

City of Sacramento Proposed Budget

FISCAL YEAR 2014/15



CROCKER ART MUSEUM
Gwathmey Siegel & Associates, Architects

HISTORIC CROCKER ART MUSEUM
Seth Babson, Architect

PROPOSED CITY OF SACRAMENTO FISCAL YEAR 2014/15 BUDGET

KEVIN JOHNSON
Mayor

ANGELIQUE ASHBY
Mayor Pro Tem, District 1

ALLEN WARREN
Councilmember, District 2

STEVE COHN
Councilmember, District 3

STEVE HANSEN
Councilmember, District 4



JAY SCHENIRER
Vice Mayor, District 5

KEVIN McCARTY
Councilmember, District 6

DARRELL FONG
Councilmember, District 7

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City of Sacramento - Organization Chart
(updated 04.11.14)

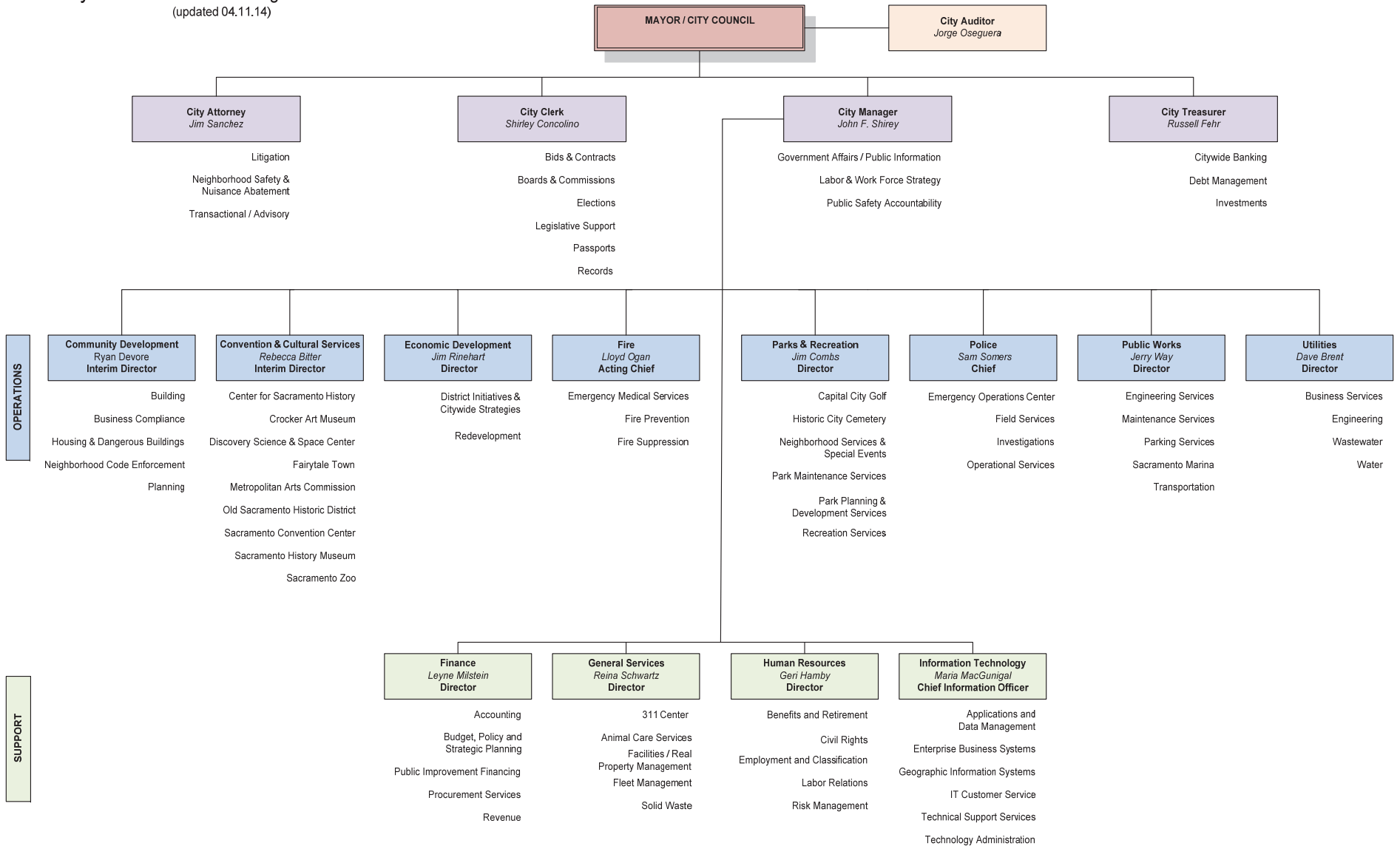


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SECTION – 1 Budget Message

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City Manager

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May 1, 2014

Dear Mayor and Members of City Council:

I respectfully submit to you the Fiscal Year (FY) 2014/15 Proposed Budget for the City of Sacramento for your review and approval. The total budget for FY2014/15 is \$872 million. This includes \$377 million for General Fund operations, \$451 million for Enterprise and other fund operations, and \$44 million for capital improvement projects. The Proposed Budget is balanced and includes a modest transfer of \$400,000 to the Economic Uncertainty Reserve (EUR) bringing the reserve to 7.5%. This increase is consistent with the Council's goal of achieving an EUR of 10% of General Fund revenues.

Based on current trends, the City is on a path to recovery from the worst recession in recent history. As such, I am pleased to present the first budget since 2008 that does not necessitate reductions in services, programs or employees. Additionally, this budget includes the allocation of resources for several priority initiatives that will provide or enhance services and programs for the residents of Sacramento. The proposed initiatives included in the budget will:

- Provide necessary staff to enhance the City's Justice for Neighbors program
- Provide funding and add a staff position to assist with the City's efforts on homelessness
- Address food, medical supplies and veterinarian service needs at the animal shelter
- Increase staffing to address critical needs in the Community Development, Finance, Fire, and Utilities departments
- Implement the City's Digital Strategy, which will support citywide technology efforts critical to program and service delivery
- Reinstate \$391,500 previously approved as one-time funding as ongoing funding for community support for the Mayor and City Council and provide \$40,000 for the Mayor's increased travel requirements associated with his presidency of the U.S. Conference of Mayors and National Conference of Black Mayors
- Continue the City's efforts to encourage employees to take advantage of the savings associated with Account Based Health Plans
- Address movement within salary ranges for employees not in traditional step increase positions consistent with adopted labor agreements

We continue to be thankful to the voters of Sacramento for Measure U funds which provide significant resources allowing the City to begin rebuilding its police force, eliminate all fire company "brownouts," open City pools, reopen community centers, and restore senior and youth programs. However, it remains critical that we continue to recognize and plan for the reality that ongoing reliance on these temporary resources will create an enormous burden when the tax expires in 2019 should General Fund revenues fail to grow beyond forecasted expenditures. Consistent with Council's adopted principles for the use of these resources, the Proposed Budget continues funding for priority programs and services previously approved by Council, including the addition of 14 sworn staff in the Police

Department. It also reserves dollars in early years to help fund the transition of programs and services to the General Fund when this tax expires. A detailed summary of Measure U expenditures is included in the Overview Section of the Proposed Budget.

While there are positive indications of economic recovery, the City continues to be challenged to address the nearly \$1.2 billion in unfunded liabilities outlined by the City Treasurer in January 2014. The unfunded liabilities associated with pensions and retiree medical costs are almost \$1.0 billion. As the economy improves, it is imperative that the City begin to address these liabilities in an effort to limit what will be passed on to the next generation. For the first time, the Proposed Budget includes \$1.0 million to address the liability associated with retiree medical costs. This funding will be transferred to the City's other post-employment benefits (OPEB) Trust, which was established in 2013.

Further, while revenues are projected to exceed expenditures in FY2014/15 and FY2015/16, the changes recently approved by the California Public Employees' Retirement System (PERS) relative to actuarial assumptions and methodologies will result in increased costs for PERS member agencies. As such, the City's expenditures are forecast to once again outpace revenues beginning in FY2016/17. A detailed discussion and forecast of the financial consequences associated with this latest PERS action is outlined in the "On the Horizon – Future Fiscal Challenges" section of this report. Again, while optimism is contagious, it is essential that we are realistic in consideration of the challenges ahead.

Many people have spent hundreds of hours over several months to develop the Proposed Budget for your consideration. I am very appreciative of the patience and professionalism of the Budget Office and City department staff who have once again risen to the occasion and should be commended for their work.

Respectfully submitted,



JOHN F. SHIREY
City Manager

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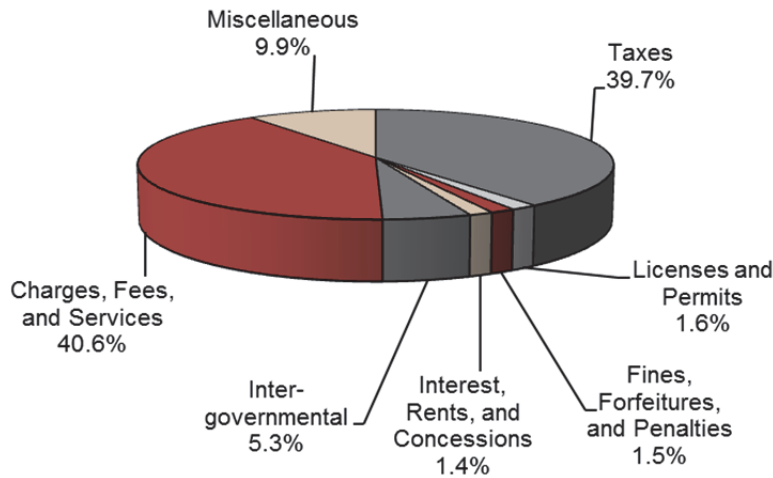
SECTION – 2 **Budget Overview**

PROPOSED BUDGET OVERVIEW

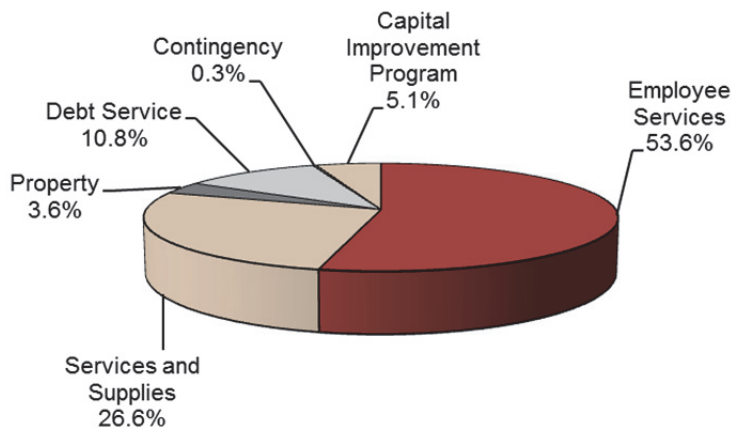
INTRODUCTION

The total budget proposed for FY2014/15 is \$872 million from all funding sources and supports 4,146.37 FTE positions. This includes \$383 million for General Fund operations and capital projects, and \$489 million for operations and capital projects for the City’s Enterprise Funds and other fund activities. The following charts provide a summary of the FY2014/15 Proposed Budget:

Revenues



Expenditures



Note: The above charts do not include other sources and uses as represented in Schedules 2A and 2B.

The Sacramento region began to see positive signs of recovery in 2013:

- Median home prices increased by 52% from 2011, but are still 32% below the 2006 pre-recession historical high.
- Sales taxes increased by \$7.5 million from FY2009/10 to FY2012/13, but are still \$5.6 million below the peak in FY2006/07.
- The City unemployment rate decreased from 12.3% in 2012 to approximately 10.3% in 2013 with strong growth in service, retail, and hospitality leisure sectors, but is still significantly above the 2007 rate of 5.6%.
- The Measure U half-cent sales tax became effective April 1, 2013 providing resources to restore \$29.8 million and 305.95 positions to fund priority programs and services in our Fire, Police, Parks and Recreation, and General Services Departments as well as the City’s Libraries.

While there continue to be positive indications of an economic recovery, it is important to remember that the City will continue to be challenged to address the nearly \$2.1 billion in liabilities outlined in the City Treasurer’s January 28, 2014, long-term financial liabilities report. These liabilities are related to debt (\$1 billion), post-employment pension and health benefits for employees (\$985 million), and future costs (\$166 million) associated with risk claims, development fee credits, and landfill post-closure costs. As the economy improves, it is important that the City begin to address these liabilities to avoid more drastic budget actions that will have to be taken in future years.

Further, while revenues are projected to exceed expenditures in FY2014/15 and FY2015/16, the changes recently approved by the PERS relative to actuarial assumptions and methodologies will result in increased costs for PERS member agencies. As such, the City’s expenditures are forecast to once again outpace revenues beginning in FY2016/17. A detailed discussion and forecast of the financial consequences associated with this most recent PERS action is outlined in the “On the Horizon – Future Fiscal Challenges” section of this report.

THE GENERAL FUND

For the first time in seven years, base General Fund expenditures are below projected revenues. This positive balance is partially the result of the elimination of employer paid member contributions for new employees resulting in approximately \$400,000 in savings, and improved position costing, including a change in methodology for costing entry level public safety positions resulting in approximately \$2 million in savings.

General Fund (\$ in 000s)	FY2014/15	FY2015/16	FY2016/17	FY2017/18	FY2018/19	FY2019/20
Revenues	384,829	392,826	400,739	408,909	417,355	426,087
Expenditures	382,846	391,330	403,019	411,764	420,996	430,738
Surplus (Deficit)	1,983	1,496	(2,280)	(2,855)	(3,641)	(4,651)

Budget Balancing

As reflected in the chart above, a small surplus is anticipated for the next two fiscal years. The largest portion of the budget is tied to the cost of our employees responsible for the provision of services. Unfortunately, with the known cost increases associated with pension benefits approved by PERS, shortfalls are anticipated beginning in FY2016/17 unless revenue growth exceeds current projections.

The Proposed Budget is balanced and includes funding for new initiatives, one-time funding to address unfunded liabilities, the use of Measure U resources to maintain and fund additional public safety positions as directed by Council, and several position changes as reflected below:

Department	Adds	Measure U	Reorganizations	Other ¹	FTE Changes
City Manager	-	-	-	(1.00)	(1.00)
Citywide and Community Support	-	-	(2.00)	-	(2.00)
Community Development	3.50	-	-	-	3.50
Convention and Cultural Services	-	-	(1.50)	(1.00)	(2.50)
Finance	1.00	-	-	-	1.00
Fire	2.50	-	-	-	2.50
Information Technology	4.00	-	-	-	4.00
Parks and Recreation	1.00	-	1.50	-	2.50
Police	1.00	14.00	2.00	(4.00)	13.00
Total	13.00	14.00	-	(6.00)	21.00

¹Position reductions related to grants, agreements, and right-sizing of departments.

FY2014/15 Initiatives

After several years of budget reductions, the FY2014/15 Proposed Budget includes funding to address initiatives that will provide or enhance services and programs for the residents of Sacramento, as well as provide the opportunity to implement efficiencies and address critical needs in several operating departments. In an effort to begin addressing the City’s OPEB liability, the proposed budget includes a \$1 million contribution to the City’s OPEB Trust. Additionally, the City’s Economic Uncertainty Reserve will be increased by \$400,000, bringing the reserve to 7.5% of General Fund revenues. A summary of the General Fund initiatives included in the Proposed Budget is provided below.

Program/ Department	Description ¹	Revenue Adjustment (in 000s)	Expenditure Adjustment (in 000s)	FTE
Justice for Neighbors	Dedicated positions in the Community Development and Police Departments to prepare case files and coordinate with the City Attorney’s Office.	-	300	2.00
Homeless Program Liaison	Liaison position in Parks and Recreation to coordinate the City’s efforts related to homeless programs with Sacramento Steps Forward (SSF), the County, nonprofits, and the Police Department. This position will work with SSF to develop a program for the \$1 million designated for this purpose by Council with the FY2013/14 Midyear Budget approval. Council approval of the program will be required in a separate action before these funds will be made available for this purpose.	-	120	1.00
Digital Innovation	The Digital Strategy program will serve as the framework for how the City delivers unified and effective technology services internally and to the community. Staffing augmentation is needed to redesign existing technology systems and implement necessary innovative enhancements to streamline business processes and create efficiencies citywide. Costs of the positions are offset by a reduction in expenditures. Existing General Funds (\$0.7M) and bonds will be redirected to support associated CIPs.	-	-	4.00

Program/ Department	Description ¹	Revenue Adjustment (in 000s)	Expenditure Adjustment (in 000s)	FTE
Citywide and Community Support	As recommended by the City's General Liability and Auto Liability actuarial study, General Fund contributions for anticipated costs have been increased based on a proposed three-year smoothing. For the next three years the General Fund contributions are anticipated to increase by \$1.2 million per year, for a total ongoing increase of \$3.6 million necessary to offset increasing costs related to insurance premiums and claim settlements.	-	1,200	-
Community Development	Additional staff to address increased development activity and support the development permitting system.	100	102	2.50
Finance	Additional staff to assist with labor negotiations and grievances, support the citywide payroll system, and reconcile employee leave balances.	-	90	1.00
Fire	Reduce revenues as a result of declining medical transports, increase expenditures to reflect increased costs related to the regional communications JPA, and add staff to support operations.	(933)	1,197	2.50
General Services	Increase funding for food, medical supplies, and veterinarian services for the City's animal shelter.	-	197	-
Mayor and City Council	Continue additional Community Support funding for the Mayor and Councilmembers (one-time funding was provided in the FY2013/14 Approved Budget).	-	392	-
Mayor and City Council	Increase funding for the Mayor to address travel requirements associated with his presidency of the U.S. Conference of Mayors and the National Conference of Black Mayors.	-	40	-
Total Ongoing		(833)	3,638	6.00
Account Based Health Plan (ABHP) Incentive	The ABHP is one of the City's solutions to lowering future healthcare costs. In FY2013/14, approximately 20% of employees electing health coverage moved from traditional health plans to an ABHP, receiving a one-time contribution of \$2,000 to a health savings account. Funding is included in the budget in an effort to encourage more employees to transition to ABHP plans.	-	300	-
Citywide and Community Support	Consistent with adopted labor agreements the Department of Human Resources is working with affected employee groups to develop a long-range plan to address movement within salary ranges for employees not in traditional step increase positions.	-	1,200	-
Other Post Employment Benefit (OPEB) Trust	As presented to the City Council on January 28, 2014, the City has a \$473 million unfunded liability for retiree medical benefits. Additional funding reflects the City's commitment to addressing this liability and is consistent with best practices.	-	1,000	-
Economic Uncertainty	The City Council's adopted goal for the EUR is 10% of General Fund revenues. The proposed funding will bring the EUR to 7.5%.	-	400	-
Total One-Time		-	2,900	-

¹Detailed information on the proposed changes is included in each department's section of the Proposed Budget.

Also included in the Proposed Budget are several organizational changes necessary to achieve efficiencies/increase productivity as well as align staff and operating budgets with similar operations.

The following chart provides an overview of the changes in the General Fund:

Current Department	Description	Revenue Adjustment (000s)	Expenditure Adjustment (in 000s)	FTE
General Services	Transfer citywide security and janitorial services at multi-tenant facilities to Citywide and Community	-	(741)	-
Citywide and Community Support	Transfer citywide security and janitorial services at multi-tenant facilities from General Services.	-	741	-
Convention and Cultural Services	Transfer maintenance of the Historic City Cemetery to Parks and Recreation.	-	(125)	(1.50)
Parks and Recreation	Transfer maintenance of the Historic City Cemetery from Convention and Cultural Services.	-	125	1.50
Citywide and Community Support	Transfer management and operation of the Office of Emergency Services to the Police Department to better align emergency services.	-	(426)	(2.00)
Police	Transfer management and operation of the Office of Emergency Services from Citywide and Community Support to better align emergency services.	-	426	2.00
Convention and Cultural Services	Transfer Marina dredging revenue and expenditures to Public Works.	(50)	(50)	-
Public Works	Transfer Marina dredging revenue and expenditures from Convention and Cultural Services.	50	50	-
Total Change		-	-	-

FY2014/15 Measure U Restorations

Voter approval of the City of Sacramento Essential Services Protection Measure (Measure U) in November 2012 authorized the implementation of an additional one-half cent transaction and use tax effective April 1, 2013, expiring in six years on March 31, 2019. While the Measure U funds provide the resources to protect and restore vital services, it is critical that we recognize and continue to plan for the fact that ongoing General Fund reliance on these temporary resources will create an enormous burden when the tax expires in 2019 unless contingency planning is done. Consistent with City Council adopted policies relative to Measure U, a reserve has been established which will provide resources through the end of FY2018/19.

The Measure U Restoration plan as shown on following the chart is based on the information below:

- FY13 = actuals as reported in the CAFR
- FY14 = budget as approved by Council to date
- FY15 = proposed U budget including the addition of 14.0 FTE in the Police Department
- FY16-FY19 =forecast with 4% annual revenue growth and projected labor growth

Measure U Revenues and Expenditures (in 000s)	Total FTE*	FY13	FY14	FY15	FY16	FY17	FY18	FY19
REVENUES		4,820	27,000	31,824	33,097	34,421	35,798	27,922
Fire Department	95.00	1,082	9,391	11,704	11,553	12,016	12,503	13,013
Police Department*	150.00	274	12,352	12,580	15,200	16,038	17,417	18,001
Parks Department	73.95	274	5,330	4,624	4,647	4,671	4,694	4,718
Miscellaneous	1.00	506	591	591	594	598	602	606
Total Measure U Restorations	319.95	2,136	27,664	29,499	31,994	33,323	35,216	36,337
Annual Reserve		2,684	(664)	2,325	1,103	1,098	582	(8,415)
Cumulative Reserve		2,684	2,020	4,345	5,447	6,546	7,128	(1,287)

*14.0 new FTE are included in the FY2014/15 Proposed Budget for the Police Department

Revenues: MuniServices, the City’s sales tax consultant, is continuing to evaluate Measure U tax receipts and is working with the State Board of Equalization (BOE) to reconcile and correct the over/under payments received by the City. The following provides a summary of the variances affecting the City’s collections that are currently under review: (1) the City is erroneously receiving collections from businesses located within the county but not within the city limits; and (2) businesses with multiple locations appear to be remitting Measure U taxes for non-city locations. Additionally, the taxability of internet transactions, and “business-to-business” and “business-to-government” sales are being reviewed as these purchases do not follow a cyclical pattern.

Based on only three quarters of sales tax data, the FY2014/15 revenue budget for Measure U is projected to be \$31.8 million, up from \$27 million in FY2013/14. Staff will provide an update on Measure U collections and updated projections as they become available. The revenue forecast for this tax assumes 4% growth in the out years, with FY2018/19 reflecting the expiration of the tax in March of 2019.

Programs and Services: The Proposed Budget for Measure U reflects the annual cost of programs and services Council has previously approved. As originally proposed in the restoration plan, the Police Department will be adding 14 new sworn positions and the costs associated with the retention of positions for the new COPS Hiring Program approved in FY2013/14, which funded 10 additional positions. The following chart summarizes the Proposed Measure U Budget and associated new FTE for FY2014/15:

Proposed FY2014/15 Measure U Restoration Plan

Measure U Revenues and Expenditures (in 000s)	FTE	FY15
Measure U Revenues		31,824
Fire Department	-	11,704
Police Department ¹	14.0	12,580
Parks Department	-	4,624
Miscellaneous	-	591
Total Measure U Restorations	14.0	29,499
Annual Reserve		2,325

¹Includes \$500,000 reserve for restoration of grant-funded FTE (CHRP/CHP)

A summary and chart of Measure U programs and services is provided below with additional detail available in the department sections of the budget:

- **Fire – \$11.7 million** provides the department resources to eliminate all brownouts. The implementation of the two additional medic units approved in FY2013/14 has been delayed while the department continues to evaluate the reduction in transports and the potential use of non-sworn employees. Additionally, the funding provides for the restoration of resources for the coordination of fire prevention services as well as department administrative infrastructure for daily field operations support.
- **Police – \$12.6 million** includes the addition of 14 additional positions (10 Police Officers and 4 Police Sergeants) as reflected in the Measure U plan approved by Council and match/retention costs associated with 10 additional grant funded positions approved by the City Council on November 19, 2013 (Resolution 2013-0369). The Proposed Budget also provides for continued funding of previously restored critical public safety services as well as funding to retain previously grant-funded police officers.
- **Parks and Recreation – \$4.6 million** provides the department resources to continue the restoration of park maintenance operations, the operation of eleven City swimming pools and five stand-alone wading pools, and the extension of hours and programs at the City's community centers for youth services as well as grant management and coordination of services related to gang prevention.
- **General Services – \$85,000** provides the department resources to address critical animal control challenges including animal bites, animal cruelty, and rabies control.
- **Sacramento Public Library Authority (SPLA) Maintenance of Effort (MOE) – \$506,000** to the SPLA for continued funding for library services consistent with the MOE (additional information on the MOE is provided in the Citywide and Community Support section of the budget).

FY2014/15 Proposed Budget

Measure U Revenues and Expenditures (in 000s)	Total FTE*	FY13	FY14	FY15	FY16	FY17	FY18	FY19
REVENUES		4,820	27,000	31,824	33,097	34,421	35,798	27,922
FIRE DEPARTMENT								
SAFER Grant Retention	27.00	-	1,503	2,803	2,803	2,803	2,803	2,803
January 2013 Brownout - Restoration	12.00	690	1,380	1,761	1,849	1,942	2,039	2,141
Fire Company Restoration - April 2013	12.00	314	1,652	1,761	1,849	1,942	2,039	2,141
Fire Company Restoration	12.00	-	1,626	1,761	1,849	1,942	2,039	2,141
Fire Company Restoration - May 14, 2014	12.00	-	190	1,761	1,849	1,942	2,039	2,141
Two Medic Units - January 2014 (partially offset by revenues)	12.00	-	-	657	505	590	680	774
Technology	4.00	-	249	437	441	446	450	455
Fiscal Support	2.00	-	142	169	171	172	174	176
Fire Prevention	1.00	-	160	140	141	143	144	146
Human Resources	1.00	-	55	94	95	96	97	98
Recruit Academy	-	78	777	360	-	-	-	-
Sacramento Regional Fire Emergency Communications			357	-	-	-	-	-
Grant Retention for Future Years	-	-	1,300	-	-	-	-	-
Fire Department Subtotal	95.00	1,082	9,391	11,704	11,553	12,016	12,503	13,013
POLICE DEPARTMENT								
COPS Hiring Program (CHP) Match and Retention FY13 (<i>New in FY15</i>)	10.00	-	-	557	648	743	1,219	1,304
COPS Hiring Program Retention FY09 (CHRP) and FY11 (CHP)	60.00	-	2,734	4,862	5,483	5,483	5,483	5,483
Field & Operations (<i>12.0 new FTE in FY15</i>)	61.00	274	5,553	5,180	6,951	7,605	8,413	8,811
Investigations (<i>2.0 new FTE in FY15</i>)	8.00	-	716	556	1,142	1,173	1,206	1,241
Forensics	6.00	-	300	512	539	571	606	643
Communications	4.00	-	200	317	339	363	388	415
Crime Analysis	1.00	-	100	96	98	100	102	104
Grant Retention for Future Years	-	-	2,749	500	-	-	-	-
Police Department Subtotal¹	150.00	274	12,352	12,580	15,200	16,038	17,417	18,001
Public Safety Total	245.00	1,356	21,743	24,284	26,753	28,054	29,920	31,014
PARKS DEPARTMENT								
Aquatics	28.00	274	1,558	1,564	1,571	1,579	1,587	1,595
Community Centers	18.30	-	808	832	836	840	845	849
Park Maintenance	21.00	-	1,600	1,642	1,650	1,659	1,667	1,675
Senior Programs	1.50	-	172	194	195	196	197	198
Teen Services (<i>Hot Spots/Summer at City Hall</i>)	4.15	-	292	293	294	296	297	299
Gang Prevention	1.00	-	50	100	100	101	101	102
Capital Investment	-	-	850	-	-	-	-	-
Parks Department Subtotal	73.95	274	5,330	4,624	4,647	4,671	4,694	4,718
MISCELLANEOUS RESTORATIONS								
Animal Control Officer	1.00	-	85	85	88	92	96	100
Library Restoration	-	506	506	506	506	506	506	506
Miscellaneous Subtotal	1.00	506	591	591	594	598	602	606
Total Measure U Restorations	319.95	2,136	27,664	29,499	31,994	33,323	35,216	36,337
ANNUAL RESERVE		2,684	(664)	2,325	1,103	1,098	582	(8,415)
Cumulative Reserve		2,684	2,020	4,345	5,447	6,546	7,128	(1,287)

¹The Police Department will be requesting Council authority during the budget hearings to carryover \$744,000 from FY13 to FY14 to allow for new officer costs (vehicles and equipment).

As discussed with the City Council during FY2013/14 budget development and the midyear budget review, the City will face a “fiscal cliff” in FY2019/20 absent significant growth in base General Fund revenues.

The Six-Year General Fund Forecast

The General Fund forecast provides a multi-year view of revenues and expenditures, allowing an assessment of the fiscal consequences of both prior and current funding decisions in the context of forecasted revenues and expenditures. Given the Council’s sustainable budget policy, proposed fiscal actions are evaluated in a longer-term, rather than a short-term, context. As such, the FY2014/15 Proposed Budget for the General Fund must be considered within the context of a six-year forecast in order to understand the expiration of Measure U funding in March of 2019.

The following table depicts the structural gap between revenues and expenditures in the General Fund that is expected to develop again in FY2016/17, the result of increased pension costs as approved by PERS and base expenditure growth included in the forecast:

\$ in 000s	FY2014/15	FY2015/16	FY2016/17	FY2017/18	FY2018/19	FY2019/20
Total Revenues	384,829	392,826	400,739	408,909	417,355	426,087
Total Expenditures	382,551	391,435	403,124	411,869	421,101	430,843
Revenues less Expenditures	2,278	1,391	(2,385)	(2,960)	(3,746)	(4,756)
Other Sources and (Uses)	(295)	105	105	105	105	105
Loss of Measure U Revenues	-	-	-	-	(8,415)	(36,337)
Annual Operating Surplus/(Deficit)	1,983	1,496	(2,280)	(2,855)	(12,056)	(40,988)

General Fund Expenditures

Expenditure growth projected over the forecast period reflects the terms of the current labor contracts relative to lowest cost health care contributions, required step and minor compensation increases, and anticipated growth related to PERS-approved pension cost increases.

The largest expenditure increase in the forecast is related to labor expenditures, specifically the City’s required pension contributions to PERS. The FY2019/20 contribution is expected to be \$32.4 million higher than FY2014/15. Additional detail on estimated PERS cost increases is provided in the “On the Horizon – Future Fiscal Challenges” section below.

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

Budget sustainability and the fiscal capacity to address longer-term fiscal issues require that annual base operating cost increases be held to a level below annual revenue growth. The fiscal reality is that given the lack of significant revenue growth beyond that of expenditures in the forecast and the expiration of Measure U revenues in March of 2019, current expenditure commitments are unsustainable.

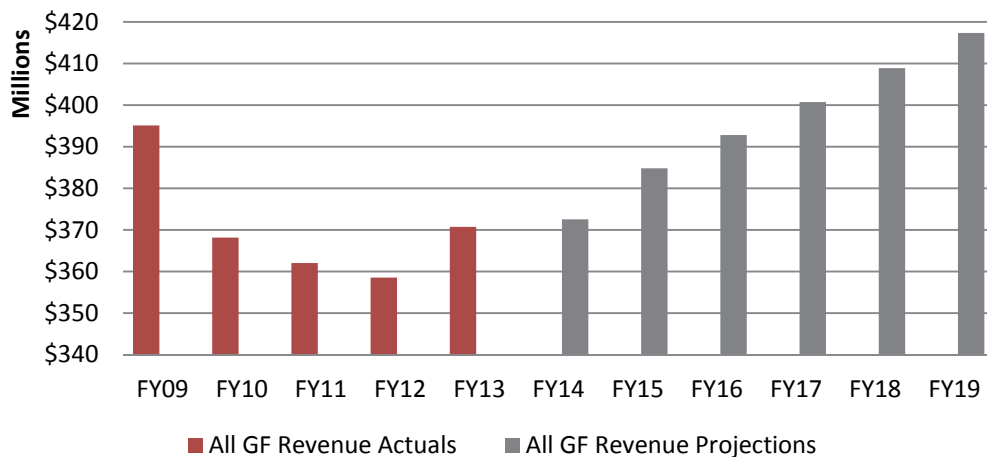
General Fund Revenues

The City’s general fund revenue stream has rebounded significantly over the past year led by property and sales tax growth. These two taxes comprise 50% of all General Fund revenue. Revenues in the forecast are projected to grow by approximately two percent per year over the term of the forecast. In the FY2014/15 Proposed Budget, 32% of General Fund revenues come from property taxes, 18% from

sales taxes, and 15% from utility user taxes (UUT). As directed by Council, the forecast does not include the growth in the 11% general tax on the water and wastewater utility funds resulting from the third year of the rate increases approved in March 2012. The \$3.8 million estimated from the three-year rate increase has been budgeted in the Utility Rate Assistance (I14130100) program to offset the additional rate increases for low-income customers.

The following charts provide a summary of the City’s major revenue sources. A detailed explanation, including the current indicators guiding the development of the forecast for that specific revenue type is included below.

All General Fund Revenue



The General Fund revenue forecast includes the following growth assumptions beginning in FY2016/17: Property Tax is 3 percent, Sales Tax is 3-4 percent, Utility User Tax is 1 percent, and Other Revenues is 1 percent.

Revenue Source	FY2014/15	FY2015/16	FY2016/17	FY2017/18	FY2018/19
Property Tax ¹	125,103	128,842	132,693	136,660	140,746
Sales Tax	67,918	70,634	73,107	75,665	78,314
Utility User Tax	58,982	59,572	60,168	60,769	61,377
Other Revenue	132,826	133,778	134,771	135,815	136,918
Total General Fund Revenue	384,829	392,826	400,739	408,909	417,355

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

Property Tax

Property taxes account for 32% 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 assessed value of those properties on the tax roll. According to the Sacramento Business Review’s Annual Report, the Sacramento housing market showed signs of improvement during 2013 with increases in home prices and sales volume. The Assessor’s 2013 Annual Report highlighted several positive barometers for the City, as follows:

- City assessment roll grew 3% from FY2012/13 to FY2013/14.

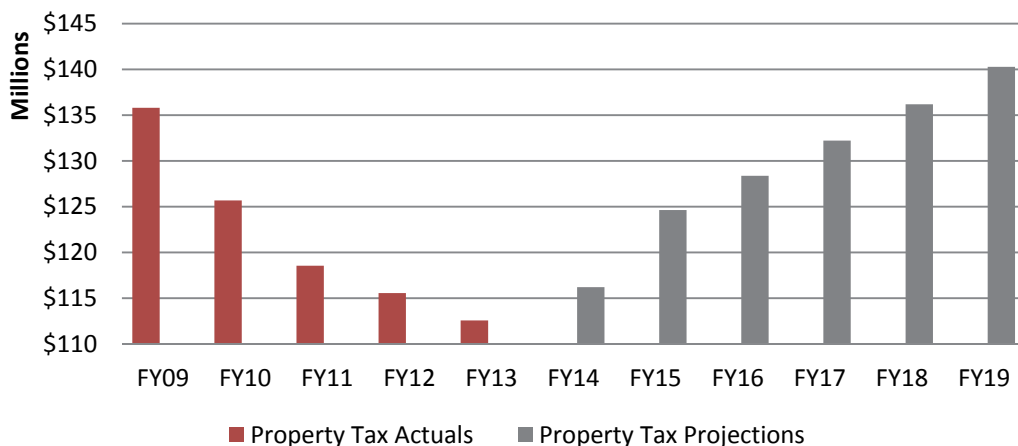
- City foreclosures dropped from 3,842 to 2,270 from 2011 to 2012, the lowest level since 2006.
- City properties with Proposition 8 (Prop 8) assessments decreased from 71,243 in FY2012/13 to 40,781 in FY2013/14.
- Countywide assessment appeal filings declined from 6,662 in FY2011/12 to 4,294 in FY2012/13.

After four consecutive years of property tax decline, assessed values within the city rebounded in FY2013/14. Additionally, properties with reduced values due to Prop 8 (temporary reduction in assessed value based on the current market) have rebounded significantly over the past year. Prop 8 requires the county assessor to annually enroll either a property's adjusted base year value (Proposition 13 value) or its current market value, whichever is less. The Prop 8 value is the value at the time the current market value replaces the higher Proposition 13 value on the assessor's roll. On March 7, at the request of the City, the County Assessor for the first time provided additional data allowing the City to better forecast the effect of Prop 8 actions on estimated property tax revenues. Previously this information was not available until July when the property tax roll was set by the Assessor. This information has been included in the property tax forecast.

Early indications from the Assessor are positive and there is potential that when the 2014 property tax roll closes in June, the City could see Prop 8 values increase by as much as 5-6%. However, the Assessor does not finalize property tax valuations until early July. The forecast for property tax revenues is based on the Assessor's "work in progress" and will be re-evaluated when final information is received from the Assessor. Any significant variance will be reported as part of the Midyear budget review.

Based on the data from the Assessor and the improving economic conditions in the region, the property tax forecast for FY2014/15 is 8.6% higher (\$6.7M) than the FY2013/14 adopted budget, and estimates for FY2015/16-FY2018/19 include an annual 3% growth rate assumption as Prop 8 properties continue to be reassessed at higher values.

Property Tax Revenue



Sales Tax

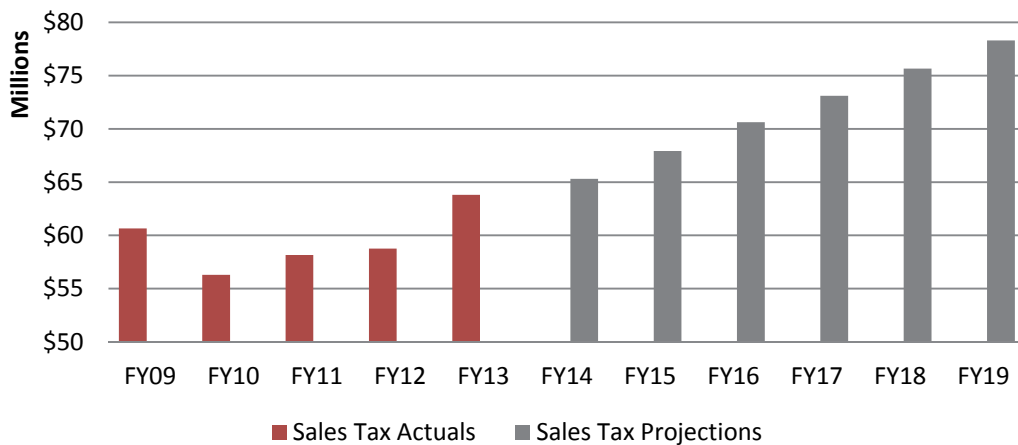
Sales tax is imposed on all retailers for the privilege of selling tangible personal property in the state, whereas the use tax is imposed on the purchase for storage, use, or other consumption of tangible

personal property within the City purchased from any retailer. Sales tax accounts for 18% of all General Fund revenue.

Over the previous four quarters, the City’s sales tax has increased by 5.6% compared to the prior four quarters. Statewide sales tax increased by 6.3% during the same period. This quarter the City has seen its highest level of sales tax receipts compared to the previous eight quarters across several economic segments including restaurants, building materials (wholesale and retail), auto sales (new and used), and apparel stores.

While construction has rebounded statewide Sacramento lags other jurisdictions, likely due to the building moratorium in the Natomas Basin. Growth in the construction segment has surpassed 10% in other jurisdictions, whereas the City is projecting just 4% growth in FY2014/15. Based on the most recent information from the City’s sales tax consultant, growth projections are currently estimated at 4% in FY2014/15 and 3-4% annually from FY2015/16-2018/19.

Sales Tax Revenue



Utility User Tax (UUT)

UUT is the City’s third largest revenue source, accounting for 15% of all General Fund revenue, and has been the most consistent revenue stream over the past five years. Below is a breakout of the five components that comprise the UUT.

Cable – This has been the most reliable component of the UUT revenue stream over the past 11 years. Cable revenue has increased by 2.3% or \$79K during the first seven months of FY2013/14 versus the same period in FY2012/13. However, at the end of 2013 there were 1.6 million fewer subscribers nationwide than in 2011, and future estimates indicate that by 2017 there will be an additional reduction in subscriptions by another 4.5 million nationwide. Even with the loss of subscribers, the industry had record revenues due to increased subscription rates. Unless there is fundamental change within the current Pay TV model, UUT revenue will begin to decline as viewers continue the exodus from cable to other forms of media.

