



City of Sacramento City Council

1

915 I Street, Sacramento, CA, 95814
www.CityofSacramento.org

Meeting Date: 1/24/2012

Report Type: Staff/Discussion

Title: FY2012/13 Budget Development Workshop

Report ID: 2012-00051

Location: Citywide

Recommendation: Discussion and direction to staff on Council Focus Areas and development of associated results/outcomes for FY2012/13 Budget Development.

Contact: John F. Shirey, City Manager, 808-7138; John F. Shirey, City Manager, (916) 808-7138; Office of the City Manager and Leyne Milstein, Finance Director, (916) 808-8491, Finance Department

Presenter: John F. Shirey, City Manager, (916) 808-7138; Office of the City Manager and Leyne Milstein, Finance Director, (916) 808-8491, Finance Department

Department: Finance

Division: Executive Office

Dept ID: 06001411

Attachments:

01-Description/Analysis
02-Budget Development
03-Program Oriented Development
04-POD Table of Contents
05-POD City Attorney
06-POD City Clerk
07-POD City Manager
08-POD City Treasurer
09-POD Community Development
10-POD Convention Culture and Leisure
11-POD Economic Development
12-POD Finance
13-POD Fire
14-POD General Services
15-POD Human Resources.
16-POD Information Technology
17-POD Parks and Recreation.
18-POD Police
19-POD Transportation
20-POD Utilities.
21-Priority Based Budgeting
22-Focus Areas
23-Center for Priority Budgeting
24-Getting your Priorities Straight
25-GFOA_AnatomyPriorityDrivenBudgetProcess
26-Next Steps

City Attorney Review

Approved as to Form
Marcos A. Kropf -1/19/2012:13:16 AM

Approvals/Acknowledgements

Department Director or Designee: Leyne Milstein - 1/18/2012 2:30:51 PM [Via Email]



Description/Analysis

Issue: The annual budget process includes a financial planning workshop with the City Council to consider, discuss and provide direction on the development of the proposed budget for next fiscal year.

One of the key components of this workshop is determining whether the City's budget reflects Council's priorities. In order to complete this analysis we will be reviewing and modifying, if necessary based on the discussion, the attached Draft Focus Areas developed by Council early last year. Finalizing these focus areas and developing associated results/outcomes is a critical step to ensure that the City's budget reflects Council's priorities.

The City's Finance Department has engaged the Center for Priority Based Budgeting to assist in aligning what the City currently has developed, as reflected in the Program Oriented Development (POD) exercise prepared by departments, with Council's Focus Areas. Completion of this exercise will enable the Council and constituents to understand the allocation of the City's resources with respect to Council's priorities.

Policy Considerations: In order to complete the analysis of the relationship between Council's priorities and budget allocations the workshop will include the review and modification, if necessary of the following draft Focus Areas:

- Economic Vitality
- Public Safety
- Effective Government
- Quality of Life
- Youth and Education

In addition to finalizing the focus areas the consultants will be working with the Council to develop results/outcomes necessary to understand the relationship between priorities and resources.

Environmental Considerations: Not applicable to this report.

Sustainability: None.

Commission/Committee Action: None.

Rationale for Recommendation: As part of the City Manager's Office responsibility for development of the FY2012/13 Proposed Budget, an overview of the current fiscal position of the City is prudent and allows for discussion and direction from Council.

Financial Considerations: For this workshop, financial information will be provided for Council's consideration, discussion and direction. Consistent with the City Charter requirements, the City Manager will present the FY2012/13 Proposed Budget by May 1, 2012.

Emerging Small Business Development (ESBD): Does not apply.



Back to Table
of Contents

FY2012/13 Budget Development

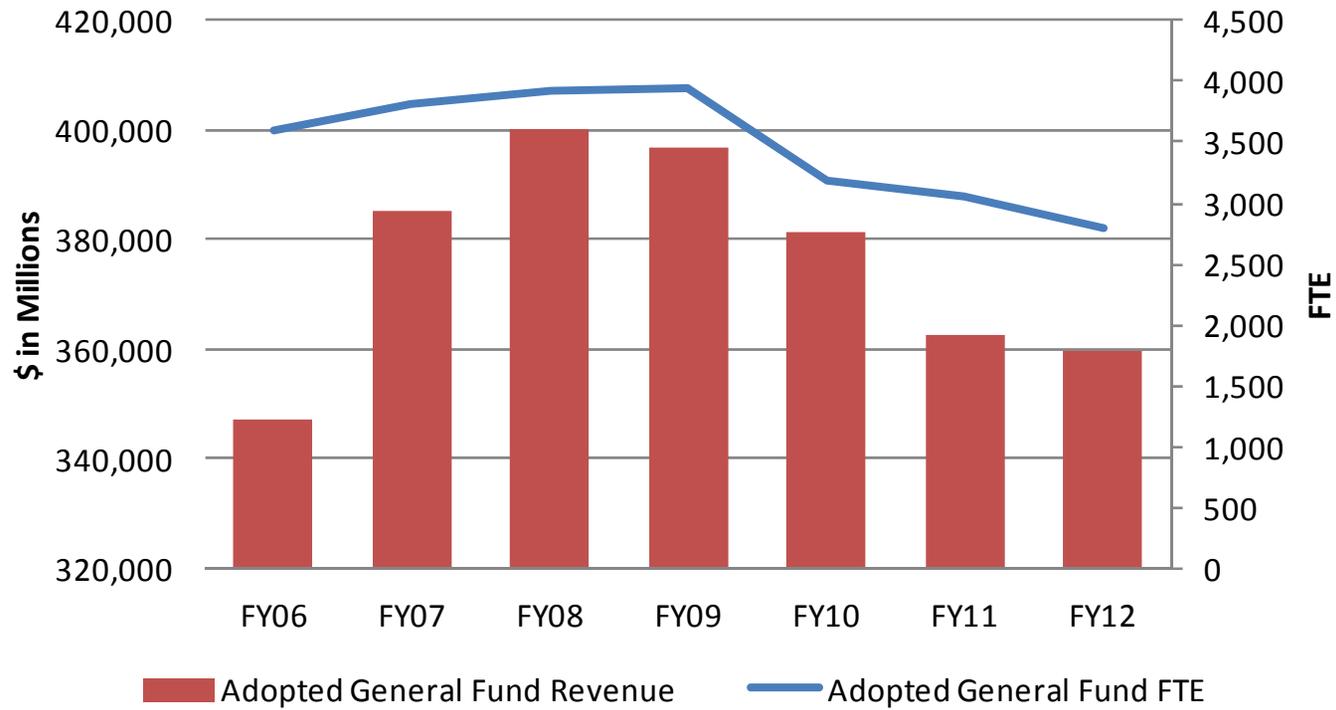
January 24, 2012
Workshop

Budget Overview

General Fund Reduction History

Reduction Strategy	FY2007/08	FY2008/09	FY2009/10	FY2010/11	Approved FY2011/12
General Fund Deficit (\$ in 000s)	\$ 29,000	\$ 58,000	\$ 50,000	\$ 43,000	\$ 39,000
One-Time Funding	29,543	19,000	8,300	17,511	4,600
New/Increased Revenues	-	3,700	5,100	1,000	2,400
Labor Reductions	-	30,200	28,900	12,367	27,100
Other Reductions/Reimbursements	-	5,100	7,700	12,400	4,800
Totals	\$ 29,543	\$ 58,000	\$ 50,000	\$ 43,278	\$ 38,900
FTE Reductions	-	359.01	360.26	207.50	302.70

