00	6.00	0.00

FY2004/05 PROPOSED BUDGET

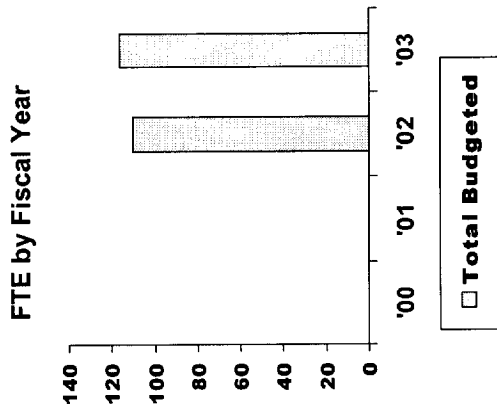
1187 Compliance Unit
Program Specialist

	<u>FY2003/04</u>	<u>FY2004/05</u>	<u>Change</u>
	0.00	1.00	1.00
Organization Totals:	0.00	1.00	1.00
Finance Total:	116.55	118.50	1.95

Finance Department Profile

As of April 2004*

Staffing Trends

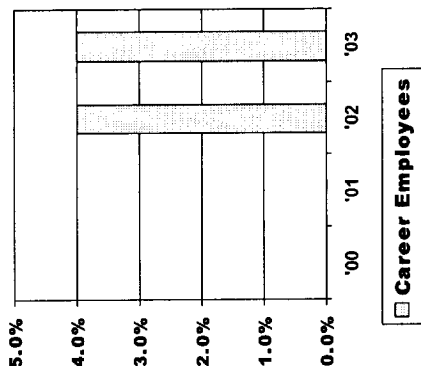


Total Positions:	116.55
Management:	32.00
Non-Management:	84.55

Staffing Detail

Total Career:	9
Management:	9
Non-Management:	9

Staff Turnover Rates



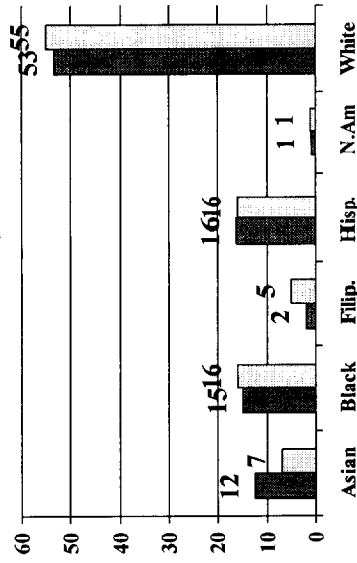
Career Employees	4%
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*Data includes Economic Development and Planning and Building Departments

Finance Department Profile

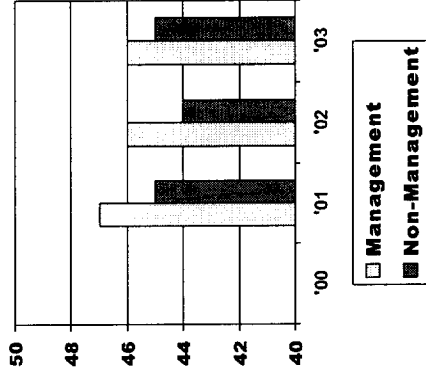
Staff Diversity (Career Only)

Ethnicity %
(Career Only)

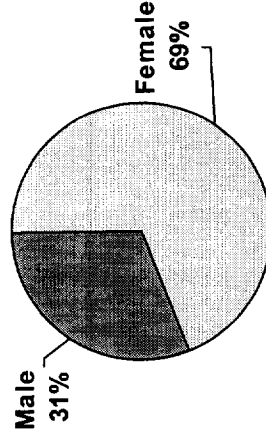


Gender	
Male:	31
Female:	69

Average Age
(Career Only)