Electricity – According to the U.S. Energy Information Administration (EIA), electricity sales during 2013 have experienced little, if any, growth. Year-to-year fluctuations in residential electricity use are driven primarily by weather patterns. Improvements in appliance and lighting efficiency have offset the

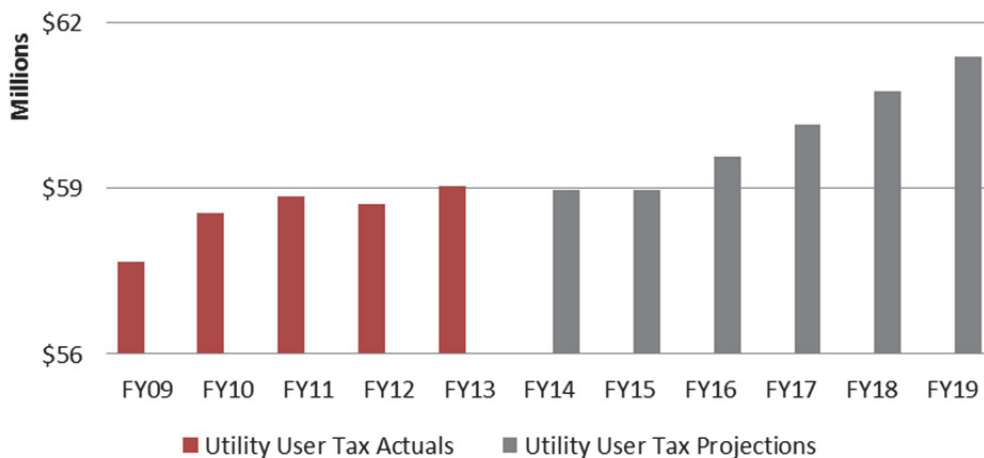
rising cost of U.S. residential electricity per kilowatt hour. During the first seven months of FY2013/14, electricity UUT revenue remains flat when compared to the same period in FY2012/13. Electricity is the largest component of UUT revenue, accounting for approximately 42% of the revenue stream.

Natural Gas – PG&E’s average rates for residential gas customers are estimated to increase in 2014 by 7.3% over last year. A typical residential customer bill based on average usage would increase by \$3.15 monthly. More than half of the increase is caused by a sharp jump in the forecast market for gas prices. The City’s UUT revenue associated with natural gas has increased 11% or \$350K during the first seven months of FY2013/14 when compared to the same period in FY2012/13.

Wired Telecommunications – As traditional wired telephone service continues to decline, the overall revenue declines from wired services are expected to be marginally offset by the addition of VoIP subscribers from cable and broadband providers. AT&T and Verizon, the two largest wired telephone providers, experienced a combined decline of 2.6% in overall wired business services revenue between 2012 and 2013. Wired UUT revenues in 2014 and into the future will be largely affected by regional and local business dynamics. After two years of declining revenues, wired UUT has increased 2.3% or \$135K during the first seven months of FY2013/14 versus the same seven-month period in FY2012/13.

Wireless Telecommunications – During the first seven months of FY2013/14, wireless UUT revenues have declined by 3.6% or \$260K versus the same period in FY2012/13. In October of 2013 wireless providers introduced unlimited international roaming plans which allow unlimited data and texting in over 100 countries with no additional activation or extra monthly fees. This is a significant change within the wireless communications industry. All major wireless providers are trying to adjust to the new revenue model, which will have an immediate effect on UUT receipts by reducing wireless services revenues subject to the UUT.

Utility User Tax Revenue



The five components of UUT revenue have seen minimal growth over the past five years as industry trends and regulations have changed. Based on actual revenues collected over the past five years, UUT is projected to remain flat at \$59 million in FY2014/15 and the annual growth projected from FY2015/16-FY2018/19 is forecast at 1% annually.

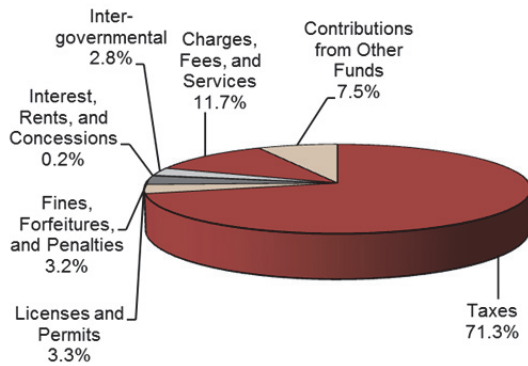
Use of Reserves

The Economic Uncertainty Reserve (EUR) is maintained in the event of significant revenue declines and/or expenditure growth and to ensure the City has adequate resources in case of an emergency or unforeseen events. At the time the FY2013/14 Budget was approved, the reserve was at \$24.4 million or 6.5% of General Fund revenues. The Council’s adopted goal is a 10% reserve balance. With the addition of \$4.2 million from FY2012/13 savings and the addition of \$400,000 included in the FY2014/15 Proposed Budget, the EUR will total \$29 million or 7.5% of General Fund revenues.

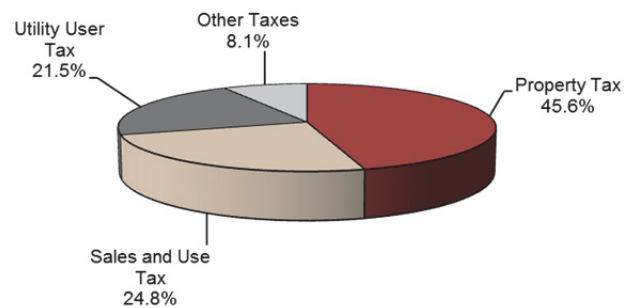
The following charts provide a summary of the FY2014/15 Proposed General Fund revenue and expenditure budgets:

**Total Proposed General Fund Budget
\$382.6 million**

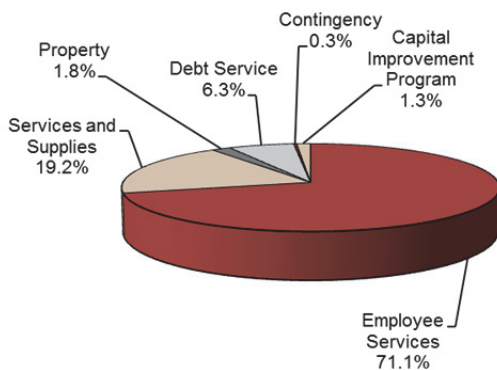
**Revenues
\$384.8 million**



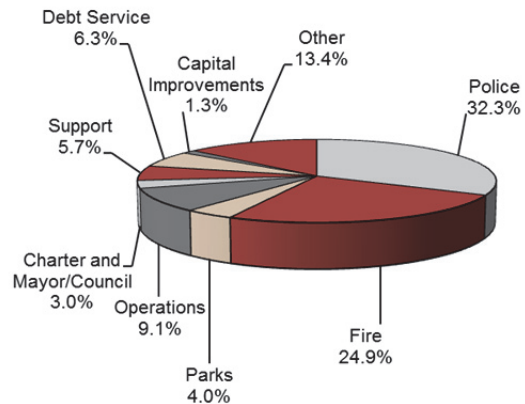
**Tax Revenues
\$274.2 million**



**Expenditures
\$382.6 million**



**Expenditures by Program
\$382.6 million**



ON THE HORIZON – FUTURE FISCAL CHALLENGES

The City faces long-term financial issues. In developing the immediate and shorter-term budgetary plans, it is also important to plan for long-term financial issues. Three key fiscal issues continue to present challenges for the City as follows:

- Rising pension costs
- Rising health care costs
- Increasing retiree medical benefit (OPEB) costs

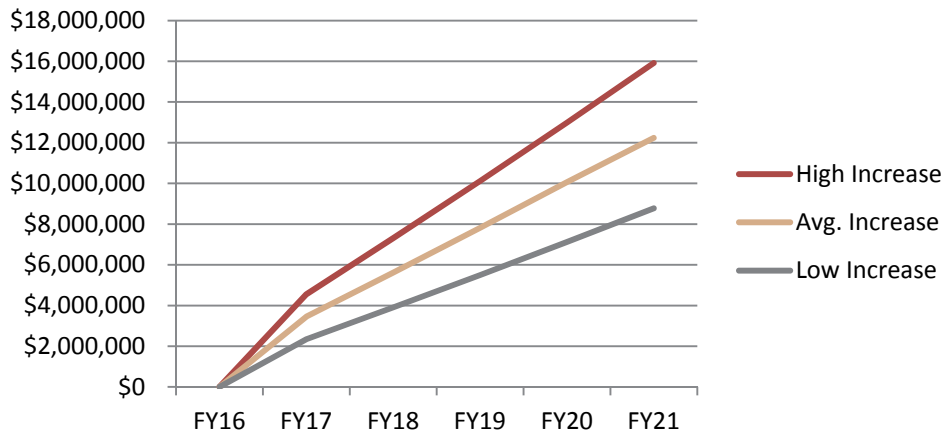
A brief summary of each issue and potential effect on the City’s finances is outlined below.

RISING PENSION COSTS

Mortality Assumption Changes

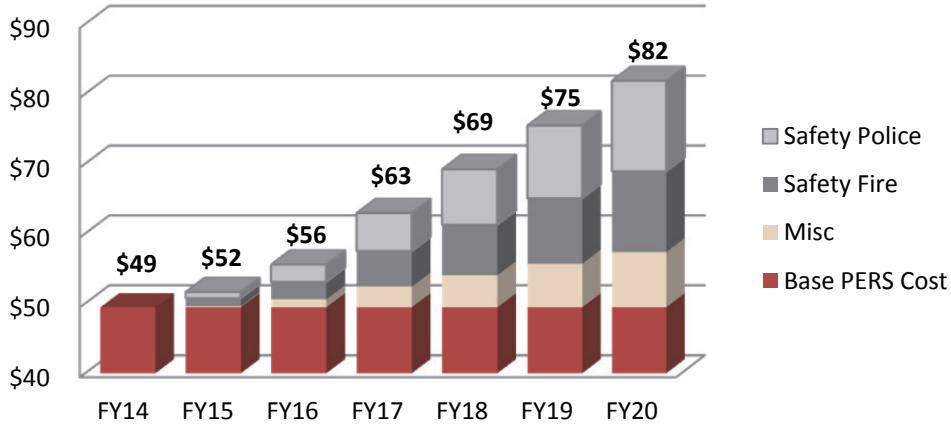
PERS recent review of actuarial assumptions confirmed that government workers, including public safety employees, are living longer. Since PERS last addressed the issue in 2010, there have been dramatic changes in life expectancy: by 2028, men retiring at age 55 are projected to live an average of 29.4 years and women 31.9 years longer. Based on these revised numbers, the PERS Board adopted the 20-year mortality projection along with 20-year amortization and a five-year phasing policy, with associated costs for local government agencies beginning in FY2016/17. The final cost for the mortality increase won’t be known until the City’s actuarial report is received from PERS in fall 2014. At this time, PERS has provided a three-tiered range for the potential impact illustrated below.

City of Sacramento Mortality Impact Range



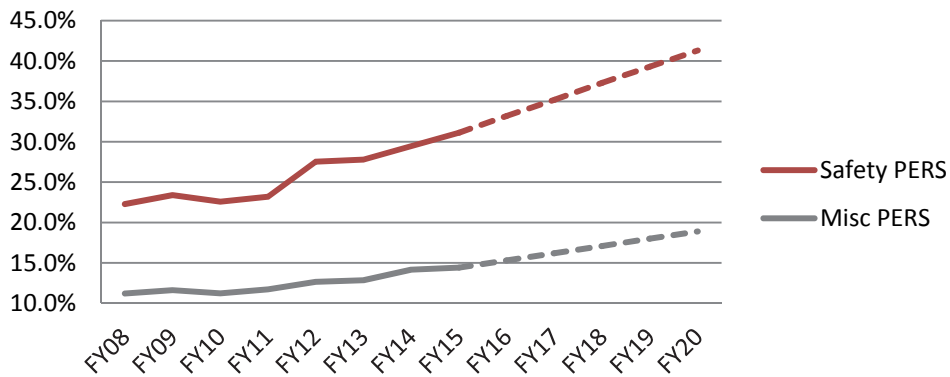
In addition to the mortality increase on PERS rates, other actions previously adopted by the Board will increase rates for the foreseeable future. The discount rate on invested funds has been permanently reduced from 7.75% to 7.5%. The Board also implemented a change in the amortization and smoothing policy that will pay for gains and losses over a fixed 30-year period, with the increases or decreases in the rate spread directly over a five-year period. The smoothing policy change will result in more volatility in normal years but a much reduced chance of very large rate increases in years when there are large investment losses. Ultimately the changes in the discount rate, smoothing policy, and the “average” assumption for mortality will result in significant increases in PERS rates affecting costs not only in the General Fund forecast but to all City funding sources as reflected below.

Approved CalPERS Increases in Pension Costs for City of Sacramento Employees (\$ in millions)



The graph below shows an eight year history of PERS rates as well as a five-year projection from the June 30, 2012, PERS Actuarial Valuation report received in October 2013. Note: the graph below **does not** include rate increases from the recently adopted mortality assumption changes. The revised estimates will be available in fall 2014.

PERS Rates (excludes Mortality Impact)



Note: Historical (solid lines) and Projections (dashed lines)

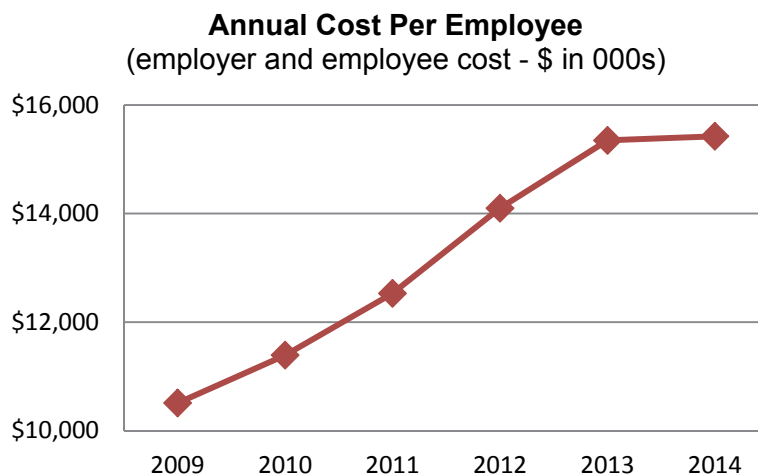
The Public Employees' Pension Reform Act of 2013 (PEPRA) established new benefits formulas for public employees in California hired after January 1, 2013. PEPRA established lower pension benefits and requirements for all new members, resulting in new members contributing at least 50 percent of the total annual normal cost of their pension benefit as determined in the annual PERS actuarial reports. Currently, the City is still paying the same rate for new employees. PERS will be providing the first actuarial reports with rates for PEPRA employees in the fall of 2014.

RISING HEALTH CARE COSTS

The cost of employee health care benefits has increased rapidly over recent years, contributing to the budgetary stress that governments are already facing as a result of escalating benefit costs in other areas such as pensions. For the City, the average cost per employee for health care has grown almost 50% since FY2008/09 as shown in the chart below (costs represent an average cost per employee).

The Government Finance Officers Association (GFOA) conducted independent research to identify the most innovative and effective strategies local governments can employ to meet the dual goals of containing costs and managing the quality of employee health care benefits. GFOA recommendations included two strategies that have been incorporated by the City. The first one is the wellness program that increases quality of life by focusing on preventative strategies such as better nutrition and fitness. The second strategy is a high deductible, or account-based health plan accompanied by a health savings account. This has the potential to reduce employer premiums and put more money into employee pockets by introducing a consumer approach into employees’ decisions about how they use their health benefit, in addition to allowing employees the opportunity to contribute premium savings into a health savings account (HSA).

In 2014 the City began offering an Account Based Health Plan (ABHP) accompanied by a HSA which allows employees to make federal tax-free contributions in order to offset eligible medical expenses. To encourage employees to participate in an ABHP, the City began offering a one-time health savings account contribution of \$2,000 to employees who switched from a traditional health plan to an ABHP. The FY2013/14 budget included \$600,000 for this contribution amount, and the incentive proved to be very successful as 524 employees enrolled in the ABHP. Another \$190,000 was provided in the FY2013/14 Midyear Budget Report as the enrollments exceeded the initial estimates. In 2014 approximately 20% of employees electing health coverage have moved to an ABHP, which has resulted in a reduction in the increases seen in prior years as reflected below.



In the continued effort to find ways to reduce employer and employee health care costs, \$300,000 has been included in the FY2014/15 Proposed Budget for employees that enroll in an ABHP for the first time in 2015. This funding will provide the same one-time contribution of \$2,000 to a HSA as was provided in 2014. The contribution is to help employees pay deductibles associated with ABHP.

Affordable Care Act (ACA)

Another driver of increased health care costs is the Affordable Care Act (ACA) signed into law on March 23, 2010. The major goal of the ACA is universal access to health care through employers, exchanges, Medicare or Medicaid, and subsidies to those who can’t afford health insurance. The biggest effect on employers is the change in definition of “full-time” employee relative to health care

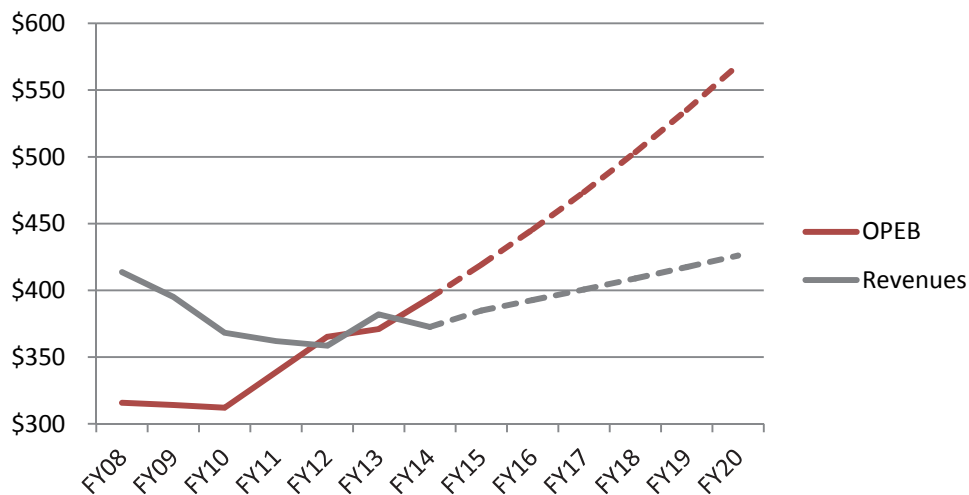
benefits from 40 hours per week to an average of 30 hours or more per week. In response, City departments are in the process of reviewing how they staff to make sure that part-time employees do not exceed 30 or more hours per week unless there is a valid business reason to do so.

The other major change is the so-called “Cadillac” tax which will be imposed on employers beginning in 2018. The tax is a 40% excise tax on employers providing coverage with a value exceeding \$10,200 for individual coverage and \$27,500 for family coverage. The City’s health care plans currently available to employees are below the “Cadillac” tax threshold today but will exceed it by 2018 based on projected health care increases. The City’s health care contracts will go out for bid for the 2015 calendar year and, based on the “Cadillac” tax, we hope lower premium plans will be offered in the marketplace.

INCREASING OPEB LIABILITY

Currently, the City has \$473 million in unfunded long-term liabilities associated with retiree medical benefits from all funding sources, \$394 million attributable to the General Fund. While the benefit is currently funded on a pay-as-you-go (pay-go) basis, paying only the actual cost of the benefit in the current fiscal year, financial accounting standards require the City to account for the benefit as if it were actuarially funded. The current unfunded liability is up from \$93 million in FY2007/08 and will continue to grow based on the continuation of pay-go as reflected below. The following graph represents the projected growth in the General Fund OPEB liability compared with the projected growth in General Fund revenues.

General Fund (GF) Revenues vs GF OPEB Liability
(\$ in millions)



Note: dashed lines are estimates based on historical growth

GFOA recommends that governments develop a plan to ensure the sustainability of OPEB they offer to their employees. This includes determining an appropriate funding approach and prefunding the obligations for OPEB. If employers make long-term investments to cover these obligations through a separate trust fund, it will result in a lower total cost for providing these benefits.

Consistent with best practices, Council authorized the establishment of a trust in September 2013 with an initial General Fund investment of \$2 million. Another \$2 million was provided for the trust in FY2013/14. The FY2014/15 budget includes a \$1 million contribution to the trust, bringing the total funding for the trust to \$5 million. The Proposed Budget Resolution includes authority to direct any

available budgetary resources in the PERS budget accounts at the end of the fiscal year, as a result of vacancies, to be appropriated to the OPEB Trust. The General Fund “pay-go” amount included in the proposed budget is \$8.6 million (\$10.2 million for all funds), an increase of 6.2% over the current year.

In addition, given the enormity of this unfunded liability and how fast it is growing, the City has been successful in eliminating this benefit for all new hires, except for Sacramento Area Firefighters, Local 522 employees.

THE ENTERPRISE FUNDS

The Utilities Enterprise Funds reflect increased expenditures necessary to sustain operational needs, replace aging infrastructure, comply with regulatory mandates, and maintain the financial stability of the utility funds. The increase in expenditures is supported by Council-adopted rate increases for the Water and Wastewater Funds to address the increased operational and capital costs of providing utility services. The Water Fund revenue for FY2014/15 is expected to remain at FY2013/14 levels due to increased water conservation measures implemented in response to the drought. Since revenues are expected to remain steady, the increase in expenditures related to drought measures have been offset by a realignment of resources and operational efficiencies. Increased expenditures in the Community Center Fund are supported by an increase in revenues as a result of growth in the Transient Occupancy Tax (TOT), the primary source of revenues for this fund.

The following chart provides an overview of the initiatives included in the FY2014/15 Proposed Budget for the Enterprise Funds:

Program/ Department	Description	Fund	Revenue Adjustment (000s)	Expenditure Adjustment (in 000s)	FTE
Digital Innovation/ Information Technology	Provide support for the Digital Strategy program, which will serve as the framework for how the City delivers unified and effective technology services, and the existing enterprise systems. Enterprise funding in the amount of \$298,000 has been included in FY2014/15 CIP budget for this purpose.	Enterprise Funds	-	-	-
Utilities	Staffing to support critical water resources master planning, asset management, water policy and continued compliance with regulatory and operational programs.	Storm Drainage/ Water	-	709	5.90
Utilities	Increased funding to address drought conditions including water conservation, meter replacements, and rate structure and adjustment adoption/election.	Water	-	1,081	-
Total Change:			-	1,790	5.90

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

The chart below summarizes the status of these funds.

Fund	Status
Community Center	Revenues are projected to grow by 3.4 percent; this is primarily due to Transient Occupancy Tax (TOT) growth. Measures to reduce expenditures remain in place in order to maintain a positive fund balance and to prepare for the Community Center Theater Renovation project.
Parking	The fund is balanced over the five-year period based on significant reductions in the 2014-2019 Capital Improvement Program. Revenues and expenditures are projected to grow by approximately one to two percent annually.
Solid Waste	The five-year forecast funds current residential service programs and meets regulatory requirements with no increase to solid waste utility rates through June 30, 2015. While organizational and operational efficiencies will generate savings, the forecast also includes modest rate adjustments beginning in FY 2015/16 to meet significant operating cost increases.
Storm Drainage	No rate increase is included in the five-year forecast. As such, the budget continues to rely on the use of reserves and minimal funding to meet capital needs. Per Proposition 218, a voter-approved ballot measure is required to increase rates, which will be necessary in the near future to sustain operational, capital, and regulatory requirements as fund reserves will be depleted.
Wastewater, Water	On March 27, 2012, Council adopted increases to the wastewater and water rates for FY2012/13 through FY2014/15 in order to continue critical infrastructure repair and rehabilitation, as well as to ensure compliance with state and federal regulations. However, the water revenue projections for FY2014/15 have been reduced for increased water conservation measures implemented in response to the drought, and which may be in effect throughout FY2014/15.

Community Center Fund (6010)

The Community Center Fund supports the operation, debt service, and CIP for the Sacramento Convention Center Complex, which includes the Convention Center, Memorial Auditorium, and Community Center Theater. The operational/financial goals for the Community Center Fund include maintaining successful financial performance as an enterprise fund, optimizing facility utilization through aggressive marketing, exceeding industry standards for customer service and facility maintenance, stimulating hotel market demand to generate transit occupancy tax (TOT) revenues, and offering a premier venue to contribute to the economic vitality of the downtown and Sacramento region.

Over two-thirds of the fund's revenues are provided by TOT. In FY2012/13, TOT grew by 4.9% over the prior year, and in the current year, FY2013/14 it is estimated to grow by 3.0%. Revenue growth has been projected at 3.4% for FY2014/15.

In 1997, to maintain the financial integrity of the Community Center Fund, the City Council approved the use of up to \$12 million in inter-fund loans, if needed, to offset any year-end deficit. Total borrowing was just over \$7.5 million. Repayment of the inter-fund loan began in FY2005/06 and an annual payment of \$250,000 will continue in FY2014/15 and beyond. Through FY2012/13, \$4.0 million in payments have been made.

The City remains committed to providing an accessible theater for the community. Funds for the renovation to the Community Center Theater are included in the 2014-2019 CIP. The Theater was built in 1974 and has not had a major renovation since its opening. In 2007, Council approved the pursuit of a project to address Americans with Disabilities Act accessibility, critical needs of the building's mechanical and electrical systems, and patron- and client-driven improvements. In 2008, the City Council approved a facility fee of \$3.00 per ticket to help fund a renovation project. The facility fee has generated nearly \$4.0 million to date. The fund balance projections included in the forecast do not include the potential debt obligation for the project.

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

	Proposed				
	FY2014/15	FY2015/16	FY2016/17	FY2017/18	FY2018/19
REVENUES					
Transient Occupancy Tax	17,661	18,191	18,737	19,299	19,878
User Fees	6,863	7,144	7,358	7,653	7,920
Interest	375	425	475	550	625
Other (Facility Fee)	706	750	800	800	850
TOTAL REVENUES	25,605	26,510	27,370	28,302	29,273
EXPENDITURES					
Operating - Employee Services	6,155	6,340	6,530	6,791	7,063
Operating - Other	8,065	8,504	8,754	9,011	9,311
Debt Service	8,206	8,194	8,191	8,179	8,179
Capital Improvements	1,727	1,550	1,300	1,300	1,350
TOTAL EXPENDITURES	24,153	24,588	24,775	25,281	25,903
CURRENT SURPLUS/(DEFICIT)	1,452	1,922	2,595	3,021	3,370
Other Source/(Use)	(250)	(400)	(400)	(400)	(400)
Beginning Fund Balance	2,897	4,099	5,621	7,816	10,437
ENDING FUND BALANCE	4,099	5,621	7,816	10,437	13,407

Parking Fund (Fund 6004)

The City of Sacramento operates nine parking garages and eleven surface parking lots for a total of over 10,000 parking spaces in the downtown core. These include surface parking lots that are managed for the County of Sacramento and Inland American Real Estate Trust. The Parking Services Division also manages over 65,000 square feet of retail space within the various City parking structures.

Parking fee revenues are projected to increase one percent for FY2014/15 compared to FY2013/14 budget. Revenue is expected to increase one to two percent, depending on the garage location, annually thereafter. Rental income is based on current and anticipated leases with no rate increases included in this forecast. Operating expenses, primarily labor, are projected to grow at approximately two percent annually.

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

	Proposed				
	FY2014/15	FY2015/16	FY2016/17	FY2017/18	FY2018/19
REVENUES					
Parking Fees	16,389	16,528	16,636	16,744	16,854
Interest (Operating Funds)	600	600	600	600	600
Real Property Rental	894	1,022	1,032	1,043	1,053
TOTAL REVENUES	17,883	18,150	18,268	18,387	18,507
EXPENDITURES					
Employee Services	4,589	4,726	4,868	5,014	5,165
Other Services & Supplies	6,245	6,339	6,434	6,531	6,631
Operating Transfer Out/In	1,882	1,896	1,907	1,918	1,929
Debt Service	5,874	5,868	5,864	5,859	5,855
Capital Improvements	(721)	(664)	(664)	(664)	(664)
TOTAL EXPENDITURES	17,869	18,165	18,409	18,658	18,916
CURRENT SURPLUS/(DEFICIT)	14	(15)	(141)	(271)	(409)
Beginning Fund Balance	5,033	5,047	5,032	4,891	4,620
ENDING FUND BALANCE	5,047	5,032	4,891	4,620	4,211

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Solid Waste Fund (Fund 6007)

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

- Keeping solid waste utility rates flat through June 30, 2015
- Reducing the number of employee accidents and injuries through the implementation of a robust safety and training program
- Implementing a comprehensive strategy to mitigate citywide illegal dumping that includes improvements to collection, enforcement, reward, and education programs
- Upgrading the 28th Street Landfill gas recovery system to address increased regulatory oversight and offset the foreseeable decline of methane gas quality as the landfill ages
- Increasing the City’s compliance with state-mandated diversion goals by exploring new waste reduction opportunities, such as the Pilot Food Scraps Program

Costs for items vital to providing solid waste services and complying with regulatory mandates continue to rise. The most significant cost increases are in-region disposal fees, fleet fuel, post-closure activities of landfills, and container replacements. While costs in many areas are rising, the Recycling and Solid Waste Division (RSWD) will experience labor savings by modifying daily route collection practices and adjusting the schedules of some staff. Additionally, RSWD will generate fleet savings by replacing aging refuse trucks with lower cost, cleaner burning compressed natural gas vehicles in accordance with the division’s seven-year replacement cycle.

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

- Continue to fund existing residential service programs in FY2014/15 with no change to the solid waste utility rate
- Implement organizational and operational changes through a realignment of existing staffing duties and assignments
- Provide resources for the replacement of aging refuse trucks and refuse containers through budgeted replacement dollars
- Fund necessary upgrades and ongoing post-closure costs at the 28th Street Landfill with budgeted multi-year resources

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

	Proposed				
	FY2014/15	FY2015/16	FY2016/17	FY2017/18	FY2018/19
REVENUES					
Charges, Fees, and/or Services	57,931	61,986	65,085	67,689	70,396
Other	115	115	115	115	115
TOTAL REVENUES	58,046	62,101	65,200	67,804	70,511
EXPENDITURES					
Operating - Employee Services	15,078	16,498	17,193	17,917	18,672
Operating - Other	32,605	35,001	36,480	38,091	39,712
Debt Service	4,126	3,788	3,784	2,685	2,403
Multi-Year Operating Projects	7,645	7,695	7,745	7,745	7,745
Capital Improvements	1,533	1,489	1,515	1,515	1,515
TOTAL EXPENDITURES	60,987	64,471	66,717	67,953	70,047
CURRENT SURPLUS/(DEFICIT)	(2,941)	(2,370)	(1,517)	(149)	464
Beginning Fund Balance	17,274	14,333	11,963	10,446	10,297
ENDING FUND BALANCE	14,333	11,963	10,446	10,297	10,761

Storm Drainage Fund (Fund 6011)

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

- Declining reserves, as the existing revenue is not sufficient to cover current operating and capital expenses
- Upgrading drainage service to areas outside of the City’s Combined Sewer System (CSS) to meet citywide standards
- Improving drainage system reliability and contributing to the combined wastewater system repair, rehabilitation, and improvements
- Maintaining state and federal regulatory compliance, e.g., National Pollution Discharge Elimination System (NPDES), and supporting regional flood control efforts
- Implementing low impact development standards, green infrastructure, and the River Friendly Program to further minimize urban runoff, conserve water, and preserve resources

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

- No rate increases with continued use of fund reserves. However, as stated above, expenditures continue to exceed revenues and the fund is projected to be in a deficit position in the near-term. Per Proposition 218, a voter-approved ballot measure is required to increase storm drainage rates.
- While the department expects to achieve savings in major cost drivers such as fuel, electricity, and chemicals in FY2014/15, the five-year forecast also includes increases in these costs each year thereafter. This assumption is based on historical trends and past performance of the various indices used to project utility cost growth.

As there have been no rate increases since 1996, the capital program has been severely curtailed creating a significant backlog of repair and rehabilitation projects. A rate increase is necessary to address aging infrastructure.

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

	Proposed				
	FY2014/15	FY2015/16	FY2016/17	FY2017/18	FY2018/19
REVENUES					
Charges, Fees, and/or Services ¹	35,767	36,482	37,212	37,956	38,715
Interest	422	422	422	422	422
Other (Intergovernmental)	106	109	112	116	119
TOTAL REVENUES	36,295	37,014	37,746	38,494	39,257
EXPENDITURES					
Operating - Employee Services	23,141	23,430	24,671	25,979	27,356
Operating - Other	7,720	8,149	8,337	8,466	8,596
Debt Service	3,661	3,664	3,664	3,662	3,537
Multi-Year Operating Projects	3,088	3,159	3,341	3,441	3,545
Capital Improvements	297	250	250	250	250
TOTAL EXPENDITURES	37,907	38,653	40,263	41,799	43,284
CURRENT SURPLUS/(DEFICIT)	(1,612)	(1,639)	(2,517)	(3,305)	(4,027)
Beginning Fund Balance	16,979	15,367	13,728	11,211	7,906
ENDING FUND BALANCE	15,367	13,728	11,211	7,906	3,879

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

Wastewater Fund (Fund 6006)

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

As the City prepares for the renewal of the NPDES permit for the CSS and continues its innovative water quality programs under the Municipal Stormwater NPDES permit, both “green infrastructure” and the River Friendly Program will continue to become much more prominent features. Green infrastructure strives to prevent and reduce stormwater pollution, flooding, and water use through water management practices that more closely mimic the natural water cycle than typical “grey” infrastructure (pipes, pumps, etc.). Green infrastructure, when used in conjunction with grey infrastructure can be both cost effective and more community friendly. Examples of green infrastructure to be implemented will include conjunctive use storage projects, turf replacement programs, rain barrels, and enhanced water conservation measures. The River Friendly Program will help promote certain aspects of green infrastructure through grants and rebates.

The City-operated wastewater collection system consists of a combined wastewater system and a separated wastewater system that, together, serve approximately 60% of the city, primarily the northeastern, central, and southern sections of the city. The SRCSD is the wastewater collection system provider for the other areas of the city. While the City is responsible for limited treatment of its combined wastewater, it partners with SRCSD to treat the majority of the city’s wastewater. The City provides SRCSD with billing and collection services for properties within the service area in which wastewater collection is provided by the City.

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

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

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

- Use of bond financing secured in FY2012/13 to finance CSS improvements and other wastewater repair and rehabilitation projects. The rate increases adopted for FY2012/13 through FY2014/15 will allow the City to invest in mandated system improvements as required, as well as make progress towards reaching a reasonable replacement schedule for aging pipes.

While the FY2014/15 budget includes expected savings in major cost drivers such as fuel, electricity, and chemicals, the forecast reflects increases in these costs each year thereafter. This assumption is based on historical trends and past performance of the various indices used to project utility cost growth.

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

	Proposed				
	FY2014/15	FY2015/16	FY2016/17	FY2017/18	FY2018/19
REVENUES					
Charges, Fees, and/or Services ¹	30,440	33,983	37,722	41,871	42,708
Interest	392	392	392	392	392
Other (Intergovernmental)	738	760	783	806	831
TOTAL REVENUES	31,570	35,135	38,897	43,069	43,931
EXPENDITURES					
Operating - Employee Services	8,112	8,524	8,976	9,451	9,952
Operating - Other	13,663	14,721	15,720	16,750	17,865
Debt Service ²	2,327	2,881	2,881	5,270	6,819
Multi-Year Operating Projects	5,624	7,432	7,833	8,068	8,310
Capital Improvements	1,232	51,247	5,000	7,750	5,750
TOTAL EXPENDITURES	30,959	84,805	40,410	47,289	48,696
CURRENT SURPLUS/(DEFICIT)	611	(49,670)	(1,513)	(4,220)	(4,765)
Other Source/(Use) ²	-	48,000	-	-	-
Beginning Fund Balance	15,836	16,447	14,777	13,264	9,044
ENDING FUND BALANCE	16,447	14,777	13,264	9,044	4,279

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

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

Water Fund (Fund 6005)

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

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

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

Bond financing obtained in FY2012/13 to finance the water treatment facility rehabilitation and other infrastructure projects will help smooth rate increases necessary to implement these projects. The rate adjustments adopted for FY2012/13 through FY2014/15 will allow the City to invest in one of its most critical assets, our water treatment plants, as well as make progress towards reaching a reasonable replacement schedule for aging pipes and the installation of water meters. However, revenue projections for FY2014/15 have been reduced to reflect the effect of water conservation measures implemented in FY2013/14 in response to the drought, and are expected to continue throughout FY2014/15.

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

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

	Proposed				
	FY2014/15	FY2015/16	FY2016/17	FY2017/18	FY2018/19
REVENUES					
Charges, Fees, and/or Services ¹	95,012	113,753	124,287	135,801	138,517
Interest	400	400	400	400	400
Other (Intergovernmental)	946	974	1,004	1,034	1,065
TOTAL REVENUES	96,358	115,127	125,691	137,235	139,982
EXPENDITURES					
Operating - Employee Services	24,509	26,006	27,385	28,836	30,364
Operating - Other	31,713	34,194	36,218	38,310	40,556
Debt Service ²	27,133	27,199	40,219	43,422	43,410
Multi-Year Operating Projects	2,769	2,791	2,874	2,961	3,049
Capital Improvements	10,101	235,500	9,000	15,975	26,000
TOTAL EXPENDITURES	96,225	325,689	115,696	129,504	143,379
CURRENT SURPLUS/(DEFICIT)	133	(210,562)	9,995	7,731	(3,397)
Other Source/(Use) ²	-	216,000	-	-	-
Beginning Fund Balance	39,001	39,134	44,572	54,567	62,298
ENDING FUND BALANCE	39,134	44,572	54,567	62,298	58,901

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

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

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SECTION – 3

How to Read This Document

HOW TO READ THIS DOCUMENT

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

- Department mission statement (if available)
- Proposed budget/staffing changes
- A department level budget summary table showing budget for:
 - FY2012/13 Actual
 - FY2013/14 Approved Budget
 - FY2013/14 Amended Budget (as of February 2014)
 - FY2014/15 Proposed Budget
 - Variance

The summary table shows for each year:

- Budgeted expenditures by category
- Funding sources and amounts
- A division level summary budget table:
 - FY2012/13 Actual
 - FY2013/14 Approved Budget
 - FY2013/14 Amended Budget (as of February 2014)
 - FY2014/15 Proposed Budget
 - Variance
- A division level summary staffing table:
 - FY2012/13 Actual
 - FY2013/14 Approved Budget
 - FY2013/14 Amended Budget (as of February 2014)
 - FY2014/15 Proposed Budget
 - Variance

DEPARTMENT BUDGET SUMMARY TABLE

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

Community Development Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	16,770,694	17,575,726	17,575,726	18,178,604	602,878
Other Services and Supplies	2,941,462	3,327,593	3,327,593	3,157,942	(169,651)
City Property	135,108	119,165	96,045	207,947	111,902
Transfers	17,518	-	-	-	-
Labor and Supply Offset	(803,242)	(1,205,361)	(1,205,361)	(1,311,709)	(106,348)
Total	19,061,539	19,817,123	19,794,003	20,232,784	438,781

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Block Grant/Housing & Redev	200,000	100,000	100,000	-	(100,000)
Development Services Fund	(529,540)	(432,000)	(432,000)	(432,000)	-
General Fund	19,263,168	19,979,123	19,956,003	20,514,784	558,781
Landscaping and Lighting	127,911	150,000	150,000	150,000	-
N. Natomas Financial Plan	-	20,000	20,000	-	(20,000)
Total	19,061,539	19,817,123	19,794,003	20,232,784	438,781

Column 1 - The department's FY2012/13 actuals by category and funding amounts by source.

Column 2 - The department's approved budget for FY2013/14.

Column 3 - The department's FY2013/14 amended budget by category and funding amounts by source.

Column 4 - The FY2014/15 proposed budget by category and funding amounts by source.

Column 5 - The changes in budget between the FY2014/15 proposed and the FY2013/14 amended budget.

DIVISION BUDGET SUMMARY TABLE

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

Community Development Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Administration Division	1,938,986	2,264,479	2,264,479	2,455,015	190,536
Building Division	4,028,833	4,506,570	4,506,570	4,419,593	(86,977)
Code Enforcement Division	8,085,165	7,926,644	7,903,524	8,204,882	301,358
Customer Service Division	1,018,704	1,174,555	1,174,555	1,407,992	233,437
Planning Division	3,989,852	3,944,875	3,944,875	3,745,301	(199,574)
Total	19,061,539	19,817,123	19,794,003	20,232,784	438,781

Column 1 – The division’s FY2012/13 actuals.

Column 2 – The budget by division as presented in the approved budget for FY2013/14.

Column 3 – The budget by division for the FY2013/14 amended budget.

Column 4 – The budget by division as proposed for FY2014/15.

Column 5 – The changes in budget between the FY2014/15 proposed and the FY2013/14 amended budget.

STAFFING LEVELS SUMMARY TABLE

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

Community Development Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Administration Division	13.50	15.50	15.50	18.00	2.50
Building Division	31.00	33.00	33.00	31.00	(2.00)
Code Enforcement Division	70.00	63.00	63.00	65.00	2.00
Customer Service Division	8.00	10.00	10.00	13.00	3.00
Planning Division	42.00	41.00	41.00	39.00	(2.00)
Total	164.50	162.50	162.50	166.00	3.50

- Column 1 – FTEs by division for FY2012/13.
- Column 2 – FTEs by division as presented in the approved budget for FY2013/14.
- Column 3 – FTEs by division for the FY2013/14 amended budget.
- Column 4 – FTEs by division as proposed for FY2014/15.
- Column 5 – The changes in FTEs by division between the FY2014/15 proposed and the FY2013/14 amended budget.