General Fund Revenue and FTE Trend



2 Year Budget Challenge

(\$ in millions)

<u>Changes</u>	<u>FY2012/13</u>	<u>FY2013/14</u>	<u>Total</u>
PERS Increase	1.40	2.10	3.50
SCERS Increase	0.10	0.40	0.50
SAFER required retention of grant FTE	0.40	2.80	3.20
COPS retention of grant FTE	-	4.40	4.40
Contract, wage and benefit costs	13.01	3.40	16.41
Service and Supply Growth	1.60	0.80	2.40
Proposition 218	0.33	-	0.33
Parks Utilities Shortfall	0.75	-	0.75
CIP (Def Maint, Base, ADA)	1.06	-	1.06
Fire Apparatus Financing	-	0.17	0.17
	\$ 18.65	\$ 14.07	\$ 32.72
Revenue Growth	(2.69)	(5.58)	(8.27)
Deficit	\$ 15.96	\$ 8.50	\$ 24.46

Priority Based Budgeting

Program Oriented Development (POD)

- ▶ POD Review process was developed during FY2010/11 budget development, and updated and used again for FY2011/12 budget development
 - Identify and inventory the City's programs and services and establish a starting point of hierarchy for priorities.
 - Programs were categorized as Mandated, Essential or Existing
 - Budget reductions reflected these classifications and changes in service levels for which programs and services must be provided, which can be modified, and which we can no longer afford.





Program Oriented Development

Table of Contents

- 1. City Attorney**
- 2. City Clerk**
- 3. City Manager**
- 4. City Treasurer**
- 5. Community Development**
- 6. Convention, Culture, and Leisure**
- 7. Economic Development**
- 8. Finance**
- 9. Fire**
- 10. General Services**
- 11. Human Resources**
- 12. Information Technology**
- 13. Parks and Recreation**
- 14. Police**
- 15. Transportation**
- 16. Utilities**

POD Program Costs by Category



FTE Employee Services Service ~ Supplies Property Debt Service Inter-departmental Transfers Expenditure Budget Subtotal Revenues Net Budget

City Attorney

Mandated

2 LITIGATION

1001 General Fund

12.70	\$1,482,895	\$225,721	\$2,680	\$0	-\$1,024,214	\$687,082	\$0	\$687,082
-------	-------------	-----------	---------	-----	--------------	-----------	-----	-----------

1002 Interdepartmental Service Fund

0.00	\$0	\$0	\$0	\$0	\$356,320	\$356,320	\$0	\$356,320
------	-----	-----	-----	-----	-----------	-----------	-----	-----------

6502 Risk Management

0.00	\$0	\$0	\$0	\$0	\$471,112	\$471,112	\$0	\$471,112
------	-----	-----	-----	-----	-----------	-----------	-----	-----------

Program Subtotal	12.70	\$1,482,895	\$225,721	\$2,680	\$0	-\$196,782	\$1,514,514	\$0	\$1,514,514
-------------------------	--------------	--------------------	------------------	----------------	------------	-------------------	--------------------	------------	--------------------

5 TRANSACTIONAL/ADVISORY

1001 General Fund

21.30	\$3,122,298	\$112,861	\$4,020	\$0	-\$1,535,724	\$1,703,455	\$52,000	\$1,651,455
-------	-------------	-----------	---------	-----	--------------	-------------	----------	-------------

1002 Interdepartmental Service Fund

0.00	\$0	\$0	\$0	\$0	\$1,535,724	\$1,535,724	\$0	\$1,535,724
------	-----	-----	-----	-----	-------------	-------------	-----	-------------

6005 Water Fund

0.00	\$0	\$0	\$0	\$0	\$188,263	\$188,263	\$0	\$188,263
------	-----	-----	-----	-----	-----------	-----------	-----	-----------

Program Subtotal	21.30	\$3,122,298	\$112,861	\$4,020	\$0	\$188,263	\$3,427,442	\$52,000	\$3,375,442
-------------------------	--------------	--------------------	------------------	----------------	------------	------------------	--------------------	-----------------	--------------------

Essential 1

1 ADMINISTRATION

1001 General Fund

2.10	\$236,456	\$16,123	\$447	\$0	-\$170,630	\$82,396	\$0	\$82,396
------	-----------	----------	-------	-----	------------	----------	-----	----------

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$170,630	\$170,630	\$0	\$170,630
Program Subtotal	2.10	\$236,456	\$16,123	\$447	\$0	\$0	\$253,026	\$0	\$253,026

3 NEIGHBORHOOD SAFETY AND NUISANCE ABATEMENT

1001 General Fund									
	9.90	\$1,186,080	\$48,369	\$1,787	\$0	-\$648,391	\$587,845	\$0	\$587,845
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$648,391	\$648,391	\$0	\$648,391
Program Subtotal	9.90	\$1,186,080	\$48,369	\$1,787	\$0	\$0	\$1,236,236	\$0	\$1,236,236
City Attorney Total	46.00	\$6,027,729	\$403,074	\$8,934	\$0	-\$8,519	\$6,431,218	\$52,000	\$6,379,218

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
<hr/>									
1001 GENERAL FUND									
	46.00	\$6,027,729	\$403,074	\$8,934		-\$3,378,959	\$3,060,778	\$52,000	\$3,008,778
1002 INTERDEPARTMENTAL SERVICE FUND									
	0.00					\$2,711,064	\$2,711,064		\$2,711,064
6005 WATER FUND									
	0.00					\$188,263	\$188,263		\$188,263
6502 RISK MANAGEMENT									
	0.00					\$471,112	\$471,112		\$471,112
Program Subtotal	46.00	\$6,027,729	\$403,074	\$8,934		-\$8,520	\$6,431,217	\$52,000	\$6,379,217
Total	46.00	\$6,027,729	\$403,074	\$8,934		-\$8,520	\$6,431,217	\$52,000	\$6,379,217

POD Program Costs by Category



FTE Employee Services Service ~ Supplies Property Debt Service Inter-departmental Transfers Expenditure Budget Subtotal Revenues Net Budget

City Clerk

Mandated

7 Agenda Management - City Council & Standing Committees

1001 General Fund

3.40	\$411,330	\$90,656	\$6,720	\$0	-\$117,000	\$391,706	\$0	\$391,706
------	-----------	----------	---------	-----	------------	-----------	-----	-----------

1002 Interdepartmental Service Fund

0.00	\$0	\$0	\$0	\$0	\$120,000	\$120,000	\$0	\$120,000
------	-----	-----	-----	-----	-----------	-----------	-----	-----------

Program Subtotal	3.40	\$411,330	\$90,656	\$6,720	\$0	\$3,000	\$511,706	\$0	\$511,706
-------------------------	-------------	------------------	-----------------	----------------	------------	----------------	------------------	------------	------------------