Ethnicity	
Asian	7
Black	16
Filipino	5
Hispanic	16
Native American	1
White	55



Average Age	
Total Career:	45
Management:	46
Non-Management:	45

Attachment C – Summary of Staffing Moves

- Restructuring of the Procurement Services Division and the Office of Small Business Development (OSBD) for greater efficiency and coordination of effort resulting in improvements in small business outreach and utilization as well as cost savings.
- Eliminate one position and transfer one position to Fleet Fund resulting from efficiencies in the consolidation of Procurement and OSBD functions. (-2.0 FTE, -\$147,500)
- Transfer of the Contract Compliance function from Public Works to Procurement Services. (+1.0 FTE, +\$101,000)
- Transfer the Legislative Affairs Analyst position and related costs for lobbying contracts from City Manager's Office to create a Legislative Affairs Unit to implement the City Council priority to increase the City's focus on state and federal legislative issues. (+1.0 FTE, +\$352,000)

City of Sacramento

FY2004/05 Proposed Budget Finance Department

*The Finance Department strives to provide
exceptional service while safeguarding resources
with integrity and efficiency.*

Overview

- The Finance Department is responsible for overseeing the financial management of the City.
- Fiscal management includes accounting, budgeting, billing, and collection and utility service, parking citation, and fee collection.
- Internal services include procurement, copying, mail, standards and contract compliance, policy analysis, legislative affairs, and emerging small business development.

Overview – Net General Fund

FY2004/05 Finance Department

Budgeted Expenditures \$11,135,834

Less:

Other Funding Sources \$5,217,975

(Interdepartmental Services, L&L,
Assessment Bond Reg., etc.)

Less:

General Fund Revenue \$ 775,000

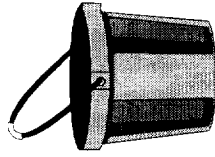
Net General Fund \$ 5,142,859

Workload Measures

- Process payments for goods and services.
 - Issue payroll, workers' compensation, and SCERS checks.
 - Review and process City Council reports
 - Certify small business vendors
 - Process centralized copying orders
 - Process payments for tickets, utility bills, and City invoices
 - Manage Business Operations Tax accounts
-

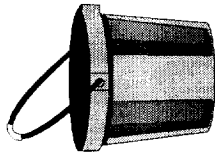
Staffing Detail

Full Time Equivalent Positions:	116.55	Average Age:	
Total Positions:		Total Career:	45
Management:	32.00	Management:	46
Non-Management:	84.55	Non-Management:	45
Turnover Rate:		Average Years of Service:	
(Resignations Only)		Total Career:	9
		Management:	9
Career employees:	4%	Non-Management:	9



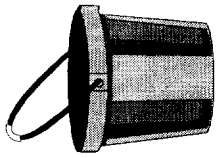
Reorganizations/Efficiencies

- Restructuring of the Procurement Services Division and the Office of Small Business Development (OSBD) for greater efficiency and coordination of effort resulting in improvements in small business outreach and utilization as well as cost savings.
- Eliminate one position and transfer one position to Fleet Fund resulting from efficiencies in the consolidation of Procurement and OSBD functions. (-2.0 FTE, -\$147,500)



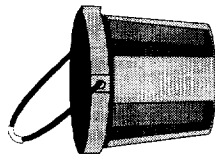
Reorganizations/Efficiencies

- Transfer of the Contract Compliance function from Public Works to Procurement Services. (+1.0 FTE, +\$101,000)
- Transferred Legislative Affairs Analyst position and related lobbying contracts to Finance Department to create a Legislative Affairs Unit to increase City's focus on state and federal legislative issues. (+1.0 FTE, +\$352,000)



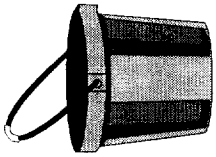
New Revenues

- Increased auditing of existing fees
 - Business Operations Tax reporting (\$125,000 in FY04/05; \$220,000 in FY05/06)
 - Collection of Transfer Tax (\$295,000 in FY04/05; \$500,000 in FY05/06)



New Revenues

- Increase returned check fee from \$10 to \$25 per industry standard. (\$40,000)
- Add Business Operations Tax Account Processing Fee (\$12 for new application or annual renewal; \$240,000)
 - Fee in other cities ranges from \$10 - \$40+



Reductions

- Eliminate one management position currently providing support to the Sports Commission. The Commission will contract with the City for support services. (-1.0 FTE, -\$120,000)