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SECTION – 4 **Budget Schedules**

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

	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change Amended/Proposed
General Funds					
General Fund	356,164	368,549	365,024	377,447	12,423
Subtotal General Funds	356,164	368,549	365,024	377,447	12,423
Enterprise Funds					
Community Center	21,033	21,568	21,571	22,426	855
Parking	15,866	17,307	17,198	18,590	1,392
Solid Waste	49,742	60,062	52,152	59,569	7,417
Storm Drainage	30,585	37,101	33,610	38,896	5,286
Wastewater	19,421	27,085	21,570	29,726	8,156
Water	62,848	85,434	82,399	86,176	3,777
Subtotal Enterprise Funds	199,496	248,558	228,500	255,383	26,883
Internal Service Funds					
Fleet Management	39,621	37,133	37,119	37,161	42
Risk Management	24,288	25,802	25,802	29,495	3,694
Subtotal Internal Service Funds	63,909	62,935	62,921	66,657	3,736
Other Governmental Funds					
4th R Program	6,063	5,964	5,963	5,794	(169)
Assessment Reg and SDRIS	361	359	359	192	(167)
Bridge Construction Fund	167	-	-	-	-
Cal EPA Fund	1	7,702	7,702	7,702	-
Capital Improv. Revenue Bonds	539	400	664	-	(664)
Citation I-5 Maintenance	41	11	11	25	15
Cultural Services - Other	301	99	99	99	-
Debt Service Funds	13,129	13,693	13,693	13,305	(388)
Development Services Fund	(530)	(432)	(432)	(432)	-
Downtown Management District	3,182	3,182	3,396	3,396	-
Fairytale Town Fund	70	50	50	50	-
Gas Tax	6,518	8,829	8,829	8,976	147
Golf Fund	1,107	1,420	1,420	1,414	(6)
Ethel Macleod Hart Trust	-	-	-	270	270
Land Park	95	159	159	159	-
Library Services Parcel Tax	4,726	4,889	4,889	5,031	142
Landscaping and Lighting	9,539	15,082	15,082	15,733	651
Marina	1,237	1,882	1,961	1,934	(27)
Measure A Maintenance	9,209	7,330	7,330	7,834	504
Measure U	506	21,461	506	29,000	28,494
N. Natomas Financial Plan	2,586	2,563	6,758	2,261	(4,497)
Other	210	-	-	-	-
Park Development Fund	250	183	183	168	(16)
Quimby Act Fund	-	-	14	10	(4)
SHRA CDBG	200	100	100	-	(100)
Special Districts	13,531	9,359	9,945	15,307	5,362
Special Districts - Capital	22	12	12	12	-
Sacramento Tourism PBID	-	2,100	2,100	-	(2,100)
Special Recreation	2,653	2,324	2,324	2,324	-
START Fund	5,215	5,218	5,217	4,424	(793)
State Route 160	90	-	-	-	-
State Route 275	114	170	170	136	(33)

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

	FY2012/13	FY2013/14	FY2013/14	FY2014/15	Change
	Actuals	Approved	Amended	Proposed	Amended/Proposed
Other Governmental Funds (continued)					
Traffic Safety Fund	931	860	860	654	(206)
Water Planning	820	2,275	2,275	2,304	30
Zoo	62	50	50	50	-
Subtotal Other Governmental Funds	82,946	117,292	101,689	128,132	26,443
Total	702,514	797,334	758,134	827,619	69,485

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

	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change Amended/Proposed
Mayor/Council					
Mayor and Council	4,175	4,585	4,972	4,695	(276)
Subtotal Mayor Offices	4,175	4,585	4,972	4,695	(276)
Charter Offices					
City Attorney	5,873	6,548	6,548	6,663	114,949
City Clerk	1,850	1,698	1,698	1,761	63,172
City Manager	2,361	2,847	2,847	2,778	(69,257)
City Treasurer	1,850	2,111	2,111	2,045	(66,422)
Subtotal Charter Offices	11,933	13,205	13,205	13,247	42
Operating Offices					
Community Development	19,062	19,817	19,794	20,233	439
Convention and Cultural Services	19,383	18,129	18,131	17,642	(489)
Economic Development	2,420	3,213	3,213	3,266	52
Finance	7,518	8,460	8,657	8,696	39
Fire	94,948	94,874	93,824	95,591	1,767
General Services	93,269	107,656	99,661	107,190	7,529
Human Resources	25,672	28,363	28,358	32,175	3,817
Information Technology	6,967	7,396	7,296	7,762	466
Parks and Recreation	34,014	33,824	33,990	34,881	891
Police	120,872	122,305	120,955	124,209	3,255
Public Works	44,293	46,765	46,041	49,531	3,490
Utilities	96,644	121,869	109,458	120,292	10,833
Subtotal Operating Offices	565,061	612,670	589,378	621,468	32,089
Other Offices					
Citywide and Community Support	59,787	94,627	74,136	109,042	34,906
Debt Service	77,892	87,267	91,462	94,040	2,577
Non-Appropriated	(16,334)	(15,020)	(15,020)	(14,874)	146
Subtotal Other Offices	121,346	166,874	150,579	188,208	37,629
Total	702,514	797,334	758,134	827,619	69,485

**Schedule 1C
Staffing by Department (in Full-time Equivalents)**

	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change Amended/Proposed
Mayor/Council					
Mayor and Council	29.00	31.00	31.00	31.00	-
Subtotal Mayor Offices	29.00	31.00	31.00	31.00	-
Charter Offices					
City Attorney	47.00	46.00	46.00	46.00	-
City Clerk	13.00	15.00	15.00	15.00	-
City Manager	12.00	13.00	13.00	12.00	(1.00)
City Treasurer	12.00	12.00	12.00	12.00	-
Subtotal Charter Offices	84.00	86.00	86.00	85.00	(1.00)
Operating Departments					
Community Development	164.50	162.50	162.50	166.00	3.50
Convention and Cultural Services	135.78	138.35	137.35	126.05	(11.30)
Economic Development	11.00	11.00	11.00	11.00	-
Finance	77.00	83.00	83.00	84.00	1.00
Fire	589.50	641.50	653.50	656.00	2.50
General Services	374.50	367.00	371.00	371.00	-
Human Resources	69.00	70.00	70.00	70.00	-
Information Technology	49.00	50.00	50.00	54.00	4.00
Parks and Recreation	562.75	576.76	561.16	564.66	3.50
Police	913.96	939.96	955.96	968.96	13.00
Public Works	409.50	405.50	407.50	415.30	7.80
Utilities	510.50	509.50	516.50	522.40	5.90
Subtotal Operating Offices	3,866.99	3,955.07	3,979.47	4,009.37	29.90
Other					
Citywide and Community Support	23.00	23.00	23.00	21.00	(2.00)
Subtotal Other Offices	23.00	23.00	23.00	21.00	(2.00)
Total	4,002.99	4,095.07	4,119.47	4,146.37	26.90

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

	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change Amended/Proposed
General Fund					
General Fund					
Mayor and Council	29.00	31.00	31.00	31.00	-
City Attorney	47.00	46.00	46.00	46.00	-
City Clerk	13.00	15.00	15.00	15.00	-
City Manager	12.00	13.00	13.00	12.00	(1.00)
City Treasurer	12.00	12.00	12.00	12.00	-
Citywide and Community Support	19.00	19.00	19.00	17.00	(2.00)
Community Development	164.50	162.50	162.50	166.00	3.50
Convention and Cultural Services	33.83	36.40	35.40	32.90	(2.50)
Economic Development	11.00	11.00	11.00	11.00	-
Finance	77.00	83.00	83.00	84.00	1.00
Fire	589.50	641.50	653.50	656.00	2.50
General Services	134.50	129.00	131.00	131.00	-
Human Resources	29.00	30.00	30.00	30.00	-
Information Technology	49.00	50.00	50.00	54.00	4.00
Parks and Recreation	264.70	331.56	314.96	317.46	2.50
Police	913.96	939.96	955.96	968.96	13.00
Public Works	350.25	345.25	347.25	347.25	-
Subtotal General Funds	2,749.24	2,896.17	2,910.57	2,931.57	21.00
Enterprise Funds					
Community Center					
Convention and Cultural Services	93.15	93.15	93.15	93.15	-
Parking					
Public Works	59.25	60.25	60.25	60.25	-
Solid Waste					
General Services	153.00	153.00	153.00	153.00	-
Storm Drainage					
Utilities	192.00	198.50	204.50	204.72	0.22
Wastewater					
Utilities	76.00	76.00	76.00	73.00	(3.00)
Water					
Utilities	242.50	235.00	236.00	244.68	8.68
Subtotal Enterprise Funds	815.90	815.90	822.90	828.80	5.90
Internal Service Funds					
Fleet Management					
General Services	87.00	85.00	87.00	87.00	-
Risk Management Fund					
Human Resources	20.00	20.00	20.00	20.00	-
Workers' Compensation Fund					
Human Resources	20.00	20.00	20.00	20.00	-
Subtotal Internal Service Funds	127.00	125.00	127.00	127.00	-

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

	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change Amended/Proposed
Other Government Funds					
4th R Program					
Parks and Recreation	140.55	103.90	103.90	103.90	-
Golf Fund					
Convention and Cultural Services	1.00	1.00	1.00	-	(1.00)
Parks and Recreation	-	-	-	1.00	1.00
Marina					
Convention and Cultural Services	7.80	7.80	7.80	-	(7.80)
Public Works	-	-	-	7.80	7.80
START Fund					
Parks and Recreation	157.50	141.30	142.30	142.30	-
City/Cnty Office-Water Planning					
Citywide and Community Support	4.00	4.00	4.00	4.00	-
Subtotal Other Governmental Funds	310.85	258.00	259.00	259.00	-
Total	4,002.99	4,095.07	4,119.47	4,146.37	26.90

Schedule 2A
Summary of FY2014/15 Revenues, Appropriations, and Changes in Fund Balance (in 000s)

	General Fund	Enterprise Fund	Internal Service	Other Gov't Funds	Gross Total	Net Total
<u>Current Resources</u>						
Revenues						
Taxes	274,208	17,658	-	44,075	335,941	291,866
Licenses and Permits	12,509	67	-	1,189	13,765	12,576
Fines, Forfeitures, and Penalties	12,168	3	-	650	12,821	12,171
Interest, Rents, and Concessions	714	3,789	1,581	6,082	12,166	6,085
Intergovernmental	10,856	2,422	-	31,865	45,143	13,278
Charges, Fees, and Services	45,187	243,270	8,498	46,567	343,521	296,955
Contributions from Other Funds	29,049	-	-	-	29,049	29,049
Miscellaneous Revenue	137	-	52,446	1,721	54,304	52,583
Total Current Resources	384,829	267,209	62,524	132,148	846,710	714,562
<u>Current Requirements</u>						
Current Operations						
Employee Services	363,773	81,585	11,177	36,339	492,874	456,535
Other Services and Supplies	98,124	76,122	36,098	34,051	244,394	210,343
City Property	6,989	11,173	13,025	91	31,278	31,187
City Debt Service	24,024	51,327	95	18,593	94,040	75,446
Transfers	(583)	527	-	56	-	(56)
Labor and Supply Offset	(118,287)	5,494	6,261	40,451	(66,080)	(106,531)
Contingency	1,000	1,400	-	-	2,400	2,400
Operating Transfers	2,407	27,754	-	(1,449)	28,713	30,161
Subtotal Current Operations	377,447	255,383	66,657	128,132	827,619	699,486
Capital Improvements	5,104	14,169	250	24,557	44,079	19,523
Total Current Requirements	382,551	269,551	66,907	152,689	871,698	719,009
Other Fund Sources (Uses)	(295)	(250)	4,482	9,854	13,791	3,937
Total Surplus (Deficit)	1,983	(2,592)	100	(10,687)	(11,196)	(509)
Beginning Fund Balance	-	97,172	-	117,468	214,640	97,172
Ending Fund Balance	1,983	94,580	100	106,781	203,444	96,663

Schedule 2B
Detail of FY2014/15 Revenues, Appropriations, and Changes in Fund Balance (in 000s)

	Resources	Requirements				Other		Fund Balance	
	Total Revenues	Current Operations	CIP	Total	Sources/(Uses)	(Deficit)	Beginning	Ending	
General Fund									
General Fund	384,829	377,447	5,104	382,551	(295)	1,983	-	1,983	
Subtotal General Funds	384,829	377,447	5,104	382,551	(295)	1,983	-	1,983	
Enterprise Funds									
Community Center	25,605	22,426	1,727	24,153	(250)	1,202	2,897	4,099	
Parking	17,884	18,590	(721)	17,868	-	15	4,620	4,635	
Solid Waste	58,160	59,569	1,533	61,102	-	(2,942)	17,274	14,332	
Storm Drainage	37,581	38,896	297	39,193	-	(1,612)	16,979	15,367	
Wastewater	31,570	29,726	1,232	30,958	-	612	15,838	16,450	
Water	96,409	86,176	10,101	96,277	-	132	39,564	39,696	
Subtotal Enterprise Funds	267,209	255,383	14,169	269,551	(250)	(2,592)	97,172	94,580	
Internal Service Funds									
Fleet Management	37,511	37,161	250	37,411	-	100	-	100	
Risk Management	25,013	29,495	-	29,495	4,482	-	-	-	
Subtotal Internal Service Funds	62,524	66,657	250	66,907	4,482	100	-	100	
Other Governmental Funds									
4th R Program	5,919	5,794	-	5,794	-	125	9	134	
Art In Public Places Projects	-	-	-	-	-	-	210	210	
Assessment Reg and SDRIS	44	192	-	192	-	(148)	817	669	
Cal EPA Fund	7,874	7,702	-	7,702	-	172	922	1,094	
Capital Improv. Revenue Bonds	-	-	315	315	-	(315)	1,407	1,092	
Citation I-5 Maintenance	-	25	-	25	-	(25)	912	887	
Citation I-5 Improvements	-	-	-	-	-	-	375	375	
Cultural Services - Other	315	99	-	99	-	216	790	1,006	
Debt Service Funds	12,793	13,305	-	13,305	-	(512)	3,905	3,393	
Development Services Fund	-	(432)	432	-	-	-	1,682	1,682	
Downtown Management District	2,581	3,396	-	3,396	-	(815)	815	-	
Economic Development Fund	-	-	-	-	-	-	1,658	1,658	
Fairytale Town Fund	50	50	-	50	-	-	3	3	
Federal Capital Grant Fund	-	-	3,258	3,258	3,258	-	-	-	
Gas Tax	12,196	8,976	5,173	14,149	-	(1,953)	7,948	5,995	
Florin Road Storm and San	-	-	-	-	-	-	240	240	
Golf Fund	1,480	1,414	15	1,429	-	51	(6,958)	(6,907)	
Ethel Macleod Hart Trust	-	270	-	270	-	(270)	1,377	1,107	
Jacinto Creek	-	-	-	-	-	-	949	949	
Land Park	91	159	-	159	-	(68)	310	242	
Library Services Parcel Tax	5,031	5,031	-	5,031	-	-	-	-	
Landscaping and Lighting	14,720	15,733	440	16,173	-	(1,453)	4,510	3,057	
Major Street Construction Fund	963	-	1,632	1,632	-	(669)	2,593	1,924	
Marina	1,316	1,934	60	1,994	-	(678)	(726)	(1,404)	
Measure A Construction	2,135	-	9,398	9,398	6,596	(666)	997	331	
Measure A Maintenance	9,401	7,834	1,567	9,401	-	-	-	-	
Measure U	31,824	29,000	-	29,000	-	2,824	12,966	15,790	
Museum of History, Science, & Tech	-	-	-	-	-	-	33	33	
N. Natomas Financial Plan	-	2,261	12	2,273	-	(2,273)	26,115	23,842	
Other	-	-	-	-	-	-	4,610	4,610	
Park Development Fund	-	168	1,248	1,416	-	(1,416)	1,552	136	
Private Development Fund	-	-	-	-	-	-	375	375	
Quimby Act Fund	100	10	526	536	-	(436)	1,845	1,409	
Railyards/Richards/Downtown	-	-	-	-	-	-	1,500	1,500	
Sheraton MOPA Project Fund	-	-	-	-	-	-	15,922	15,922	
So Natomas Facility Benefit	-	-	-	-	-	-	2,618	2,618	
So Natomas Comm Improv	-	-	-	-	-	-	479	479	
So Natomas I-5 Developer Impr	-	-	-	-	-	-	555	555	

Schedule 2B (continued)
Summary of FY2014/15 Revenues, Appropriations, and Changes in Fund Balance (in 000s)

	<u>Resources</u>	<u>Requirements</u>			<u>Other</u>		<u>Fund Balance</u>	
	<u>Total Revenues</u>	<u>Current Operations</u>	<u>CIP</u>	<u>Total</u>	<u>Sources/(Uses)</u>	<u>(Deficit)</u>	<u>Beginning</u>	<u>Ending</u>
<u>Other Governmental Funds (continued)</u>								
Special Districts	14,404	15,307	-	15,307	-	(903)	6,057	5,155
Special Districts - Capital	-	12	-	12	-	(12)	2,253	2,241
Sewer Development Fees Fund	-	-	-	-	-	-	1,288	1,288
Special Recreation	2,328	2,324	-	2,324	-	4	778	782
START Fund	4,424	4,424	-	4,424	-	-	655	655
State Route 275	-	136	-	136	-	(136)	272	136
Street Cut Fund	100	-	122	122	-	(22)	110	88
Street Tree Fee Fund	-	-	-	-	-	-	182	182
Sutter Park Sites	-	-	-	-	-	-	2	2
Transportation Development	306	-	339	339	-	(33)	167	134
Traffic Safety Fund	650	654	-	654	-	(4)	5	1
Transportation System Management	-	-	20	20	-	(20)	258	238
Water Development Fees Fund	-	-	-	-	-	-	10,106	10,106
Water Planning	1,053	2,304	-	2,304	-	(1,251)	2,019	768
Zoo	50	50	-	50	-	-	-	-
Subtotal Other Governmental Funds	132,148	128,132	24,557	152,689	9,854	(10,687)	117,468	106,781
Total	846,710	827,619	44,079	871,698	13,791	(11,196)	214,640	203,444

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

Fund	Cost Allocation Plan		In-Lieu Property Tax		In-Lieu Franchise Tax		Voter Approved General Tax	
	FY2013/14	FY2014/15	FY2013/14	FY2014/15	FY2013/14	FY2014/15	FY2013/14	FY2014/15
Enterprise Funds								
Community Center	1,159	1,418	452	452	999	1,110	-	-
Parking	834	966	244	243	1,616	1,639	-	-
Solid Waste	2,145	2,177	-	-	-	-	6,307	6,235
Storm Drainage	1,643	1,575	-	-	-	-	3,768	3,916
Wastewater	831	862	-	-	-	-	2,854	3,311
Water	3,175	2,908	-	-	-	-	10,296	10,394
Total Enterprise Funds	9,787	9,906	696	695	2,615	2,749	23,225	23,856
Internal Service Funds								
Fleet Management	1,659	1,405	-	-	-	-	-	-
Risk Management	3,574	3,563	-	-	-	-	-	-
Total Internal Service Funds	5,233	4,968	-	-	-	-	-	-
GRAND TOTAL	15,020	14,874	696	695	2,615	2,749	23,225	23,856

Schedule 4
Summary of Capital Funding by Funding Source (in 000s)

	Current						Total
	Budget	FY2014/15	FY2015/16	FY2016/17	FY2017/18	FY2018/19	Five-year
							Funding
1001 General Fund	92,239	5,104	5,036	5,286	5,286	5,286	25,998
2001 Sacto Transp.Sales Tax-Cip.	16,728	6,596	1,307	-	-	-	7,903
2002 Gas Tax 2106	13,428	5,173	5,173	5,173	5,173	5,173	25,865
2005 Sacto Transp.Sales Tax-Maint.	490	-	-	-	-	-	-
2007 Major Street Construction Fund	25,083	1,632	1,632	1,632	1,632	1,632	8,162
2008 Street Cut Fund	164	122	122	122	122	122	610
2010 State Route 160	277	-	-	-	-	-	-
2011 State Route 275	1,183	-	-	-	-	-	-
2012 Transportation System Management	409	20	20	20	20	20	100
2013 Transportation Development	2,738	339	339	339	339	339	1,697
2016 Development Services Fund	5,023	432	490	490	490	490	2,392
2020 So Natomas Comm Improv	1,642	-	-	-	-	-	-
2023 New Measure A Specific Project	32,278	-	-	-	-	-	-
2024 Historic Places Fund	400	-	-	-	-	-	-
2025 New Measure A Construction	6,587	2,801	2,378	2,378	2,378	2,378	12,312
2026 New Measure A Maintenance	6,599	1,567	1,567	1,567	1,567	1,567	7,834
2028 Prop 1B - Local Street & Road	3,092	-	-	-	-	-	-
2030 Sheraton MOPA Project Fund	1,894	-	-	-	-	-	-
2220 Sunset, Meadows A/D Maint Fund	1,600	-	-	-	-	-	-
2232 Landscaping and Lighting	7,103	440	440	440	440	440	2,200
2235 Florin Road Storm and San	240	-	-	-	-	-	-
2401 Measure U Fund	850	-	-	-	-	-	-
2504 Special Recreation	101	-	-	-	-	-	-
2507 Land Park	18	-	-	-	-	-	-
2508 Quimby Act Fund	9,947	526	-	-	-	-	526
2601 Old Sac Market	30	-	-	-	-	-	-
2603 Golf Fund	762	15	15	15	15	15	75
2605 Zoo	1	-	-	-	-	-	-
2607 Art In Public Places Projects	803	-	-	-	-	-	-
2608 Marina Fund	381	60	115	130	130	130	565
2700 Block Grant/Housing & Redev	515	-	-	-	-	-	-
2701 Disaster Relief Act Fund	3	-	-	-	-	-	-
2801 Cal EPA Fund	988	-	-	-	-	-	-
3001 1993 Series B Cop Fund	629	-	-	-	-	-	-
3002 2002 Capital Improv. Revenue Bonds	729	-	-	-	-	-	-
3003 2003 Capital Improv. Revenue Bonds	1,747	-	-	-	-	-	-
3004 2006 CIRB - Tax Exempt	9,561	315	-	-	-	-	315
3005 2006 CIRB - Taxable	2,022	-	-	-	-	-	-
3006 2006 CIRBs Ser C Cap Projs	723	-	-	-	-	-	-
3008 Willowcreek Fee District Fund	788	-	-	-	-	-	-
3201 N. Natomas Financial Plan	15,231	12	12	12	12	12	58
3202 Railyards/Richards/Downtown	384	-	-	-	-	-	-
3204 Park Development Fund	15,503	1,248	-	-	-	-	1,248
3311 N Laguna Creek Park CFD	77	-	-	-	-	-	-
3314 N Natomas Drng CFD 97-01	418	-	-	-	-	-	-
3320 NN Westlake CFD 2000-01 Const	100	-	-	-	-	-	-
3323 CFD 97-01 Series C	68	-	-	-	-	-	-
3328 N Natomas Drng 2005 CFD 97-01	551	-	-	-	-	-	-
3333 CFD 97-01 Construction Fund	2,000	-	-	-	-	-	-
3701 Sacto Housing & Redev Agency	19,098	-	-	-	-	-	-
3702 CIP Reimbursable Fund	96,905	-	-	-	-	-	-
3703 Federal Capital Grant Fund	54,306	3,258	-	-	-	-	3,258
3704 Other Capital Grants Fund	93,728	-	-	-	-	-	-

Schedule 4 (continued)
Summary of Capital Funding by Funding Source (in 000s)

	Current						Total
	Budget	FY2014/15	FY2015/16	FY2016/17	FY2017/18	FY2018/19	Five-year
							Funding
6001 Water Development Fees Fund	16,892	-	-	-	-	-	-
6002 Sewer Development Fees Fund	1,606	-	-	-	-	-	-
6004 Parking Fund	65,260	(721)	(664)	(664)	(664)	(664)	(3,379)
6005 Water Fund	75,212	10,101	19,500	9,000	15,975	26,000	80,576
6006 Wastewater Fund	14,178	1,232	3,247	5,000	7,750	5,750	22,979
6007 Solid Waste and Recycling	11,620	1,533	1,489	1,515	1,515	1,515	7,567
6008 Landfill Closure	5,195	-	-	-	-	-	-
6009 Sacramento Marina Fund	874	-	-	-	-	-	-
6010 Community Center Fund	12,318	1,727	1,550	1,300	1,300	1,350	7,227
6011 Storm Drainage Fund	23,234	297	250	250	250	250	1,297
6205 Water Grant Reimbursement	4,343	-	-	-	-	-	-
6206 Wastewater Grant Reimbursement	6,695	-	-	-	-	-	-
6207 Solid Waste Grant Reimbursement	721	-	-	-	-	-	-
6211 Storm Drainage Grant Reimbursement	523	-	-	-	-	-	-
6310 Water Revenue Bonds	239,500	-	216,000	-	-	-	216,000
6320 Wastewater Revenue Bonds	30,000	-	48,000	-	-	-	48,000
6501 Fleet Management Fund	7,354	250	500	500	600	125	1,975
Total	1,063,686	44,079	308,518	34,504	44,329	51,929	483,360

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

APPROPRIATION LIMIT (Section 1)	FY2010/11	FY2011/12	FY2012/13	FY2013/14	FY2014/15
Prior year limit	583,386	574,424	593,376	617,717	654,474
Multiply by:					
Change in CPI or Per Capita Personal Income	0.9746	1.0251	1.0377	1.0512	1.0512
Change in Population	1.0103	1.0077	1.0032	1.0079	1.0079
Total Appropriation Limit	\$574,424	\$593,376	\$617,717	\$654,474	\$693,418
PROCEEDS OF TAXES (Section 2)					
Total governmental revenue	473,341	461,648	464,305	508,856	516,977
Add taxes in enterprise funds:					
Transient Occupancy Tax	13,738	15,841	16,024	16,110	17,565
Add user fees in excess of cost:	-	-	-	-	-
Deduct:					
Non-proceeds of tax revenue	(201,001)	(190,836)	(192,760)	(233,192)	(196,558)
General obligation debt svcs	-	-	-	-	-
Unfunded pension liability	-	-	-	-	-
Qualified capital outlay	(13,897)	(11,488)	(9,148)	(3,433)	(18,045)
Total Proceeds of Taxes	\$272,181	\$275,165	\$278,421	\$288,341	\$319,939
APPROPRIATIONS SUBJECT TO LIMIT (Section 3)					
Total Governmental Funds:					
Operating appropriations	473,182	473,605	455,618	485,843	505,579
CIP appropriations	40,705	28,231	112,358	30,198	29,661
Add:					
Enterprise fund tax approp.	13,738	15,841	16,024	16,110	17,565
User fees in excess of cost					
Current proceeds of taxes appropriated to reserves	13,927	11,506	9,232	3,434	19,465
Deduct:					
Non-proceeds of tax revenue	(201,001)	(190,836)	(192,760)	(233,192)	(196,558)
General obligation debt svcs	-	-	-	-	-
Unfunded pension liability	-	-	-	-	-
Qualified capital outlay	(13,897)	(11,488)	(9,148)	(3,433)	(18,045)
Total Appropriations Subject to Limit	\$326,654	\$326,859	\$391,324	\$298,959	\$357,667

Schedule 6
FY2014/15 Revenue Budget (in 000s)

	FY2012/13 Actuals	FY2013/14 Amended	FY2014/15 Proposed
General Fund			
Taxes			
Property Taxes - Current Secured	75,918	78,309	85,050
Property Taxes - Current Unsecured	3,533	3,545	3,778
Property Taxes - In Lieu VLF	31,693	31,613	34,588
Property Taxes - Prior Secured	1,114	692	737
Property Taxes - Prior Unsecured	95	27	29
Property Taxes - Redevelopment Passthrough	-	470	470
Property Taxes - Supplemental	213	296	451
Subtotal Property Taxes	112,566	114,952	125,103
Business Operations Taxes	8,248	8,919	8,827
General Sales and Use Taxes	39,726	48,976	50,935
Property Taxes - In Lieu Sales Tax	16,113	16,329	16,983
Property Taxes - Resident Development	163	334	417
Public Safety Sales Tax	3,807	4,452	4,586
Real Property Transfer Taxes	6,073	4,843	4,988
Transient Occupancy Tax	3,294	3,287	3,386
Transient Occupancy Tax - Prior	18	-	-
Utility Users Tax - Current	59,031	58,982	58,982
Utility Users Tax - Prior	43	-	-
Subtotal Other Taxes	136,516	146,124	149,105
Total Taxes	249,082	261,076	274,208
Licenses and Permits			
Alley Parking Permit	-	7	7
Alley Parking Permits	3	-	-
Animal Licenses	311	358	358
Boat Slip Licenses	-	26	-
Building Trades Certification	1	1	1
Burglar Alarm Permit	394	717	930
Burglar Alarm Permits	(1)	-	-
Business Permits and Licenses	434	523	529
Cellular Revocable Permits	1,259	1,145	1,294
Construction Permits	4,993	4,839	5,354
Dance Permits	74	10	10
Emergency Permits	10	7	7
Excavation Permits	17	25	25
Home Occupation Permits	210	80	80
Miscellaneous Licenses and Permits	6	5	5
Plan Check Fees	2,535	2,311	2,311
Public Works Review	-	188	-
Sign and Billboard Permit	437	63	63
Special Event Permits	8	78	75
Special Use Permits	950	1,483	1,254
Street Vendor Permits	26	19	19
Taxi Permits	201	142	142
Towing Vehicle Permits	43	45	45
Subtotal Licenses and Permits	11,910	12,072	12,509

Schedule 6 (continued)
FY2014/15 Revenue Budget (in 000s)

	FY2012/13 Actuals	FY2013/14 Amended	FY2014/15 Proposed
Fines, Forfeitures, and Penalties			
Delinquency Charges	16	32	32
Fines and Penalties	9,986	12,001	12,136
Subtotal Fines, Forfeitures, and Penalties	10,002	12,033	12,168
Interest, Rents, and Concessions			
Interest on Investments	327	300	300
Interest on Receivables	35	125	125
Real Property Rental	526	628	289
Subtotal Interest, Rents, and Concessions	889	1,053	714
Intergovernmental			
Fire District Reimbursement	4,190	4,370	4,370
Miscellaneous Governmental Revenue	5,104	1,344	1,178
Other Agency Payments	2,479	2,459	1,356
Other Agency Training Reimbursement	7	-	-
Other County Payments	371	159	170
Other Recoveries	363	143	158
Other State Payments	824	76	76
P.O.S.T. Reimbursement	220	167	167
Planning Technology Fee	614	538	538
Redevelopment Agency Services	948	1,025	748
Sacramento County Support - Metro Arts	150	150	150
Sacramento County Support - Museums	357	357	357
State Homeowners Property Tax	1,176	1,363	1,377
State Mandated Reimbursement SB 90	204	212	212
State Motor Vehicle In Lieu Tax	249	-	-
Subtotal Intergovernmental	17,258	12,363	10,856
Charges, Fees, and Services			
Administrative Fee	109	-	-
ALS Fees	17,949	17,919	16,986
Animal Shelter Fees and Charge	196	230	230
Appeal Fees	3	1	1
City Attorney Fees	-	-	-
Code Enforcement Fee	2,570	2,854	2,569
Community Services Fees	118	100	100
Compliance Fee	2	5	5
Concessions	152	178	173
Concessions - Golf	4	-	-
Demolition Charges	500	599	599
DUI Fees	69	157	67
Facility Use Fees	1,006	914	959
Fire Permit Fees	996	622	622
Fire Report Fees	8	1	1
Franchise Fees	6,042	6,285	6,410
Housing and Dangerous Buildings	124	182	182

Schedule 6 (continued)
FY2014/15 Revenue Budget (in 000s)

	FY2012/13 Actuals	FY2013/14 Amended	FY2014/15 Proposed
Charges, Fees, and Services (continued)			
Jail Booking Fee Recovery	328	200	210
Miscellaneous Proprietary Revenue	36	-	-
Non-Subsidized Parent Fees	5	-	-
Other Departmental Service	7,228	7,932	7,691
Other Fees	1	-	-
Other General Fees and Charges	74	6	23
Parking Fees	(36)	-	-
Parking Meter Receipts	4,563	4,404	4,645
Parking Meter Removal Fees	251	282	282
Recyclables Sales	13	15	15
Registration Fees	11	27	27
Residential Plan Review	127	105	105
Service Fees	354	162	162
Special Assessments - Administ	33	30	30
Street Sidewalk and Curb Repair	2,298	1,525	1,525
Subdivision Map Processing - Planning	-	30	30
Swimming Pool Fees	43	84	84
Third Party Recoveries - Vehicle	63	-	-
Tour Fees	-	-	-
Utility Services Charges	1,017	1,155	1,155
Utility Shut-Off Fee	-	-	-
Vehicle Abatement SAVSA	505	300	300
Weed Abatement and Lot Cleaning	81	-	-
Subtotal Charges, Fees, and Services	46,843	46,302	45,187
Contributions from Other Funds			
Enterprise Fund General Tax Co	22,055	23,225	23,856
In-Lieu Franchise Fee	2,703	2,615	2,749
In-Lieu Property Tax	765	696	695
Investment Fees	1,830	1,500	1,750
Special Item Revenue	8,438	-	-
Subtotal Contributions from Other Funds	35,791	28,036	29,049
Miscellaneous Revenues			
Escheat	150	124	124
Gifts and Donations	11	13	13
Other Bonds Issued	2,818	5,998	-
Royalties	12	-	-
Subtotal Miscellaneous Revenue	2,992	6,136	137
Total General Fund	374,767	379,070	384,829

Schedule 6 (continued)
FY2014/15 Revenue Budget (in 000s)

	FY2012/13 Actuals	FY2013/14 Amended	FY2014/15 Proposed
Enterprise Funds			
Community Center			
Box Office Fees	547	575	675
Catering Fees	1,031	950	1,105
Concessions	483	675	600
Facility Use Fees	3,218	3,275	3,275
Forfeits	2	-	-
Insurance Fee	10	18	18
Interest on Investments	267	425	375
Miscellaneous Governmental Revenue	65	65	65
Other Fees	623	650	700
Real Property Rental	520	622	706
Service Fees	377	425	425
Transient Occupancy Tax	16,462	16,110	17,565
Transient Occupancy Tax - Penalty	3	1	3
Transient Occupancy Tax - Prior	73	70	93
Subtotal Community Center	23,681	23,861	25,605
Parking			
Interest on Investments	423	600	600
Interest on Receivables	(30)	-	-
Miscellaneous Governmental Revenue	2	-	-
Miscellaneous Proprietary Revenue	60	-	-
Other Agency Payments	1	-	-
Other General Fees and Charges	13	-	-
Parking Fees	18,140	16,161	16,389
Real Property Rental	1,116	1,131	894
Sale of Real or Personal Property	2	-	-
Subtotal Parking	19,728	17,892	17,884
Solid Waste			
Facility Use Fees	136	-	-
Interest on Investments	261	-	-
Lawn and Garden Service	(3)	-	-
Miscellaneous Governmental Revenue	50	-	-
Miscellaneous Proprietary Revenue	125	-	-
Other Agency Payments	111	115	115
Other Recoveries	4	-	-
Recyclables Sales	574	350	350
Sale of Real or Personal Property	164	-	-
Service Fees	76	12	12
State Government Grants - Op - Ncat	-	-	114
Third Party Recoveries - Vehicle	1	-	-
Utility Service Extensions	79	-	-
Utility Services Charges	59,687	58,536	57,569
Subtotal Solid Waste	61,266	59,013	58,160

Schedule 6 (continued)
FY2014/15 Revenue Budget (in 000s)

	FY2012/13 Actuals	FY2013/14 Amended	FY2014/15 Proposed
Enterprise Funds (continued)			
Storm Drainage			
Compliance Fee	19	16	16
Engineering Fees	3	-	-
Interest on Investments	353	-	-
Interest on Receivables	40	422	422
Miscellaneous Governmental Revenue	6	-	-
Miscellaneous Proprietary Revenue	44	179	63
Other Agency Payments	82	-	1,286
Other Fees	9	-	-
Other Recoveries	13	-	-
Plan Check Fees	42	-	-
Real Property Rental	3	-	-
Service Fees	27	97	27
Subdivision Map Processing - Engineering	2	-	-
Third Party Recoveries - Property	2	-	-
Third Party Recoveries - Vehicle	4	-	-
Utility Service Extensions	26	-	-
Utility Services Charges	35,368	34,722	35,768
Subtotal Storm Drainage	36,043	35,435	37,581
Wastewater			
Interest on Investments	228	-	-
Interest on Receivables	26	392	392
Miscellaneous Governmental Revenue	1	130	-
Miscellaneous Proprietary Revenue	66	209	23
Other Bonds Issued	30,855	-	-
Other Recoveries	3	-	-
Premium on Bond Sales	1,707	-	-
Regional Sanitation District	960	768	715
Service Fees	40	113	-
Sewer Permits	43	-	-
Subdivision Map Processing - Engineering	2	-	-
Utility Service Extensions	94	-	-
Utility Services Charges	24,214	26,856	30,440
Subtotal Wastewater	58,240	28,468	31,570

Schedule 6 (continued)
FY2014/15 Revenue Budget (in 000s)

	FY2012/13 Actuals	FY2013/14 Amended	FY2014/15 Proposed
Enterprise Funds (continued)			
Water			
Capital Contributions	10	-	-
Cellular Revocable Permits	64	33	67
Engineering Fees	8	-	-
Fire Hydrant Use Fee	45	24	24
Interest on Investments	1,162	-	-
Interest on Receivables	-	400	400
Miscellaneous Governmental Revenue	151	54	37
Miscellaneous Proprietary Revenue	107	185	185
Other Agency Payments	33	222	90
Other Bonds Issued	215,195	-	-
Other Recoveries	4	-	-
Premium on Bond Sales	33,317	-	-
Recyclables Sales	3	-	-
Residential Construction Water	9	-	-
Service Fees	65	100	187
Subdivision Map Processing - Engineering	2	-	-
Third Party Recoveries - Property	14	-	-
Utility Service Extensions	86	-	-
Utility Services Charges	88,551	94,637	95,012
Water Flow Test Fee	78	52	52
Water Tap Sales	399	356	356
Subtotal Water	339,303	96,063	96,409
Total Enterprise Funds	538,262	260,731	267,209

Schedule 6 (continued)
FY2014/15 Revenue Budget (in 000s)

	FY2012/13 Actuals	FY2013/14 Amended	FY2014/15 Proposed
Internal Service Funds			
Fleet Management			
Facility Use Fees	7	-	-
Fleet Charges Accident Repair	391	393	406
Fleet Charges O & M	16,256	14,857	15,131
Fleet Vehicle Revenue	11,982	11,221	13,345
Gasoline and Oil Sales	7,772	8,524	8,248
Interest on Investments	67	-	-
Miscellaneous Governmental Revenue	412	-	-
Other Departmental Services	349	-	-
Other Recoveries	142	-	-
Real Property Rental	355	437	381
Sale of Real or Personal Property-Salvage	646	-	-
Third Party Recoveries - Vehicle	4	-	-
Subtotal Fleet Management	38,381	35,432	37,511
Risk Management			
Community Services Fees	8	-	-
Interest on Investments	1,097	1,200	1,200
Miscellaneous Governmental Revenue	2	-	-
Other Departmental Services	300	300	-
Risk Fund In-Lieu Insurance	22,361	22,275	23,563
Service Fees	-	52	-
State Mandated Reimbursement SB 90	16	-	-
Third Party Recoveries - Property	176	250	250
Third Party Recoveries Workers' Compensation	1	-	-
Subtotal Risk Management	23,961	24,077	25,013
Total Internal Service Funds	62,343	59,509	62,524

Schedule 6 (continued)
FY2014/15 Revenue Budget (in 000s)

	FY2012/13 Actuals	FY2013/14 Amended	FY2014/15 Proposed
Other Governmental Funds			
4th R Program	5,934	5,964	5,919
Art In Public Places Projects	5	-	-
Assessment Reg and SDRIS	306	211	44
Bridge Construction Fund	2	-	-
Cal EPA Fund	227	7,874	7,874
Capital Improv. Revenue Bonds	409	-	-
CIP Reimbursable Fund	2,572	-	-
Citation I-5 Improvements	5	-	-
Citation I-5 Maintenance	12	-	-
Cultural Services - Other	432	315	315
Debt Service Funds	12,563	12,674	12,793
Development Services Fund	40	-	-
Downtown Management District	2,465	2,581	2,581
Ethel Macleod Hart Trust	61	-	-
Externally Funded Programs Fund	1,471	-	-
Fairytale Town Fund	65	50	50
Federal Capital Grant Fund	5,104	-	-
Florin Road Storm and San	3	-	-
Gas Tax	11,718	12,173	12,196
Golf Fund	1,554	1,480	1,480
Jacinto Creek	15	-	-
Land Park	128	91	91
Landscaping and Lighting	14,697	14,293	14,720
Library Services Parcel Tax	4,726	4,889	5,031
Major Street Construction Fund	928	537	963
Marina	1,166	1,316	1,316
Measure A Construction	698	2,287	2,135
Measure A Maintenance	8,990	9,659	9,401
Measure U	1,456	27,000	31,824
Museum of History, Science, & Tech	4	-	-
N. Natomas Financial Plan	2,141	-	-
Operating Grants Fund	(238)	-	-
Other	215	-	-
Other Capital Grants Fund	2,200	-	-
Park Development Fund	1,827	-	-
Private Development Fund	382	-	-
Prop 1B - Local Street & Road	29	-	-
Quimby Act Fund	477	100	100
Railyards/Richards/Downtown	17	-	-
Sacramento Tourism PBID	575	2,100	-
Sewer Development Fees Fund	47	-	-
Sheraton MOPA Project Fund	22,827	-	-
SHRA CDBG	(138)	100	-

Schedule 6 (continued)
FY2014/15 Revenue Budget (in 000s)

	FY2012/13 Actuals	FY2013/14 Amended	FY2014/15 Proposed
Other Governmental Funds (continued)			
So Natomas Comm Improv	40	-	-
So Natomas Facility Benefit	33	-	-
So Natomas I-5 Developer Impr	7	-	-
Special Districts	12,702	14,145	14,404
Special Districts - Capital	229	-	-
Special Recreation	2,961	2,328	2,328
START Fund	4,604	5,218	4,424
State Route 160	5	-	-
State Route 275	21	-	-
Street Cut Fund	83	100	100
Street Tree Fee Fund	22	-	-
Sunset, Meadows A/D Maint Fund	20	-	-
Traffic Safety Fund	735	800	650
Transportation Development	54	318	306
Transportation System Management	7	-	-
Water Development Fees Fund	1,740	-	-
Water Planning	645	1,022	1,053
Zoo	62	50	50
Total Other Governmental Funds	132,091	129,676	132,148

Schedule 7
Operating Grants - \$12,561,820

This section provides overview information about significant grant activities departments conduct with federal, state, and local sponsorship to advance City objectives and supplement City programs. Grant payments for non-labor items are charged directly to the grant fund. Grant payments for labor are noted in the grant fund and also show as a grant recovery in the General Fund or other fund to which the employees are assigned. This information is not all-inclusive and is intended as a general summary of the City's success in receiving grants. Significant resources for capital programs are also included in the 2014-2019 Capital Improvement Program. Significant grant amounts that will benefit FY2014/15 are summarized by department below.