9 Campaign Disclosure Reporting

1001 General Fund

0.20	\$13,641	\$23,000	\$320	\$0	-\$9,812	\$27,149	\$0	\$27,149
------	----------	----------	-------	-----	----------	----------	-----	----------

1002 Interdepartmental Service Fund

0.00	\$0	\$0	\$0	\$0	\$9,812	\$9,812	\$0	\$9,812
------	-----	-----	-----	-----	---------	---------	-----	---------

Program Subtotal	0.20	\$13,641	\$23,000	\$320	\$0	\$0	\$36,961	\$0	\$36,961
-------------------------	-------------	-----------------	-----------------	--------------	------------	------------	-----------------	------------	-----------------

11 City Elections [offices, measures, petitions]

1001 General Fund

0.80	\$81,955	\$171,845	\$0	\$0	\$0	\$253,800	\$0	\$253,800
------	----------	-----------	-----	-----	-----	-----------	-----	-----------

Program Subtotal	0.80	\$81,955	\$171,845	\$0	\$0	\$0	\$253,800	\$0	\$253,800
-------------------------	-------------	-----------------	------------------	------------	------------	------------	------------------	------------	------------------

12 Board and Commission Management

1001 General Fund

0.80	\$64,925	\$12,000	\$1,280	\$0	-\$26,500	\$51,705	\$0	\$51,705
------	----------	----------	---------	-----	-----------	----------	-----	----------

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1002 Interdepartmental Service Fund	0.00	\$0	\$0	\$0	\$0	\$26,500	\$26,500	\$0	\$26,500
Program Subtotal	0.80	\$64,925	\$12,000	\$1,280	\$0	\$0	\$78,205	\$0	\$78,205

13 Claims/Summons/Service

1001 General Fund	0.10	\$6,963	\$1,500	\$160	\$0	-\$3,255	\$5,368	\$0	\$5,368
1002 Interdepartmental Service Fund	0.00	\$0	\$0	\$0	\$0	\$3,255	\$3,255	\$0	\$3,255
Program Subtotal	0.10	\$6,963	\$1,500	\$160	\$0	\$0	\$8,623	\$0	\$8,623

14 Conflict of Interest Filings and Code

1001 General Fund	0.50	\$38,935	\$18,500	\$800	\$0	-\$16,800	\$41,435	\$0	\$41,435
1002 Interdepartmental Service Fund	0.00	\$0	\$0	\$0	\$0	\$16,800	\$16,800	\$0	\$16,800
Program Subtotal	0.50	\$38,935	\$18,500	\$800	\$0	\$0	\$58,235	\$0	\$58,235

16 Ethics Training for Local Officials

1001 General Fund	0.10	\$11,940	\$1,500	\$160	\$0	-\$3,255	\$10,345	\$0	\$10,345
1002 Interdepartmental Service Fund	0.00	\$0	\$0	\$0	\$0	\$3,255	\$3,255	\$0	\$3,255
Program Subtotal	0.10	\$11,940	\$1,500	\$160	\$0	\$0	\$13,600	\$0	\$13,600

17 Legislative Document Processing [Minutes, Resolutions, Ordinances, Agreements & Contracts]

1001 General Fund	2.00	\$165,618	\$44,771	\$3,200	\$0	-\$75,110	\$138,479	\$0	\$138,479
--------------------------	------	-----------	----------	---------	-----	-----------	-----------	-----	-----------

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$75,110	\$75,110	\$0	\$75,110
Program Subtotal	2.00	\$165,618	\$44,771	\$3,200	\$0	\$0	\$213,589	\$0	\$213,589

19 Municipal Code Management [Ordinance Codification]

1001 General Fund									
	0.20	\$15,048	\$17,975	\$320	\$0	-\$6,700	\$26,643	\$0	\$26,643
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$6,700	\$6,700	\$0	\$6,700
Program Subtotal	0.20	\$15,048	\$17,975	\$320	\$0	\$0	\$33,343	\$0	\$33,343

21 Records Management / Public Records Act Requests

1001 General Fund									
	1.30	\$136,562	\$27,351	\$2,080	\$0	-\$44,400	\$121,593	\$0	\$121,593
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$44,400	\$44,400	\$0	\$44,400
Program Subtotal	1.30	\$136,562	\$27,351	\$2,080	\$0	\$0	\$165,993	\$0	\$165,993

Existing

8 Bids - Formal

1001 General Fund									
	0.40	\$27,883	\$6,600	\$640	\$0	-\$13,200	\$21,923	\$0	\$21,923
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$13,200	\$13,200	\$0	\$13,200
Program Subtotal	0.40	\$27,883	\$6,600	\$640	\$0	\$0	\$35,123	\$0	\$35,123

10 Campaign Finance [Public Matching Funds]

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Subtotal	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15 Domestic Partner Registration									
1001 General Fund									
	0.10	\$7,613	\$1,500	\$160	\$0	-\$3,255	\$6,018	\$500	\$5,518
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$3,255	\$3,255	\$0	\$3,255
Program Subtotal	0.10	\$7,613	\$1,500	\$160	\$0	\$0	\$9,273	\$500	\$8,773
18 Lobbyist Registration									
1001 General Fund									
	0.10	\$7,021	\$1,500	\$160	\$0	-\$3,255	\$5,426	\$1,500	\$3,926
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$3,255	\$3,255	\$0	\$3,255
Program Subtotal	0.10	\$7,021	\$1,500	\$160	\$0	\$0	\$8,681	\$1,500	\$7,181
20 Passport Processing Agent									
1001 General Fund									
	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Subtotal	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Clerk Total	10.00	\$989,434	\$418,698	\$16,000	\$0	\$3,000	\$1,427,132	\$2,000	\$1,425,132

POD Program Costs by Category

FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

1001 GENERAL FUND

10.00	\$989,434	\$418,698	\$16,000		-\$322,542	\$1,101,590	\$2,000	\$1,099,590
-------	-----------	-----------	----------	--	------------	-------------	---------	-------------

1002 INTERDEPARTMENTAL SERVICE FUND

0.00					\$325,542	\$325,542		\$325,542
------	--	--	--	--	-----------	-----------	--	-----------

Program Subtotal	10.00	\$989,434	\$418,698	\$16,000	\$3,000	\$1,427,132	\$2,000	\$1,425,132
-------------------------	--------------	------------------	------------------	-----------------	----------------	--------------------	----------------	--------------------

Total	10.00	\$989,434	\$418,698	\$16,000	\$3,000	\$1,427,132	\$2,000	\$1,425,132
--------------	--------------	------------------	------------------	-----------------	----------------	--------------------	----------------	--------------------

POD Program Costs by Category



FTE Employee Services Service ~ Supplies Property Debt Service Inter-departmental Transfers Expenditure Budget Subtotal Revenues Net Budget

City Manager

Mandated

547 Executive Office

1001 GENERAL FUND

	8.00	\$1,477,018	\$208,379	\$12,826		-\$531,133	\$1,167,090		\$1,167,090
--	------	-------------	-----------	----------	--	------------	-------------	--	-------------

1002 INTERDEPARTMENTAL SERVICE FUND

						\$531,133	\$531,133		\$531,133
--	--	--	--	--	--	-----------	-----------	--	-----------