FIRE DEPARTMENT - \$1,000,000

**U.S. Department of Homeland Security – Federal Emergency Management Agency
Urban Search and Rescue (US&R) \$1,000,000**

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

GENERAL SERVICES DEPARTMENT - \$759,450

**California Energy Commission Natural Gas Fueling Infrastructure Grant
(ARV-12-047) \$546,500**

The purpose of this grant is to support installation of new natural gas fueling infrastructure and upgrades to existing natural gas fueling infrastructure. The General Services Department, Fleet Management Division will use this grant to fund a portion of the cost of the Meadowview City Service Complex Liquefied Natural Gas Fueling Station Upgrade Project, which will install two new modular fuel stations and refurbish two existing modular fuel stations.

**Sacramento Emergency Clean Air and Transportation (SECAT)
Program Grant (VET-13-0143) \$212,950**

The objective of the SECAT Program is to accelerate the modernization of the existing heavy-duty vehicles in the Sacramento Ozone Nonattainment Region through financial incentives that will encourage the voluntary purchase of heavy-duty vehicles using newer, lower emitting technology or alternative fuels, and the retrofitting of existing heavy-duty vehicle engines with technology that lowers engine emissions. The General Services Department, Fleet Management Division will use this grant to

reimburse a portion of the cost to replace 20 diesel vehicles with 19 compressed natural gas vehicles and one diesel/electric hybrid vehicle.

PARKS AND RECREATION DEPARTMENT - \$6,180,569

START (Students Today Achieving Results for Tomorrow) \$4,934,478

START has funding of \$560,250 from the State of California Department of Education's After School Education and Safety (ASES) grant, \$690,000 from a Federal 21st Century Community Learn Center grant administered by the State of California Department of Education, and \$3,684,228 from individual school districts for this after-school literacy and enrichment program that serves over 3,600 elementary school children in five school districts.

4th R Program (before and after school licensed childcare) \$701,520

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

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

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

PASSage and ASES Program \$220,000

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

START Youth Snack Program \$58,000

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

Caregiver Respite Program \$38,571

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

POLICE DEPARTMENT - \$4,621,801

U.S. Department of Justice – Office of Community Oriented Policing Services

COPS Hiring Program Grant \$1,594,990

This program provides funding directly to law enforcement agencies to create and preserve jobs, and to increase community policing capacity and crime-prevention efforts. The Department used this grant to rehire 25.0 FTE police officers. It funds the entry-level salaries and benefits for the officers for three years. The grant requires a one-year retention period for each position following the three years of grant funding, at which time salary and benefit costs for each position will shift to local funding. These retention costs are being paid through a combination of the General Fund and Measure U funding. Without Measure U funding, these positions would once again be at-risk as the grant funding is depleted.

State of California – Frontline Intervention Program **\$670,000**

This grant program will fund a Post Release Community Supervision regional mini-team staffed by four officers and one sergeant. The team will work in collaboration with other teams throughout the region to identify, monitor, and closely supervise individuals released as a result of Assembly Bill (AB) 109, who have a high probability of recidivism.

U.S. Department of Homeland Security – Federal Emergency Management Agency (FEMA), California Office of Emergency Services (CalOES) FY2013 Urban Area Security Initiative (UASI) grant program **\$500,000**

The purpose of the UASI grant program is to enhance the five mission areas of the National Preparedness Goal: Prevention, Protection, Mitigation, Response, and Recovery.

U.S. Department of Justice – Office of Community Oriented Policing Services FY13 COPS Hiring Program Grant **\$437,500**

This program provides funding directly to law enforcement agencies to create and preserve jobs, and to increase community policing capacity and crime-prevention efforts, especially gun violence. The Department is using this grant to hire 10.0 FTE police officers. It funds 75 percent of entry-level salaries and benefits for the officers over a three-year period, up to \$125,000 per position. The grant requires a 25 percent City match for the three-year grant award period and a one-year retention period, at which time salary and benefit costs will shift to Measure U. Without Measure U funding, the City would be unable to accept the award.

State of California through Sacramento County – Citizen’s Option for Public Safety Program **\$400,000**

This program provides funding to law enforcement jurisdictions to support law enforcement activities. This funding is determined by the City’s relative population, which is based on the most recent January estimate by the population research unit of the California Department of Finance.

State of California – Gang Violence Suppression **\$361,000**

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

U.S. Department of Justice Office of Justice Programs – Edward Byrne Memorial Justice Assistance Program **\$300,000**

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

State of California Office of Traffic Safety – Selective Traffic Enforcement Program **\$252,170**

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

State of California Office of Traffic Safety – Sobriety Checkpoint Program **\$60,000**

This program provides funding to law enforcement agencies to conduct sobriety checkpoints with the goal of reducing the number of victims killed and injured in alcohol-involved crashes. The program funds 24 checkpoint operations.

State of California Office of Traffic Safety – Traffic Safety & Education Program **\$43,000**

This program provides funding to implement a program to collaborate with schools and community partners on the importance of bicycle and pedestrian safety, along with expanding Start Smart training for teenage drivers and the local high schools.

U.S. Department of Justice - Office of Community Oriented Policing Services (COPS) – COPS Hiring Recovery Program Grant **\$3,141**

This recovery program provides funding directly to law enforcement agencies to create and preserve jobs and increase community policing capacity and crime-prevention efforts. It funded the entry-level salaries and benefits for 35.0 FTE police officers for three years; \$3,141 in grant funding remains for FY15. The grant requires a one-year retention period for each position following the three years of grant funding, at which time salary and benefit costs for each position will shift to local funding. These retention costs are being paid through a combination of the General Fund and Measure U funding. Without Measure U funding, these positions would once again be at-risk as the grant funding is depleted.

Schedule 8
Reclassification Requests (in Full-Time Equivalents)
all requests are subject to Human Resources approval

Departments have submitted position study requests for the following positions. The Human Resources Department will complete position reviews to determine the appropriate classification. If the proposed classification results in a change of bargaining unit the department will notify the appropriate employee organization.

Department	Union	FTE	Department	Union	FTE
Budgeted Classification	(Rep. Unit #)		Budgeted Classification	(Rep. Unit #)	
City Attorney			General Services (continued)		
Paralegal	SCXEA (10)	1.00	Secretary	L39 (16)	1.00
			Sr. Personnel Transaction Coordinator	L39 (16)	1.00
City Treasurer			Information Technology		
Investment Operations Analyst	SCXEA (01)	1.00	Senior Applications Developer	SCXEA (01)	1.00
Community Development			Police		
Building Inspector IV	L39 (16)	1.00	Administrative Analyst	SCXEA (14)	2.00
Convention & Cultural Services			Public Works		
Events Services Supervisor	SCXEA (01)	1.00	Account Clerk II	L39 (16)	1.00
Sr. Personnel Transaction Coordinator	L39 (16)	1.00	Customer Service Supervisor	L39 (15)	1.00
Finance			Senior Planner	SCXEA (01)	1.00
Program Manager	SCXEA (01)	1.00	Senior Tree Pruner	L39 (03)	1.00
Fire			Supervising Engineer	SCXEA (01)	1.00
Fire Protection Engineer	WCE (11)	1.00	Utilities		
Support Services Manager	SCXEA (01)	1.00	Accounting Technician	L39 (16)	1.00
General Services			Electrician	BLT (06)	1.00
Electronic Maintenance Technician II	L39 (03)	1.00	Citywide		
Fleet Service Coordinator	L39 (16)	1.00	Typist Clerk II	L39 (16)	23.00
Plumber	BLT (06)	1.00	Typist Clerk III	L39 (16)	16.00
Program Specialist	SCXEA (01)	1.00			

Union	Unit #	Union Name
447	07	Plumbers and Pipefitters, Local 447
522	05	Sacramento Area Firefighters, Local 522
1176	08	Auto, Marine, and Specialty Painters, Local 1176
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	04	Stationary Engineers, Local 39 (Plant Operators)
L39	15	Stationary Engineers, Local 39 (General Supervisory)
L39	16	Stationary Engineers, Local 39 (Office and Technical)
L39	17	Stationary Engineers, Local 39 (Professional [Misc])
N/A	20	Executive Management
N/A	21	Mayor/Council Support
N/A	22	Executive Management Support
N/A	CC	Mayor/Council
SCXEA	01	Sacramento City Exempt Employees Association (Management)
SCXEA	10	Sacramento City Exempt Employees Association (Confidential/Administrative)
SCXEA	14	Sacramento City Exempt Employees Association (Management Support))
SPOA	02	Sacramento Police Officers Association
WCE	11	Western Council of Engineers

Schedule 9
Multi-year Operating Projects (MYOPs)

Project Number	Project Name	Fund Name	Fund #	Total Project Budget	Estimated Balance as of February 2014	FY2014/15 Funding
I06000300	Infill Program	General Fund	1001	261,195	261,195	1,000
I06000400	Low Income Waiver/Deferral Program	General Fund	1001	1,312,000	1,312,000	1,000
I07000900	Webgrant Restructuring Program	General Fund	1001	300,000	174,077	(232,000) ²
I14010100	Flood Control Planning Program	Storm Drainage	6011	1,576,512	454,800	372,600
I14010200	FY10-FY14 NPDES Stormwater Program	Storm Drainage	6011	5,557,035	2,062,681	1,339,000
I14010200	FY10-FY14 NPDES Stormwater Program	Storm Drainage Reimbursable	6211	3,297,068	1,466,426	824,000 ¹
I14010300	Sacramento River Source Water Program	Water	6005	567,494	267,831	78,677
I14010300	Sacramento River Source Water Program	Water Reimbursable	6205	133,231	16,608	29,355 ¹
I14010400	American River Source Water Program	Water	6005	283,167	149,393	58,218
I14010400	American River Source Water Program	Water Reimbursable	6205	178,195	45,938	21,869 ¹
I14010500	Water Meter Replacement Program	Water	6005	4,878,270	2,041,064	1,000,000
I14110100	Sanitary Sewer Management Plan	Wastewater	6006	5,720,758	2,768,654	3,750,000
I14120300	SAFCA Levee Maintenance	Storm Drainage Reimbursable	6211	924,000	727,526	462,000
I14120400	Water Conservation Rebates	Water	6005	1,220,924	1,219,869	837,868
I14120600	CSS Regulatory Compliance Support	Wastewater	6006	315,300	40,798	115,800
I14120600	CSS Regulatory Compliance Support	Storm Drainage	6011	965,174	141,641	357,719
I14120100	Legacy Landfill Operations	Solid Waste	6007	300,000	300,000	50,000
I14120500	10-year Container Replacement	Solid Waste	6007	5,451,196	1,972,884	1,580,683
I14120200	Solid Waste Outreach	Solid Waste	6007	793,834	506,997	400,000
I14120200	Solid Waste Outreach	Solid Waste Grant	6207	891,239	563,219	114,193 ¹
I14130100	Utility Rate Assistance Program	General Fund	1001	3,524,060	3,409,023	3,772,720
I15001211	City of Festivals Program	Parking	6004	639,000	153,708	100,000
I19120000	Hart Trust	Hart Trust	2503	508,417	91,505	270,000
I80110300	FY2015 Police Department Measure U	Measure U	2401	new project	-	12,080,000
I80120300	FY2015 Fire Department Measure U	Measure U	2401	new project	-	11,704,442
I80130300	FY2015 General Services Measure U	Measure U	2401	new project	-	85,000
I80190300	FY2015 Parks and Recreation Measure	Measure U	2401	new project	-	4,624,376

¹These are reimbursable projects and have corresponding revenue budgets.

²The negative amount reflects the transfer of funding to the IT Enterprise System Upgrade Project and the Digital Strategy Project (A07000600/700).

Note: Schedule 9 does not include funding for Fleet MYOPs. Fleet vehicle replacement budgets are included in the Property section of department charts.

5

SECTION – 5 **Mayor and City Council**

Mayor and City Council

The **Mayor and City Council** consists of the Mayor and eight Councilmembers and acts as the policy-making body for the City of Sacramento. The goal of the Council is to govern the City in a manner that is both responsive to the needs and concerns of the City residents and is financially sound. To accomplish this, the Mayor and Council pass City ordinances, establish policy for administrative staff by resolution, approve new programs, and adopt the annual budget. The Mayor and Council also act as the Commission for the Housing Authority. In addition, Councilmembers are appointed by the Mayor to serve on various regional boards, commissions, and joint powers authorities as representatives of the City. The Independent Budget Analyst Office remains unfunded for FY2014/15.

INNOVATION AND TECHNOLOGY

Innovation

- Electronic communications are used whenever possible to limit the use of printed materials. However, printed materials are available to constituent communities not actively using electronic technologies.
- Implemented a policy to power down all office equipment after hours to conserve energy resources.

Technology

- Electronic media is used to inform constituents of city and district activities and services. Opportunities include the department’s modernized web page using event calendars and electronic newsletters, use of email, and various social media.

PROPOSED BUDGET/STAFFING CHANGES

Program	Description	Fund	Revenue Change	Expenditure Change	FTE Change
Ambassador	Increased funding for the Mayor to address increased travel requirements related to the U.S. Conference of Mayors and the National Conference of Black Mayors.	General	-	40,000	-
Community Support	Continued funding from the redirection of wireless/telecommunication revenues to the Mayor and Councilmembers to support community events, activities, and capital improvements.	General	-	391,500	-
Total Change			\$ -	\$ 431,500	-

Department Budget Summary

Mayor/Council Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	3,484,394	3,457,957	3,457,957	3,627,840	169,883
Other Services and Supplies	595,154	1,124,217	1,511,332	1,064,986	(446,346)
City Property	8,805	2,010	2,010	2,010	-
Transfers	23,200	-	-	-	-
Labor and Supply Offset	63,326	500	500	500	-
Total	4,174,879	4,584,684	4,971,799	4,695,336	(276,463)

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
General Fund	2,609,384	3,120,285	3,507,400	2,962,709	(544,691)
Interdepartmental Service Fund	1,221,495	1,120,399	1,120,399	1,378,901	258,502
Risk Mgmt Fund	344,000	344,000	344,000	353,726	9,726
Total	4,174,879	4,584,684	4,971,799	4,695,336	(276,463)

Division Budget Summary

Mayor/Council Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Mayor Council Division	3,718,014	4,028,549	4,415,664	4,139,999	(275,665)
Office of the City Auditor Division	456,865	556,135	556,135	555,337	(798)
Total	4,174,879	4,584,684	4,971,799	4,695,336	(276,463)

Staffing Levels

Mayor/Council Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Mayor Council Division	25.00	27.00	27.00	27.00	-
Office of the City Auditor Division	4.00	4.00	4.00	4.00	-
Total	29.00	31.00	31.00	31.00	-

6

SECTION – 6 **City Attorney**

City Attorney

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

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

- **Litigation:** Defends and prosecutes almost all cases on behalf of the City of Sacramento, and its officers and employees acting in the course and scope of employment.

- **Public Safety and Land Use:** Works collaboratively with the Community Development Department, Public Works Department, Police, and other departments and divisions regarding building and land use advice, code enforcement, social nuisance abatement, public safety issues, including prosecuting code violations through administrative, civil or criminal proceedings, and social nuisances through civil litigation and training and advising staff on enforcement matters.

- **Advisory:** Provides strategic support to the City Council's policymaking function by providing legal advice to the City Council and Charter Officers, and works closely with City departments and divisions providing ordinance drafting, contract negotiations and legal advice and counsel regarding a wide range of City issues, including development, finance, utilities, public works projects, and public safety matters.

- **Administration:** Develops and implements office policies and procedures, monitors overall office performance, prepares and administers the office budget, handles all personnel hiring and other personnel matters, assembles and analyzes office productivity data, including production of an annual report, and engages in long-range planning. The administration function of the office is performed under the direction of the City Attorney.

INNOVATION AND TECHNOLOGY

The City Attorney’s Office continues to use technology to streamline existing workflow processes by making better use of existing office equipment and available software.

Technology

- Purchased and implemented presentation software (Trial Director) to keep up with the modernization of courtroom trial preparation.

PROPOSED BUDGET/STAFFING CHANGES

There are no proposed budgetary or staffing changes for FY2014/15.

Department Budget Summary

City Attorney Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	5,595,323	6,276,462	6,276,462	6,395,313	118,851
Other Services and Supplies	340,328	238,149	238,149	234,247	(3,902)
City Property	3,215	13,750	13,750	13,750	-
Transfers	5,261	19,779	19,779	19,779	-
Labor and Supply Offset	(71,500)	-	-	-	-
Total	5,872,627	6,548,140	6,548,140	6,663,089	114,949

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Assessment Bond Registration	6,000	-	-	-	-
Cty/Cnty Office-Water Planning	10,000	10,000	10,000	10,000	-
General Fund	3,272,706	3,937,001	3,937,001	3,844,796	(92,205)
Interdepartmental Service Fund	1,924,546	2,412,876	2,412,876	2,598,202	185,326
Risk Mgmt Fund	471,112	-	-	-	-
Storm Drainage Fund	-	37,653	37,653	42,018	4,365
Wastewater Fund	-	37,653	37,653	42,018	4,365
Water Fund	188,263	112,957	112,957	126,055	13,098
Total	5,872,627	6,548,140	6,548,140	6,663,089	114,949

Division Budget Summary

City Attorney Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
City Attorney Division	5,818,978	6,548,140	6,548,140	6,663,089	114,949
Litigation Division	53,649	-	-	-	-
Total	5,872,627	6,548,140	6,548,140	6,663,089	114,949

Staffing Levels

City Attorney Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
City Attorney Division	47.00	46.00	46.00	46.00	-
Total	47.00	46.00	46.00	46.00	-

7

SECTION – 7 **City Clerk**

City Clerk

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

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

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

INNOVATION AND TECHNOLOGY

Innovation

- Provide training opportunities to City staff on procedures and resources associated with the Clerk's Office to maintain institutional knowledge that will be lost as employees leave city service and remaining employees take on new responsibilities.
- Continue reviewing operations in the City Clerk's Office and Offices of the Mayor and City Council for implementation of "best practices" for a more productive work flow and accurate deliverables.

Technology

- Continue utilization of the content management system as a tool in the implementation of a citywide records management program to move the City toward consistent administration and appropriate handling of the agency's records and provide increased access to agency records to both internal and external customers.
- Continue with the implementation and refinement of the automated agenda workflow system to streamline City Council and Standing Committee agenda packets.

- Continue to assess and use technology tools as a means to achieve sustainable services.

PROPOSED BUDGET/STAFFING CHANGES

There are no proposed budgetary or staffing changes for FY2014/15.

Department Budget Summary

City Clerk Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	1,292,692	1,407,344	1,407,344	1,476,485	69,141
Other Services and Supplies	548,692	281,373	281,373	277,404	(3,969)
City Property	6,889	6,000	6,000	6,000	-
Transfers	305	-	-	-	-
Labor and Supply Offset	1,377	3,500	3,500	1,500	(2,000)
Total	1,849,955	1,698,217	1,698,217	1,761,389	63,172

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
General Fund	1,432,697	1,212,060	1,212,060	1,205,051	(7,009)
Interdepartmental Service Fund	417,258	486,157	486,157	556,338	70,181
Total	1,849,955	1,698,217	1,698,217	1,761,389	63,172

Division Budget Summary

City Clerk Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
City Clerk Division	1,219,667	1,361,360	1,361,360	1,406,518	45,158
Elections Division	325,150	-	-	-	-
Mayor-Council Operations Division	305,138	336,857	336,857	354,870	18,013
Total	1,849,955	1,698,217	1,698,217	1,761,389	63,172

Staffing Levels

City Clerk Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
City Clerk Division	10.00	12.00	12.00	12.00	-
Mayor-Council Operations Division	3.00	3.00	3.00	3.00	-
Total	13.00	15.00	15.00	15.00	-

8

SECTION – 8 City Manager

City Manager

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

- The City Manager's Division provides project management of key City development activities, including the planned Entertainment and Sports Center at Sacramento's Downtown Plaza site, the redevelopment of the 245-acre Downtown Railyards site, and development of the Intermodal Transportation Facility.
- The City's consolidated media and communications functions provide timely, accurate, and strategic communication services to the City's constituencies.
- The Office of Intergovernmental Relations provides oversight, coordination, and policy development for local, state, and federal legislative activities.
- The Office of Public Safety Accountability provides an independent review of complaints involving public employees in an effort to enhance relationships between the City's public safety departments and the community.

INNOVATION AND TECHNOLOGY

Over the past year, several innovations have been implemented by the City Manager's Office in an effort to work smarter, leverage resources, and further enhance transparency.

Technology

- Utilized an online tool, Envision Sacramento, to gather community input on various city topics. Envision has 1,825 users and nearly 75,000 page views. During the past year, it was used to seek feedback on a variety of community issues including the City's planned Entertainment and Sports Center, solicit ideas for the City's new open data website portal, and generate ideas to improve Sacramento's economic competitiveness.
- Redesigned the City website with a content management system that places control in the hands of user departments and provides full analytics for every page to improve the user experience and provides significant efficiencies related to the management and update of web page content.
- Deployed our new digitally-delivered City Express Digest blog in November 2013, allowing for the timely delivery of current news to City employees and the public alike. The blog has reached 6,000 views, averaging almost 500 views per day.
- Followed in social media accounts, including Twitter and Facebook, by approximately 8,100 followers with a steady rise in new readership.

PROPOSED BUDGET/STAFFING CHANGES

Program	Description	Fund	Revenue Change	Expenditure Change	FTE Change
Executive Office	Reduction of an Assistant City Manager position.	General	-	(203,298)	(1.00)
Total Change \$			-	\$ (203,298)	(1.00)

Department Budget Summary

City Manager Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	1,563,081	2,266,662	2,266,662	2,122,405	(144,257)
Other Services and Supplies	745,865	559,395	559,395	634,395	75,000
City Property	9,660	16,826	16,826	16,826	-
Transfers	41,669	-	-	-	-
Labor and Supply Offset	310	4,056	4,056	4,056	-
Total	2,360,585	2,846,939	2,846,939	2,777,682	(69,257)

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
General Fund	1,257,579	1,795,785	1,795,785	1,705,235	(90,550)
Interdepartmental Service Fund	1,103,006	1,051,154	1,051,154	1,072,447	21,293
Total	2,360,585	2,846,939	2,846,939	2,777,682	(69,257)

Division Budget Summary

City Manager Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
City Manager Division	2,194,625	2,675,581	2,675,581	2,273,395	(402,186)
Media & Communications Division	-	-	-	328,765	328,765
Public Safety Accountability Division	165,961	171,358	171,358	175,521	4,163
Total	2,360,585	2,846,939	2,846,939	2,777,682	(69,257)

Staffing Levels

City Manager Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
City Manager Division	11.00	12.00	12.00	9.00	(3.00)
Media & Communications Division	-	-	-	2.00	2.00
Public Safety Accountability Division	1.00	1.00	1.00	1.00	-
Total	12.00	13.00	13.00	12.00	(1.00)

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SECTION – 9 **City Treasurer**

City Treasurer

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

Under Article VI, §73 of the City Charter, the City Treasurer is responsible for the deposit and investment of all City funds. The City Charter also provides that the City Treasurer keep the City Council informed regarding the status of investments and City funds. Additionally, City Council has directed that the City Treasurer shall also provide public finance and debt issuance services for the City. The revenue collected by the Office of the City Treasurer is greater than the Office's expenditures and represents a net positive contribution to the General Fund. Typical functions of the department include:

- Manage all investments for the City, the Sacramento Housing and Redevelopment Agency (SHRA), the Sacramento Public Library Authority (SPLA), the Redevelopment Agency Successor Agency (RASA), various non-profit trust funds, and the Sacramento City Employees' Retirement System (SCERS) in compliance with laws and regulations while meeting all state and other investment reporting and cash flow requirements.
- Manage the cash flow for City, SCERS, SHRA, SPLA, RASA, and other non-profit trust funds between the respective financial institution(s) and the investment pools to provide both necessary liquidity and the opportunity to realize investment earnings.
- Provide banking services for all City departments, the Sacramento Convention and Visitors Bureau (SCVB), and Gifts to Share; ensure deposits with financial institutions are fully collateralized as mandated by California Government Code and the City Charter.
- Administration and assessment of payment card industry (PCI) to ensure full compliance for credit card and other payment card transactions for all City departments; work with the Information Technology Department to implement security safeguards.
- Further the City Council's goals in allowing a more convenient way for citizens to make payments via credit and debit cards for a wide variety of business transactions
- Provide debt financing services for the City, providing funding for facility development, land purchases, improvements, and equipment. Analyze and compare alternative debt structures and other financing instruments, create financing authorities, analyze obligations that the City assumes with debt financing, and provide other as-needed financial analyses.
- Disseminate and publish proper disclosure as mandated by the City Code, California state law and federal and state securities laws (e.g., continuing disclosure reports, events notices, comprehensive annual financial reports, adopted City budgets, investment earnings reports).
- Perform continuous monitoring and tracking of receipts and expenditures, including, but not limited to, periodic reporting to maintain compliance of arbitrage requirements mandated by the Internal Revenue Service. Monitor private activity and use to ensure compliance with tax-exempt requirements of the bonds. Mitigate "excess" private activity use, as necessary.

- Administration and coordination of activities related to \$1.3 billion in outstanding principal of City issued and administered bonds and other debt instruments including \$244 million in outstanding principal of RASA redevelopment bonds and other debt instruments. Routine tasks include managing investor relations, overseeing rating agencies communications and requests, managing other bond stakeholders (trustee, counsel, etc.), providing compliance with all applicable state and federal regulations, and compliance with issue-specific covenants.
- Provide fiscal advice relative to special projects and matters considered by City Council.

INNOVATION AND TECHNOLOGY

The City Treasurer’s Office continues to use technology, innovation, and smarter business processes to improve operations.

Technology

- Develop and update data tracking mechanisms to ensure proper documentation of existing processes including record-retention, transaction details, inception-to-date reporting to meet the demands of growing regulatory requirements.
- Utilize financial software to develop models to perform feasibility and sensitivity analyses of active and/or potential projects.
- Encourage cross-departmental collaboration to help staff develop, evaluate, and pursue new ways of solving problems.

PROPOSED BUDGET/STAFFING CHANGES

There are no proposed budgetary or staffing changes for FY2014/15.

Department Budget Summary

City Treasurer Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	1,653,036	1,695,836	1,695,836	1,781,074	85,238
Other Services and Supplies	312,611	413,260	413,260	261,600	(151,660)
City Property	1,191	2,000	2,000	2,000	-
Labor and Supply Offset	(116,874)	350	350	350	-
Total	1,849,964	2,111,446	2,111,446	2,045,024	(66,422)

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Assessment Bond Registration	173,971	166,660	166,660	-	(166,660)
General Fund	1,589,184	1,874,251	1,874,251	1,820,062	(54,189)
Interdepartmental Service Fund	86,809	70,535	70,535	224,962	154,427
Total	1,849,964	2,111,446	2,111,446	2,045,024	(66,422)

Division Budget Summary

City Treasurer Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
City Treasurer Division	1,849,964	2,111,446	2,111,446	2,045,024	(66,422)
Total	1,849,964	2,111,446	2,111,446	2,045,024	(66,422)

Staffing Levels

City Treasurer Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
City Treasurer Division	12.00	12.00	12.00	12.00	-
Total	12.00	12.00	12.00	12.00	-

10

SECTION – 10 **Community Development**

Community Development

"We help build and preserve a great community."

The **Community Development Department** plans for the future growth, development, and prosperity of Sacramento; reviews and approves development applications and building permits; and responds to issues related to the health and safety code while ensuring well-maintained properties and preserving the existing housing stock. The Community Development Department consists of the Planning, Building, Code Compliance, and Administrative Services Divisions. Services within the Community Development Department include:

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

INNOVATION AND TECHNOLOGY

The Community Development Department continues to use technology, innovation, and smarter business processes to improve operations.

Innovation

- Established a new Planning and Development Code, updating the 50-year-old zoning code and streamlined business processes and encouraged growth in key areas of the city, including the Central Business Improvement District.
- Removed the big box ordinance as part of the zoning code update, effectively leveling the playing field for commercial development in the region.
- Implemented new building fees for minor permits, a new code enforcement fee structure for notice and orders for public nuisance abatement, and a comprehensive new planning fee structure, which enables the department to sustain existing revenue budgets and continue to meet service delivery and staffing levels to support current and future service demands without additional resources.
- Amended the RHIP in July 2013 with overall fee reductions and to allow rental owners the option of conducting self-inspections of rental units.
- Establishing a stronger enforcement process for the Weed Abatement program that will improve cost recovery and reduce the number of annual weed abatements performed by the City.

Technology

- Automating services such as electronic plan review, permit issuance, and inspection.
- Utilizing automation and streamlining procedures to issue code enforcement notices on a more-timely basis and to save staff time.

PROPOSED BUDGET/STAFFING CHANGES

Program	Description	Fund	Revenue Change	Expenditure Change	FTE Change
Accela Permitting System	Additional staff to support the development permitting system, offset by expenditure reduction.	General	-	-	1.00
Building and Administration Divisions	Additional customer and permitting support related to increased development activity.	General	100,000	101,634	1.50
Justice for Neighbors	Prepare case files and coordinate with the City Attorney's Office.	General	-	126,535	1.00
Total Change			\$ 100,000	\$ 228,169	3.50

Department Budget Summary

Community Development Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	16,770,694	17,575,726	17,575,726	18,178,604	602,878
Other Services and Supplies	2,941,462	3,327,593	3,327,593	3,157,942	(169,651)
City Property	135,108	119,165	96,045	207,947	111,902
Transfers	17,518	-	-	-	-
Labor and Supply Offset	(803,242)	(1,205,361)	(1,205,361)	(1,311,709)	(106,348)
Total	19,061,539	19,817,123	19,794,003	20,232,784	438,781

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Block Grant/Housing & Redev	200,000	100,000	100,000	-	(100,000)
Development Services Fund	(529,540)	(432,000)	(432,000)	(432,000)	-
General Fund	19,263,168	19,979,123	19,956,003	20,514,784	558,781
Landscaping and Lighting	127,911	150,000	150,000	150,000	-
N. Natomas Financial Plan	-	20,000	20,000	-	(20,000)
Total	19,061,539	19,817,123	19,794,003	20,232,784	438,781

Division Budget Summary

Community Development Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Administration Division	1,938,986	2,264,479	2,264,479	2,455,015	190,536
Building Division	4,028,833	4,506,570	4,506,570	4,419,593	(86,977)
Code Enforcement Division	8,085,165	7,926,644	7,903,524	8,204,882	301,358
Customer Service Division	1,018,704	1,174,555	1,174,555	1,407,992	233,437
Planning Division	3,989,852	3,944,875	3,944,875	3,745,301	(199,574)
Total	19,061,539	19,817,123	19,794,003	20,232,784	438,781

Staffing Levels

Community Development Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Administration Division	13.50	15.50	15.50	18.00	2.50
Building Division	31.00	33.00	33.00	31.00	(2.00)
Code Enforcement Division	70.00	63.00	63.00	65.00	2.00
Customer Service Division	8.00	10.00	10.00	13.00	3.00
Planning Division	42.00	41.00	41.00	39.00	(2.00)
Total	164.50	162.50	162.50	166.00	3.50

11

SECTION – 11

Convention and Cultural Services

Convention and Cultural Services

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

The **Convention and Cultural Services Department** includes the following operations:

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

These operations are supported by the Community Center Enterprise Fund, the General Fund, partnerships with nonprofit organizations, and the County of Sacramento. A detailed five-year forecast for the Community Center is included in the Overview section of this document.

INNOVATION AND TECHNOLOGY

The Convention and Cultural Services Department has embraced several technology initiatives to increase efficiency and create cost savings in its operations.

Technology

- Implemented software upgrades so that lighting at the Sacramento Convention Center (SCC) can be controlled remotely via tablets.
- Installed Wi-Fi scanners for event ticket verification at SCC, Memorial Auditorium, and Community Center Theater.
- Installed Wi-Fi and security cameras throughout most of the Department's facilities.
- Made historic collection materials at the Center for Sacramento History digitally accessible on its website.

PROPOSED BUDGET/STAFFING CHANGES

Program	Description	Fund	Revenue Change	Expenditure Change	FTE Change
Community Center	Adjust TOT revenues and expenditures at the Convention Center.	Community Center	1,794,000	675,287	-
Golf	Transfer management and oversight of the City Golf courses to Parks and Recreation.	Golf	(1,479,811)	(221,875)	(1.00)
Historic City Cemetery	Transfer Historic City Cemetery maintenance function to Parks and Recreation.	General	-	(125,238)	(1.50)
Sacramento Marina	Transfer Marina dredging revenues and expenditures to Public Works.	General	(50,000)	(49,884)	-
Sacramento Marina	Transfer the management and oversight of the Sacramento Marina to Public Works.	Marina	(1,298,075)	(694,802)	(7.80)
Sacramento Zoo	Consistent with the City's agreement with the Sacramento Zoological Society, as City positions are vacated they will be transitioned to the nonprofit.	General	-	(59,379)	(1.00)
Total Change			\$ (1,033,886)	\$ (475,891)	(11.30)

Department Budget Summary

Convention and Cultural Services Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	8,640,706	9,231,312	9,215,817	8,779,252	(436,565)
Other Services and Supplies	7,905,749	6,385,461	6,402,940	6,187,980	(214,960)
City Property	54,136	145,500	145,500	144,500	(1,000)
City Debt Service	344,779	250,000	250,000	-	(250,000)
Transfers	(87,178)	-	-	-	-
Labor and Supply Offset	905,958	666,093	666,093	968,753	302,660
Operating Transfers	1,618,404	1,450,700	1,450,700	1,561,700	111,000
Total	19,382,554	18,129,066	18,131,050	17,642,185	(488,865)

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Community Center Fund	12,997,219	12,246,731	12,220,841	12,803,030	582,189
Fairytale Town Fund	69,747	50,000	50,000	50,000	-
General Fund	4,753,126	4,752,486	4,694,186	4,573,194	(120,992)
Golf Fund	147,843	227,511	227,177	-	(227,177)
H Street Theater Fund	15,481	45,000	45,000	45,000	-
Marina Fund	-	635,741	722,249	-	(722,249)
Old Sac Market	42,588	54,000	54,000	54,000	-
Old Sacto Maint Dist	64,128	67,597	67,597	66,961	(636)
Sacramento Marina Fund	1,230,000	-	-	-	-
Zoo	62,421	50,000	50,000	50,000	-
Total	19,382,554	18,129,066	18,131,050	17,642,185	(488,865)

Division Budget Summary

Convention and Cultural Services Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
CCS Administration Division	1,437,811	1,645,663	1,660,663	1,593,582	(67,081)
Center for Sacramento History Division	455,632	407,936	415,984	417,085	1,101
Convention Center Complex Division	11,304,465	10,412,880	10,386,990	10,986,976	599,986
Crocker Art Museum Division	1,798,854	1,783,292	1,769,702	1,797,756	28,054
Fairytale Town Division	81,992	62,245	62,245	62,245	-
Golf Division	147,843	227,511	227,177	-	(227,177)
Metro Arts Commission Division	388,543	383,366	383,284	399,326	16,042
Old City Cemetery Division	131,607	131,372	123,324	-	(123,324)
Old Sacramento Division	1,300,151	1,348,735	1,337,435	1,399,297	61,862
Powerhouse Science Center Division	238,354	238,541	238,541	238,541	-
Sacramento History Museum Division	236,703	236,733	236,733	236,733	-
Sacramento Marina Division	1,230,000	635,741	722,249	-	(722,249)
Sacramento Zoo Division	630,599	615,051	566,723	510,643	(56,080)
Total	19,382,554	18,129,066	18,131,050	17,642,185	(488,865)

Staffing Levels

Convention and Cultural Services Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
CCS Administration Division	10.00	10.00	10.00	10.00	-
Center for Sacramento History Division	3.00	3.00	3.00	3.00	-
Convention Center Complex Division	83.15	83.15	83.15	83.15	-
Crocker Art Museum Division	6.00	6.00	6.00	6.00	-
Golf Division	1.00	1.00	1.00	-	(1.00)
Metro Arts Commission Division	9.00	9.00	8.00	8.00	-
Old City Cemetery Division	1.00	1.50	1.50	-	(1.50)
Old Sacramento Division	8.83	10.90	10.90	10.90	-
Sacramento Marina Division	7.80	7.80	7.80	-	(7.80)
Sacramento Zoo Division	6.00	6.00	6.00	5.00	(1.00)
Total	135.78	138.35	137.35	126.05	(11.30)

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SECTION – 12 **Economic Development**

Economic Development

Building On Our History - Creating The Place To Be

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

The Economic Development Department is focused on:

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

INNOVATION AND TECHNOLOGY

With a continued intent to support economic growth in the city, the Department has implemented a few initiatives to work more efficiently and economically.

Innovation

- Continue to invest in an international trade office in Chongqing, China. Established in May 2013, the new office has increased Sacramento's access to foreign partnerships, direct investment, and export activities, particularly in emerging markets and key industry sectors.
- Continue to strengthen relationships with regional partners and community groups, particularly with the Property and Business Investment Districts (PBIDs), to leverage resources that further business retention, outreach, and attraction efforts.

Technology

- Utilizing the City's website as a key tool to market the city for economic development opportunities and investment.

PROPOSED BUDGET/STAFFING CHANGES

There are no proposed budgetary or staffing changes for FY2014/15.

Department Budget Summary

Economic Development Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	1,138,135	1,477,213	1,477,213	1,529,739	52,526
Other Services and Supplies	1,278,917	1,731,262	1,731,262	1,731,232	(30)
City Property	1,573	2,000	2,000	2,000	-
Transfers	5,118	-	-	-	-
Labor and Supply Offset	(4,129)	2,856	2,856	2,856	-
Total	2,419,614	3,213,331	3,213,331	3,265,827	52,496

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
General Fund	2,369,614	3,163,331	3,163,331	3,265,827	102,496
Parking Fund	50,000	50,000	50,000	-	(50,000)
Total	2,419,614	3,213,331	3,213,331	3,265,827	52,496

Division Budget Summary

Economic Development Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Citywide Development Division	1,521,199	2,070,439	2,070,439	2,102,368	31,929
Downtown Development Division	598,039	817,028	817,028	828,325	11,297
Economic Development Administration Division	300,375	325,864	325,864	335,134	9,270
Total	2,419,614	3,213,331	3,213,331	3,265,827	52,496

Staffing Levels

Economic Development Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Citywide Development Division	5.00	5.00	5.00	5.00	-
Downtown Development Division	4.00	4.00	4.00	4.00	-
Economic Development Administration Division	2.00	2.00	2.00	2.00	-
Total	11.00	11.00	11.00	11.00	-

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SECTION – 13 **Finance**

Finance

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

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

- The Accounting Division processes payments to vendors, citywide payroll, and reimbursements for work-related expenses to City employees, produces various annual reports, manages special districts and finance plans, and manages RASA.
- The Budget Office assists departments with managing their operating and CIP budgets, coordinates and manages the development of the City Manager's annual proposed and approved operating and CIP budgets, quarterly financial reports to Council, and assists with a variety of citywide special projects and assignments.
- The Procurement Division is responsible for establishing procurement standards, ensuring compliance with procurement policies and best practices, managing citywide contracts, and assisting departments with contracts.
- The Revenue Division coordinates citywide billing and collection of major taxes, fees, and citations; audits and enforces a variety of City codes; and processes and issues business operations tax (BOT) certificates and special operating permits.
- The Administration Division provides centralized administrative support to the goals, objectives, policies, and priorities of the department.

INNOVATION AND TECHNOLOGY

The Finance Department has completed several initiatives in the past few years to address the challenges brought on by the downturn in the economy.

Innovation

- Worked with the County to allow City real property transfer tax to be paid at the Sacramento County Recorder's Office when recording the deed.
- Established a triage system to assist customers at the revenue counter.

Technology

- Updated the department website to make payment of parking tickets and City invoices, BOT information, and financial documents available online.
- Upgraded the eCAPS financial system to the most current version to ensure its long-term viability.

- Implemented a new budgeting software package (Hyperion) to allow for greater flexibility and improved data analysis capabilities.
- Made City financial information, including procurement activity and vendor payments, available on the City’s Open Data Portal.

PROPOSED BUDGET/STAFFING CHANGES

Program	Description	Fund	Revenue Change	Expenditure Change	FTE Change
Payroll	Resources to assist with labor negotiations and grievances, support the payroll system, and reconcile employee leave balances, fully offset by a reduction in services and supplies.	General	-	89,973	1.00
Total Change			\$ -	\$ 89,973	1.00

NEW FUNDS

Currently activities in the North Natomas and Richards, Railyards, Downtown areas are managed within two accounting funds. To provide better accountability and financial management for specific activities within these program areas, separate funds are being established.