Program Subtotal	8.00	\$1,477,018	\$208,379	\$12,826		\$0	\$1,698,223		\$1,698,223
------------------	------	-------------	-----------	----------	--	-----	-------------	--	-------------

Essential 2

553 Office of Emergency Services

1001 GENERAL FUND

	3.00	\$319,976	\$20,886			-\$129,493	\$211,369		\$211,369
--	------	-----------	----------	--	--	------------	-----------	--	-----------

1002 INTERDEPARTMENTAL SERVICE FUND

						\$104,543	\$104,543		\$104,543
--	--	--	--	--	--	-----------	-----------	--	-----------

Program Subtotal	3.00	\$319,976	\$20,886			-\$24,950	\$315,912		\$315,912
------------------	------	-----------	----------	--	--	-----------	-----------	--	-----------

Essential 3

542 E-Government

1001 GENERAL FUND

	1.00	\$124,209					\$124,209		\$124,209
--	------	-----------	--	--	--	--	-----------	--	-----------

Program Subtotal	1.00	\$124,209					\$124,209		\$124,209
------------------	------	-----------	--	--	--	--	-----------	--	-----------

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
--	-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

543 Governmental Affairs

1001 GENERAL FUND

	2.00	\$306,988	\$225,608	\$2,000		-\$330,467	\$204,129		\$204,129
--	------	-----------	-----------	---------	--	------------	-----------	--	-----------

1002 INTERDEPARTMENTAL SERVICE FUND

						\$330,467	\$330,467		\$330,467
--	--	--	--	--	--	-----------	-----------	--	-----------

Program Subtotal	2.00	\$306,988	\$225,608	\$2,000		\$0	\$534,596		\$534,596
------------------	------	-----------	-----------	---------	--	-----	-----------	--	-----------

552 Office of Public Safety Accountability (OPSA)

1001 GENERAL FUND

	1.00	\$162,324	\$5,500	\$2,000			\$169,824		\$169,824
--	------	-----------	---------	---------	--	--	-----------	--	-----------

Program Subtotal	1.00	\$162,324	\$5,500	\$2,000			\$169,824		\$169,824
------------------	------	-----------	---------	---------	--	--	-----------	--	-----------

Existing

554 Governmental Affairs - Federal Legislative Advocacy

1001 GENERAL FUND

			\$50,000				\$50,000		\$50,000
--	--	--	----------	--	--	--	----------	--	----------

Program Subtotal			\$50,000				\$50,000		\$50,000
------------------	--	--	----------	--	--	--	----------	--	----------

City Manager Total	15.00	\$2,390,515	\$510,373	\$16,826		-\$24,950	\$2,892,764		\$2,892,764
--------------------	-------	-------------	-----------	----------	--	-----------	-------------	--	-------------

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
<hr/>									
1001 GENERAL FUND									
	15.00	\$2,390,515	\$510,373	\$16,826		-\$991,093	\$1,926,621		\$1,926,621
1002 INTERDEPARTMENTAL SERVICE FUND									
	0.00					\$970,199	\$970,199		\$970,199
Program Subtotal	15.00	\$2,390,515	\$510,373	\$16,826		-\$20,894	\$2,896,820		\$2,896,820
Total	15.00	\$2,390,515	\$510,373	\$16,826		-\$20,894	\$2,896,820		\$2,896,820

POD Program Costs by Category



FTE Employee Services Service ~ Supplies Property Debt Service Inter-departmental Transfers Expenditure Budget Subtotal Revenues Net Budget

City Treasurer

Mandated

22 Debt Issuance Process / Due Diligence

1001 General Fund

	0.74	\$103,750	\$23,818	\$123	\$0	\$22	\$127,712	\$0	\$127,712
Program Subtotal	0.74	\$103,750	\$23,818	\$123	\$0	\$22	\$127,712	\$0	\$127,712

25 Cash Flow Management

1001 General Fund

	5.02	\$703,817	\$72,699	\$837	\$0	\$146	\$777,499	\$2,075,685	-\$1,298,186
Program Subtotal	5.02	\$703,817	\$72,699	\$837	\$0	\$146	\$777,499	\$2,075,685	-\$1,298,186

26 Debt Management

1001 General Fund

	3.25	\$455,658	\$107,210	\$542	\$0	-\$196,021	\$367,389	\$0	\$367,389
--	------	-----------	-----------	-------	-----	------------	-----------	-----	-----------

1002 Interdepartmental Service Fund

	0.00	\$0	\$0	\$0	\$0	\$10,709	\$10,709	\$0	\$10,709
--	------	-----	-----	-----	-----	----------	----------	-----	----------

2210 ASSESSMENT BOND REGISTRATION

						\$185,407	\$185,407	\$44,293	\$141,114
Program Subtotal	3.25	\$455,658	\$107,210	\$542	\$0	\$95	\$563,505	\$44,293	\$519,212

27 SCERS

1001 General Fund

	1.64	\$229,932	\$145,536	\$273	\$0	\$48	\$375,789	\$847,815	-\$472,026
Program Subtotal	1.64	\$229,932	\$145,536	\$273	\$0	\$48	\$375,789	\$847,815	-\$472,026

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
--	-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

Essential 3

24 Project Feasibility / Citywide / Investor-Banker Relations

1001 General Fund

	1.00	\$140,203	\$32,403	\$167	\$0	\$29	\$172,802	\$0	\$172,802
Program Subtotal	1.00	\$140,203	\$32,403	\$167	\$0	\$29	\$172,802	\$0	\$172,802

Existing

23 Investor/Rating Agency Relations

1001 General Fund

	0.10	\$14,020	\$3,240	\$17	\$0	\$3	\$17,280	\$0	\$17,280
Program Subtotal	0.10	\$14,020	\$3,240	\$17	\$0	\$3	\$17,280	\$0	\$17,280

28 Special Projects

1001 General Fund

	0.25	\$35,051	\$8,101	\$42	\$0	\$7	\$43,200	\$0	\$43,200
Program Subtotal	0.25	\$35,051	\$8,101	\$42	\$0	\$7	\$43,200	\$0	\$43,200
City Treasurer Total	12.00	\$1,682,431	\$393,007	\$2,000	\$0	\$350	\$2,077,788	\$2,967,793	-\$890,005

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
<hr/>									
1001 GENERAL FUND									
	12.00	\$1,682,431	\$393,007	\$2,000		-\$195,766	\$1,881,672	\$2,923,500	-\$1,041,828
1002 INTERDEPARTMENTAL SERVICE FUND									
	0.00					\$10,709	\$10,709		\$10,709
2210 ASSESSMENT BOND REGISTRATION									
	0.00					\$185,407	\$185,407	\$44,293	\$141,114
Program Subtotal	12.00	\$1,682,431	\$393,007	\$2,000		\$350	\$2,077,788	\$2,967,793	-\$890,005
Total	12.00	\$1,682,431	\$393,007	\$2,000		\$350	\$2,077,788	\$2,967,793	-\$890,005

POD Program Costs by Category



FTE Employee Services Service ~ Supplies Property Debt Service Inter-departmental Transfers Expenditure Budget Subtotal Revenues Net Budget

Community Development

Mandated

294 Emergency Response to Immediately Dangerous Conditions (such as immediately dangerous structures, public health vectors, gang graffiti.)