The following chart reflects the funding changes for North Natomas activities:

Fund Name	Beginning Fund Balance	Proposed Fund Balance
North Natomas Financial Plan	26,115,000	-
NNFP Drainage Fee	-	1,175,000
NNFP Public Facilities Fee	-	18,200,000
NNFP Public Land Acquisition	-	870,000
NNFP Regional Park Land Acquisition Fee	-	-
NNFP Transit Fee	-	5,870,000
Total	26,115,000	26,115,000

The following chart reflects the funding changes for Railyards, Richards, and Downtown activities:

Fund Name	Beginning Fund Balance	Proposed Fund Balance
Railyards/Richards/Downtown	1,500,000	-
Downtown Impact Fee	-	1,500,000
Railyards Impact Fee	-	-
River District Impact Fee	-	-
Total	1,500,000	1,500,000

Department Budget Summary

Finance Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	6,409,385	7,350,505	7,350,505	7,656,463	305,958
Other Services and Supplies	2,005,621	1,992,994	2,189,713	1,919,469	(270,244)
City Property	40,169	40,900	40,900	44,400	3,500
Transfers	417	-	-	-	-
Labor and Supply Offset	(937,754)	(924,036)	(924,036)	(924,036)	-
Total	7,517,838	8,460,363	8,657,082	8,696,296	39,214

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
12th Street Maint Benefit Area	2,416	2,105	2,105	3,187	1,082
Assessment Bond Registration	121,222	44,293	44,293	44,293	-
Bridge Construction Fund	23,292	-	-	-	-
Cty/Cnty Office-Water Planning	39,000	39,000	39,000	39,000	-
Del Paso Nuevo Landscaping CFD	3,797	3,165	3,165	2,195	(970)
Del Paso PBID	40,085	-	-	-	-
Del Paso Prop & Business Imprv	5,423	5,423	5,064	5,064	-
Downtown Management District	3,528	3,528	3,976	3,976	-
Downtown Plaza PBID	93,248	-	-	-	-
Franklin Blvd PBID	64,993	-	-	-	-
Franklin Boulevard PBID	3,990	3,990	8,621	8,621	-
Franklin Villa Neigh Revital	96,730	-	-	-	-
General Fund	3,383,983	5,050,779	5,050,779	4,848,770	(202,009)
Greater Broadway PBID	3,962	3,962	1,343	1,343	-
Handle BID No 2011-04	227,716	-	190,000	190,000	-
Interdepartmental Service Fund	2,317,827	2,522,585	2,522,585	2,670,844	148,259
Laguna Creek Maint Dist	19,256	15,098	15,098	11,645	(3,453)
Landscaping and Lighting	210,639	218,490	218,490	229,672	11,182
Mack Road PBID	2,925	2,925	2,864	2,864	-
Midtown Sacramento PBID	5,159	5,159	17,484	17,484	-
N Nat Lndscp 99-02	21,507	19,289	19,289	24,637	5,348
N Natomas Lands CFD 3	20,274	18,912	18,912	35,153	16,241
N Natomas Transp Mgmt Assoc	18,498	19,483	19,483	17,040	(2,443)
Natomas Central CFD 2006-02	11,735	11,735	11,735	11,735	-
Neighborhood Lighting Dist	9,755	14,678	14,678	20,206	5,528
Neighborhood Park Maint CFD	70,584	19,700	19,700	27,517	7,817
Neighborhood Water Quality Dist	12,032	11,374	11,374	6,866	(4,508)
Northside Subdiv Maint Dist	6,973	7,730	7,730	3,837	(3,893)
Oak Park PBID	2,133	2,133	1,933	1,933	-
Old Sacramento PBID	262,403	-	-	-	-
Old Sacto Maint Dist	2,474	2,463	2,463	3,099	636
Power Inn Area Prop & Business	8,911	8,911	6,363	6,363	-
Power Inn Rd Md 2003-01	4,823	4,809	4,809	3,554	(1,255)
Sac Tourism Marketing District	86,032	-	-	103,000	103,000
Sacramento Tourism PBID	-	40,000	40,000	-	(40,000)
Special District Info/Rpt Sys	59,695	147,993	147,993	147,993	-
Stockton Blvd BIA	67,367	-	-	-	-
Stockton Blvd PBID	5,763	5,763	1,028	1,028	-
Subdiv Lndscpng Maint Dist	33,811	32,326	32,326	35,076	2,750
Sutter Business Imprvmt Area	127,140	150,000	150,000	150,000	-

Department Budget Summary (continued)

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
The River District PBID	2,491	2,491	2,328	2,328	-
Township 9 CFD No. 2012-06	-	-	-	1,179	1,179
Village Garden N.-Mtce Dist #1	5,040	8,611	8,611	4,853	(3,758)
Willowcreek Assmnt Md	6,676	7,829	7,829	7,991	162
Willowcreek Lndscpng CFD	2,529	3,631	3,631	1,950	(1,681)
Total	7,517,838	8,460,363	8,657,082	8,696,296	39,214

Division Budget Summary

Finance Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Accounting Division	3,868,654	3,429,592	3,626,311	3,649,415	23,104
Budget Office Division	841,504	1,016,780	1,016,780	976,407	(40,373)
Finance Administration Division	287,617	512,804	512,804	572,884	60,080
Procurement Division	-	539,907	539,907	589,204	49,297
Revenue Division	2,520,064	2,961,280	2,961,280	2,908,386	(52,894)
Total	7,517,838	8,460,363	8,657,082	8,696,296	39,214

Staffing Levels

Finance Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Accounting Division	31.00	30.00	30.00	31.00	1.00
Budget Office Division	6.00	6.00	6.00	6.00	-
Finance Administration Division	2.00	3.00	3.00	3.00	-
Procurement Division	-	6.00	6.00	6.00	-
Revenue Division	38.00	38.00	38.00	38.00	-
Total	77.00	83.00	83.00	84.00	1.00

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SECTION – 14 **Fire**

Fire

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

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

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

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

MEASURE U RESTORATIONS

Voter approval of Measure U in November 2012 has provided resources to restore programs, services, and 95.0 FTE in the Fire Department. Since April 1, 2013, these resources have provided for the elimination of all fire company brownouts, two additional medic units as well as priority support staff to oversee fire prevention, grants, technology, and other critical administrative activities.

The Staffing for Adequate Fire and Emergency Response (SAFER) grant provided funding to restore 27.0 firefighter positions. Funding from this grant expired in December 2013. Without Measure U funding, these positions would be at-risk given limited General Fund resources.

The FY2014/15 budget for the Fire Department includes \$11.7 million in Measure U resources.

INNOVATION AND TECHNOLOGY

Innovation

- Evaluate development and possible implementation of a transition plan for staffing of medic units that provide Advance Life Support (ALS) emergency response and transportation. It is anticipated that these medic units will be staffed with non-sworn personnel. Work continues on defining the job classification.

Technology

- Testing implementation of an asset tracking system designed to streamline the ordering process and allow the tracking of supplies and services, which will subsequently identify more efficient utilization of resources. After initial testing, it is anticipated that this program will be implemented throughout the Fire Department.
- Evaluation and redesign of the fire data management system to incorporate functions related to the Fire Prevention Division. Some of the functions being developed and implemented include: automation of scheduling inspections, tracking of permits (required and completed), continuous update of property information, and integration of e-Forms.

PROPOSED BUDGET/STAFFING CHANGES

Program	Description	Fund	Revenue Change	Expenditure Change	FTE Change
Emergency Management Services (EMS)	Reduce ALS revenues to reflect significant drop in transports and the 9 percent reduction in reimbursement rates.	General	(933,333)	-	-
EMS	Addition of a position to support the EMS Division in processing documents and patient care reports, which are necessary for billing and revenue collection.	General	-	61,570	1.00
Fire Communications	Funding for the City's portion of the SRFECC JPA payment to cover staffing and facility operation costs.	General	-	1,100,000	-
Fire Logistics	Increase an existing 0.50 FTE position to provide needed resources for logistical support of Fire operations.	General	-	35,624	0.50
Office of the Fire Chief	Staffing to support the Emergency Operations Center.	General	-	154,162	1.00
Total Change			\$ (933,333)	\$ 1,351,356	2.50

Department Budget Summary

Fire Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	87,102,317	91,545,473	91,490,841	94,819,950	3,329,109
Other Services and Supplies	10,467,484	9,946,957	9,960,132	11,199,188	1,239,056
City Property	470,488	2,235,432	1,227,213	1,398,450	171,237
City Debt Service	419,144	-	-	-	-
Transfers	366,640	272,360	272,360	272,360	-
Labor and Supply Offset	(3,878,553)	(9,126,609)	(9,126,609)	(12,099,433)	(2,972,824)
Total	94,947,520	94,873,613	93,823,937	95,590,515	1,766,578

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
General Fund	94,447,520	94,373,613	93,323,937	95,090,515	1,766,578
Risk Mgmt Fund	500,000	500,000	500,000	500,000	-
Total	94,947,520	94,873,613	93,823,937	95,590,515	1,766,578

Division Budget Summary

Fire Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Admin. Services Division	14,172,887	14,538,316	13,938,534	15,357,791	1,419,257
Fire Chief Division	1,071,965	1,555,815	1,275,815	1,522,365	246,550
Operations Division	79,702,668	78,779,482	78,609,588	78,710,358	100,770
Total	94,947,520	94,873,613	93,823,937	95,590,515	1,766,578

Staffing Levels

Fire Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Admin. Services Division	48.00	54.00	54.00	54.00	0.00
Fire Chief Division	9.00	11.00	11.00	12.00	1.00
Operations Division	532.50	576.50	588.50	590.00	1.50
Total	589.50	641.50	653.50	656.00	2.50

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SECTION – 15 General Services

General Services

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

The **General Services Department** provides:

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

A detailed five-year forecast for the Solid Waste Fund is included in the Overview section of this document.

MEASURE U

Measure U funding in the amount of \$85,000 was approved for the General Services Department to restore one Animal Control Officer position that was eliminated as a result of prior year budget reductions. Filling the position was delayed while the City worked with Local 39 and the Civil Service Board to clarify the Animal Control Officer job specification. The Department expects to complete the hiring process in the near term and have a fully trained Animal Control Officer ready to begin work by July 1, 2014. This position will address critical public safety challenges including animal bites, animal cruelty, and rabies control.

INNOVATION AND TECHNOLOGY

The General Services Department continues to use technology, innovation, and smarter business processes to improve operations. Some examples include:

Innovation

- Transitioned many fleet vehicles to liquefied natural gas and compressed natural gas, making Sacramento the “Number 1 Government Green Fleet in North America” according to the Annual Green Fleet Conference, October 2013.
- Utilized “on-call” contracts for public projects to improve response time to emergency repairs and modifications and completion time for large design/construction projects.
- Partnered with private business to construct a solar facility at Sutter’s Landing Park that will generate renewable solar energy to meet City sustainability and climate change goals.

- Improved communications with residents through 311 and social media to provide easier access to information about animal shelter adoptions, recycling and solid waste collections, and other services.
- Offered automated text reminders to residents the night before recycling pickup days, thereby improving recycling rates.
- Improved dispatch communication with Recycling and Solid Waste drivers, thereby reducing repeat service trips.
- Implemented automated email notifications to remind residents of scheduled appointments for services such as container repair/replacement, and household junk pick up.
- Worked with out of state animal agencies to transfer shelter dogs to agencies with excess capacity to increase adoptions.
- Continued partnering with unique local businesses to increase animal shelter donation revenue and raise awareness of the animal shelter adoption program.

Technology

- Installed monitoring equipment in approximately 800 City vehicles that measures vehicle speed, weight and idle times, and provides automated engine information to fleet maintenance staff. This equipment has helped streamline work order processing, reduce vehicle down time, and save fuel.
- Developed a fleet management reporting system to ensure accurate reporting of vehicle utilization data and compare to pre-established utilization targets, resulting in the elimination of 350 underutilized vehicles and savings of over \$100,000 in ongoing operating costs and over \$2.5 million in one-time fleet replacement costs.
- Deployed high resolution cameras at three illegal dumping hotspots to improve enforcement against illegal dumping.
- Implemented energy accounting software to manage utility costs in City facilities, installing energy verification equipment to verify savings from energy efficiency projects, and utilizing web-based remote access to building automation systems to monitor and troubleshoot heating, cooling, and humidification systems.
- Developed a program to accept online donations and animal license purchases/renewals.

PROPOSED BUDGET/STAFFING CHANGES

Program	Description	Fund	Revenue Change	Expenditure Change	FTE Change
Security, Janitorial, and Other Technical Services	Move budget for multi-tenant facilities to Citywide and Community Support.	General	-	(741,327)	-
Total Change \$			-	\$ (741,327)	-

Department Budget Summary

General Services Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	31,752,060	32,456,417	32,456,417	32,312,536	(143,881)
Other Services and Supplies	42,510,479	54,123,404	51,744,459	51,336,577	(407,882)
City Property	12,693,739	16,431,341	10,814,836	19,233,590	8,418,754
City Debt Service	(419,144)	-	-	-	-
Transfers	29,361	-	-	-	-
Labor and Supply Offset	(574,377)	(1,662,059)	(1,662,059)	(1,927,462)	(265,403)
Operating Transfers	7,277,236	6,307,000	6,307,000	6,234,700	(72,300)
Total	93,269,353	107,656,103	99,660,653	107,189,941	7,529,288

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Cal EPA Fund	500	7,701,630	7,701,630	7,701,630	-
Community Center Fund	1,453	1,385	1,385	1,032	(353)
Fleet Management Fund	38,786,655	36,706,276	36,692,234	36,721,326	29,092
Gas Tax 2106	185,043	195,925	195,925	107,962	(87,963)
General Fund	9,674,432	9,261,621	9,145,116	9,017,156	(127,960)
Interdepartmental Service Fund	2,404,510	1,834,152	1,834,152	1,891,737	57,585
Landfill Closure	(114)	-	-	-	-
Landscaping and Lighting	-	100,000	100,000	100,000	-
Parking Fund	27,864	30,212	30,212	22,413	(7,799)
Solid Waste and Recycling	41,953,366	51,362,262	43,707,359	51,275,639	7,568,280
Solid Waste Grant Reimbursement	-	210,000	-	114,193	114,193
State Route 275	22,119	22,119	22,119	22,119	-
Storm Drainage Fund	96,590	106,952	106,952	92,714	(14,238)
Wastewater Fund	27,132	29,712	29,712	28,522	(1,190)
Water Fund	81,308	82,257	82,257	81,899	(358)
Willowcreek Assmnt Md	8,495	11,600	11,600	11,600	-
Total	93,269,353	107,656,103	99,660,653	107,189,941	7,529,288

Note: The significant budget increases in City Property are the result of fleet funding that will be moved from the operating budget to a MYOP after adoption of the budget.

Division Budget Summary

General Services Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
311 Division	1,693,750	1,722,870	1,722,870	1,767,278	44,408
Animal Care Services Division	3,355,943	3,309,094	3,192,589	3,369,371	176,782
Facilities & Real Prop Mgmt Division	6,084,035	13,118,977	13,118,977	12,852,044	(266,933)
Fleet Management Division	38,786,655	36,706,276	36,692,234	36,721,326	29,092
Office of the Director Division	1,069,380	1,118,556	1,118,556	1,043,158	(75,398)
Procurement Services Division	409,828	-	-	-	-
Solid Waste and Recycling Division	41,869,760	51,680,330	43,815,427	51,436,765	7,621,338
Total	93,269,353	107,656,103	99,660,653	107,189,941	7,529,288

Staffing Levels

General Services Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
311 Division	23.00	23.00	23.00	23.00	-
Animal Care Services Division	33.50	35.00	35.00	35.00	-
Facilities & Real Prop Mgmt Division	63.00	63.00	65.00	65.00	-
Fleet Management Division	87.00	85.00	87.00	87.00	-
Office of the Director Division	9.00	8.00	8.00	8.00	-
Procurement Services Division	6.00	-	-	-	-
Solid Waste and Recycling Division	153.00	153.00	153.00	153.00	-
Total	374.50	367.00	371.00	371.00	-

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SECTION – 16 **Human Resources**

Human Resources

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

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

INNOVATION AND TECHNOLOGY

Through modernization, the Department of Human Resources has utilized technology to increase the use of human capital while maximizing customer service and reducing the City's non-compliance liability.

Technology

- Utilize an electronic document and filing system (CCM) to reduce staff time spent searching hardcopy files, more effectively collaborate with multiple stakeholders, and minimize or eliminate paper.
- Utilize a Hiring Application system to automate application screening, which allows staff resources to be spent on other projects.
- Utilize electronic I-9 monitoring to remain in compliance with federal and state regulations and reduce staff time and hardcopy files.
- Upgrade and continue to maintain the Human Resources information system (eCAPS), which has provided a profusion of modernization tools in the management of the City's human capital by reducing redundancies, providing self-service capability to employees, and providing efficiency in tracking and monitoring employee status.
- Utilize a Learning Management System to meet critical employee training needs through simplified classroom scheduling simplicity, online training resources, and efficient delivery of essential documents and policies to employees.
- Utilize vendor insurance tracking software (EBIX) to monitor vendor insurances and provide automated notifications to vendors not in compliance with City policy and agreements.

PROPOSED BUDGET/STAFFING CHANGES

Program	Description	Fund	Revenue Change	Expenditure Change	FTE Change
General Liability and Auto Liability (GL & AL)	The General Liability and Auto Liability Fund is in the first year of a three-year smoothing process to right-size revenues in FY2014/15 as recommended by the City's actuarial consultant. The increase in contributions from City funds and the use of approximately \$400,000 in fund balance is necessary to offset increasing costs related to insurance premiums and cost of claim settlements.	Risk	1,300,000	1,672,000	-
Labor Negotiations	Provide additional labor relations consulting and legal services to ensure effective negotiations and assistance with other labor relations matters.	General	-	100,000	-
Volunteer Management System	Provide scheduling simplicity and marketing structure along with a modern database for monitoring and managing the volunteers. The City has more than 35,000 individuals who donate over 300,000 hours each year.	General	-	20,000	-
Workers' Compensation	The Workers' Compensation Fund expenditures have been increased to better reflect annually incurred costs. This change was recommended by the City's actuarial consultant.	Workers' Compensation	-	1,728,000	-
Total Change			\$ 1,300,000	\$ 3,520,000	-

Department Budget Summary

Human Resources Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	More/(Less) Proposed/Amended
Employee Services	6,868,878	7,419,497	7,419,497	7,539,165	119,668
Other Services and Supplies	15,536,443	17,298,074	17,292,976	21,004,022	3,711,046
City Property	29,600	45,606	45,606	45,606	-
Transfers	(61,278)	-	-	-	-
Labor and Supply Offset	3,298,706	3,599,525	3,599,525	3,586,223	(13,302)
Total	25,672,348	28,362,702	28,357,604	32,175,016	3,817,412

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	More/(Less) Proposed/Amended
Fleet Management Fund	40,582	36,123	36,123	31,354	(4,769)
General Fund	1,887,546	2,315,889	2,310,889	2,583,816	272,927
Interdepartmental Service Fund	1,442,392	1,429,779	1,429,779	1,285,038	(144,741)
Risk Mgmt Fund	9,276,749	14,459,363	14,459,363	16,324,638	1,865,275
Solid Waste and Recycling	91,063	91,930	91,930	96,901	4,971
Storm Drainage Fund	42,802	37,565	37,565	41,706	4,141
Wastewater Fund	17,604	15,450	15,450	17,153	1,703
Water Fund	54,653	47,966	47,966	53,253	5,287
Worker's Compensation Fund	12,818,957	9,928,637	9,928,539	11,741,158	1,812,619
Total	25,672,348	28,362,702	28,357,604	32,175,016	3,817,412

Division Budget Summary

Human Resources Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
HR Administration Division	2,835,066	3,075,016	3,075,016	3,108,721	33,705
Labor Relations Division	413,583	598,297	598,297	697,331	99,034
Risk Management Administration Division	20,347,826	22,253,946	22,248,848	25,857,903	3,609,055
Workers' Compensation Division	2,075,873	2,435,443	2,435,443	2,511,062	75,619
Total	25,672,348	28,362,702	28,357,604	32,175,016	3,817,412

Staffing Levels

Human Resources Division FTE	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
HR Administration Division	23	25	25	25	-
Labor Relations Division	6	5	5	5	-
Risk Management Administration Division	20	20	20	20	-
Workers' Compensation Division	20	20	20	20	-
Total	69	70	70	70	-

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SECTION – 17 **Information Technology**

Information Technology

We deliver quality citywide technology solutions, services, and support to enable the City to fulfill its mission, vision, and goals.

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

INNOVATION AND TECHNOLOGY

The Department initiated the development of a citywide Digital Strategy. The strategy provides a comprehensive assessment of the City's existing technologies, operational requirements, and service delivery needs. The Digital Strategy creates efficiencies by connecting technology resources, innovation, and initiatives to the City's vision and goals. The Digital Strategy is a five-year framework for how IT services will be delivered throughout the City.

The successful implementation of any technology or innovation is based on collaboration between IT and the business units and the community we support. A few highlights are listed below.

Innovation

- Delivered reliable, efficient, sustainable "Green IT" solutions.
 - Provided 80 percent greater utilization of server resources and up to 50 percent savings in operating costs through the server virtualization and consolidation program.
 - Consolidated data centers and provided significantly improved reliability, stability, performance, and reduced operating costs for the City's mission critical IT infrastructure through the City's Data Center NextGen initiative.
 - Reduced operating expenses and maintenance costs by using existing infrastructure for the Emergency Operations Center relocation project.

Technology

- Expanded access of City services to anyone, at any time, from anywhere.
 - Improved citizen access to public data online as part of the City's nationally recognized Open Data Portal, which increases openness, transparency, and accountability.
 - Updated the City website, which provided greatly improved usability and access to information.
 - Expanded public Wi-Fi at City facilities broadens community access to online resources.
 - Provided the ability for citizens and staff to request service, monitor, or report (311, Bicycle Registration, Remote Facilities Management, and Smart Water Monitoring) via mobile and online applications.

PROPOSED BUDGET/STAFFING CHANGES

Program	Description	Fund	Revenue Change	Expenditure Change	FTE Change
CIP Restructuring	Reduction in capital offset and CIP programming.	General	-	331,000	-
Digital Innovation	Added FTE and reduced expenditures to support the Digital Innovation Program. This program is a citywide effort to assess and support the City's existing technologies. It will be implemented through two capital programs: Digital Strategy Program (A07000700) and ERP Systems Replacement Program (A07000600). The General Fund and the Enterprise Funds are supporting the \$1.0 million first phase of the capital portion of the Digital Innovation Program.	General	-	-	4.00
Total Change \$			-	\$ 331,000	4.00

Department Budget Summary

Information Technology Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	5,895,257	6,410,191	6,410,191	6,921,908	511,717
Other Services and Supplies	695,232	613,466	513,466	495,458	(18,008)
City Property	526,193	392,213	392,213	364,195	(28,018)
Transfers	(149,881)	(19,779)	(19,779)	(19,779)	-
Labor and Supply Offset	43	-	-	-	-
Total	6,966,845	7,396,091	7,296,091	7,761,782	465,691

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
General Fund	3,134,126	3,752,761	3,652,761	5,362,936	1,710,175
Interdepartmental Service Fund	3,832,719	3,515,824	3,515,824	1,871,835	(1,643,989)
Solid Waste and Recycling	-	-	-	99,576	99,576
Storm Drainage Fund	-	127,506	127,506	200,403	72,897
Wastewater Fund	-	-	-	79,660	79,660
Water Fund	-	-	-	147,372	147,372
Total	6,966,845	7,396,091	7,296,091	7,761,782	465,691

Division Budget Summary

Information Technology Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Enterprise Applications Management Div	815,557	1,962,760	1,835,254	1,962,661	127,407
IT Business Management Division	2,554,461	2,674,289	2,574,289	2,764,319	190,030
IT Regional Support Division	417,344	667,788	795,294	814,264	18,970
Technology Infrastructure Services Div	3,179,483	2,091,254	2,091,254	2,220,538	129,284
Total	6,966,845	7,396,091	7,296,091	7,761,782	465,691

Staffing Levels

Information Technology Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Enterprise Applications Management Div	6.00	14.00	14.00	15.00	1.00
IT Business Management Division	13.00	13.00	13.00	15.00	2.00
IT Regional Support Division	4.00	7.00	7.00	7.00	-
Technology Infrastructure Services Div	26.00	16.00	16.00	17.00	1.00
Total	49.00	50.00	50.00	54.00	4.00

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SECTION – 18 Parks and Recreation

Parks and Recreation

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

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

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

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

Department services are structured as follows:

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

The department maintains 222 parks and 88 miles of off-street bike trails. Park revenue from new development dropped significantly in the past five years which translated to less funding available for new park development, major rehabilitation projects, and park expansion. However, the City has successfully augmented its resources with grant funding for park development and renovation projects. Water use concerns due to drought conditions continue to challenge the department and are under review.

The department is responsible for over 30 aquatic facilities, community centers, and clubhouses with numerous programs, rental uses, and leisure enrichment classes. Support from external funding partners helps deliver services for children and youth development, older adults, and veterans. Due to economic challenges, a portion of the Community Center system is managed and operated by nonprofit organizations. In the face of these challenges, the community continues to volunteer and make significant contributions. Dozens of volunteer park groups are dedicated to improving their parks with the additional benefits of promoting public use, safety, supporting property values, and building community spirit.

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

MEASURE U

Voter approval of Measure U in November 2012 has provided resources to restore many programs, services, and 73.95 FTE in the Parks and Recreations Department. Since April 1, 2013, these resources have made a substantial difference in the level of service in the aquatics program, community centers, programs for at-risk youth, and overall park maintenance.

The FY2014/15 budget for the Parks and Recreation Department includes \$4.6 million in Measure U resources.

INNOVATION AND TECHNOLOGY

The Parks and Recreation Department continues to use technology and innovation to improve operations. Some examples include:

Innovation

- Maximize park maintenance levels through community volunteer coordination and support, and redirection of teen work crews to parks.
- Continue to keep park and recreation facilities open to the public, with services focused primarily on youth, through nonprofit partners at City swimming pools and at Robertson, Southside, Johnston, Clunie, and Slider Centers.
- Review and continue to improve special event policies and procedures in collaboration with event producers, neighborhood groups, and the Parks and Recreation Commission.
- Identify opportunities to leverage community resources such as transferring responsibility for “Sacramento Covered” to a nonprofit organization to relieve the City of Sacramento of oversight and long-term costs and transferring responsibility of the McKinley Park Rose Garden to a nonprofit organization to provide greater focus on maintenance and programming.

Technology

Park Operations has realized efficiencies through increased connectivity with field staff and reporting capabilities as follows:

- Utilize work order system software to improve the receipt, logging, tracking, and reporting of incidences and repair issues.
- Utilize smart phones that allow supervisors to better communicate, track, and respond to issues in a timely manner.
- Use a “Zonar” system, applied to work vehicles in 2012, which improved designated route systems and schedules, and allows staff to remotely coordinate back-up services and more quickly shift daily work activities and priorities as needed.
- Utilize paperless herbicide-use software introduced by the County Agriculture Commission, which has reduced the amount of time needed to report and track use in the park system.

- Utilize centralized irrigation systems in 80 of 222 parks. Benefits are significant including auto shut down due to system breaks or rain events. In the future, staff will be able to remotely monitor and adjust programming in response to field conditions, park events, and maintenance projects.

Recreation has realized efficiencies through the use of technology as follows:

- Utilize electronic report writing for Park Rangers, which has greatly curtailed the amount of time it takes to write reports and track incidents, allowing rangers to spend more time in the field assisting park customers and helping keep parks safe.
- Continue to use online registration for recreation classes to provide 24/7 access for customers.
- Upgraded connectivity in Community Centers, including the replacement of leased services for faster City-owned fiber optic network and microwave circuits, which has improved staff efficiency both at the Centers and for City technology staff. Upgrades allowed for consolidation of file and application services to a centralized data center site and reduced barriers for future upgrades and business information systems.
- Improved incidence response through the use of advanced camera systems. In addition to greatly improved imaging, remote viewing, and video extraction saves staff time and reduces the need to drive to sites to view or retrieve images.

PROPOSED BUDGET/STAFFING CHANGES

Program	Description	Fund	Revenue Change	Expenditure Change	FTE Change
City Cemetery	Transfer maintenance of the Historic City Cemetery to Parks and Recreation from Convention and Cultural Services.	General	-	125,238	1.50
Golf Administration	Transfer administration of City Golf courses to Parks and Recreation from Convention and Cultural Services.	Golf	1,479,811	221,875	1.00
Homeless Program Liaison	Liaison position in Parks and Recreation to coordinate the City's efforts related to homeless programs with Sacramento Steps Forward (SSF), the County, nonprofits, and the Police Department. This position will work with SSF to develop a program for the \$1 million designated for this purpose by Council with the FY2013/14 Midyear Budget approval. Council approval of the program will be required in a separate action before these funds will be made available for this purpose.	General	-	119,549	1.00
Total Change			\$ 1,479,811	\$ 466,662	3.50

Department Budget Summary

Parks and Recreation Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	27,006,883	29,173,368	29,245,553	27,616,245	(1,629,308)
Other Services and Supplies	9,996,252	10,031,425	10,129,821	11,254,832	1,125,011
City Property	133,007	290,917	231,117	571,492	340,375
City Debt Service	20,000	-	-	-	-
Transfers	(55,968)	-	-	-	-
Labor and Supply Offset	(3,086,573)	(5,672,111)	(5,616,544)	(4,561,297)	1,055,247
Total	34,013,600	33,823,599	33,989,947	34,881,272	891,325

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
4th R Program	6,044,723	5,931,270	5,930,475	5,753,040	(177,435)
Ethel Macleod Hart Trust	-	-	-	270,000	270,000
General Fund	17,161,882	14,576,711	14,415,671	15,419,837	1,004,166
Golf Fund	-	-	-	221,875	221,875
Laguna Creek Maint Dist	132,729	127,000	127,000	145,000	18,000
Land Park	75,397	139,000	139,000	139,000	-
Landscaping and Lighting	412,703	3,457,348	3,457,348	3,465,000	7,652
N Natomas Lands CFD 3	745,549	800,000	1,115,000	1,437,267	322,267
Neighborhood Park Maint CFD	976,569	1,050,000	1,050,000	1,081,500	31,500
Neighborhood Water Quality Dist	28,120	24,000	24,000	30,000	6,000
Park Development Fund	250,248	183,400	183,400	167,600	(15,800)
Quimby Act Fund	-	-	13,927	10,000	(3,927)
Risk Mgmt Fund	323,379	-	-	-	-
Special Recreation	2,652,988	2,324,075	2,324,075	2,324,075	-
START Fund	5,209,313	5,210,795	5,210,051	4,417,078	(792,973)
Total	34,013,600	33,823,599	33,989,947	34,881,272	891,325

Division Budget Summary

Parks and Recreation Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
4th R Division	6,044,723	5,895,270	5,894,475	5,717,040	(177,435)
Administrative Services Division	1,645,557	1,296,265	1,296,265	1,658,294	362,029
Neighborhood Services Division	1,859,650	1,916,963	1,858,497	1,787,818	(70,679)
Park Operations Division	9,440,306	10,424,228	10,713,590	11,816,995	1,103,405
Park Planning and Development Division	55,636	(56,444)	(42,517)	(50,069)	(7,552)
Recreation Operations Division	9,242,828	8,623,820	8,546,884	9,021,413	474,529
START Division	5,724,901	5,723,497	5,722,753	4,929,780	(792,973)
Total	34,013,600	33,823,599	33,989,947	34,881,272	891,325

Staffing Levels

Parks and Recreation Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
4th R Division	140.55	103.90	103.90	103.90	-
Administrative Services Division	10.60	10.40	10.40	12.40	2.00
Neighborhood Services Division	16.48	19.33	18.33	18.33	-
Park Operations Division	70.75	91.75	94.75	96.25	1.50
Park Planning and Development Division	8.00	8.00	8.00	8.00	-
Recreation Operations Division	158.87	202.08	183.48	183.48	-
START Division	157.50	141.30	142.30	142.30	-
Total	562.75	576.76	561.16	564.66	3.50

19

SECTION – 19 **Police**

Police

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

The SPD is headed by a Police Chief appointed by the City Manager and is divided into four offices:

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

MEASURE U

Voter approval of Measure U in November 2012 has provided resources to protect and restore programs, services, and 140 FTE in the Police Department. Since April 1, 2013, these resources have provided for the restoration of officers in field and operations, investigations and the retention of officers previously funded by federal grants that are coming to an end. In addition, the funds have provided for the restoration of critical positions in forensics, communications, and crime analysis.

The FY2014/15 Proposed Budget includes additional restorations in field and operations and investigative functions as well as resources to fulfill required match requirements for the 10 COPS Hiring Program (CHP) grant positions previously authorized by City Council on November 19, 2013 (Resolution 2013-0369).

Including the 10 CHP grant positions, Measure U funds are being used to cover the required match and retention costs for a total of 70 positions in the Police Department. Without these funds, the City would be unable to accept the 10 CHP grant positions and put 60 positions at risk as grant funding is depleted.

The FY2014/15 Police Department budget includes \$12.58 million and 150 FTE positions funded from Measure U resources.

INNOVATION AND TECHNOLOGY

Innovation

- Strengthened partnerships with the community by assigning public safety services in defined geographic areas. These partnerships build trust between the community and police and provide insight into recurring crimes and developing trends.
- Expanded the use of predictive crime analysis through use of crime pattern data, mapping, and reporting. This information allows the SPD to strategically align resources with crime hotspots.
- Expanded Post-Release Community Supervision (PRCS) regional mini-teams. These teams partner with other PRCS teams in the region to identify, monitor, and closely supervise individuals released as a result of Public Safety Realignment (Assembly Bill (AB) 109).
- Improved efficiency and accountability by implementing an internal audit tracking system. This system allows the SPD to improve organizational effectiveness based on assessments of audit data and business practices.

Technology

- Facilitated the development of a virtual neighborhood watch program in Sacramento and helped foster neighbor-to-neighbor communications through a partnership between the SPD and Nextdoor.com (www.nextdoor.com).
- Deployed the Everbridge Emergency Notification System to replace the aging Reverse 911 system. This is a collaborative effort between the public safety agencies in Sacramento, Yolo, and Placer counties. The system allows incident commanders to coordinate community notifications through the 911 Communications Center or directly from the field during emergency events, which reduces the time necessary to send these notifications.
- Improved response to stolen cars by expanding use of license plate reading technology. This system uses technology to capture license plates through cameras mounted on patrol vehicles and automatically runs the information against stolen vehicle databases.
- Implemented eCITATION technology and software program. This system automates the citation issuance and routing process while raising officer efficiency and productivity.
- Created and implemented an online Bicycle Registration program (www.rideon.sacpd.org). This program increases the likelihood that stolen bicycles are returned to their owners and aids in identifying the bicycle owner in the case of a crash.
- Implemented the County Grab-Em System, which allows officers to quickly capture fingerprints and compare the information against law enforcement databases to obtain the identities of suspects in the field.

PROPOSED BUDGET/STAFFING CHANGES

Program	Description	Fund	Revenue Change	Expenditure Change	FTE Change
Community Oriented Policing Services, Secure Our Schools Grant	The position is no longer necessary to fulfill the grant requirements.	General	-	-	(1.00)
Emergency Operations Center (EOC)	Transfer administration of the EOC to the Sacramento Police Department from Citywide and Community Support. This realignment will better prepare and integrate administrative and response functions for an emergency situation.	General	-	426,415	2.00
Justice For Neighbors	Prepare case files and coordinate with the City Attorney's office.	General	-	174,000	1.00
SHRA Funding	Funding from SHRA to provide police services in the Phoenix Park, Franklin Villa, Marina Vista, and Alder Grove Area is no longer available.	General	(355,000)	(355,000)	(3.00)
Total Change			\$ (355,000)	\$ 245,415	(1.00)
MEASURE U RESTORATIONS					
COPS Hiring Program (CHP) Match and Retention	Funding is provided for required match requirements for 10.0 Police Officer FTE positions previously authorized by the City Council (Resolution 2013-0369).	Measure U	-	577,201	-
Field & Operations	Additional positions will allow for continued increased proactive deployment, ability to respond to crimes in progress, gang activity, and traffic complaints.	Measure U	-	732,380	12.00
Investigations	Additional positions will result in continued ability to follow-up on violent felony crimes and investigation of felony crimes.	Measure U	-	149,967	2.00
Total Change			\$ -	\$ 1,459,548	14.00

Department Budget Summary

Police Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	More/(Less) Proposed/Amended
Employee Services	118,318,568	124,988,930	124,939,002	128,831,571	3,892,569
Other Services and Supplies	9,349,326	9,648,928	9,512,779	9,340,453	(172,326)
City Property	863,845	1,352,192	188,327	2,799,295	2,610,968
Transfers	(478,393)	(272,360)	(272,360)	(272,360)	-
Labor and Supply Offset	(7,204,710)	(14,835,312)	(14,835,312)	(17,912,013)	(3,076,701)
Operating Transfers	23,462	1,422,477	1,422,477	1,422,477	-
Total	120,872,097	122,304,855	120,954,913	124,209,423	3,254,510

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
General Fund	120,341,647	121,758,626	120,408,684	123,549,406	3,140,722
Interdepartmental Service Fund	-	-	-	113,594	113,594
Risk Mgmt Fund	530,450	546,229	546,229	546,423	194
Total	120,872,097	122,304,855	120,954,913	124,209,423	3,254,510

Note: The significant budget increases in City Property are the result of fleet funding that will be moved from the operating budget to a MYOP after adoption of the budget.

Division Budget Summary

Police Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Field Services Division	31,636,625	41,838,536	40,489,642	44,454,805	3,965,163
Investigations Division	20,844,962	20,480,641	20,481,013	22,065,073	1,584,060
Office of the Chief Division	3,282,277	4,534,890	4,534,890	4,087,484	(447,406)
Operational Services Division	65,108,233	55,450,788	55,449,368	53,602,061	(1,847,307)
Total	120,872,097	122,304,855	120,954,913	124,209,423	3,254,510

Staffing Levels

Police Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Field Services Division	275.30	391.30	391.30	425.30	34.00
Investigations Division	153.00	146.00	156.00	155.00	(1.00)
Office of the Chief Division	24.00	28.00	28.00	27.00	(1.00)
Operational Services Division	461.66	374.66	380.66	361.66	(19.00)
Total	913.96	939.96	955.96	968.96	13.00

20

SECTION – 20 Public Works

Public Works

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

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

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

A detailed five-year forecast for the Parking Fund is included in the Overview section of this document.

INNOVATION AND TECHNOLOGY

With a continued focus on the efficient delivery and operation of public works systems and programs, the department has implemented initiatives to work more efficiently and economically including:

Innovation

- Added relief Parking Enforcement Officers to ensure all enforcement beats are covered during staff absences without the use of overtime.
- Trained survey field staff on computer-aided design for more efficient upload of electronic survey data onto design base sheets.

Technology

- Began installation of up to 6,000 wireless credit-card enabled smart parking meters allowing for increased meter uptimes and acceptance of more payment options for increased efficiency and enhanced customer experience.
- Implemented credit card acceptance for pre-pay events at City parking garages to increase customer convenience.

- Installed smart irrigation controllers for water conservation and water management at 37 streetscape locations. Major water management features include flow monitoring, moisture based irrigation, and the ability to budget water use.
- Replaced obsolete license plate recognition system units to streamline the enforcement of time zones and permit areas, and to identify vehicles with more than five outstanding citations.
- Acquired GPS survey instruments for faster and more efficient acquisition of survey data and more flexible deployment of survey staff.

PROPOSED BUDGET/STAFFING CHANGES

Program	Description	Fund	Revenue Change	Expenditure Change	FTE Change
Parking	Meter Revenue was increased to reflect projected revenue growth with the installation of up to 6,000 credit card enabled smart meters which provide multiple payment methods for customers and will have less downtime than the aging outdated meters. The expense budget was increased to cover additional Banking Fees resulting from increased credit card usage and Data Communication fees associated with the smart meters.	General	731,231	561,929	-
Sacramento Marina	Transfer Marina dredging revenues and expenditures from Convention and Cultural Services.	General	50,000	49,884	-
Sacramento Marina	Transfer the management and oversight of the Sacramento Marina from Convention and Cultural Services..	Marina	1,298,075	694,802	7.80
Total Change			\$ 2,079,306	\$ 1,306,615	7.80

Department Budget Summary

Public Works Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	33,108,435	36,623,859	36,623,859	37,353,221	729,362
Other Services and Supplies	23,120,371	23,124,657	23,102,274	24,741,759	1,639,485
City Property	161,103	872,164	171,163	873,164	702,001
City Debt Service	447,135	-	-	-	-
Transfers	(37,157)	-	-	-	-
Labor and Supply Offset	(14,355,899)	(15,715,897)	(15,715,897)	(15,319,210)	396,687
Operating Transfers	1,848,972	1,860,000	1,860,000	1,882,100	22,100
Total	44,292,959	46,764,783	46,041,399	49,531,034	3,489,635

Note: The significant budget increases in services and supplies are related to a realignment in street maintenance activities, which decreased the capital budget and increased the operating budget. The Property increase is the result of fleet funding that will be moved from the operating budget to MYOPs after adoption of the budget.