1001 General Fund

	1.00	\$111,504	\$46,731		\$0	\$0	\$158,235	\$50,000	\$108,235
Program Subtotal	1.00	\$111,504	\$46,731		\$0	\$0	\$158,235	\$50,000	\$108,235

296 Rehabilitation of Substandard and Dangerous Buildings

1001 General Fund

	17.25	\$1,611,691	\$772,309	\$27,662	\$0	-\$239,804	\$2,171,858	\$2,276,380	-\$104,522
--	-------	-------------	-----------	----------	-----	------------	-------------	-------------	------------

2700 Block Grant/Housing & Redev

	0.00	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0
Program Subtotal	17.25	\$1,611,691	\$772,309	\$27,662	\$0	\$10,196	\$2,421,858	\$2,526,380	-\$104,522

297 Vehicle Abatement (On-street)

1001 General Fund

	7.00	\$685,633	\$222,860	\$12,967	\$0	\$0	\$921,460	\$300,000	\$621,460
Program Subtotal	7.00	\$685,633	\$222,860	\$12,967	\$0	\$0	\$921,460	\$300,000	\$621,460

298 General Plan Implementation: Sustainability Planning

1001 General Fund

	2.60	\$288,423	\$38,566	\$0	\$0	-\$127,670	\$199,319	\$0	\$199,319
Program Subtotal	2.60	\$288,423	\$38,566	\$0	\$0	-\$127,670	\$199,319	\$0	\$199,319

299 Construction- Building Permits

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	4.00	\$408,338	\$102,557	\$0	\$0	\$0	\$510,895	\$53,500	\$457,395
Program Subtotal	4.00	\$408,338	\$102,557	\$0	\$0	\$0	\$510,895	\$53,500	\$457,395
300 Construction-Building Inspections									
1001 General Fund									
	19.50	\$2,041,228	\$410,230		\$0	\$266,100	\$2,717,558	\$4,291,109	-\$1,573,551
2016 Development Services Fund									
	0.00	\$0	\$0	\$0	\$0	-\$266,000	-\$266,000	\$0	-\$266,000
Program Subtotal	19.50	\$2,041,228	\$410,230	\$0	\$0	\$100	\$2,451,558	\$4,291,109	-\$1,839,551
301 Construction-Plan Review									
1001 General Fund									
	7.00	\$838,529	\$164,092		\$0	\$166,000	\$1,168,621	\$2,471,000	-\$1,302,379
2016 Development Services Fund									
	0.00	\$0	\$0	\$0	\$0	-\$166,000	-\$166,000	\$0	-\$166,000
Program Subtotal	7.00	\$838,529	\$164,092	\$0	\$0	\$0	\$1,002,621	\$2,471,000	-\$1,468,379
302 Counter Operations for Building Permits and Plan Review									
1001 General Fund									
	12.00	\$1,119,354	\$225,626	\$0	\$0		\$1,344,980		\$1,344,980
Program Subtotal	12.00	\$1,119,354	\$225,626	\$0	\$0		\$1,344,980		\$1,344,980
303 Entitlements- Current Planning Project Processing									
1001 General Fund									
	14.90	\$1,588,295	\$163,544	\$0	\$0	-\$161,600	\$1,590,239	\$936,116	\$654,123
Program Subtotal	14.90	\$1,588,295	\$163,544	\$0	\$0	-\$161,600	\$1,590,239	\$936,116	\$654,123
304 Entitlements-Counter Operations									

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	6.85	\$729,777	\$65,772	\$0	\$0	\$0	\$795,549	\$159,701	\$635,848
Program Subtotal	6.85	\$729,777	\$65,772	\$0	\$0	\$0	\$795,549	\$159,701	\$635,848

305 Entitlements-Environmental Processing

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	4.40	\$539,188	\$45,569	\$0	\$0	-\$553,784	\$30,973	\$0	\$30,973
Program Subtotal	4.40	\$539,188	\$45,569	\$0	\$0	-\$553,784	\$30,973	\$0	\$30,973

307 General Plan Implementation: Neighborhood Planning

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	1.00	\$101,321	\$12,855	\$0	\$0	-\$22,149	\$92,027	\$0	\$92,027
Program Subtotal	1.00	\$101,321	\$12,855	\$0	\$0	-\$22,149	\$92,027	\$0	\$92,027

Essential 1

442 Infill Development

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	1.00	\$132,366	\$14,127	\$0	\$0	\$0	\$146,493	\$0	\$146,493
Program Subtotal	1.00	\$132,366	\$14,127	\$0	\$0	\$0	\$146,493	\$0	\$146,493

Essential 2

84 Mobile Food Vending Vehicle Enforcement

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	0.50	\$46,901	\$6,435		\$0	\$0	\$53,336	\$8,000	\$45,336
Program Subtotal	0.50	\$46,901	\$6,435		\$0	\$0	\$53,336	\$8,000	\$45,336

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
85 Vector Inspections (Infestations of insects, vermin, or rodents that are public health vectors)									
1001 General Fund									
	0.50	\$46,901	\$12,382		\$0	\$0	\$59,283	\$35,000	\$24,283
Program Subtotal	0.50	\$46,901	\$12,382		\$0	\$0	\$59,283	\$35,000	\$24,283

274 Annexation Projects

1001 General Fund									
	0.25	\$38,276	\$14,247	\$0	\$0	-\$20,000	\$32,523	\$0	\$32,523
3201 No Natomas Community Improv									
	0.00	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$0	\$20,000
Program Subtotal	0.25	\$38,276	\$14,247	\$0	\$0	\$0	\$52,523	\$0	\$52,523

Essential 3

130 Abatement of Public Nuisances

1001 General Fund									
	13.75	\$1,302,908	\$672,937	\$21,611	\$0	\$13,530	\$2,010,986	\$796,000	\$1,214,986
Program Subtotal	13.75	\$1,302,908	\$672,937	\$21,611	\$0	\$13,530	\$2,010,986	\$796,000	\$1,214,986

132 Zoning Enforcement

1001 General Fund									
	3.25	\$327,605	\$49,527		\$0	\$0	\$377,132	\$80,000	\$297,132
Program Subtotal	3.25	\$327,605	\$49,527		\$0	\$0	\$377,132	\$80,000	\$297,132

Fully Offset

131 Rental Housing Inspection Program

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	16.50	\$1,523,583	\$53,680	\$2,000	\$0	\$9,275	\$1,588,538	\$1,753,739	-\$165,201
Program Subtotal	16.50	\$1,523,583	\$53,680	\$2,000	\$0	\$9,275	\$1,588,538	\$1,753,739	-\$165,201
177 Taxi Cab Enforcement									
1001 General Fund									
	0.00				\$0	\$0	\$0	\$8,000	-\$8,000
Program Subtotal	0.00				\$0	\$0	\$0	\$8,000	-\$8,000
178 Tobacco Retailer Licensing									
1001 General Fund									
	2.00	\$143,065	\$3,000		\$0	\$0	\$146,065	\$150,000	-\$3,935
Program Subtotal	2.00	\$143,065	\$3,000		\$0	\$0	\$146,065	\$150,000	-\$3,935
185 Natomas Joint Vision									
1001 General Fund									
	0.25	\$38,276	\$14,247	\$0	\$0	-\$73,000	-\$20,477	\$185,638	-\$206,115
Program Subtotal	0.25	\$38,276	\$14,247	\$0	\$0	-\$73,000	-\$20,477	\$185,638	-\$206,115
189 Zoning Code Updates and Improvements									
1001 General Fund									
	0.45	\$55,722	\$3,376	\$0	\$0	\$0	\$59,098	\$303,306	-\$244,208
Program Subtotal	0.45	\$55,722	\$3,376	\$0	\$0	\$0	\$59,098	\$303,306	-\$244,208
273 Vacant Building Monitoring									
1001 General Fund									
	10.00	\$1,004,569	\$226,108	\$15,560	\$0	\$0	\$1,246,237	\$1,238,875	\$7,362
Program Subtotal	10.00	\$1,004,569	\$226,108	\$15,560	\$0	\$0	\$1,246,237	\$1,238,875	\$7,362

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
--	-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

275 Sacramento Local Agency Formation Commission (LAFCO Employee Funding)

1001 General Fund									
	1.00	\$148,989	\$0	\$0	\$0	\$0	\$148,989	\$154,751	-\$5,762
Program Subtotal	1.00	\$148,989	\$0	\$0	\$0	\$0	\$148,989	\$154,751	-\$5,762

Existing

174 Business Compliance (includes illegal outdoor vending, somatic practitioners, arcades, billiards)

1001 General Fund									
	1.00	\$93,801	\$12,870		\$0	\$0	\$106,671	\$5,000	\$101,671
Program Subtotal	1.00	\$93,801	\$12,870		\$0	\$0	\$106,671	\$5,000	\$101,671

175 Entertainment Permits

1001 General Fund									
	1.50	\$167,115	\$29,375		\$0	\$0	\$196,490	\$10,000	\$186,490
Program Subtotal	1.50	\$167,115	\$29,375		\$0	\$0	\$196,490	\$10,000	\$186,490

176 Graffiti Abatement

1001 General Fund									
	5.50	\$459,197	\$164,143	\$8,645	\$0	-\$267,868	\$364,117	\$5,000	\$359,117
2232 Citywide Lndscpng&Lghting Dist									
	0.00	\$0	\$0	\$0	\$0	\$267,868	\$267,868		\$267,868
Program Subtotal	5.50	\$459,197	\$164,143	\$8,645	\$0	\$0	\$631,985	\$5,000	\$626,985

179 Vehicle Abatement (Private Property)

1001 General Fund									
	0.50	\$46,901	\$12,382		\$0	\$0	\$59,283	\$400	\$58,883
Program Subtotal	0.50	\$46,901	\$12,382		\$0	\$0	\$59,283	\$400	\$58,883

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
182 Entitlements- Urban Design									
1001 General Fund									
	4.00	\$557,869	\$40,084	\$0	\$0	\$0	\$597,953	\$179,129	\$418,824
Program Subtotal	4.00	\$557,869	\$40,084	\$0	\$0	\$0	\$597,953	\$179,129	\$418,824
183 General Plan Maintenance and Annual Report									
1001 General Fund									
	3.80	\$506,310	\$61,063	\$0	\$0	-\$346,359	\$221,014	\$0	\$221,014
Program Subtotal	3.80	\$506,310	\$61,063	\$0	\$0	-\$346,359	\$221,014	\$0	\$221,014
186 North Natomas Implementation									
1001 General Fund									
	1.25	\$166,427	\$3,562	\$0	\$0	\$0	\$169,989	\$0	\$169,989
Program Subtotal	1.25	\$166,427	\$3,562	\$0	\$0	\$0	\$169,989	\$0	\$169,989
494 General Plan Implementation: Economic Development Planning									
1001 General Fund									
	1.00	\$110,126	\$12,855	\$0	\$0	-\$18,900	\$104,081	\$0	\$104,081
Program Subtotal	1.00	\$110,126	\$12,855	\$0	\$0	-\$18,900	\$104,081	\$0	\$104,081
Community Development Total	165.50	\$16,980,188	\$3,677,111	\$88,445	\$0	-\$1,270,361	\$19,475,383	\$15,700,644	\$3,774,739

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
<hr/>									
1001 GENERAL FUND									
	165.50	\$16,980,188	\$3,677,111	\$88,445		-\$1,376,229	\$19,369,515	\$15,450,644	\$3,918,871
2016 DEVELOPMENT SERVICES FUND									
	0.00					-\$432,000	-\$432,000		-\$432,000
2232 CITYWIDE LANDSCAPING & LIGHTING DIST									
	0.00					\$267,868	\$267,868		\$267,868
2700 BLOCK GRANT/HOUSING & REDEV									
	0.00					\$250,000	\$250,000	\$250,000	\$0
3201 NO NATOMAS COMMUNITY IMPROV									
	0.00					\$20,000	\$20,000		\$20,000
Program Subtotal	165.50	\$16,980,188	\$3,677,111	\$88,445		-\$1,270,361	\$19,475,383	\$15,700,644	\$3,774,739
Total	165.50	\$16,980,188	\$3,677,111	\$88,445		-\$1,270,361	\$19,475,383	\$15,700,644	\$3,774,739

POD Program Costs by Category



FTE Employee Services Service ~ Supplies Property Debt Service Inter-departmental Transfers Expenditure Budget Subtotal Revenues Net Budget

Convention, Culture & Leisure

Mandated

309 Center for Sacramento History - Official repository for City / County Records and Historical Collections

1001 General Fund

	3.00	\$290,933	\$56,179	\$0	\$0	\$600	\$347,712	\$183,000	\$164,712
Program Subtotal	3.00	\$290,933	\$56,179	\$0	\$0	\$600	\$347,712	\$183,000	\$164,712

310 City Support to Crocker Art Museum - Ensure Museum Remains Open to the Public

1001 General Fund

	6.00	\$559,479	\$1,114,864	\$1,000	\$0	\$0	\$1,675,343	\$0	\$1,675,343
--	------	-----------	-------------	---------	-----	-----	-------------	-----	-------------

6010 Community Center Fund

	0.00	\$0	\$111,903	\$0	\$0	\$0	\$111,903	\$0	\$111,903
--	------	-----	-----------	-----	-----	-----	-----------	-----	-----------

Program Subtotal	6.00	\$559,479	\$1,226,767	\$1,000	\$0	\$0	\$1,787,246	\$0	\$1,787,246
-------------------------	-------------	------------------	--------------------	----------------	------------	------------	--------------------	------------	--------------------

311 Lease with McClellan Air Force Base

1001 General Fund

	0.00	\$0	\$60,000	\$0	\$0	\$0	\$60,000	\$0	\$60,000
--	------	-----	----------	-----	-----	-----	----------	-----	----------

Program Subtotal	0.00	\$0	\$60,000	\$0	\$0	\$0	\$60,000	\$0	\$60,000
-------------------------	-------------	------------	-----------------	------------	------------	------------	-----------------	------------	-----------------