Department Budget Summary (continued)

Funding Summary by Fund/Special District	FY2012/13	FY2013/14	FY2013/14	FY2014/15	Change
	Actuals	Approved	Amended	Proposed	More/(Less) Proposed/Amended
12th Street Maint Benefit Area	7,444	5,760	5,760	10,358	4,598
Citation I-5 Maintenance	41,420	10,500	10,500	25,000	14,500
Del Paso Nuevo Landscaping CFD	8,192	9,000	9,000	13,620	4,620
Gas Tax 2106	4,562,555	8,633,182	8,633,182	8,868,496	235,314
Gas Tax 2107	1,766,880	-	-	-	-
General Fund	7,037,066	5,741,367	5,027,490	6,381,191	1,353,701
Laguna Creek Maint Dist	33,901	25,696	25,696	45,063	19,367
Land Park	20,000	20,000	20,000	20,000	-
Landscaping and Lighting	8,172,150	10,436,511	10,436,511	11,123,489	686,978
Marina Fund	-	-	-	694,803	694,803
N Nat Lndscp 99-02	328,282	409,500	409,500	358,231	(51,269)
N Natomas Lands CFD 3	353,474	340,000	340,000	446,000	106,000
Neighborhood Lighting Dist	38,574	31,702	31,702	31,962	260
Neighborhood Water Quality Dist	25,859	15,634	15,634	21,291	5,657
New Measure A Maintenance	8,183,375	7,330,213	7,330,213	7,834,214	504,001
Northside Subdiv Maint Dist	2,991	3,242	3,242	4,639	1,397
Parking Fund	11,080,834	12,310,222	12,300,715	12,399,818	99,103
Power Inn Rd Md 2003-01	8,449	7,653	7,653	9,000	1,347
Sacto Transp.Sales Tax-Maint.	1,026,063	-	-	-	-
State Route 160	89,943	-	-	-	-
State Route 275	92,038	147,405	147,405	113,960	(33,445)
Storm Drainage Fund	111,000	111,000	111,000	111,000	-
Subdiv Lndscpng Maint Dist	256,027	207,194	207,194	255,050	47,856
Traffic Safety Fund	930,914	859,897	859,897	654,027	(205,870)
Village Garden N.-Mtce Dist #1	34,652	24,105	24,105	24,822	717
Willowcreek Lndscpng CFD	80,878	85,000	85,000	85,000	-
Total	44,292,959	46,764,783	46,041,399	49,531,034	3,489,635

Division Budget Summary

Public Works Division Budgets	FY2012/13	FY2013/14	FY2013/14	FY2014/15	Change
	Actuals	Approved	Amended	Proposed	More/(Less) Proposed/Amended
Maintenance Services Division	15,021,867	13,449,296	13,069,678	14,442,453	1,372,775
Marina Division	-	-	-	694,803	694,803
Office of the Director - Public Works	1,351,078	1,508,164	1,508,164	1,569,441	61,277
Parking Services Division	17,150,951	18,099,387	18,000,797	18,782,722	781,925
Public Works Engineering Services Division	(1,186,287)	(221,580)	(256,535)	(221,581)	34,954
Transportation Division	8,551,168	8,897,686	8,759,954	9,061,724	301,770
Urban Forestry Division	3,404,182	5,031,830	4,959,341	5,201,473	242,132
Total	44,292,959	46,764,783	46,041,399	49,531,034	3,489,635

Staffing Levels

Public Works Division Budgets	FY2012/13	FY2013/14	FY2013/14	FY2014/15	Change
	Actuals	Approved	Amended	Proposed	More/(Less) Proposed/Amended
Maintenance Services Division	87.25	88.25	88.25	88.25	-
Marina Division	-	-	-	7.80	7.80
Office of the Director - Public Works	12.00	10.00	10.00	10.00	-
Parking Services Division	123.25	123.25	123.25	122.25	(1.00)
Public Works Engineering Services Division	81.00	80.00	80.00	80.00	-
Transportation Division	69.00	67.00	69.00	70.00	1.00
Urban Forestry Division	37.00	37.00	37.00	37.00	-
Total	409.50	405.50	407.50	415.30	7.80

21

SECTION – 21 **Utilities**

Utilities

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

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

As a result of a thorough organizational assessment, DOU began FY2013/14 with a revised organizational structure designed in part to realize efficiencies and reallocate resources to identified priorities. In addition, efficiencies were gained through the continued implementation of recommendations made in the Operational Efficiency and Cost Savings Audit conducted in FY2010/11 and the Utilities Billing Operations audit performed in FY2011/12. With resources allocated to identified priorities, DOU initiated implementation of its updated five-year strategic plan, including but not limited to an initial focus on the following major goals: 1) delivery of approximately \$375 million in capital improvement projects; 2) enhanced security and emergency preparedness; and 3) development of a more effective and high profile water conservation and resource protection program.

The FY2014/15 budget reflects a continued focus on delivery of DOU's capital program, emergency preparedness and water conservation. Additionally, the FY2014/15 budget reflects activities related to drought management, implementation of a department-wide integrated planning and asset management program, and preparation for renewal of the NPDES permit for the CSS.

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

INNOVATION AND TECHNOLOGY

As drought conditions continue, DOU has reduced its revenue forecasts for FY2013/14 and FY2014/15 and has absorbed this loss of revenue by reducing previously-projected expenditures. As a result of the focus on innovation and use of technology, DOU has been able to reduce current and forecasted expenditures to manage the financial impact of the drought.

Innovation

- Switched from alum to aluminum chlorhydrate, saving \$500,000 in chemical costs.
- Purchasing alternative fuel, or hybrid vehicles, whenever possible.

Technology

- Installing solar panel arrays at both water treatment plants to reduce utilities costs.

PROPOSED BUDGET/STAFFING CHANGES

Program	Description	Fund	Revenue Change	Expenditure Change	FTE Change
Operations	Staffing to support critical water resources master planning, asset management, water policy, and continued compliance with regulatory and operational programs.	Storm Drainage/ Water	-	708,606	5.90
Operations	Increased funding to address drought conditions including water conservation and meter replacements; rate structure, and adjustment adoption/election.	Water	-	1,081,000	-
Total Change \$			-	\$ 1,789,606	5.90

Department Budget Summary

Utilities Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	51,158,093	51,776,369	51,566,369	53,809,404	2,243,035
Other Services and Supplies	26,209,846	46,107,745	36,968,063	42,617,799	5,649,736
City Property	1,102,059	4,437,998	1,377,312	5,224,786	3,847,474
Transfers	163,466	-	-	-	-
Labor and Supply Offset	2,316,979	2,173,685	2,173,685	564,002	(1,609,683)
Operating Transfers	15,693,824	17,372,968	17,372,968	18,075,768	702,800
Total	96,644,268	121,868,765	109,458,397	120,291,759	10,833,362

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Community Center Fund	4,983	4,983	4,983	4,983	-
Fleet Management Fund	181,694	147,729	147,729	147,729	-
General Fund	74,757	122,410	122,410	122,410	-
Golf Fund	23,073	8,550	8,550	8,550	-
Landscaping and Lighting	32,673	137,592	137,592	80,000	(57,592)
N Natomas Lands CFD 3	397,841	957,323	642,323	319,733	(322,590)
Neighborhood Water Quality Dist	1,076	5,000	5,000	5,000	-
Northside Subdiv Maint Dist	786	5,000	5,000	1,000	(4,000)
Parking Fund	1,359	1,359	1,359	1,359	-
Solid Waste and Recycling	3,079,290	1,880,651	1,880,651	1,825,185	(55,466)
Storm Drainage Fund	26,534,252	31,483,362	28,778,431	32,713,079	3,934,648
Storm Drainage Grant Reimbursement	-	800,000	-	1,286,000	1,286,000
Township 9 CFD No. 2012-06	-	-	-	1,000	1,000
Wastewater Fund	17,703,415	25,524,759	19,999,800	26,679,379	6,679,579
Water Fund	48,571,206	60,725,452	57,709,706	57,029,522	(680,184)
Water Grant Reimbursement	-	49,732	-	51,224	51,224
Willowcreek Assmnt Md	37,861	14,863	14,863	15,606	743
Total	96,644,268	121,868,765	109,458,397	120,291,759	10,833,362

Note: The significant budget increases in property, and services and supplies are the result of fleet and project funding that will be moved from the operating budget to MYOPs after adoption of the budget.

Division Budget Summary

Utilities	FY2012/13	FY2013/14	FY2013/14	FY2014/15	Change
Division Budgets	Actuals	Approved	Amended	Proposed	More/(Less) Proposed/Amended
Engineering & Water Services Division	5,849,552	12,377,674	12,514,385	12,611,705	97,320
Integrated Planning & Business Operations	5,020,897	7,120,385	7,389,904	7,960,969	571,065
Office of the Director - DOU	29,627,685	44,683,722	32,164,116	44,403,922	12,239,806
Operations & Maintenance Division	56,153,771	57,686,984	57,389,992	55,315,162	(2,074,830)
Total	96,651,905	121,868,765	109,458,397	120,291,759	10,833,362

Staffing Levels

Utilities	FY2012/13	FY2013/14	FY2013/14	FY2014/15	Change
Division Budgets	Actuals	Approved	Amended	Proposed	More/(Less) Proposed/Amended
Engineering & Water Services Division	74.50	111.50	115.50	115.72	0.22
Integrated Planning & Business Operations	54.50	66.00	66.00	72.18	6.18
Office of the Director - DOU	8.00	7.00	7.00	9.00	2.00
Operations & Maintenance Division	373.50	325.00	328.00	325.50	(2.50)
Total	510.50	509.50	516.50	522.40	5.90

22

SECTION – 22 **Citywide and Community Support**

Citywide and Community Support

Debt Service

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

For the past three fiscal years, a portion of the General Fund debt has been offset by excess bond reserve interest. These earnings have been fully spent and are not available to offset FY2014/15 costs, which has resulted in an increase in the General Fund debt budget as anticipated in prior General Fund forecasts. However, consistent with City Council direction on December 17, 2013, the FY2014/15 Budget includes the use of \$312,000 in General Fund sales proceeds from the sale of 9.15± acres to Mel Raption Honda. The General Fund forecast includes this offset in future years, but this may be reevaluated in 2016 when the 2006 Capital Improvement Revenue Bonds (CIRBs) can be called.

Department Budget Summary

Debt Service Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Other Services and Supplies	27,958	-	-	-	-
City Debt Service	77,664,006	87,267,380	91,462,380	94,039,605	2,577,225
Labor and Supply Offset	200,448	-	-	-	-
Total	77,892,411	87,267,380	91,462,380	94,039,605	2,577,225

Department Budget Summary (continued)

Funding Summary by Fund/Special District	FY2012/13	FY2013/14	FY2013/14	FY2014/15	Change
	Actuals	Approved	Amended	Proposed	More/(Less) Proposed/Amended
1993 Series B Cop Fund	514,078	-	-	-	-
2002 Cap Inpr Bds Debt Service	2,091,213	2,240,344	2,240,344	96,326	(2,144,018)
2005 Refunding Revenue Bonds	1,603,626	1,597,538	1,597,538	3,579,913	1,982,375
2006 CIRBs (Refunding) Ser E	106,222	104,466	104,466	104,466	-
2006 CIRBs Ser A (CRCIP)	2,395,696	2,589,588	2,589,588	2,189,063	(400,525)
2006 CIRBs Ser B (CRCIP)	1,155,547	1,572,976	1,572,976	1,433,244	(139,732)
2006 CIRBs Ser C	1,160	-	-	-	-
2006 CIRBs Ser C Cap Projs	24,652	-	-	-	-
2006 CIRBs Ser D	1,160	-	-	-	-
4th R Program	-	20,000	20,000	20,000	-
Community Center Fund	7,973,027	7,963,708	7,963,708	8,206,163	242,455
Debt Service - 2003 CIRBs	2,650	-	-	-	-
Debt Service - Other City Debt	102,599	102,599	102,599	102,599	-
Debt Service-93 Series A	300,395	-	-	-	-
Debt Service-93 Series B	(112,958)	-	-	200,000	200,000
Debt Service-CFD#2 Lease	100,000	-	-	-	-
Fleet Management Fund	450,062	81,718	81,718	95,184	13,466
General Fund	22,889,895	23,496,485	23,496,485	24,023,966	527,481
Golf Fund	936,106	1,183,921	1,183,921	1,183,082	(839)
Kings-Arco Arena Acquisition	5,381,673	5,485,417	5,485,417	5,599,302	113,885
Landscaping and Lighting	582,463	581,750	581,750	584,525	2,775
Marina Fund	-	1,239,113	1,239,113	1,239,111	(2)
N. Natomas Financial Plan	2,586,197	2,543,406	6,738,406	2,261,476	(4,476,930)
Parking Fund	4,637,576	4,632,216	4,632,216	5,873,561	1,241,345
Solid Waste and Recycling	4,308,143	4,432,657	4,432,657	4,125,649	(307,008)
Storm Drainage Fund	3,558,804	3,640,025	3,640,025	3,661,412	21,387
Wastewater Fund	1,013,261	910,076	910,076	2,327,370	1,417,294
Wastewater Revenue Bonds	501,095	-	-	-	-
Water Fund	12,799,719	13,118,608	13,118,608	27,133,193	14,014,585
Water Revenue Bonds	1,988,352	9,730,769	9,730,769	-	(9,730,769)
Total	77,892,411	87,267,380	91,462,380	94,039,605	2,577,225

Division Budget Summary

Debt Service Division Budgets	FY2012/13	FY2013/14	FY2013/14	FY2014/15	Change
	Actuals	Approved	Amended	Proposed	More/(Less) Proposed/Amended
2013 Debt Service Water Revenues	1,988,352	9,730,769	9,730,769	14,011,250	4,280,481
2013 Wastewater Revenue Bonds	501,095	-	-	1,403,831	1,403,831
Debt Serv-02 Ref Cop and 91pf 1131 Division	3,436,938	3,436,939	3,436,939	3,436,939	-
Debt Service - 2005 Refunding Division	17,560,181	17,627,815	21,822,815	22,260,278	437,463
Debt Service-2006 Cirbs Ser B Division	3,977,082	3,959,183	3,959,183	3,960,262	1,079
Debt Service-2006 Cirbs Ser D Division	11,122,812	11,093,891	11,093,891	11,091,126	(2,765)
Debt Service-Dbw (Docks) Division	102,599	102,599	102,599	102,599	-
Debt Service-Miscellaneous Division	28,283,008	30,305,122	30,305,122	30,957,004	651,882
Debt Svc-2002 Cirb 1131 Division	5,538,671	5,525,645	5,525,645	1,217,014	(4,308,631)
Kings and Arco Arena 1131 Division	5,381,673	5,485,417	5,485,417	5,599,302	113,885
Total	77,892,411	87,267,380	91,462,380	94,039,605	2,577,225

Citywide Support

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

Employee Benefits and Insurance

- General Insurance/Employee Services – This program pays for the General Fund costs of: (1) comprehensive auto and general liability insurance, property insurance, insurance consultant fees, and related self-insurance administration services and (2) employee vacation and sick leave termination expenses. The termination payoffs are budgeted at an estimated level for the entire General Fund. At year-end, funds are transferred from this program to reimburse department costs.

The General Liability and Auto Liability Fund is in the first year of a three-year smoothing process to right-size revenues in FY2014/15 as recommended by the City's actuarial consultant. The increase in contributions is necessary to offset increasing costs related to insurance premiums and cost of claim settlements.

- Miscellaneous Contract Implementation – This budget covers the cost of retiree/beneficiary health and dental insurance premiums for approximately 2,000 retirees. The budget also includes \$9.1 million (\$6.8 million in General Funds) for the City's contribution to the SCERS, required to ensure the continued stability of the program. There are 1,273 participants in SCERS as of June 30, 2013.

Citywide Maintenance Contracts and Utilities

- Maintenance and Support Contracts – This budget covers the major contracts and support for the City's human resources and financial systems (eCAPS). The costs for non-General Fund operations are recovered through the City's cost allocation plan. An augmentation of \$28,000 was provided in the budget for the escalating costs of software maintenance.
- Multi-tenant City-owned Buildings – This budget covers the cost of utilities at the various City-owned buildings. The costs for non-General Fund operations are recovered through the City's cost allocation plan.

Miscellaneous

- Elections – The City elections budget of \$500,000 is used to fund the cost of regular and special elections, as well as increased costs associated with special ballot measures and petition verification.
- Litigation – A budget of \$100,000 is provided to cover the cost of citywide litigation, used annually as necessary.
- RASA – In response to Assembly Bill 26 (AB 26), the City became the recognized RASA effective February 1, 2012, for all non-housing functions and obligations. As the RASA, the City is entitled to be reimbursed for administrative costs associated with managing the transfer of non-housing assets, legal concerns, cash and debt management, and other administrative obligations. Under AB 26, the administrative budget to pay for staff costs to perform RASA duties is limited to 3 percent of the property tax allocated to the RASA. The total RASA budget for FY2014/15 is estimated at \$622,500 million of which \$75,000 is in Citywide Support. The balance pays for staff in the City Attorney's Office,

Finance, and other departments that provide support to RASA. It is important to note that this estimate may change based on the California Department of Finance approval of semi-annual Recognized Obligation Payment Schedules.

- Utility Rebate Program – The Budget Resolution adopted by the City Council on June 12, 2012, established the Utility Rate Assistance Program (I14130100) to offset the impact of the approved water and wastewater utility rate increases on low-income customers. This program is budgeted at \$3.8 million (General Fund) and is funded through revenue generated by the 11% general tax associated with the utility rate increases.

Revenues and Taxes

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

Community Support

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

Citywide Operations

- Office of Emergency Services (OES, 2.0 FTE) – In FY2014/15, this office was moved to the Police Department.

City/County Joint Effort

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

Separate Legal Entities

- Sacramento Area Flood Control Agency (SAFCA, 16.0 FTE) – The Finance Department provides administrative and financial support to SAFCA and is fully reimbursed for this support. SAFCA is in the process of securing their own financial and payroll system at which time they will no longer contract with the City to provide these services. Language is included in the Budget Resolution to eliminate the budgets associated with SAFCA when SAFCA and PERS have ensured that the City will not be held financially responsible for employee and/or retiree pension costs.

- Sacramento Local Agency Formation Commission (LAFCo, 1.0 FTE) – The LAFCo and Finance Department administrative and financial support to LAFCo is fully reimbursed.

Local Partners

The following is a list of our local partners and the City contribution included in the FY2014/15 budget.

- Business Improvement Districts – approximately \$405,520
 - Del Paso Boulevard
 - Downtown
 - Greater Broadway
 - Midtown
 - North Franklin Boulevard
 - Oak Park
 - Power Inn Road
 - River District
 - Stockton Boulevard
- SCVB - \$1.79 million
- SMAC - \$527,758
- SPLA - \$12,666,469

Sacramento Public Library opened three new facilities within the city since 2009: Valley Hi-North Laguna (August 2009), North Natomas (January 2010), and Robbie Waters Pocket Greenhaven (August 2010). At the same time, the City reduced its support to the library by more than 20%. The result is that the Library is operating twelve facilities with a budget designed for nine.

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

Annually, the City's parcel tax for library services (originally approved by voters in 1996 and reauthorized in 2006) provides approximately \$5 million and the General Fund provides approximately \$7.1 million for library services. The voter approved measure includes a maintenance of effort (MOE) that requires prior year reductions to library funding to be restored should the City's non-public safety general-funded programs receive additional funding. On March 12, 2013, the Council authorized an increase in library funding (\$506,061) using Measure U funds in order to restore the libraries to the required MOE funding levels. Continuation of the required funding to comply with the MOE is included in the Measure U funding chart included in the Budget Overview.

Library staff has been working with Authority Board members, City staff, and others to identify potential solutions to the current fiscal challenges and on strategies to address the long-term structural deficits. Voters will decide on a ballot measure in June that would provide an additional \$12 per parcel per year to sustain library services at their current level. In the meantime, the Library will continue its prudent approach in FY2014/15 and look for additional operational efficiencies.

Citywide and Community Support Budget Summary

Citywide and Community Support Budget Summary	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Employee Services	20,014,118	42,140,259	26,469,263	52,123,231	25,653,968
Other Services and Supplies	41,863,439	51,961,415	47,151,113	56,934,741	9,783,628
City Property	48,093	709,910	305,879	327,910	22,031
Labor and Supply Offset	(1,877,113)	(2,129,862)	(2,129,862)	(2,279,426)	(149,564)
Contingency	-	2,400,000	2,794,964	2,400,000	(394,964)
Operating Transfers	(261,430)	(454,968)	(454,968)	(464,113)	(9,145)
Total	59,787,108	94,626,754	74,136,389	109,042,343	34,905,954

Funding Summary by Fund/Special District	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
2003 Capital Improv. Revenue Bonds	-	-	264,357	-	(264,357)
2006 CIRB - Taxable	-	400,000	400,000	-	(400,000)
4th R Program	12,667	13,000	13,000	21,000	8,000
Bridge Construction Fund	143,902	-	-	-	-
Community Center Fund	51,836	1,350,883	1,380,420	1,410,901	30,481
Cty/Cnty Office-Water Planning	770,847	1,240,816	1,240,816	955,998	(284,818)
Del Paso PBID	-	37,000	47,380	47,380	-
Del Paso Prop & Business Imprv	362,398	356,975	373,072	373,072	-
Downtown Management District	3,178,210	3,178,210	3,392,222	3,392,222	-
Downtown Plaza PBID	-	110,000	110,000	110,000	-
Fleet Management Fund	161,304	161,200	161,200	165,700	4,500
Franklin Blvd PBID	-	36,000	65,820	65,820	-
Franklin Boulevard PBID	137,284	137,284	140,388	140,388	-
General Fund	39,658,113	48,264,611	47,929,715	51,155,330	3,225,615
Greater Broadway PBID	245,000	233,538	258,165	258,165	-
Habitat Management Element	-	985,061	985,061	1,299,501	314,440
Interdepartmental Service Fund	512,976	576,226	576,226	1,209,802	633,576
Library Services Parcel Tax	4,725,934	4,888,846	4,888,846	5,030,869	142,023
Mack Road PBID	407,586	407,586	409,195	409,195	-
Marina Fund	-	6,700	-	-	-
Measure U Fund	506,061	21,461,061	506,061	28,999,879	28,493,818
Midtown Sacramento PBID	654,252	654,252	720,226	720,226	-
N Natomas Transp Mgmt Assoc	1,089,839	1,100,000	1,100,000	1,100,000	-
Oak Park PBID	222,809	222,809	238,561	238,561	-
Old Sacramento PBID	-	140,000	250,000	250,000	-
Parking Fund	70,105	283,190	183,190	292,555	109,365
Power Inn Area Prop & Business	493,700	489,089	506,702	506,702	-
Risk Mgmt Fund	13,612	14,000	14,000	14,000	-
Sac Tourism Marketing District	4,215,552	-	-	5,047,000	5,047,000
Sacramento Marina Fund	6,631	-	-	-	-
Sacramento Tourism PBID	-	2,060,000	2,060,000	-	(2,060,000)
Solid Waste and Recycling	520,373	2,084,366	2,039,647	2,031,615	(8,032)
START Fund	5,756	7,400	7,400	7,400	-
Stockton Blvd BIA	-	42,000	66,488	66,488	-
Stockton Blvd PBID	422,915	422,915	468,407	468,407	-
Storm Drainage Fund	232,523	757,326	770,779	747,708	(23,071)
The River District PBID	360,631	360,631	385,444	385,444	-
Wastewater Fund	161,151	567,560	577,527	552,194	(25,333)
Water Fund	432,023	1,566,719	1,596,574	1,553,321	(43,253)
Worker's Compensation Fund	11,117	9,500	9,500	15,500	6,000
Total	59,787,108	94,626,754	74,136,389	109,042,343	34,905,954

Division Budget Summary

Citywide and Community Support Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Citywide Support Division	14,933,890	41,013,106	17,494,459	51,275,288	33,780,829
Community Support Division	20,646,801	26,318,817	26,777,447	31,765,055	4,987,608
County Property Taxes & Charges	2,207,292	2,661,831	2,661,831	2,700,000	38,169
Fund Contingency Division	-	2,400,000	2,794,964	2,400,000	(394,964)
Major Tax Revenues Division	4,408,669	2,925,000	3,099,688	500,000	(2,599,688)
Retired/Transfer Emp Benefit 1530	17,590,455	19,308,000	21,308,000	20,402,000	(906,000)
Total	59,787,108	94,626,754	74,136,389	109,042,343	34,905,954

Staffing Levels

Citywide and Community Support Division Budgets	FY2012/13 Actuals	FY2013/14 Approved	FY2013/14 Amended	FY2014/15 Proposed	Change More/(Less) Proposed/Amended
Community Support Division	23.00	23.00	23.00	21.00	(2.00)
Total	23.00	23.00	23.00	21.00	(2.00)

Reserves

Administrative Contingency

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

Economic Uncertainty Reserve (EUR)

- The EUR was established in FY1983/84 and is currently \$29.025 million. This represents 7.5% of FY2014/15 General Fund estimated revenues.

Other Sources and Uses

- The General Fund budget includes the use of \$105,000 from the arts stabilization reserve that will be appropriated in the General Fund for the arts stabilization program and a one-time transfer of \$400,000 to the EUR.

All Other Fund Balances

- Remaining balances of general, enterprise, internal, and other governmental funds total \$203.4 million and are listed individually in this document in Schedule 2B - Detail of FY2014/15 Revenues, Appropriations, and Changes in Fund Balance. The available balance of enterprise and internal service funds may only be used for the specific purpose of the individual fund.

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SECTION – 23 **Staffing**

Mayor/Council

	FY2013/14	FY2014/15	
	Amended	Proposed	Change
Assistant City Auditor	1.00	1.00	-
Auditor	1.00	1.00	-
Chief of Staff to the Mayor	1.00	1.00	-
City Auditor	1.00	1.00	-
City Council	4.00	4.00	-
District Director	8.00	8.00	-
Executive Assistant - Mayor/Council	10.00	10.00	-
Mayor	1.00	1.00	-
Program Analyst	1.00	1.00	-
Senior Auditor	1.00	1.00	-
Special Assistant to the Mayor	1.00	1.00	-
Staff Aide	1.00	1.00	-
Total	31.00	31.00	0.00

City Attorney

	FY2013/14	FY2014/15	
	Amended	Proposed	Change
Assistant City Attorney	2.00	2.00	-
City Attorney	1.00	1.00	-
Deputy City Attorney II	3.00	3.00	-
Investigator	1.00	1.00	-
Law Office Administrator	1.00	1.00	-
Legal Secretary (Exempt)	7.00	7.00	-
Legal Staff Assistant (Exempt)	1.00	1.00	-
Paralegal (Exempt)	3.00	3.00	-
Senior Deputy City Attorney	20.00	20.00	-
Senior Legal Staff Assistant (Exempt)	1.00	1.00	-
Special Assistant to City Attorney	1.00	1.00	-
Supervising Deputy City Attorney	3.00	3.00	-
Supervising Legal Secretary	2.00	2.00	-
Total	46.00	46.00	0.00

City Clerk

	FY2013/14	FY2014/15	
	Amended	Proposed	Change
Assistant City Clerk	2.00	2.00	-
City Clerk	1.00	1.00	-
Council Operations Manager	1.00	1.00	-
Deputy City Clerk	7.00	7.00	-
Program Analyst	1.00	1.00	-
Program Manager	1.00	1.00	-
Senior Deputy City Clerk	1.00	1.00	-
Staff Assistant - Mayor/Council	1.00	1.00	-
Total	15.00	15.00	0.00

City Manager

	FY2013/14	FY2014/15	
	Amended	Proposed	Change
Administrative Analyst (not represented)	1.00	1.00	-
Assistant City Manager	3.00	2.00	(1.00)
City Manager	1.00	1.00	-
Director of Governmental Affairs	1.00	1.00	-
Director of Public Safety Accountability	1.00	1.00	-
E-Government Manager	1.00	1.00	-
Executive Assistant	2.00	2.00	-
Media & Communications Officer	1.00	1.00	-
Special Projects Manager	2.00	2.00	-
Total	13.00	12.00	(1.00)

City Treasurer

	FY2013/14	FY2014/15	
	Amended	Proposed	Change
Administrative Assistant	1.00	1.00	-
Banking Operations Manager	1.00	1.00	-
Chief Investment Officer	1.00	1.00	-
City Treasurer	1.00	1.00	-
Investment Operations Analyst	1.00	1.00	-
Senior Debt Analyst	2.00	2.00	-
Senior Investment Officer	1.00	1.00	-
Systems Engineer	1.00	1.00	-
Treasury Analyst	2.00	2.00	-
Treasury Manager	1.00	1.00	-
Total	12.00	12.00	0.00

Community Development

	FY2013/14	FY2014/15	Change
	Amended	Proposed	
Account Clerk II	4.00	4.00	-
Accountant Auditor	1.00	1.00	-
Accounting Technician	2.00	2.00	-
Administrative Analyst	2.00	2.00	-
Administrative Assistant	2.00	2.00	-
Administrative Technician	1.00	1.00	-
Applications Developer	1.00	1.00	-
Assistant Architect	1.00	1.00	-
Assistant Planner	1.00	1.00	-
Associate Civil Engineer	1.00	1.00	-
Associate Planner	17.00	17.00	-
Building Inspector II	2.00	2.00	-
Building Inspector III	29.00	29.00	-
Building Inspector IV	10.00	10.00	-
Chief Building Official	1.00	1.00	-
Chief of Housing & Dangerous Buildings	1.00	1.00	-
Code Enforcement Manager	1.00	1.00	-
Code Enforcement Officer	18.00	18.00	-
Customer Service Representative	7.00	8.00	1.00
Customer Service Specialist	5.00	5.00	-
Customer Service Supervisor	1.00	1.00	-
Department Systems Specialist II	1.00	1.00	-
Deputy Chief Building Official	1.00	1.00	-
Development Services Technician I	2.00	2.00	-
Development Services Technician II	1.00	1.00	-
Director of Community Development	1.00	1.00	-
GIS Specialist III	1.00	1.00	-
IT Supervisor	1.00	1.00	-
IT Support Specialist II	1.00	1.00	-
Junior Development Project Manager	2.00	2.00	-
Media & Communications Specialist	1.00	1.00	-
New Growth Manager	1.00	1.00	-
Painter	1.00	1.00	-
Planning Director	1.00	1.00	-
Principal Building Inspector	2.00	2.00	-
Principal Planner	4.00	4.00	-
Program Analyst	2.00	2.00	-
Program Manager	2.00	2.00	-
Program Specialist	1.00	1.00	-
Senior Accountant Auditor	1.00	1.00	-

Community Development (continued)

	FY2013/14	FY2014/15	
	Amended	Proposed	Change
Senior Applications Developer	-	1.00	1.00
Senior Architect	1.00	1.00	-
Senior Code Enforcement Officer	4.00	4.00	-
Senior Department System Specialist	1.00	1.00	-
Senior Development Project Manager	2.00	2.00	-
Senior Engineer	1.00	1.00	-
Senior Planner	6.00	6.00	-
Senior Supervising Building Inspector	4.00	4.00	-
Staff Aide (Management)	-	1.00	1.00
Supervising Engineer	1.00	1.00	-
Support Services Manager	1.00	1.00	-
Systems Engineer	1.00	1.00	-
Urban Design Manager	1.00	1.00	-
Youth Aide	1.00	1.00	-
Zoning Investigator	3.00	3.00	-
Total	162.50	166.00	3.50

Convention and Cultural Services

	FY2013/14 Amended	FY2014/15 Proposed	Change
Accounting Technician	1.00	1.00	-
Administrative Analyst	3.00	3.00	-
Administrative Assistant	1.00	1.00	-
Administrative Officer	5.00	4.00	(1.00)
Archivist	2.00	2.00	-
Art in Public Places Specialist	1.00	1.00	-
Art Museum Registrar	1.00	1.00	-
Arts Administrator	1.00	1.00	-
Arts Program Assistant	2.00	2.00	-
Arts Program Coordinator	2.00	2.00	-
Assistant Box Office Supervisor	1.50	1.50	-
Associate Curator of Art	1.00	1.00	-
Booking Coordinator	2.00	2.00	-
Community Center Attendant I	19.10	19.10	-
Community Center Attendant II	7.00	7.00	-
Convention Center General Manager	1.00	1.00	-
Cultural Facilities Attendant	1.00	1.00	-
Curator of Art	1.00	1.00	-
Curator of Education	1.00	1.00	-
Curator of History	1.00	1.00	-
Customer Service Specialist	4.00	2.00	(2.00)
Deputy Convention Center General Manager	1.00	1.00	-
Director of CC&L	1.00	1.00	-
Events Associate	10.00	10.00	-
Events Coordinator	1.25	1.25	-
Events Duty Person	2.00	2.00	-
Events Services Manager	2.00	2.00	-
Events Services Supervisor	6.00	6.00	-
Historic District Manager	1.00	1.00	-
IT Manager	1.00	1.00	-
Lead Events Associate	2.00	2.00	-
Marina Aide	4.00	1.20	(2.80)
Marina/Boating Facilities Attendant	2.00	-	(2.00)
Mechanical Maintenance Supervisor	1.00	1.00	-
Metropolitan Arts Manager	1.00	1.00	-
Museum Security Supervisor	1.00	1.00	-
Park Maintenance Worker I	2.00	1.00	(1.00)
Park Maintenance Worker II	3.00	3.00	-
Parks Supervisor	1.00	1.00	-
Program Manager	2.00	1.00	(1.00)

Convention and Cultural Services
(continued)

	FY2013/14 Amended	FY2014/15 Proposed	Change
Senior Personnel Transaction Coordinator	1.00	1.00	-
Staff Aide (Management)	1.00	1.00	-
Stagehand I	4.00	4.00	-
Stagehand II	1.00	1.00	-
Stationary Engineer	5.00	5.00	-
Supervising Community Center Attendant	3.00	3.00	-
Systems Engineer	2.00	2.00	-
Ticket Seller	0.70	0.70	-
Ticket Seller (Exempt)	6.60	6.60	-
Typist Clerk II	1.00	1.00	-
Typist Clerk III	1.00	1.00	-
Utility Worker	2.20	1.70	(0.50)
Zoo Attendant I	4.00	3.00	(1.00)
Zoo Attendant II	2.00	2.00	-
Total	137.35	126.05	(11.30)

Economic Development

	FY2013/14	FY2014/15	Change
	Amended	Proposed	
Administrative Assistant	1.00	1.00	-
Director of Economic Development	1.00	1.00	-
Economic Development Manager	2.00	2.00	-
Junior Development Project Manager	1.00	1.00	-
Senior Development Project Manager	6.00	6.00	-
Total	11.00	11.00	0.00

Finance

	FY2013/14	FY2014/15	
	Amended	Proposed	Change
Account Clerk II	8.00	8.00	-
Accounting Manager	1.00	1.00	-
Accounting Technician	1.00	1.00	-
Administrative Analyst	3.00	3.00	-
Administrative Assistant	1.00	1.00	-
Administrative Officer	1.00	1.00	-
Administrative Technician	4.00	4.00	-
Budget Manager	1.00	1.00	-
Claims Collector	6.00	6.00	-
Customer Service Representative	15.00	15.00	-
Customer Service Specialist	2.00	2.00	-
Customer Service Supervisor	1.00	1.00	-
Director of Finance	1.00	1.00	-
Enforcement & Collections Supervisor	1.00	1.00	-
GIS Specialist II	1.00	1.00	-
Operations Manager	1.00	1.00	-
Payroll Technician	4.00	4.00	-
Principal Accountant	3.00	3.00	-
Principal Management Analyst (not represented)	2.00	2.00	-
Procurement Services Manager	1.00	1.00	-
Program Analyst	4.00	5.00	1.00
Program Manager	2.00	2.00	-
Program Specialist	3.00	3.00	-
Revenue Manager	1.00	1.00	-
Senior Accountant Auditor	8.00	8.00	-
Senior Accounting Technician	1.00	1.00	-
Senior Management Analyst	2.00	2.00	-
Senior Staff Assistant	1.00	1.00	-
Typist Clerk II	1.00	1.00	-
Typist Clerk III	2.00	2.00	-
Total	83.00	84.00	1.00

FY2014/15 Proposed Budget

Fire

	FY2013/14	FY2014/15	
	Amended	Proposed	Change
Account Clerk II	3.00	3.00	-
Administrative Analyst	6.00	6.00	-
Administrative Assistant	1.00	1.00	-
Administrative Officer	2.00	2.00	-
Administrative Technician	4.00	4.00	-
Applications Developer	2.00	2.00	-
Assistant Civil Engineer	1.00	1.00	-
Cache Logistics Coordinator	2.00	2.00	-
Customer Service Representative	1.00	2.00	1.00
EMS Coordinator	1.00	1.00	-
Fire Assistant Chief	5.00	5.00	-
Fire Battalion Chief	11.00	11.00	-
Fire Captain	108.00	109.00	1.00
Fire Chief	1.00	1.00	-
Fire Deputy Chief	2.00	2.00	-
Fire Engineer	100.00	100.00	-
Fire Investigator I	4.00	4.00	-
Fire Investigator II	1.00	1.00	-
Fire Prevention Officer II	15.00	15.00	-
Fire Protection Engineer	1.00	1.00	-
Fire Service Worker	2.50	3.00	0.50
Firefighter	342.00	342.00	-
GIS Specialist III	1.00	1.00	-
Investigator	1.00	1.00	-
Principal Systems Engineer	1.00	1.00	-
Program Analyst	2.00	2.00	-
Program Specialist	1.00	1.00	-
Senior Fire Prevention Officer	3.00	3.00	-
Senior Telecommunications Technician	1.00	1.00	-
Staff Aide	15.00	15.00	-
Supervising Fire Service Worker	1.00	1.00	-
Support Services Manager	1.00	1.00	-
Typist Clerk II	6.00	6.00	-
Typist Clerk III	5.00	5.00	-
Total	653.50	656.00	2.50

General Services	FY2013/14	FY2014/15	Change
	Amended	Proposed	
311 Manager	1.00	1.00	-
Accounting Technician	3.00	3.00	-
Administrative Analyst	3.00	3.00	-
Administrative Technician	1.00	1.00	-
Animal Care Services Manager	1.00	1.00	-
Animal Care Technician	13.00	13.00	-
Animal Control Officer	8.00	8.00	-
Architectural Technician II	1.00	1.00	-
Architectural Technician III	1.00	1.00	-
Associate Architect	3.00	3.00	-
Associate Mechanical Engineer	1.00	1.00	-
Building Inspector IV	1.00	1.00	-
Building Maintenance Worker	7.00	7.00	-
Carpenter	3.00	3.00	-
Central Services Assistant III	1.00	1.00	-
Code Enforcement Officer	2.00	2.00	-
Contract & Compliance Specialist	1.00	1.00	-
Customer Service Assistant	2.00	2.00	-
Customer Service Representative	22.00	22.00	-
Customer Service Specialist	1.00	1.00	-
Customer Service Supervisor	1.00	1.00	-
Department Systems Specialist I	1.00	1.00	-
Director of General Services	1.00	1.00	-
Electrician	3.00	3.00	-
Electrician Supervisor	1.00	1.00	-
Electronic Maintenance Technician II	1.00	1.00	-
Engineering Technician III	1.00	1.00	-
Equipment Mechanic I	2.00	2.00	-
Equipment Mechanic II	30.00	30.00	-
Equipment Mechanic III	9.00	9.00	-
Equipment Service Worker	25.00	25.00	-
Facilities & Real Property Superintendent	3.00	3.00	-
Facilities Manager	1.00	1.00	-
Fleet Management Technician	2.00	2.00	-
Fleet Manager	1.00	1.00	-
Fleet Service Coordinator	5.00	5.00	-
General Helper	2.00	2.00	-
GIS Specialist III	1.00	1.00	-
HVAC Systems Mechanic	5.00	5.00	-
Integrated Waste Collections Superintendent	1.00	1.00	-
Integrated Waste General Manager	1.00	1.00	-
Integrated Waste General Supervisor	2.00	2.00	-

General Services (continued)

	FY2013/14	FY2014/15	Change
	Amended	Proposed	
IT Support Specialist I	1.00	1.00	-
IT Support Specialist II	1.00	1.00	-
Maintenance Worker	5.00	5.00	-
Mechanical Maintenance Supervisor	2.00	2.00	-
Motor Sweeper Operator	2.00	2.00	-
Operations General Supervisor	2.00	2.00	-
Painter	2.00	2.00	-
Plumber	4.00	4.00	-
Program Analyst	8.00	8.00	-
Program Manager	4.00	4.00	-
Program Specialist	6.00	6.00	-
Real Property Agent II	2.00	2.00	-
Real Property Agent III	1.00	1.00	-
Registered Veterinary Technician	1.00	1.00	-
Sanitation Worker I	4.00	4.00	-
Sanitation Worker I (NODL)	1.00	1.00	-
Sanitation Worker II	106.00	106.00	-
Sanitation Worker III	3.00	3.00	-
Secretary	1.00	1.00	-
Security Officer	1.00	1.00	-
Senior Animal Care Technician	2.00	2.00	-
Senior Animal Control Officer	1.00	1.00	-
Senior Building Maintenance Worker	1.00	1.00	-
Senior Central Services Assistant	1.00	1.00	-
Senior Engineer	2.00	2.00	-
Senior Equipment Service Worker	1.00	1.00	-
Senior HVAC Systems Mechanic	2.00	2.00	-
Senior Maintenance Worker	2.00	2.00	-
Senior Personnel Transaction Coordinator	1.00	1.00	-
Senior Systems Engineer	1.00	1.00	-
Solid Waste Supervisor	10.00	10.00	-
Senior Landfill Engineering Technician	1.00	1.00	-
Structural Maintenance Supervisor	1.00	1.00	-
Supervising Animal Care Officer	1.00	1.00	-
Supervising Architect	1.00	1.00	-
Supervising Financial Analyst	1.00	1.00	-
Support Services Manager	2.00	2.00	-
Typist Clerk II	3.00	3.00	-
Vehicle Service Attendant	4.00	4.00	-
Veterinarian	1.00	1.00	-
Total	371.00	371.00	0.00

Human Resources

	FY2013/14	FY2014/15	Change
	Amended	Proposed	
Administrative Analyst	1.00	1.00	-
Administrative Assistant	1.00	1.00	-
Director of Human Resources	1.00	1.00	-
Environmental Health & Safety Officer	1.00	1.00	-
Environmental Health & Safety Specialist	6.00	6.00	-
Equal Employment Specialist	1.00	1.00	-
Human Resources Manager	4.00	4.00	-
Human Resources Manager (not represented)	3.00	3.00	-
Labor Relations Analyst	1.00	1.00	-
Labor Relations Officer	3.00	3.00	-
Personnel Analyst	2.00	2.00	-
Personnel Technician	14.00	14.00	-
Program Analyst	4.00	4.00	-
Program Specialist	8.00	8.00	-
Risk Manager	1.00	1.00	-
Senior Personnel Analyst	2.00	2.00	-
Senior Staff Assistant	4.00	4.00	-
Staff Assistant	3.00	3.00	-
Support Services Manager (not represented)	1.00	1.00	-
Training Specialist	1.00	1.00	-
Workers' Compensation Claims Representative	8.00	8.00	-
Total	70.00	70.00	0.00

Information Technology

	FY2013/14	FY2014/15	Change
	Amended	Proposed	
Chief Information Officer	1.00	1.00	-
GIS Specialist II	1.00	1.00	-
GIS Specialist III	2.00	2.00	-
IT Manager	4.00	4.00	-
IT Supervisor	3.00	3.00	-
IT Support Specialist I	1.00	1.00	-
IT Support Specialist II	2.00	2.00	-
Media Production Specialist II	1.00	1.00	-
Principal Applications Developer	7.00	7.00	-
Principal Systems Engineer	5.00	5.00	-
Program Analyst	2.00	2.00	-
Program Specialist	1.00	1.00	-
Senior Applications Developer	8.00	12.00	4.00
Senior IT Support Specialist	4.00	4.00	-
Senior Systems Engineer	4.00	4.00	-
Systems Engineer	1.00	1.00	-
Telecommunications Engineer I	1.00	1.00	-
Telecommunications Engineer III	2.00	2.00	-
Total	50.00	54.00	4.00

Parks and Recreation

	FY2013/14 Amended	FY2014/15 Proposed	Change
Account Clerk II	1.00	1.00	-
Accounting Technician	2.00	2.00	-
Administrative Analyst	4.60	4.60	-
Administrative Assistant	1.00	1.00	-
Administrative Officer	3.00	4.00	1.00
Administrative Technician	1.00	1.00	-
Arts & Crafts Specialist	0.06	0.06	-
Assistant Caretaker	0.50	0.50	-
Assistant Cook	0.68	0.68	-
Assistant Pool Manager	2.56	2.56	-
Associate Landscape Architect	2.00	2.00	-
Camp Aide	4.43	4.43	-
Camp Recreation Leader	1.99	1.99	-
Camp Sacramento Supervisor	1.00	1.00	-
Caretaker	0.35	0.35	-
Cashier (Community Services)	2.29	2.29	-
Child Care Assistant	0.31	0.31	-
Clerical Assistant	1.10	1.10	-
Community Center Attendant I	1.00	1.00	-
Custodial Supervisor	1.00	1.00	-
Custodian II	4.00	4.00	-
Customer Service Assistant	2.00	2.00	-
Customer Service Representative	2.00	2.00	-
Customer Service Specialist	1.00	1.00	-
Director of Parks & Recreation	1.00	1.00	-
First Cook	0.50	0.50	-
General Repair Worker	1.00	1.00	-
GIS Specialist III	0.40	0.40	-
Host	0.35	0.35	-
Human Services Program Coordinator	35.32	35.32	-
Instructor	1.50	1.50	-
Irrigation Technician	5.00	5.00	-
IT Supervisor	1.00	1.00	-
IT Support Specialist II	2.00	2.00	-
Junior Plant Operator	1.00	1.00	-
Landscape Technician II	2.00	2.00	-
Lifeguard	11.90	11.90	-
Neighborhood Resources Coordinator II	2.00	2.00	-
Neighborhood Services Area Manager	1.00	1.00	-
Operations Manager	1.00	1.00	-
Park Equipment Operator	2.00	2.00	-

Parks and Recreation (continued)

	FY2013/14	FY2014/15	Change
	Amended	Proposed	
Park Maintenance Manager	1.00	1.00	-
Park Maintenance Superintendent	2.00	2.00	-
Park Maintenance Worker	13.00	13.00	-
Park Maintenance Worker I	19.00	20.00	1.00
Park Maintenance Worker II	32.00	32.00	-
Park Maintenance Worker II (Pest)	2.00	2.00	-
Park Planning, Design, & Development Manager	1.00	1.00	-
Park Safety Ranger	5.50	5.50	-
Park Safety Ranger Supervisor	1.00	1.00	-
Parks Supervisor	7.00	7.00	-
Personnel Transactions Coordinator	1.47	1.47	-
Plant Operator	1.00	1.00	-
Pool Manager	3.95	3.95	-
Principal Planner	1.00	1.00	-
Program Analyst	2.00	2.00	-
Program Coordinator	45.00	45.00	-
Program Developer	25.00	25.00	-
Program Director	0.41	0.41	-
Program Manager	1.00	1.00	-
Program Specialist	1.00	1.00	-
Program Supervisor	17.00	17.00	-
Public Service Aide	2.34	2.34	-
Recreation Aide	113.07	113.07	-
Recreation General Supervisor	1.00	1.00	-
Recreation Leader (Special Needs)	2.71	2.71	-
Recreation Manager	2.00	2.00	-
Recreation Superintendent	5.00	5.00	-
School Crossing Guard	3.66	3.66	-
Senior Accountant Auditor	2.00	2.00	-
Senior Accounting Technician	2.00	2.00	-
Senior Lifeguard	13.45	13.45	-
Senior Personnel Transaction Coordinator	1.00	1.00	-
Senior Recreation Aide	9.78	9.78	-
Special Program Leader	69.73	69.73	-
Staff Aide (Management)	-	1.00	1.00
Student Trainee (Most Majors)	0.50	0.50	-
Supervising Graphic Designer	1.00	1.00	-
Supervising Landscape Architect	1.00	1.00	-
Support Services Manager	1.00	1.00	-
Tutor	0.50	0.50	-

Parks and Recreation (continued)

	FY2013/14	FY2014/15	
	Amended	Proposed	Change
Typist Clerk II	3.00	3.00	-
Typist Clerk III	1.00	1.00	-
Utility Worker	14.55	15.05	0.50
Youth Aide	18.70	18.70	-
Total	561.16	564.66	3.50

Police

	FY2013/14	FY2014/15	
	Amended	Proposed	Change
Account Clerk II	2.00	2.00	-
Accountant Auditor	1.00	1.00	-
Accounting Technician	2.00	2.00	-
Administrative Analyst	11.00	11.00	-
Administrative Assistant	1.00	1.00	-
Administrative Officer	1.00	1.00	-
Administrative Technician	4.00	5.00	1.00
Applications Developer	2.00	2.00	-
Custodian II	4.50	4.50	-
Deputy Police Chief	3.00	3.00	-
Dispatcher I	7.00	7.00	-
Dispatcher II	63.00	63.00	-
Dispatcher III	10.00	10.00	-
Fingerprint Clerk	4.00	4.00	-
Forensic Investigator II	11.00	11.00	-
GIS Specialist I	1.00	1.00	-
IT Manager	1.00	1.00	-
IT Supervisor	2.00	2.00	-
IT Support Specialist II	7.00	7.00	-
Media Production Specialist II	2.00	2.00	-
Personnel Transactions Coordinator	1.00	1.00	-
Police Administrative Manager	2.00	2.00	-
Police Captain	11.00	11.00	-
Police Chief	1.00	1.00	-
Police Clerk II	19.00	19.00	-
Police Clerk III	4.00	4.00	-
Police Lieutenant	22.00	22.00	-
Police Officer	569.00	576.00	7.00
Police Records Specialist II	44.00	44.00	-
Police Records Supervisor	7.00	7.00	-
Police Sergeant	86.00	91.00	5.00
Principal Systems Engineer	1.00	1.00	-
Program Analyst	11.00	11.00	-
Program Manager	2.00	3.00	1.00
Program Specialist	1.00	-	(1.00)
Property Assistant	9.00	9.00	-
Reserve Police Officer III	0.66	0.66	-
Secretary	1.00	1.00	-
Security Officer	2.80	2.80	-
Senior Applications Developer	2.00	2.00	-
Senior IT Support Specialist	1.00	1.00	-

Police (continued)

	FY2013/14	FY2014/15	Change
	Amended	Proposed	
Senior Personnel Transaction Coordinator	1.00	1.00	-
Senior Police Records Supervisor	3.00	3.00	-
Senior Property Assistant	4.00	4.00	-
Senior Systems Engineer	1.00	1.00	-
Student Trainee (Most Majors)	1.00	1.00	-
Supervising Forensic Investigator	4.00	4.00	-
Supervising Property Assistant	1.00	1.00	-
Systems Engineer	4.00	4.00	-
Total	955.96	968.96	13.00

Public Works	FY2013/14	FY2014/15	Change
	Amended	Proposed	
Account Clerk II	5.00	5.00	-
Accountant Auditor	2.00	2.00	-
Accounting Technician	2.00	2.00	-
Administrative Analyst	3.00	3.00	-
Administrative Assistant	1.00	1.00	-
Administrative Officer	1.00	1.00	-
Administrative Technician	3.00	3.00	-
Applications Developer	1.00	1.00	-
Arborist/Urban Forester	4.00	4.00	-
Assistant Civil Engineer	7.00	7.00	-
Associate Civil Engineer	14.00	14.00	-
Associate Electrical Engineer	1.00	1.00	-
Construction Inspector I	1.00	1.00	-
Construction Inspector II	8.00	8.00	-
Construction Inspector III	12.00	12.00	-
Contract & Compliance Specialist	1.00	1.00	-
Custodian I	4.00	4.00	-
Custodian II	1.00	1.00	-
Customer Service Representative	1.00	1.00	-
Customer Service Specialist	1.00	3.00	2.00
Customer Service Supervisor	2.00	2.00	-
Department Systems Specialist II	1.00	1.00	-
Director of Public Works	1.00	1.00	-
Electrical Construction Inspector III	2.00	2.00	-
Engineering Manager	2.00	2.00	-
Engineering Technician II	1.00	1.00	-
Engineering Technician III	9.00	9.00	-
GIS Specialist I	1.00	1.00	-
GIS Specialist II	2.00	2.00	-
Graphic Designer	1.00	1.00	-
IT Support Specialist II	1.00	1.00	-
Junior Engineer	1.00	1.00	-
Maintenance Worker	4.00	4.00	-
Marina Aide	-	2.80	2.80
Marina & Boating Facilities Attendant	-	2.00	2.00
Media & Communications Specialist	1.00	1.00	-
Office Supervisor	1.00	1.00	-
Operations General Supervisor	8.00	8.00	-
Parking Enforcement Officer	49.00	49.00	-
Parking Enforcement Supervisor	3.00	3.00	-
Parking Facilities Maintenance Supervisor	1.00	1.00	-

Public Works (continued)

	FY2013/14	FY2014/15	Change
	Amended	Proposed	
Parking Lot Attendant	19.75	19.75	-
Parking Lot Supervisor	4.00	4.00	-
Parking Manager	1.00	1.00	-
Parking Meter Coin Collector	4.00	4.00	-
Parking Meter Collection Supervisor	1.00	1.00	-
Parking Meter Repair Worker	3.00	3.00	-
Principal Planner	1.00	1.00	-
Program Analyst	11.00	11.00	-
Program Manager	1.00	2.00	1.00
Program Specialist	4.00	4.00	-
Senior Accountant Auditor	2.00	2.00	-
Senior Accounting Technician	3.00	3.00	-
Senior Architect	1.00	1.00	-
Senior Building Maintenance Worker	1.00	1.00	-
Senior Data Entry Technician	1.00	1.00	-
Senior Engineer	7.00	7.00	-
Senior Engineering Technician	4.00	4.00	-
Senior Maintenance Worker	4.00	4.00	-
Senior Parking Lot Attendant	4.50	4.50	-
Senior Parking Lot Supervisor	1.00	1.00	-
Senior Planner	1.00	1.00	-
Senior Tree Maintenance Worker	4.00	4.00	-
Senior Tree Pruner	6.00	6.00	-
Special Projects Engineer	1.00	1.00	-
Street Construction Equipment Operator	9.00	9.00	-
Street Construction Laborer	44.00	44.00	-
Street Maintenance Supervisor	7.00	7.00	-
Streets Manager	1.00	1.00	-
Supervising Construction Inspector	4.00	4.00	-
Supervising Engineer	5.00	5.00	-
Supervising Financial Analyst	2.00	2.00	-
Supervising Surveyor	1.00	1.00	-
Support Services Manager	1.00	1.00	-
Survey Party Chief	3.00	3.00	-
Survey Technician I	1.00	1.00	-
Survey Technician II	5.00	5.00	-
Telecommunications Engineer II	1.00	1.00	-
Telecommunications Technician II	1.00	1.00	-
Traffic Control/Light Supervisor	3.00	3.00	-
Traffic Control/Light Technician I	4.00	4.00	-
Traffic Control/Light Technician II	10.25	10.25	-

Public Works (continued)

	FY2013/14	FY2014/15	Change
	Amended	Proposed	
Traffic Investigator I	1.00	1.00	-
Traffic Investigator II	2.00	2.00	-
Traffic Investigator III	3.00	3.00	-
Traffic Supervisor	3.00	3.00	-
Traffic Worker I	7.00	7.00	-
Traffic Worker II	7.00	7.00	-
Traffic Worker III	2.00	2.00	-
Tree Maintenance Supervisor	1.00	1.00	-
Tree Maintenance Worker	6.00	6.00	-
Tree Pruner II	10.00	10.00	-
Tree Pruner Supervisor	1.00	1.00	-
Typist Clerk II	3.00	3.00	-
Typist Clerk III	5.00	5.00	-
Total	407.50	415.30	7.80

Utilities	FY2013/14	FY2014/15	Change
	Amended	Proposed	
Account Clerk II	4.00	4.00	-
Accounting Technician	4.00	4.00	-
Administrative Analyst	5.00	5.00	-
Administrative Assistant	1.00	1.00	-
Administrative Technician	4.72	5.00	0.28
Assistant Civil Engineer	4.00	4.00	-
Assistant Water Cross Control Specialist	2.00	2.00	-
Associate Civil Engineer	8.88	11.00	2.12
Associate Electrical Engineer	1.00	1.00	-
Blacksmith Welder	1.00	1.00	-
Business Services Manager	1.00	1.00	-
Construction Inspector II	2.00	2.00	-
Customer Service Representative	23.00	23.50	0.50
Customer Service Specialist	7.00	7.00	-
Customer Service Supervisor	4.00	4.00	-
Data Entry Technician	1.00	1.00	-
Department Systems Specialist II	2.00	2.00	-
Development Services Technician I	1.00	1.00	-
Development Services Technician II	2.00	2.00	-
Director of Utilities	1.00	1.00	-
Electrician	14.00	14.00	-
Electrician Supervisor	2.00	2.00	-
Engineering Manager	1.00	1.00	-
Engineering Technician III	3.00	3.00	-
Generator Technician	3.00	3.00	-
GIS Specialist II	3.00	3.00	-
Instrument Technician I	1.00	1.00	-
Instrument Technician II	8.00	8.00	-
Instrumentation Supervisor	1.00	1.00	-
IT Supervisor	3.00	4.00	1.00
IT Support Specialist II	2.00	2.00	-
Junior Plant Operator	11.00	11.00	-
Machinist	16.00	16.00	-
Machinist Helper	13.00	13.00	-
Machinist Supervisor	4.00	4.00	-
Media & Communications Specialist	2.00	2.00	-
Meter Reader	4.00	4.00	-
Meter Reading Supervisor	1.00	1.00	-
Office Supervisor	1.00	1.00	-
Operations Manager	1.00	1.00	-
Plant Operator	28.00	28.00	-

Utilities (continued)

	FY2013/14	FY2014/15	
	<u>Amended</u>	<u>Proposed</u>	<u>Change</u>
Plant Services Manager	1.00	1.00	-
Process Control Systems Specialist	4.00	5.00	1.00
Program Analyst	8.00	8.00	-
Program Manager	4.00	4.00	-
Program Specialist	8.00	9.00	1.00
Secretary	2.00	2.00	-
Senior Accountant Auditor	1.00	1.00	-
Senior Department System Specialist	1.00	1.00	-
Senior Engineer	16.00	16.00	-
Senior Engineering Technician	2.00	2.00	-
Senior Generator Technician	1.00	1.00	-
Senior IT Support Specialist	1.00	1.00	-
Senior Maintenance Worker	4.00	4.00	-
Senior Management Analyst	1.00	1.00	-
Senior Plant Operator	14.00	14.00	-
Senior Staff Assistant	2.00	2.00	-
Senior Storekeeper	1.00	1.00	-
Storekeeper	4.00	4.00	-
Stores Administrator	2.00	2.00	-
Stores Clerk II	2.00	2.00	-
Student Trainee (Engineering, Computer)	0.90	0.90	-
Supervising Engineer	8.00	8.00	-
Supervising Financial Analyst	1.00	1.00	-
Supervising Generator Technician	1.00	1.00	-
Supervising Plant Operator	6.00	6.00	-
Supervising Water Quality Chemist	1.00	1.00	-
Support Services Manager	1.00	1.00	-
Systems Engineer	1.00	1.00	-
Typist Clerk II	6.00	6.00	-
Typist Clerk III	2.00	2.00	-
Utilities Locator	6.00	6.00	-
Utilities Operations & Maintenance Lead Worker	70.00	70.00	-
Utilities Operations & Maintenance Service Worker	85.00	85.00	-
Utilities Operations & Maintenance Specialist	6.00	6.00	-
Utilities Operations & Maintenance Superintendent	7.00	7.00	-
Utilities Operations and Maintenance Supervisor	18.00	18.00	-
Utility Construction Coordinator	1.00	1.00	-
Utility Services Inspector	2.00	2.00	-
Water Conservation Representative	1.50	3.00	1.50
Water Conservation Specialist	3.00	3.00	-

Utilities (continued)

	FY2013/14	FY2014/15	Change
	Amended	Proposed	
Water Cross Connection Control Specialist	1.00	1.00	-
Water Quality Chemist	3.00	3.00	-
Water Quality Laboratory Technician	3.00	3.00	-
Water Waste Inspector	1.50	-	(1.50)
Total	516.50	522.40	5.90

Citywide and Community Support

City-County Office of Metropolitan Water Planning (CCOMWP)

	FY2013/14 Amended	FY2014/15 Proposed	Change
Executive Director	1.00	1.00	-
Program Manager	1.00	1.00	-
Program Specialist	1.00	1.00	-
Secretary	1.00	1.00	-
Subtotal CCOMWP	4.00	4.00	0.00

	FY2013/14 Amended	FY2014/15 Proposed	Change
Local Agency Formation Commission (LAFCo)			
Senior Management Analyst	1.00	1.00	-
Subtotal LAFCo	1.00	1.00	0.00

	FY2013/14 Amended	FY2014/15 Proposed	Change
Office of Emergency Services (OES)			
Administrative Technician	1.00	-	(1.00)
Program Manager	1.00	-	(1.00)
Subtotal OES	2.00	0.00	(2.00)

	FY2013/14 Amended	FY2014/15 Proposed	Change
Sacramento Area Flood Control Agency (SAFCA)			
Accounting Technician	1.00	1.00	-
Administrative Assistant	2.00	2.00	-
Administrative Officer	1.00	1.00	-
Junior Landscape Assistant	1.00	1.00	-
Program Analyst	1.00	1.00	-
SAFCA Counsel	1.00	1.00	-
SAFCA Deputy Director	1.00	1.00	-
SAFCA Director of Planning	1.00	1.00	-
SAFCA Executive Director	1.00	1.00	-
Secretary	1.00	1.00	-
Senior Accountant Auditor	1.00	1.00	-
Staff Aide (Management)	3.00	3.00	-
Student Trainee (Engineering, Computer)	1.00	1.00	-
Subtotal SAFCA	16.00	16.00	0.00

Total	23.00	21.00	(2.00)
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Citywide Staffing Summary

	<u>FY2013/14 Amended</u>	<u>FY2014/15 Approved</u>	<u>Change</u>
Mayor/Council	31.00	31.00	-
City Attorney	46.00	46.00	-
City Clerk	15.00	15.00	-
City Manager	13.00	12.00	(1.00)
City Treasurer	12.00	12.00	-
Community Development	162.50	166.00	3.50
Convention, Culture & Leisure	137.35	126.05	(11.30)
Economic Development	11.00	11.00	-
Finance	83.00	84.00	1.00
Fire	653.50	656.00	2.50
General Services	371.00	371.00	-
Human Resources	70.00	70.00	-
Information Technology	50.00	54.00	4.00
Parks & Recreation	561.16	564.66	3.50
Police	955.96	968.96	13.00
Public Works	407.50	415.30	7.80
Utilities	516.50	522.40	5.90
Citywide and Community Support	23.00	21.00	(2.00)
Total	<u>4,119.47</u>	<u>4,146.37</u>	<u>26.90</u>

24

SECTION – 24 Multi-Year Projects

DESCRIPTION

This section contains information on operating grants and projects that are not part of any department’s direct operating expenditures. New operating grants and projects are approved by the City Council and are managed in accordance with Sections 11 through 13 of the Budget Resolution. New appropriations included in the FY2014/15 Operating Budget are included on Schedule 9.

EXISTING OPERATING GRANTS

The following is a list of existing operating grants, the total budget, and available budget based on data available as of March 2014:

CIP Reimbursable (Fund 3702)

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

Externally Funded Programs (Fund 2703)

Project Number	Project Name	Total Budget	Available Budget
G11000300	COPS 2004 8/04-8/09	8,000,000	240,378
G11006521	COPS Hiring Recovery 7/09-6/12	9,554,860	833,785
G11007100	CalGRIP Safe Comm 4/10-3/12	382,639	2,196
G11008401	Target - GPS Bait Equip	2,500	-
G11008402	Target - Child & Domestic Violence	750	-
G11008700	Citizen's Option 7/10-6/13	546,782	120,645
G11008900	CalGRIP - FY11	196,315	27,787
G11009700	CHP - 9/11 - 8/14	8,102,450	3,216,257
G11010000	2011 COPS SOS (2011-CKWX-0012)	200,000	200,000
G11010900	Gang Violence Supp - FY13	22,300	22,300
G12901700	2009 AFG - Wellness/Fitness	41,714	2,621
G19001200	SAC-GPAL Program Jan. 12 - Dec. 13	209,308	-
G19001400	Sacramento Ceasefire	310,000	192,338
Total		27,569,618	4,858,308

General (Fund 1001)

Project Number	Project Name	Total Budget	Available Budget
G11006521	COPS Hiring Recovery 7/09-6/12	1,095,376	-
G11008900	CalGRIP - FY11	168,898	-
G11010900	Gang Violence Supp - FY13	13,900	13,900
G11011700	FY14 Vessel Turn-in Program	400	400
G11011800	FY14 JABG 7/13-6/14	2,292	2,292
G17604000	NEA Broadway Augmented	30,500	30,500
G18000201	Florin Phase II Assessment	70,384	-
G19001200	SAC-GPAL Program Jan. 12 - Dec. 13	40,645	-
G19001400	Sacramento Ceasefire	108,750	-
Total		1,531,145	47,092

Habitat Management Element (Fund 7104)

Project Number	Project Name	Total Budget	Available Budget
G14000200	LAR Salmonid Spng. Grvl. Wk.	1,181,000	-
G14000202	US Fish & Wildlife Service	1,638,172	9,435
Total		2,819,172	9,435

Operating Grants (Fund 2702)

Project Number	Project Name	Total Budget	Available Budget
G11008900	CalGRIP - FY11	369,309	28,139
G11009100	2011 JAG (2011-DJBX-3254)	422,032	35,937
G11009320	FY11SHSGP SAC-OES 11/11-12/13	413,187	232
G11010000	2011 COPS SOS (2011-CKWX-0012)	200,000	139,231
G11010100	Citizen's Option 7/11-6/14	719,568	388,257
G11010200	2012 JAG (2012-DJBX-1224)	330,775	312,615
G11010500	FY13 OTS S.T.E.P	800,000	34,299
G11010600	UC Berkeley DUI - FY13	240,900	3,503
G11010800	Citizen's Option 7/12-6/16	790,834	790,834
G11010900	Gang Violence Supp - FY13	362,000	126,818
G11011000	Frontline Intrvntn 5/13 - 5/14	521,186	132,895
G11011100	ABC - 7/1/13 - 6/30/14	99,906	34,189
G11011200	OTS Bike & Ped Safety Program	169,155	90,200
G11011300	OTS STEP Grant - FY14	1,008,680	671,036
G11011400	2013 JAG (10/12-9/16)	295,141	295,141
G11011600	FY13 UASI	2,490,000	1,267,508
G11011700	FY14 Vessel Turn-in Program	4,000	1,880
G11011800	FY14 JABG 7/13-6/14	20,632	10,316
G11011900	OTS - UC Berkeley DUI - FY14	241,548	173,111
G11012000	Frontline Intervention - FY14	670,109	670,109
G11013000	FY14 AVOID (AL1404)	30,000	18,949

Operating Grants (Fund 2702) (Continued)

Project Number	Project Name	Total Budget	Available Budget
G11014000	FY14 Citizens Option	755,483	755,483
G12500700	2007 Urban Search & Rescue 2553	802,349	2,391
G12500900	2009 Urban Search & Rescue	1,002,343	-
G12501000	2010 Urban Search & Rescue	1,075,681	-
G12501100	2011 Urban Search & Rescue	1,165,078	58,344
G12501200	2012 Urban Search & Rescue	1,299,608	-
G12501300	2013 Urban Search & Rescue	1,314,154	961,196
G12701600	US&R - Hurricane Gustav Deployment	12,096	1,657
G12702300	Hurricane Isaac - IST	16,858	-
G12702400	Hurricane Sandy - IST	41,058	-
G12702500	USAR Moore, OK Tornado	8,347	-
G12901000	Fire FY05 Homeland Security 2541	95,169	-
G12901100	Heavy Rescue Vehicle 2554	280,000	-
G12901500	2007 SHSGP Grant (CERT)	55,954	-
G12901700	2009 AFG - Wellness/Fitness	513,002	120,815
G12902001	CERT 2010 SHSGP Grant	75,145	89
G12902100	2010 SAFER Grant	5,606,863	12,670
G12902200	CERT 2011 SHSGP Grant	37,700	1,898
G13000064	ASPCA-Targeted S/N Surgeries	75,000	34,368
G13000065	Chako Pit Bill Rescue S/N	5,000	2,285
G13004200	SECAT VET-06-0042 LNG Trks	433,585	90,000
G13004210	SECAT VET-13-0143	212,950	212,950
G17600700	Juvenile Hall Expansion 4242	114,000	38,547
G17601400	CAC SLP 07/08	49,805	19,805
G17601600	Terminal B Airport APP	874,904	2,135
G17601800	Boys and Girls Club	20,000	-
G17601900	Regional Transit 2010	33,000	22,010
G17602000	SMUD Gallery-CY2011-13	75,000	3,045
G17603000	Terminal A Artwork and Maint.	75,000	30,363
G17604000	NEA Broadway Augmented	20,000	450
G18000200	Brownfield Assessment Grant	184,232	96,490
G18000201	Florin Phase II Assessment	215,768	600
G18334500	Brownfields Revolving Loan	1,759,793	803,227
G18337000	Brownfields Clean-up Grant	350,000	294,488
G19001200	SAC-GPAL Program Jan. 12 - Dec. 13	239,217	-
G19001300	Healthy and Safe Neighborhoods	129,125	18,050
G19001400	Sacramento Ceasefire	455,000	111,743
G19001500	Coca-Cola Troops for Fitness	192,500	37,547
G19041240	FY14 ASES - SCUSD	105,000	18,648
G19041601	FY14 ASES - EGUSD	115,000	32,744
G19070140	FY12-14 Cover the Kids Clinic	55,600	2,305

Operating Grants (Fund 2702) (Continued)

Operating Grants (Fund 2702)			
Project Number	Project Name	Total Budget	Available Budget
G19070150	FY13 Cover the Kids - First Five	655,440	-
G19070400	Cover the Kids Reserve	2,418,928	32,431
G19080170	FY14 Area 4-Caregiver Respite	38,571	18,009
G19090130	FY14 WIA	228,000	52,972
Total		33,486,268	9,114,959

Solid Waste and Recycling (Fund 6007)

Project Number	Project Name	Total Budget	Available Budget
G13004210	SECAT VET-13-0143	68,938	68,938
Total		68,938	68,938

Solid Waste Grant (Fund 6207)

Project Number	Project Name	Total Budget	Available Budget
G13002000	Used Oil Program Cycle 3	132,876	93,532
G13002100	HHW Facility-Grates Replcment	29,000	21,430
G14121800	Used Oil Program Cycle 2	137,523	-
Total		299,399	114,962

START (Fund 2501)

Project Number	Project Name	Total Budget	Available Budget
G19020220	FY14 START Snack	59,490	-
G19030500	FY14 - FY18 21st Century START	-	-
G19030501	FY2014 21st Century START	690,000	540,951
Total		749,490	540,951

Water Grant (Fund 6205)

Project Number	Project Name	Total Budget	Available Budget
G14110300	Follow the Meter Grant	123,855	21,811
G14110400	CalFed Controller Incentive	100,000	15,106
Total		223,855	36,917

EXISTING OPERATING PROJECTS

The following is a list of existing operating projects, the total budget, and available budget based on data available as of March 2014:

CIP Reimbursable (Fund 3702)

Project Number	Project Name	Total Budget	Available Budget
I19130000	UCD Community Garden	50,000	11,051
I21000200	River District Specific Plan	172,905	169,540
Total		222,905	180,591

Crocker Master Trust - General (Fund 2604)

Project Number	Project Name	Total Budget	Available Budget
I17000200	Arts and Cultural Facilities	210,000	160,000
Total		210,000	160,000

Development Services (Fund 2016)

Project Number	Project Name	Total Budget	Available Budget
I21005000	Mixed Income Ordinance	37,755	-
I22209000	Panhandle Annexation 4811	124,990	3,466
I22400000	General Plan Update	2,465,241	-
I22400002	2035 General Plan Update	434,912	-
Total		3,062,898	3,466

Ethel Macleod Hart Trust (Fund 2503)

Project Number	Project Name	Total Budget	Available Budget
I19120002	Fun Pass Program	69,842	18,925
I19120003	OAS Promotional Booklet	4,554	1,322
I19120004	Senior Water Aerobics	12,523	2,383
I19120005	Triple R - Sliding Scale 3	105,733	32,217
I19120006	Sr. Info & Assistance	9,672	1,035
I19120007	Project Allocation Contingency	5,765	986
I19120008	Creative Aging	5,310	1,403
I19120009	Iu Mien Exercise Program	4,860	430
I19120010	Hart 50th Anniversary	10,111	622
I19120011	Transportation Vouchers	42,000	22,000
I19120012	Homeless Seniors	129,167	-
I19120013	Staff Support	20,880	8,880
I19120014	Volunteer Coordinator	60,000	43,913

Ethel Macleod Hart Trust (Fund 2503) (continued)

Ethel Macleod Hart Trust (Fund 2503)

Project Number	Project Name	Total Budget	Available Budget
I19120015	Sr. Center Monument Sign	7,000	7,000
I19120016	Triple-R Outreach	10,000	5,978
I19120017	Creative Aging Choral Group	11,000	11,000
Total		508,417	158,094

General (Fund 1001)

Project Number	Project Name	Total Budget	Available Budget
I02000400	Citywide Strategic Plan	727,000	720,030
I02000402	Labor Negotiations	100,000	-
I03000100	Justice for Neighbors (JFN)	344,153	308,076
I06013110	Fleet - Police	5,265,336	527,284
I06013120	Fleet - Fire	1,611,164	999,294
I06013130	Fleet - General Services	321,599	94,115
I06013150	Fleet - Transportation (GF)	2,587,344	401,789
I06013190	Fleet - Parks & Recreation	1,682,943	58,969
I06013210	Fleet - Community Development	76,096	34,139
I06013800	Fleet - Non-Departmental	194,377	194,377
I06100200	Economic Development Reserve	681,226	248,238
I07000700	City Council Redistricting	160,000	80,695
I07000800	Technology Innovation Project	500,000	173,297
I07000900	Webgrant Restructuring Project	300,000	174,087
I07001000	IT Staff Relocation	100,000	-
I11000100	Nextgen Mobile Computer Repl.	1,365,308	3,121
I13000400	F.O.C.A.S. 3112	60,000	-
I13000600	Low Income Spay/Neuter Program	40,039	40,039
I14130100	Utility Rate Assistance Program	10,000	-
I14130101	Water Rate Assistance Program	2,451,222	2,373,880
I14130102	Wastewater Rate Assistance Program	1,062,838	1,012,917
I17000100	Archives East End Project	86,350	19,725
I17000300	Cemetery Facility Improvement	13,359	13,359
I21000200	River District Specific Plan	86,179	-
I21000242	River District-Fin/Nexus/Fisc	847	-
I21004800	Historic Place	32,999	8,437
I21004900	FEMA Corrective Action Plan	350,000	212,802
I21005000	Mixed Income Ordinance	74,005	-
I22400000	General Plan Update	4,678,848	-
I22400001	General Plan Mini Update	57,876	57,876
I22400002	2035 General Plan Update	465,029	-
Total		25,486,136	7,756,547

Historic Places (Fund 2024)

Project Number	Project Name	Total Budget	Available Budget
I21004800	Historic Place	238,000	105,420
Total		238,000	105,420

Jacinto Creek Planning Area (Fund 3203)

Project Number	Project Name	Total Budget	Available Budget
I22205100	JCPA Administrative Ctrl. 3131	110,118	-
Total		110,118	-

Measure U (Fund 2401)

Project Number	Project Name	Total Budget	Available Budget
I80110100	FY13 PD Measure U	1,500,000	699,854
I80110200	PD Measure U FY14	9,121,000	8,007,149
I80120101	FY13 - Restore Fire Company	1,125,000	120,999
I80120102	FY13 - Fire Recruit Academy	285,000	206,842
I80120201	FY14 - Restore Fire Companies	5,197,158	1,359,775
I80120202	FY14 - Fire Recruit Academy	776,842	422,454
I80120204	FY14 - Fire Prevention Restore	145,000	77,700
I80120205	FY14 - Fire IT Restoration	254,000	203,803
I80120206	FY14 - Fire Fiscal Restoration	146,000	119,296
I80120207	FY14 - Fire HR Restoration	60,000	47,499
I80130200	FY14 DGS Measure U	85,000	85,000
I80190101	FY13 - Aquatics	325,916	-
I80190201	FY14 - Aquatics	1,558,000	766,548
I80190202	FY14 - Park Maintenance	1,600,000	1,014,735
I80190203	FY14 - Community Centers	808,270	355,316
I80190204	FY14 - Teens	170,552	59,179
I80190205	FY14 - Gang Prevention	50,000	35,502
I80190206	FY14 - Older Adults	172,000	87,292
I80190207	FY14 - Neigh. Serv. Hot Spots	71,178	52,455
I80190208	FY14 - Summer at City Hall	50,000	49,509
Total		23,500,916	13,770,908

North Natomas Lands CFD 3 (Fund 2230)

Project Number	Project Name	Total Budget	Available Budget
I06013190	Fleet - Parks & Recreation	97,000	97,000
Total		97,000	97,000

North Natomas Community Improvement (Fund 3201)

Project Number	Project Name	Total Budget	Available Budget
I22200100	N Natomas Admin Control	6,646,258	92,933
I22200600	Basin 6 Drainage	2,761,180	41,849
I22200700	TMA Shuttle	1,318,200	192,000
Total		10,725,638	326,782

Parking (Fund 6004)

Project Number	Project Name	Total Budget	Available Budget
I02000500	Downtown ESC Project	1,500,000	998,200
I06013151	Fleet - Transportation (Parking)	387,551	380,506
I15001211	City of Festivals Program	639,000	149,298
Total		2,526,551	1,528,004

Private Development (Fund 2018)

Project Number	Project Name	Total Budget	Available Budget
I22300000	Neigh. Park Maint. CFD 4815	281,397	7,583
I22300100	Non-bonded Service Dist. Appls.	209,256	3,521
I22310000	Natomas Meadows CFD	62,000	42,329
I22310100	Bonded CFD/AD Applications	17,500	8,189
I22310200	College Square Reimbursement	30,000	13,800
I22310500	Natomas Landing CFD 2008-01	64,500	23,555
I22340000	Natomas Central CFD 2006-02	100,000	55,692
Total		764,653	154,669

Railyards/Richards/Downtown Impact A (Fund 3202)

Project Number	Project Name	Total Budget	Available Budget
I21000200	River District Specific Plan	142,500	-
I21000242	River District-Fin/Nexus/Fisc	225,795	23,097
I22208000	Sacramento Railyards 2006 Finance Plan	740	-
Total		369,035	23,097

Sacramento Housing & Redevelopment Agency (Fund 3701)

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

Sheraton MOPA Project (Fund 2030)

Project Number	Project Name	Total Budget	Available Budget
I02000500	Downtown ESC Project	5,000,000	4,595,074
Total		5,000,000	4,595,074

Solid Waste and Recycling (Fund 6007)

Project Number	Project Name	Total Budget	Available Budget
I06013142	Fleet - Utilities (Solid Waste)	22,133,978	1,213,022
I14120100	Legacy Landfill Operations	300,000	300,000
I14120200	Solid Waste Outreach	793,834	483,824
I14120500	Solid Waste Container Replacement	1,856,900	1,768,898
I14120501	Residential Collection	1,065,000	19,999
I14120502	Residential Recycling	1,096,024	102,673
I14120503	Containerized Greenwaste	1,433,272	81,314
I14120700	28th Street Landfill Tree	300,000	208,695
Total		28,979,008	4,178,425

Solid Waste Grant (Fund 6207)

Project Number	Project Name	Total Budget	Available Budget
I14120200	Solid Waste Outreach	891,239	579,911
Total		891,239	579,911

Special Program Donations (Fund 2502)

Project Number	Project Name	Total Budget	Available Budget
I11001600	Regional Community Policing	49,871	-
I11001900	Project PONY 2112	6,600	5,202
I11002000	SPD Training Facility 2157	46,700	58
I13000400	F.O.C.A.S. 3112	593,448	30,128
I13000401	Last Chance Adoptions	11,000	11,000
I19000800	Kids Play McKinley-Maint 4711	12,870	7,151
Total		720,489	53,540

Storm Drainage (Fund 6011)

Project Number	Project Name	Total Budget	Available Budget
I06013143	Fleet - Utilities (Storm Drainage)	4,403,856	3,364,902
I14010100	Flood Control Planning	894,709	407,469
I14010101	Floodplain Management	681,803	36,399
I14010200	FY10-14 NPDES Stormwater Program	4,598,294	1,800,944
I14010201	FY10-14 NPDES Stormwater Reimb	958,741	261,237
I14120300	SAFCA Levee Maintenance	250,000	250,000
I14120600	CSS Regulatory Compliance	965,174	141,641
Total		12,752,578	6,262,591

Storm Drainage Grant (Fund 6211)

Project Number	Project Name	Total Budget	Available Budget
I14010201	FY10-14 NPDES Stormwater Reimb	3,297,068	1,466,426
I14120300	SAFCA Levee Maintenance	924,000	727,526
Total		4,221,068	2,193,952

Wastewater (Fund 6006)

Project Number	Project Name	Total Budget	Available Budget
I06013141	Fleet - Utilities (Sewer)	4,362,286	973,038
I14110100	Sewer System Mgmt Plan	1,254,897	-
I14110101	Sewer Sys Mgmt Plan-Field Svcs	150,000	68,545
I14110102	CSPA Materials & Support	350,000	199,999
I14110103	CSPA FOG Program	200,000	200,000
I14110104	CCTV Operations	1,075,000	999,050
I14110105	Repairs/Grant XP/NAASCO 4/5	225,000	222,396
I14110106	Target Maintenance Area	226,178	226,178
I14110107	SSMP - Operational Needs	300,000	300,000
I14110108	FOG Outreach	80,029	18,229
I14110109	Root Control Program	1,380,000	54,146
I14110110	Eng. & Regulatory Support	329,654	329,654
I14120600	CSS Regulatory Compliance	315,300	40,798
Total		10,248,344	3,632,033

Water (Fund 6005)

Project Number	Project Name	Total Budget	Available Budget
I06013140	Fleet - Utilities(Water)	2,686,635	1,271,858
I14010300	Sac. River Source Water Protect.	297,536	113,079
I14010301	Sac. River KWOC Program	73,000	43,037
I14010302	Sac. River Source Water Reimbursable	111,000	14,578
I14010303	Sac. River KWOC Reimbursable	85,958	72,776
I14010400	American River Source Water Prtt	186,167	84,991
I14010401	American River KWOC Program	57,000	26,272
I14010402	American River Source Water Reimb	22,000	17,466
I14010403	American River KWOC Reimbursable	18,000	14,563
I14010500	Water Meter Replacement Program	4,878,270	2,041,064
I14010600	Water System Failure Replacement	857,000	857,000
I14120400	Water Conservation Rebates	1,320,924	1,319,869
Total		10,593,490	5,876,555

Water Grant (Fund 6205)

Project Number	Project Name	Total Budget	Available Budget
I14010300	Sac. River Source Water Protect.	49,500	37,955
I14010302	Sac. River Source Water Reimbursable	78,731	19,712
I14010303	Sac. River KWOC Reimbursable	46,059	-
I14010400	American River Source Water Prtt	42,464	33,438
I14010402	American River Source Water Reimb	123,231	-
I14010403	American River KWOC Reimbursable	12,500	12,500
I14120400	Water Conservation Rebates	762,000	762,000
I14120401	Sac. Regional Ext. Water Use	12,448	8,950
Total		1,126,933	874,555

Willowcreek Fee District (Fund 3008)

Project Number	Project Name	Total Budget	Available Budget
I22206000	Willowcreek Fee District	2,618,461	597,643
Total		2,618,461	597,643

EXTERNALLY FUNDED PROGRAMS

The following is a list of existing externally funded programs, the total budget, and available budget based on data available as of March 2014:

Externally Funded Programs (Fund 2703)			
Project Number	Project Name	Total Budget	Available Budget
E11002200	Academy Activities 7/07-6/11	1,003,859	-
E11002400	Helicopter Program	453,134	123,360
E11002500	Los Rios Vocational Training	5,848,744	5,836
E11002511	Los Rios Vocational Training 7/10-6/11	837,686	471,163
E11002512	Los Rios Vocational Training 7/11-6/12	934,050	301,233
E11002513	Los Rios Vocational Training 7/12-6/13	529,441	191,108
E11002700	State Forftr - Criminal Profit	129,850	-
E11002800	State Forftr - Health & Safety	3,427,063	98,443
E11002900	State Forftr - Drug Ed & Gang	642,498	220,532
E11003100	Federal Forftr - CRIPS	1,927	31
E11003200	Federal Forftr - DOT	752,670	74,966
E11003300	Federal Forftr - DOJ	2,033,836	16,818
E11005200	Supplmntl Emplymnt 7/10-6/11	2,203,592	-
E11005211	Supplmntl Emplymnt 7/11-6/12	1,968,436	13,362
E11005404	DMV Anit-Auto Theft - FY14	300,000	136,688
E11005813	Avoid The 17 10/12-9/13	26,643	95
E11006012	Sac-RT Patrol FY12	2,298,278	785
E11006300	FY13 Rgnl Crime Info Sharing	192,851	52,131
E11006314	FY14 AB109 Rgnl Crime Info Sharing	144,038	102,684
E12000100	Vocational ED Training - Fire	889,472	104,338
E17000101	County Support-Move Artwork	10,600	10,600
E17000102	County Support-Holiday Arts	10,000	2,350
E17000201	Terminal B Arts Endowment 2013	25,000	16,934
E17000400	Public Art Master Plan	9,500	9,500
E17000500	SMUD Gallery-CY2014-16	25,000	12,350
E21000100	CoolCalifornia Challenge	13,600	4,149
Total		24,711,768	1,969,456

General (Fund 1001)			
Project Number	Project Name	Total Budget	Available Budget
E02000100	Railyards Project Management	606,853	489,015
Total		606,853	489,015

Risk Management (Fund 6502)			
Project Number	Project Name	Total Budget	Available Budget
E08000100	Driver Training Academy (SRDTA)	530,654	65,027
E08000200	Robla Facility Safety Training	1,500	1,500
Total		532,154	66,527

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SECTION – 25 **Glossary**

Glossary

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

Actual - Actual level of expenditures/FTE positions approved for fiscal year noted as of February 4, 2014.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Dept ID - A sub-unit of a department or division.