312 Miller Park Boat Ramp Dredging / Support

1001 General Fund

	0.00	\$0	\$49,284	\$0	\$0	\$0	\$49,284	\$50,000	-\$716
--	------	-----	----------	-----	-----	-----	----------	----------	--------

Program Subtotal	0.00	\$0	\$49,284	\$0	\$0	\$0	\$49,284	\$50,000	-\$716
-------------------------	-------------	------------	-----------------	------------	------------	------------	-----------------	-----------------	---------------

313 Operate Sacramento Marina

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
6009 Sacramento Marina Fund									
	7.80	\$388,607	\$427,616	\$1,000	\$604,468	\$286,599	\$1,708,290	\$1,710,675	-\$2,385
6010 COMMUNITY CENTER FUND									
			-\$37,100				-\$37,100		-\$37,100
Program Subtotal	7.80	\$388,607	\$390,516	\$1,000	\$604,468	\$286,599	\$1,671,190	\$1,710,675	-\$39,485

314 Operation of the Historic City Cemetery

1001 General Fund									
	1.00	\$62,031	\$46,535	\$0	\$0	\$0	\$108,566	\$1,000	\$107,566
Program Subtotal	1.00	\$62,031	\$46,535	\$0	\$0	\$0	\$108,566	\$1,000	\$107,566

490 H Street Theater Fund

2602 H Street Theater Fund									
	0.00	\$0	\$25,000	\$20,000	\$0	\$0	\$45,000	\$45,000	\$0
Program Subtotal	0.00	\$0	\$25,000	\$20,000	\$0	\$0	\$45,000	\$45,000	\$0

Essential 2

86 Maintain the Old Sacramento Historic District

1001 General Fund									
	8.83	\$775,254	\$514,966	\$0	\$0	-\$136,458	\$1,153,762	\$975,939	\$177,823
2208 Old Sacto Maint Dist									
	0.00	\$0	\$0	\$0	\$0	\$69,758	\$69,758	\$0	\$69,758
6010 COMMUNITY CENTER FUND									
	0.00	\$0	\$1,156	\$0	\$0	\$67,000	\$68,156	\$0	\$68,156
Program Subtotal	8.83	\$775,254	\$516,122	\$0	\$0	\$300	\$1,291,676	\$975,939	\$315,737

Essential 3

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
135 City Support to Sacramento History Museum									
1001 General Fund									
	0.00	\$0	\$220,472	\$0	\$0	\$0	\$220,472	\$93,205	\$127,268
6010 Community Center Fund									
	0.00	\$0	\$16,261	\$0	\$0	\$0	\$16,261	\$0	\$16,261
Program Subtotal	0.00	\$0	\$236,733	\$0	\$0	\$0	\$236,733	\$93,205	\$143,529

137 Operation of City Golf Courses

1001 General Fund									
	59.36	\$3,513,395	-\$286,398	\$0	\$0	-\$3,227,000	-\$3	\$0	-\$3
2603 Golf Fund									
	0.00	\$5,750	\$2,325,759	\$55,500	\$0	\$3,228,500	\$5,615,509	\$7,108,847	-\$1,493,338
Program Subtotal	59.36	\$3,519,145	\$2,039,361	\$55,500	\$0	\$1,500	\$5,615,506	\$7,108,847	-\$1,493,341

138 Support the Operation of the Sacramento Zoo

1001 General Fund									
	6.00	\$416,674	\$82,808	\$0	\$0	-\$50,000	\$449,482	\$0	\$449,482
2605 Zoo Fund									
	0.00	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000	\$0
6010 Community Center Fund									
	0.00	\$0	\$69,892	\$0	\$0	\$0	\$69,892	\$0	\$69,892
Program Subtotal	6.00	\$416,674	\$152,700	\$0	\$0	\$0	\$569,374	\$50,000	\$519,374

276 Convention Center Complex Operations

6010 Community Center Fund									
	83.15	\$5,520,925	\$4,232,445	\$102,000	\$0	\$2,482,091	\$12,337,461	\$23,748,000	-\$11,410,539
Program Subtotal	83.15	\$5,520,925	\$4,232,445	\$102,000	\$0	\$2,482,091	\$12,337,461	\$23,748,000	-\$11,410,539

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
--	-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

405 Department Admin Support Services

6010 Community Center Fund

	10.00	\$1,167,453	\$388,255	\$20,000	\$0	\$2,682	\$1,578,390	\$22,000	\$1,556,390
Program Subtotal	10.00	\$1,167,453	\$388,255	\$20,000	\$0	\$2,682	\$1,578,390	\$22,000	\$1,556,390

Fully Offset

134 Art in Public Places

1001 General Fund

	4.00	\$339,099	\$24,914	\$0	\$0	-\$364,014	-\$1	\$0	-\$1
Program Subtotal	4.00	\$339,099	\$24,914	\$0	\$0	-\$364,014	-\$1	\$0	-\$1

Existing

190 Arts Education

1001 General Fund

	2.00	\$156,729	\$23,950	\$0	\$0	-\$9,400	\$171,279	\$50,000	\$121,279
Program Subtotal	2.00	\$156,729	\$23,950	\$0	\$0	-\$9,400	\$171,279	\$50,000	\$121,279

191 Arts Regranting, Cultural Programs and Technical Assistance

1001 General Fund

	1.00	\$78,468	\$9,329	\$0	\$0	-\$65,100	\$22,697	\$50,000	-\$27,303
Program Subtotal	1.00	\$78,468	\$9,329	\$0	\$0	-\$65,100	\$22,697	\$50,000	-\$27,303

194 Sacramento Metro Arts Commission's Outreach, Arts Marketing, Business Partnerships and Economic Development Initiative

1001 General Fund

	2.00	\$246,265	\$73,002	\$1,500	\$0	-\$92,634	\$228,133	\$72,155	\$155,978
--	------	-----------	----------	---------	-----	-----------	-----------	----------	-----------

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
Program Subtotal	2.00	\$246,265	\$73,002	\$1,500	\$0	-\$92,634	\$228,133	\$72,155	\$155,978
196 Support of the Operation of the Powerhouse Science Center									
1001 General Fund									
	0.00	\$0	\$222,281	\$0	\$0	\$0	\$222,281	\$93,205	\$129,077
6010 Community Center Fund									
	0.00	\$0	\$16,260	\$0	\$0	\$0	\$16,260	\$0	\$16,260
Program Subtotal	0.00	\$0	\$238,541	\$0	\$0	\$0	\$238,541	\$93,205	\$145,337
197 Support of the Operation of Fairytale Town									
1001 General Fund									
	0.00	\$0	\$37,245	\$0	\$0	-\$25,000	\$12,245	\$0	\$12,245
2606 Fairytale Town									
	0.00	\$0	\$25,000	\$0	\$0	\$25,000	\$50,000	\$50,000	\$0
Program Subtotal	0.00	\$0	\$62,245	\$0	\$0	\$0	\$62,245	\$50,000	\$12,245
277 Maintain Old Sacramento Public Market									
2601 Old Sac Market									
	0.00	\$0	\$39,000	\$0	\$0	\$0	\$39,000	\$45,000	-\$6,000
Program Subtotal	0.00	\$0	\$39,000	\$0	\$0	\$0	\$39,000	\$45,000	-\$6,000
444 Partnership with The First Tee of Greater Sacramento (TFTGS)									
2603 Golf Fund									
	0.00	\$0	\$30,381	\$0	\$0	\$0	\$30,381	\$30,000	\$381
Program Subtotal	0.00	\$0	\$30,381	\$0	\$0	\$0	\$30,381	\$30,000	\$381
Convention, Culture & Leisure Total	194.14	\$13,521,062	\$9,921,259	\$201,000	\$604,468	\$2,242,624	\$26,490,413	\$34,378,025	-\$7,887,612