Division - A roll-up of units within a department. There are one or more units within a division.

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

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

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

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

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

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

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

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

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

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

Fund - A group of related accounts used to maintain control over resources that have been segregated for specific activities or objectives.

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

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

- **Discretionary** - That portion of the General Fund for which there are no restrictions on the use of the fees or taxes collected.
- **Non-discretionary** - Expenditure of revenues which are collected by users of a program to offset the cost of the program. State law requires that fees charged cannot exceed the cost of the service.

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

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

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

Indirect Costs - Those elements of cost necessary in the performance of a service that are not readily identified to the unit of service, such as administration, supplies, etc.

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

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

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

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

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

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

Ordinance - A law or regulation made by a city or town government.

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

Other Post-Employment Benefits (OPEB) - Benefits that an employee will begin to receive at the start of retirement, not including pension benefits.

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

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

Resolution - A formal declaration by City Council.

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

Revenues - Income received from seven categories:

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

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

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

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

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

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

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

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

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

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

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SECTION – 26 **Resolution**

RESOLUTION NO. 2014-xxx

Adopted by the Sacramento City Council

June XX, 2014

**APPROVING THE FISCAL YEAR 2014/15
OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGETS
FOR THE CITY OF SACRAMENTO**

BACKGROUND

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

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

 - C. Voter approval of the Essential Services Protection Measure (Measure U) in November 2012 authorized the implementation of an additional one-half cent transaction and use tax effective April 1, 2013, and the establishment of an Oversight Committee. On February 12, 2013, the City Council adopted principles for the use of Measure U revenues.
 - a. Resources will be allocated to the protection and restoration of City programs/services specifically enumerated in the Measure U ballot question as
 - i. Essential public safety services including:
 - 1. 9-1-1 response
 - 2. police officers
 - 3. gang/youth violence prevention
 - 4. fire protection/emergency medical response
 - ii. Other essential services including:
 - 1. park maintenance
 - 2. youth/senior services
 - 3. libraries
 - b. Resources will not be allocated for new programs/services/facilities.
 - c. Restorations may not look/operate in the same manner as those that were eliminated in order to take advantage of effective and efficient means of programs/service delivery wherever possible.
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- d. Resources will not be used to balance the base General Fund budget, except where funds would provide for the protection of programs/services specifically included in the Measure U ballot question as identified above.
- e. Resources will not be used to increase employee compensation.
- f. Resources will be set aside annually to be used for the following:
 - i. Contingency funding should revenues fall short of estimates
 - ii. One-time funding for one-time expenses related to the delivery of the restored programs/services
 - iii. Funding to transition programs and services in FY2019/20 when Measure U resources will no longer be available
- g. The City Manager will prepare a transition plan to scale back the use of Measure U resources over time or identify alternate sources of funding for critical programs and services.
- h. Resources will be accounted for and reported separately in order to facilitate review by the Council and the Oversight Committee established by the ballot measure.

- D. The City Manager released the FY2014/15 Proposed Operating Budget and the 2014-2019 Proposed Capital Improvement Program (CIP) (which includes the FY2014/15 CIP Budget) consistent with City Charter requirements, for review and consideration.
- E. The Mayor and City Council conducted hearings during the months of May and June 2014 related to the adoption of the City's FY2014/15 Operating and CIP Budgets.

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

- A. The Summary of Changes in Appropriations, attached as Exhibit 1, and FTE set forth in Exhibit 2, are hereby approved.
- B. The FY2014/15 Operating and CIP Budgets (collectively the "Approved Budget"), as defined in Section 2.1, are hereby approved.
- C. The 2014-2019 CIP, which provides a comprehensive five-year plan for the City's capital project expenditures, is hereby approved.
- D. Sections 1 through 17 below, which define the authority and responsibilities of the City Manager in implementing the Approved Budget, are hereby approved.
- E. The City Manager is authorized to incorporate final decisions of the City Council, and refine/add content, as may be needed to meet Government Finance Officers Association (GFOA) and California Society of Municipal Finance Officers (CSMFO) budgeting award application requirements, into the Proposed Operating and CIP Budgets in order to create the FY2014/15 Approved Operating Budget and 2014-2019 CIP.
- F. The attached Exhibits 1 through 5, inclusive, are part of this resolution.

SECTION 1. SCOPE

- 1.1 This resolution defines the authority and responsibilities of the City Manager in implementing the Approved Budget of the City of Sacramento and supersedes Resolution 2013-0198.

SECTION 2. DEFINITIONS

- 2.1 “Approved Budget” consists of the following documents:
- (1) The Approved Operating Budget (“Operating Budget”), which is attached as Exhibit 4, and which reflects the FY2014/15 Proposed Operating Budget, as amended by the City Council to incorporate the approved summary of changes in appropriations set forth in Exhibit 1, FTE set forth in Exhibit 2, and Measure U Restorations set forth in Exhibit 3; and
 - (2) The Approved Capital Improvement Program Budget (“CIP Budget”), which is attached as Exhibit 5, and which reflects the FY2014/15 Proposed CIP Budget, as summarized in Schedule 4 of the FY2014/15 Operating Budget and detailed in the 2014-2019 CIP, as amended by the City Council to incorporate the Proposed CIP and the summary of changes in appropriations set forth in Exhibit 1.
- 2.2 “Base Budget” is the current year budget modified pursuant to labor agreements, one-time expenditures, citywide changes, and midyear changes.
- 2.3 “Budget Categories” reflect internal reporting structures based on established budgets:
- (1) “Department” represents major budgetary groupings such as: Mayor and City Council; City Manager; City Attorney; City Clerk; City Treasurer; Convention and Cultural Services; Community Development; Economic Development; Finance; Fire; General Services; Human Resources; Information Technology; Parks and Recreation; Police; Public Works; Utilities; Projects; Debt Service; Citywide and Community Support; and Fund Reserves.
 - (2) “Dept ID” represents an organizational sub-unit within a Department.
 - (3) “Division” represents a roll-up of Dept IDs within a Department.
 - (4) “Account” is the primary accounting field in the budget used to describe the nature of the financial transaction.
 - (5) “Expenditure Class” is a categorical grouping of individual similar accounts for purposes of reporting expenditures (i.e. Employee Services, Other Services and Supplies, Property, Debt Service, Labor/Supply Offset, Contingency, and Operating Transfers).
- 2.4 “City Manager” means the City Manager or, if so designated, the Director of Finance.
- 2.5 “Current Budget” is the FY2013/14 Approved Budget, incorporating any subsequent appropriation increases, decreases, or transfers and adjustments as approved by the City Council or City Manager, as appropriate.
- 2.6 “Full Time Equivalent” (FTE) means the decimal equivalent of a position, e.g., one full-time position is 1.00 FTE and one quarter-time position is 0.25 FTE.
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SECTION 3. AUTHORIZED STAFFING AND APPROPRIATIONS

- 3.1 The City Manager is authorized to make any expenditure and resource adjustments to the Approved Operating Budget based on final City Council action to adopt the Approved Operating Budget.
- 3.2 The City Manager is authorized to establish the appropriations and FTE staffing as shown in Schedules 1A, 1B, 1C, 1D, and fund summaries, including transfers as shown on Schedule 2A and 2B as displayed in Exhibit 4.
- 3.3 The City Manager is authorized to revise any appropriation made in the Approved Budget where the revision is of a technical nature and is consistent with City Council intent.
- 3.4 The City Manager is authorized to adjust any appropriation made in the Approved Budget to reflect changes from amounts budgeted for updated labor, vehicle, energy, contingencies, cost plan, and risk management changes, such as retirement rates, payroll taxes, health benefits, fleet costs, and risk management costs from designated funds or reserves.
- 3.5 Following budget approval, the City Manager is authorized to revise indirect cost rates to be applied to hourly salary rates in order to achieve full cost recovery of services and is authorized to adjust the Approved Operating Budget to reflect the indirect cost plan for FY2014/15.

SECTION 4. APPROPRIATION INCREASES/DECREASES

- 4.1 All appropriation changes (increases or decreases) in excess of \$100,000 to operating and capital budgets shall be approved by the City Council by resolution.
- 4.2 The City Manager is authorized, upon completion of the audited financial statements for FY2013/14, to adjust FY2014/15 fund contingencies by the amount of net changes in available fund balance. These fund balance and appropriation changes shall be included and explained in the report to City Council accompanying the Comprehensive Annual Financial Report (CAFR).
- 4.3 Residual balances from unexpended debt proceeds will be reverted to the appropriate fund and utilized for the legal purposes as specified in the conditions of the debt issuance. The City Manager is authorized to establish appropriations and account for the expenditure of these unexpended proceeds.

SECTION 5. STAFFING CHANGES

- 5.1 Any increase or decrease, by department by fund, in FTE as authorized in the Approved Operating Budget or any subsequent approval by the City Council or by the City Manager in accordance with this resolution, is subject to approval by the City Council, except for renewals or expansion of fully-offset grants or externally funded programs (EFP) as specified in Section 5.2.
 - 5.2 The City Manager is authorized to adjust staffing levels for renewals, expansions, or reductions to fully offset City Council-approved operating grants or EFP. Grant/EFP positions shall be terminated upon completion or cancellation of the grant/EFP, unless
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specifically continued by a resolution that includes a source of replacement funding. Any existing positions which were approved based on the assumption of the City receiving a grant or other reimbursements must have continued funding verified prior to filling the position.

- 5.3 Any reassignment of authorized FTE and employee services funding associated with the FTE, within a department and within the same fund, may be made at the discretion of the department director with the approval of the City Manager as long as there is no net change to authorized FTE and funding levels.
- 5.4 The City Manager is authorized to modify authorized FTE classification(s) as necessary to reflect current incumbent status based on the established flexibly staffed classifications included in labor contracts.
- 5.5 All new job classifications or classification changes (as identified in Exhibit 4, Schedule 8) are subject to classification review and approval by the Director of Human Resources.
- 5.6 The City Manager is authorized to adjust staffing levels in the Police and Fire Training Academies based on projected vacancies.
- 5.7 The Director of Human Resources is authorized to establish non-budgeted positions for the Mayor and Council Offices to be funded from existing operations budgets.
- 5.8 The 1.0 FTE position added to the Mayor's Office to assist with his tenure with the United States Conference of Mayors and the National Conference of Black Mayors is funded through FY2014/15.

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

- 6.1 As directed by the City Council in June 2011, the City's goal for the General Fund EUR shall be 10% of annual General Fund revenues. Resources to fund this reserve will be identified on an ongoing basis and can include positive year-end results or other one-time resources available to the General Fund which will be presented to Council as identified for direction to the EUR through the budget development, midyear review, and year-end processes.
- 6.2 The General Fund EUR is currently \$29.025 million. This reserve will be maintained for the purpose of bridging a gap between projected revenue and expenditures during periods of significant revenue declines and/or expenditure growth. Consistent with Governmental Accounting Standards Board Statement No. 54 (*Fund Balance Reporting and Governmental Fund Type Definitions*), Council adopted parameters for using the EUR are as follows:
 - (1) The City Manager may recommend a release from the EUR when the gap between projected revenue and expenditures is greater than \$1 million in the proposed budget.
 - (2) Any release from the EUR must be approved by the City Council.
 - (3) These parameters may only be changed by resolution of the City Council.

- 6.3 The City Manager is authorized to make appropriation changes (increases or decreases) not exceeding \$100,000 from available fund balance. Appropriation changes (increases and decreases) in excess of \$100,000 must be approved by the City Council, except for payments to employees for vacation and sick leave termination, which may be approved by the City Manager.
- 6.4 The City Manager is authorized to make appropriation changes (increases or decreases) not exceeding \$100,000 from Administrative Contingency established in the General Fund, Solid Waste Fund, Storm Drainage Fund, Water Fund, and/or Wastewater Fund. Appropriation changes (increases and decreases) in excess of \$100,000 must be approved by the City Council.
- 6.5 Transfers shall not be made from available fund balance or Administrative Contingency if the transfer will result in a negative balance.
- 6.6 Use of committed fund balance reserves must be approved by resolution of the City Council.
- 6.7 The City Manager is authorized to make annual loan repayments to the Risk Fund from the Community Center Fund subject to the availability of funds. As of June 30, 2012, the Risk Fund loan to the Community Center Fund totaled approximately \$6.8 million.

SECTION 7. OTHER APPROPRIATION TRANSFERS

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

SECTION 8. UNSPENT APPROPRIATIONS AND ENCUMBRANCES

- 8.1 All appropriations in the Operating Budget which remain unencumbered or unexpended on June 30, 2014, after adjustments specifically provided for in other sections of this resolution, shall revert to the available fund balance of the respective funds. Any budgetary surplus in the General Fund, determined as part of the fiscal year-end close process, will be reported in the CAFR as Assigned for Next Year's Budget or as specifically directed in a subsequent resolution.
- 8.2 All unrealized investment gains determined and reported as part of the fiscal year-end close process will be reported in the CAFR as Assigned for Unrealized Investment Gains because the resources are not available for appropriation.
- 8.3 All purchase order commitments outstanding on June 30, 2014, and associated appropriations, are hereby continued.
- 8.4 Unobligated appropriations in existence on June 30, 2014, for Fire Department station expenses (Account 481230) pursuant to the current Fire labor contract, may be carried over to the next fiscal year.

- 8.5 Unobligated appropriations in existence on June 30, 2014, for the City Council operations budget shall be carried over to the next fiscal year.
- 8.6 Unobligated appropriations in existence on June 30, 2014, for the arts stabilization program funded by a portion of the General Fund allocation of the transient occupancy tax, shall be carried over to the next fiscal year.
- 8.7 The Rental Housing Inspection Program Fees and Medical Marijuana Permit Fees have been established to recover the costs of the program. The City Manager is authorized to carryover excess revenues for these programs provided the full cost of the current year operations for these programs have been recovered.
- 8.8 The City Manager is authorized to adjust the Convention and Cultural Services revenue budget for Theater Facility Fee revenues and the Theater Renovation project (M17100100) expenditure budget based on the actual fees collected, less any operating costs associated with delivering this service.
- 8.9 Unobligated appropriations in existence on June 30, 2014, in the Information Technology (IT) Department operations General Fund budget as well as the Citywide IT budget in Citywide and Community Support shall be transferred to the IT Equipment Replacement Program (A07000300) to create a funding mechanism for citywide technology.
- 8.10 The City Manager is authorized to increase the revenue (Account 391320) and fleet replacement expenditure (Account 474210) budgets in the Fleet Fund (Fund 6501) upon completion of audited financial statements to allow the continued purchasing of prior year funded replacement vehicles
- 8.11 Available resources in the City's California Employees' Retirement System (CalPERS) budget accounts at the end of the fiscal year, which are not required to balance the budget, shall be appropriated in the next fiscal year and contributed to the City's other post-employment benefit (OPEB) trust.

SECTION 9. REVENUE BUDGET

- 9.1 The FY2014/15 revenue budget is summarized in Exhibit 4, Schedule 6.
- 9.2 Any increase or decrease greater than \$100,000 in estimated revenue to the Approved Budget by fund requires City Council approval.
- 9.3 The City Manager is authorized to implement biennial Consumer Price Index (CPI) increases if the increases are warranted based on the adopted Fees and Charges Policy.
- 9.4 Unbudgeted one-time general revenue received in a fiscal year, which is not required to balance the budget as part of the midyear review or fiscal year-end close, shall be added to the General Fund Economic Uncertainty Reserve.

SECTION 10. CAPITAL IMPROVEMENTS

- 10.1 Capital projects and/or appropriations shall be used for:
 - (1) Repairs, maintenance, improvements, or acquisitions with a total cost of at least \$20,000 and a useful life that exceeds one fiscal year; and
 - (2) Community/Neighborhood projects as approved in separate resolutions by the City Council.

 - 10.2 City Council approval is required for the establishment and/or cancellation (without completion) of a CIP, except as provided below:
 - (1) Capital projects for internal City operations related to improvements and minor construction of existing City-owned/occupied buildings may be established by the City Manager provided the total cost to deliver the project does not exceed \$100,000;
 - (2) Capital projects may be subdivided into separate sub-projects as needed to administer, manage, and deliver the original scope of the project, without further City Council action;
 - (a) The City Facility Reinvestment Program (C13900000) formerly known as the City Facility Deferred Maintenance Program (C13000500) are to be considered one program for the purposes of budgetary authority; and
 - (3) Credit projects established in accordance with Sacramento City Code (SCC) Chapter 18.18. For purposes of recording the asset of these already constructed projects, the City Manager is authorized to make all the necessary adjustments once the improvement is accepted by the City of Sacramento.

 - 10.3 Capital appropriations shall be used solely for the originally approved project or projects except as provided for in this section.

 - 10.4 Annually, completed or inactive projects will be closed, except for projects that have existing litigation or payment disputes. An inactive project is defined as one where transaction activity is less than \$1,000 over the prior three years. Closures are the responsibility of the designated project manager. The managing department and/or City Manager have the authority to process the necessary documentation to close inactive projects.

 - 10.5 All multi-year CIP projects in existence on June 30, 2013, shall be continued in FY2014/15, except as provided otherwise in Section 10.4. The FY2014/15 CIP Budget is summarized on Schedules 2 and 4 as displayed in Exhibit 4 and on Schedule 4 as displayed in Exhibit 5.

 - 10.6 Unencumbered appropriations for all inactive projects, as defined in Section 10.4, will expire on June 30, following the third full year of the last appropriation to the project. Projects requiring continuing appropriations will require City Council action through programming within the CIP or through a separate appropriation to the project.
-

- 10.7 Each fiscal year, on June 30, the balance of each CIP project must be zero or have a positive balance by fund. Projects in excess of the budget from all funding sources (i.e., with a negative balance) shall be treated as follows:
- (1) If the project balance exceeds the budget by \$100,000 or less, the project account shall first be corrected within each fund and, second, any remaining negative balance shall be corrected by a transfer from the project manager's department Operating Budget (all transfers of \$100,000 or less shall be made as provided for in Section 6.3); or
 - (2) If the project balance exceeds the budget by more than \$100,000, a corrective plan of action shall be submitted to City Council for approval by resolution of a corrective plan of action.
- 10.8 Except in the General Fund, the City Manager is authorized to transfer appropriations up to and including \$100,000:
- (1) From Project A to Project B if:
 - (a) Project A is complete and has savings; or
 - (b) Project A has not been completed and a revised project estimate confirms that there will be project savings upon completion;
- 10.9 Upon completion and closure of a capital project, the City Manager is authorized to transfer any remaining project balance:
- (1) To the available fund balance of the respective fund, the Capital Projects Base Reserve in the Utilities CIP or, in the case of the General Fund, Administrative Contingency; or
 - (2) As provided for in Section 10.8.
- 10.10 Except as provided for in Section 10.9, the City Manager is authorized to increase or decrease project budget appropriations by not more than \$100,000 for each project. Appropriation changes exceeding \$100,000 in total for any project must be approved by resolution of the City Council. The City Manager's administrative authority to adjust budgets for capital projects shall be reset after budgetary actions are authorized by the City Council.
- 10.11 Community/Neighborhood projects and appropriations established with one-time funding sources under Resolution 2000-682 (11/21/00), 2001-765 (11/20/01), 2003-412 (6/17/03), 2004-551 (6/29/04), 2006-367 (5/23/06), and associated staff reports, are governed by the following procedures:
- (1) Savings of up to \$50,000 due to lower than expected costs or the securing of alternative funding sources, may be administratively reprogrammed into other projects within the same City Council District, at the request of the City Council District Office and with the approval of the City Manager; or
 - (2) Savings above \$50,000 may be reprogrammed upon approval by resolution of the City Council.
-

10.12 Measure A Sales Tax (Fund 2001) expenditure and revenue budgets can be loaded into the City's financial system prior to Sacramento Transportation Authority (STA) Board approval. Work on CIP projects in this fund is done prior to receiving funding. Project funding/appropriations shall be as follows:

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

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

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

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

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

The City Manager is authorized to transfer matching funds as specified in the approved CIP from the state and federal Grant Match Program (T15007200) and to enter the revenue/expenditure budgets as reflected in the grant agreement, provided that the amount is not more than \$100,000 different from what was reflected in the Approved CIP Budget which authorized the project funding. Project agreements that exceed \$100,000 difference from the anticipated budget shall be submitted to the City Council for approval by resolution.

- 10.15 The 2014-2019 CIP Budget (Schedule 4, Exhibits 4 and 5) includes projects that are directly supported by user and developer fees and utility rebates. The City Manager is authorized to adjust department revenue budgets and CIP expenditure budgets for projects directly supported by fees and rebates based on the actual fees and rebates collected, less any operating costs associated with delivering the service.

SECTION 11. OPERATING GRANTS

- 11.1 City Council approval is required for the establishment and/or cancellation (without completion) of an operating grant except as follows:
- (1) Where the operating grant is under \$100,000 and does not require any of the following:
 - (a) Any increase or decrease, by department by fund, in FTE as authorized in the Approved Budget or by any subsequent approval by the City Council or by the City Manager in accordance with this resolution; or
 - (b) Matching funds from City resources; or
 - (c) Any ongoing service or funding by the City.
 - (2) The City Manager is authorized to establish operating grants and to authorize spending and allocation of resources in excess of \$100,000 in advance of formal agreements when in response to governmental requests for public safety assistance related to disasters and national security risks. The department responding to these events shall report to the City Council within 60 days of receiving formal program documents from the requesting governmental agency (agencies) to obtain approval to enter into agreements and accept reimbursements.
 - (3) Operating grants may be subdivided into separate sub-projects as needed to administer, manage, and deliver the original scope of the project, without further City Council action.
- 11.2 The City Manager is authorized to adjust FTE and associated service and supplies, in accordance with Section 5.2, for renewals or expansions of fully offset grants previously approved by City Council.
- 11.3 If a grantor requires City Council action as a condition of funding the grant, then establishment of the grant shall require approval by the City Council regardless of the grant amount.
- 11.4 All multi-year operating grant budgets in existence on June 30, 2014, shall be continued in FY2014/15.
- 11.5 The City Manager is authorized to adjust revenue and expenditure budgets for renewals, up to the amount previously approved by City Council, and augmentations up to \$100,000 of fully offset grants.

- 11.6 The City Manager is authorized to establish revenue and expenditure budgets for federal/state grant-funded youth programs, and parks and recreation programs in the City's financial system based on the prior year award prior to receipt of signed agreements. Project funding/appropriations shall be adjusted based on the final grant agreement. In the event the grant is not renewed or is changed by more than \$100,000, the managing department must return to the City Council for corrective action.
- 11.7 Each fiscal year, on June 30, the balance of each grant budget must be zero or have a positive balance by fund. Grants in excess of the budget from all funding sources (total budget has a negative balance) shall be treated as follows:
 - (1) If the project balance exceeds budget by \$100,000 or less, the project account shall first be corrected within each fund and, second, any remaining negative balance shall be corrected by a transfer from the project manager's department Operating Budget (all transfers of \$100,000 or less shall be made as provided for in Section 6.3); or
 - (2) If the project balance exceeds budget by more than \$100,000, a corrective plan of action shall be submitted to City Council for approval by resolution.
- 11.8 The City Manager is authorized to adjust grant and operating expenditure budgets to account for Council approved grant match and retention obligations.
- 11.9 The City Manager is authorized to adjust revenue and expenditure operating grant budgets to reflect actual revenues received and expenditures incurred upon closure of a project in compliance with the original grant award and any amendments.

SECTION 12. EXTERNALLY FUNDED PROGRAMS (EFP)

- 12.1 City Council approval is required for the establishment and/or cancellation (without completion) of an EFP, except as follows:
 - (1) Where the EFP is under \$100,000 and does not require any of the following:
 - (a) Any increase or decrease, by department by fund, in FTE as authorized in the Approved Budget or by any subsequent approval by the City Council or by the City Manager in accordance with this resolution; or
 - (b) Matching funds from City resources; or
 - (c) Any ongoing service or funding by the City.
 - (2) EFPs may be subdivided into separate sub-projects as needed to administer, manage, and deliver the original scope of the project, without further City Council action.
 - 12.2 All multi-year EFP budgets in existence on June 30, 2014, shall be continued in FY2014/15.
 - 12.3 The City Manager is authorized to adjust revenue and expenditure budgets for EFP renewals, up to the amount previously approved by City Council, and augmentations up to \$100,000.
-

- 12.4 Each fiscal year, on June 30, the balance of each EFP budget must be zero or have a positive balance by fund. EFPs in excess of the budget from all funding sources (total budget has a negative balance) shall be treated as follows:
- (1) If the project balance exceeds budget by \$100,000 or less, the project account shall first be corrected within each fund and, second, any remaining negative balance shall be corrected by a transfer from the project manager's department Operating Budget (all transfers of \$100,000 or less shall be made as provided for in Section 6.3); or
 - (2) If the project balance exceeds budget by more than \$100,000, a corrective plan of action shall be submitted to City Council for approval by resolution.

SECTION 13. MULTI-YEAR OPERATING PROJECTS (MYOP)

- 13.1 MYOPs are used for:
- (1) Economic Development Assistance and Development Programs (e.g., inclusionary housing);
 - (2) Planning, audit, and other consultant studies that will take more than one fiscal year to complete;
 - (3) Department fleet (vehicle and/or equipment) charges from the Fleet Management internal service fund; and
 - (4) Other projects and activities that are multi-year in nature and are not capital improvement projects.
- 13.2 City Council approval is required for the establishment and/or cancellation (without completion) of a MYOP.
- 13.3 MYOPs may be subdivided into separate sub-projects as needed to administer, manage, and deliver the original scope of the project, without further City Council action.
- 13.4 Unobligated appropriations in existence on June 30, 2014, for all existing MYOPs, shall be carried over to the next fiscal year.
- 13.5 MYOPs shall be used solely for the originally approved program or study. Annually, completed or inactive MYOPs will be closed. An inactive project is defined as one where transaction activity is less than \$1,000 over the prior three years. Closures are the responsibility of the designated project manager. The managing department and/or City Manager have the authority to process the necessary documentation to close inactive projects.
- 13.6 Each fiscal year, on June 30, the balance of each MYOP must be zero or have a positive balance by fund. Projects in excess of the budget from all funding sources (total budget has a negative balance) shall be treated as follows:

- (1) If the MYOP balance exceeds budget by \$100,000 or less, the MYOP shall first be corrected within each fund and, second, any remaining negative balance shall be corrected by a transfer from the MYOP manager's Operating Budget (all transfers of \$100,000 or less shall be made as provided for in Section 6.3); or
 - (2) If the MYOP balance exceeds budget by more than \$100,000, a corrective plan of action shall be submitted to City Council for approval by resolution.
- 13.7 The City Manager is authorized to increase or decrease MYOP budget appropriations by not more than \$100,000 for each project. Transfers that exceed \$100,000 in total for any MYOP shall be submitted to the City Council for approval by resolution.
- 13.8 The City Manager is authorized to review MYOPs on an annual basis and return excess funds to the fund balance or contingency of the respective fund.
- 13.9 Unobligated fiscal year appropriations in the Measure U MYOPs (Fund 2401) at the close of the fiscal year shall be returned to Measure U fund balance.

SECTION 14. IN-LIEU PROPERTY TAXES AND IN-LIEU FRANCHISE FEE

- 14.1 An in-lieu property tax and in-lieu franchise fee are hereby imposed on the Community Center (Fund 6010), and Parking (Fund 6004) funds in the amounts provided in Schedule 3 as displayed in Exhibit 4. The City Council finds that the in-lieu property tax as detailed in Schedule 3 represents the property tax revenue, which would be received by the General Fund if the real and personal property owned by these enterprises were taxable under private ownership. The in-lieu franchise fee as detailed in Schedule 3 represents the franchise fees which would be received by the City from private entities as a rental or a toll for the use of city streets and rights-of-way.

SECTION 15. APPROPRIATION LIMITS

- 15.1 The appropriation limit and the appropriations subject to the limit are hereby amended pursuant to Article XIII B of the California Constitution for FY2014/15 as detailed in Schedule 5 as displayed in Exhibit 4.

SECTION 16. MIDYEAR FINANCIAL REPORT

- 16.1 The City Council shall be provided a Midyear Financial Report including a revised estimate of the financial condition of all funds, revised estimated revenues and expenditures, and recommendations for eliminating any projected fund deficits.
- 16.2 The City Council shall act on any projected fund deficits as part of the midyear review.

SECTION 17. MISCELLANEOUS CONTROLS/CONSIDERATIONS

- 17.1 No expenditures by fund at the department level shall exceed the Approved Operating Budget as amended by any subsequent approval by the City Council or by the City Manager in accordance with this resolution.
- 17.2 Subject to approval by the City Manager and pursuant to the sections governing transfers and appropriations, projected deficiencies in any department by fund shall be corrected by:

- (1) Reducing expenditures in the department (e.g., freezing vacant positions, restricting purchase orders); or
- (2) Making an appropriation transfer from Administrative Contingency and/or available fund balance subject to the provisions of Section 6.

17.3 The City Manager is authorized to:

- (1) Adjust budgets to reflect all required debt service and related payments, including adjustments to rate stabilization reserves, pursuant to City debt agreements;
 - (2) Adjust revenue and expenditure budgets in the Special Revenue funds based on the actual revenues collected, less any operating costs associated with delivering this service;
 - (3) Establish and adjust budgets for private development activities managed in multi-year operating projects, that are fully offset by development fees;
 - (4) Establish and/or adjust revenue and expenditure budgets for EFPs and operating grants as detailed in Schedule 9 as displayed in Exhibit 4;
 - (5) Transfer appropriations from the operating budget to MYOPs for fleet replacement and projects as detailed in Schedule 9 as displayed in Exhibit 4; and
 - (6) Adjust the spay/neuter revenue account (Account 341380, Program 13006) in the General Services Department operating budget and increase the Animal Care Low Income Spay/Neuter Program (I13000600) multi-year operating project expenditure budget in the General Fund (Fund 1001) to reflect 50% of the penalty fees collected per City Code Section 9.44.215(D).
 - (7) Split the North Natomas and Richards/Railyards/Downtown funds into eight new funds upon the completion of audited financial reports for FY2013/14. These funds will be known as:
 - (a) NNFP Drainage Fee Fund
 - (b) NNFP Public Facilities Fee Fund
 - (c) NNFP Transit Fee Fund
 - (d) NNFP Public Land Acquisition Fee Fund
 - (e) NNFP Regional Park Land Acquisition Fee Fund
 - (f) Downtown Impact Fee Fund
 - (g) Railyards Impact Fee Fund
 - (h) River District Impact Fee Fund
 - (8) Eliminate funds as required for proper accounting and fiscal management when the purpose of a fund has expired and its fund balance has been expended.
 - (9) Eliminate the revenue and expenditure budgets associated with Sacramento Area Flood Control Agency (SAFCA), once SAFCA and PERS have established a separate pension plan and have ensured that the City will not be liable for SAFCA employee and/or retiree pension obligations.
-

- 17.4 In all staff reports that come before the City Council, net budgetary impacts on all funds shall be stated clearly and concisely, including indirect impacts, so that the Councilmembers have a full understanding of the financial considerations and impacts of their decisions.

Table of Contents:

- Exhibit 1 – Appropriation/ Position Changes and New Projects
- Exhibit 2 – Summary of FTE by Fund and Department
- Exhibit 3 – Measure U Restorations
- Exhibit 4 – Proposed Operating Budget
- Exhibit 5 – Proposed Capital Budget

APPROPRIATION/POSITION CHANGES AND NEW PROJECTS

FY2014/15 Position Changes

Department	Fund(s)	Job Classification	Union (Rep. Unit #)	FTE Change	Description
Fire	General	Fire Prevention Officer II	522 (05)	(1.00)	Elimination of a position due to a reorganizational change.
Fire	General	Typist Clerk II	L39 (16)	2.00	Addition of positions to address organizational change to be fully offset by the elimination of a Fire Prevention Officer II position.
General Services	Fleet	Vehicle Service Attendant	IAMAW (12)	-	Changing 2.0 FTE into four 0.5 FTE positions will provide staffing flexibility for the Fleet Division. In an effort to provide entry level opportunities for students, General Services will work with local technical colleges to fill these positions.
Police	General	Police Clerk II	L39 (16)	(1.00)	Elimination of a position to cover the increased cost of reclassifications requested on Schedule 8. This position will be eliminated if the proposed reclassifications are approved by Human Resources.
Total Change				-	

**SUMMARY OF FULL-TIME EQUIVALENT (FTE) BY FUND AND DEPARTMENT
FY2014/15 FTE**

	FY2013/14 Amended	Add	Grant and Other Reductions	Measure U	Reorganization	FY2014/15 Proposed
<u>General Fund</u>						
General Fund						
Mayor/Council	31.00	-	-	-	-	31.00
City Attorney	46.00	-	-	-	-	46.00
City Clerk	15.00	-	-	-	-	15.00
City Manager	13.00	-	(1.00)	-	-	12.00
City Treasurer	12.00	-	-	-	-	12.00
Citywide and Community Support	19.00	-	-	-	(2.00)	17.00
Community Development	162.50	3.50	-	-	-	166.00
Convention and Cultural Services	35.40	-	(1.00)	-	(1.50)	32.90
Economic Development	11.00	-	-	-	-	11.00
Finance	83.00	1.00	-	-	-	84.00
Fire	653.50	2.50	-	-	-	656.00
General Services	131.00	-	-	-	-	131.00
Human Resources	30.00	-	-	-	-	30.00
Information Technology	50.00	4.00	-	-	-	54.00
Parks and Recreation	314.96	1.00	-	-	1.50	317.46
Police	955.96	1.00	(4.00)	14.00	2.00	968.96
Public Works	347.25	-	-	-	-	347.25
Subtotal General Funds	2,910.57	13.00	(6.00)	14.00	-	2,931.57
<u>Enterprise Funds</u>						
Community Center						
Convention and Cultural Services	93.15	-	-	-	-	93.15
Parking						
Public Works	60.25	-	-	-	-	60.25
Solid Waste						
General Services	153.00	-	-	-	-	153.00
Storm Drainage						
Utilities	204.50	2.40	-	-	(2.18)	204.72
Wastewater						
Utilities	76.00	-	-	-	(3.00)	73.00
Water						
Utilities	236.00	3.50	-	-	5.18	244.68
Subtotal Enterprise Funds	822.90	5.90	-	-	-	828.80
<u>Internal Service Funds</u>						
Fleet Management						
General Services	87.00	-	-	-	-	87.00
Risk Management Fund						
Human Resources	20.00	-	-	-	-	20.00
Workers' Compensation Fund						
Human Resources	20.00	-	-	-	-	20.00
Subtotal Internal Service Funds	127.00	-	-	-	-	127.00

**SUMMARY OF FULL-TIME EQUIVALENT (FTE) BY FUND AND DEPARTMENT
FY2014/15 FTE (Continued)**

	FY2013/14 Amended	Add	Grant and Other Reductions	Measure U	Reorganization	FY2014/15 Proposed
<u>Other Government Funds</u>						
4th R Program						
Parks and Recreation	103.90	-	-	-	-	103.90
Golf Fund						
Convention and Cultural Services	1.00	-	-	-	(1.00)	-
Parks and Recreation	-	-	-	-	1.00	1.00
Marina						
Convention and Cultural Services	7.80	-	-	-	(7.80)	-
Public Works	-	-	-	-	7.80	7.80
START Fund						
Parks and Recreation	142.30	-	-	-	-	142.30
City/Cnty Office-Water Planning						
Citywide and Community Support	4.00	-	-	-	-	4.00
Subtotal Other Governmental Funds	259.00	-	-	-	-	259.00
Total	4,119.47	18.90	(6.00)	14.00	0.00	4,146.37

FY2014/15 MEASURE U RESTORATIONS

FY2014/15 Measure U Revenues and Expenditures (in 000s)	FTE*	31,824
REVENUES	-	31,824
SAFER Grant Retention	-	2,803
January 2013 Brownout - Restoration	-	1,761
Fire Company Restoration - April 2013	-	1,761
Fire Company Restoration	-	1,761
Fire Company Restoration - May 14, 2014	-	1,761
Two Medic Units - January 2014 (partially offset by revenues)	-	657
Technology	-	437
Fiscal Support	-	169
Fire Prevention	-	140
Human Resources	-	94
Recruit Academy	-	360
Fire Department Subtotal	-	11,704
POLICE DEPARTMENT¹		
COPS' Hiring Grant FY2012/13 (New in FY15)	-	557
COPS Hiring Program Retention FY09 (CHRP) and FY11 (CHP)	-	4,862
Field & Operations (<i>12.0 new FTE in FY15</i>)	12.00	5,180
Investigations (<i>2.0 new FTE in FY15</i>)	-	556
Forensics	2.00	512
Communications	-	317
Crime Analysis	-	96
Grant Retention for Future Years	-	500
Police Department Subtotal	14.00	12,580
Public Safety Total:	14.00	24,284
PARKS DEPARTMENT		
Aquatics	-	1,564
Community Centers	-	832
Park Maintenance	-	1,642
Senior Programs	-	194
Teen Services (Hot Spots/Summer at City Hall)	-	293
Gang Prevention	-	100
Parks Department Subtotal	-	4,624
MISCELLANEOUS RESTORATIONS		
Animal Control Officer	-	85
Library Restoration	-	506
Miscellaneous Total	-	591
Total Measure U Restorations	14.00	29,499

¹The 14 new positions in the Police Department include 10.0 FTE Police Officer Positions and 4.0 FTE Police Sergeants

Insert

FY2014/15 APPROVED OPERATING BUDGET

Insert

APPROVED 2014-2019 CAPITAL IMPROVEMENT PROGRAM

KEVIN JOHNSON

Mayor

ANGELIQUE ASHBY

Mayor Pro Tem, District 1

ALLEN WARREN

Councilmember, District 2

STEVE COHN

Councilmember, District 3

STEVE HANSEN

Councilmember, District 4

JAY SCHENIRER

Vice Mayor, District 5

KEVIN MCCARTY

Councilmember, District 6

DARRELL FONG

Councilmember, District 7

BONNIE J. PANNELL

Councilmember, District 8

CITY OF SACRAMENTO FACTS

The City of Sacramento was founded in 1849 and is the oldest incorporated city in California.

In 1920, city voters adopted a Charter (municipal constitution) and a City Council/City Manager form of government.

The City is divided into eight districts.

Elected members of the City Council serve four-year terms.

The Mayor is elected by all voters in the City. In 2002, voters approved a measure for the Mayor to serve full-time. All other Councilmembers are elected by district and serve part-time.

The Mayor and other Councilmembers have an equal vote in all matters.

The City of Sacramento currently encompasses approximately 100 square miles.

The current estimated population is 473,509.



www.CityofSacramento.org

*Historic Crocker Art Museum (1942)
image courtesy of the Center for Sacramento History*

*New Crocker Art Museum (2014)
image courtesy of photographer Bruce Damonte*