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 GENERAL FUND	93.19	\$6,438,327	\$2,249,431	\$2,500		-\$3,969,006	\$4,721,252	\$1,568,503	\$3,152,749
2208 OLD SACTO MAINT DIST	0.00					\$69,758	\$69,758		\$69,758
2601 OLD SAC MARKET	0.00		\$39,000				\$39,000	\$45,000	-\$6,000
2602 H STREET THEATER FUND	0.00		\$25,000	\$20,000			\$45,000	\$45,000	\$0
2603 GOLF FUND	0.00	\$5,750	\$2,356,140	\$55,500		\$3,228,500	\$5,645,890	\$7,138,847	-\$1,492,957
2605 ZOO FUND	0.00					\$50,000	\$50,000	\$50,000	\$0
2606 FAIRYTALE TOWN	0.00		\$25,000			\$25,000	\$50,000	\$50,000	\$0
6009 SACRAMENTO MARINA FUND	7.80	\$388,607	\$427,616	\$1,000	\$604,468	\$286,599	\$1,708,290	\$1,710,675	-\$2,385
6010 COMMUNITY CENTER FUND	93.15	\$6,688,378	\$4,799,072	\$122,000		\$2,551,773	\$14,161,223	\$23,770,000	-\$9,608,777
Program Subtotal	194.14	\$13,521,062	\$9,921,259	\$201,000	\$604,468	\$2,242,624	\$26,490,413	\$34,378,025	-\$7,887,612
Total	194.14	\$13,521,062	\$9,921,259	\$201,000	\$604,468	\$2,242,624	\$26,490,413	\$34,378,025	-\$7,887,612

POD Program Costs by Category



FTE Employee Services Service ~ Supplies Property Debt Service Inter-departmental Transfers Expenditure Budget Subtotal Revenues Net Budget

Economic Development

Mandated

198 Brownfield Remediation

1001 General Fund

	0.50	\$58,393	\$0	\$0	\$0	\$0	\$58,393	\$0	\$58,393
Program Subtotal	0.50	\$58,393	\$0	\$0	\$0	\$0	\$58,393	\$0	\$58,393

200 Small Business Assistance

1001 General Fund

	2.30	\$197,830	\$2,500	\$0	\$0	\$0	\$200,330	\$0	\$200,330
Program Subtotal	2.30	\$197,830	\$2,500	\$0	\$0	\$0	\$200,330	\$0	\$200,330

315 Enterprise Zone Marketing and Compliance

1001 General Fund

	0.90	\$117,068	\$5,000	\$0	\$0	\$0	\$122,068	\$0	\$122,068
Program Subtotal	0.90	\$117,068	\$5,000	\$0	\$0	\$0	\$122,068	\$0	\$122,068

316 Redevelopment

1001 General Fund

	5.10	\$599,658	\$150,472	\$2,000	\$0		\$752,130	\$2,024,880	-\$1,272,750
Program Subtotal	5.10	\$599,658	\$150,472	\$2,000	\$0		\$752,130	\$2,024,880	-\$1,272,750

406 Office of the Director

1001 General Fund

	2.40	\$372,350	\$0	\$0	\$0	\$0	\$372,350	\$0	\$372,350
Program Subtotal	2.40	\$372,350	\$0	\$0	\$0	\$0	\$372,350	\$0	\$372,350

POD Program Costs by Category

FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

Essential 3

407 Army Depot

1001 General Fund

	0.30	\$48,455	\$1,155,371	\$0	\$0	\$0	\$1,203,826	\$1,155,371	\$48,455
Program Subtotal	0.30	\$48,455	\$1,155,371	\$0	\$0	\$0	\$1,203,826	\$1,155,371	\$48,455

Existing

199 Business Attraction/Retention

1001 General Fund

	2.50	\$275,393	\$168,123	\$0	\$0	\$2,856	\$446,372	\$0	\$446,372
Program Subtotal	2.50	\$275,393	\$168,123	\$0	\$0	\$2,856	\$446,372	\$0	\$446,372
Economic Development Total	14.00	\$1,669,147	\$1,481,466	\$2,000	\$0	\$2,856	\$3,155,469	\$3,180,251	-\$24,782

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
--	-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

1001 GENERAL FUND

	14.00	\$1,669,147	\$1,481,466	\$2,000		\$2,856	\$3,155,469	\$3,180,251	-\$24,782
Program Subtotal	14.00	\$1,669,147	\$1,481,466	\$2,000		\$2,856	\$3,155,469	\$3,180,251	-\$24,782
Total	14.00	\$1,669,147	\$1,481,466	\$2,000		\$2,856	\$3,155,469	\$3,180,251	-\$24,782

POD Program Costs by Category



FTE Employee Services Service ~ Supplies Property Debt Service Inter-departmental Transfers Expenditure Budget Subtotal Revenues Net Budget

Finance

Mandated

317 Accounting/CAFR/Other Financial Reporting

1001 General Fund

10.30	\$1,085,946	\$328,163	\$0	\$0	-\$407,650	\$1,006,459	\$215,000	\$791,459
-------	-------------	-----------	-----	-----	------------	-------------	-----------	-----------

1002 Interdepartmental Service Fund

0.00	\$0	\$0	\$0	\$0	\$379,415	\$379,415	\$0	\$379,415
------	-----	-----	-----	-----	-----------	-----------	-----	-----------

Program Subtotal	10.30	\$1,085,946	\$328,163	\$0	\$0	-\$28,235	\$1,385,874	\$215,000	\$1,170,874
-------------------------	--------------	--------------------	------------------	------------	------------	------------------	--------------------	------------------	--------------------

318 Accounts Payable

1001 General Fund

4.50	\$328,264	\$27,608	\$0	\$0	-\$148,426	\$207,446	\$0	\$207,446
------	-----------	----------	-----	-----	------------	-----------	-----	-----------

1002 Interdepartmental Service Fund

0.00	\$0	\$0	\$0	\$0	\$148,426	\$148,426	\$0	\$148,426
------	-----	-----	-----	-----	-----------	-----------	-----	-----------

Program Subtotal	4.50	\$328,264	\$27,608	\$0	\$0	\$0	\$355,872	\$0	\$355,872
-------------------------	-------------	------------------	-----------------	------------	------------	------------	------------------	------------	------------------

319 Accounts Receivable

1001 General Fund

5.10	\$347,041	\$65,495	\$0	\$0	-\$92,232	\$320,304	\$0	\$320,304
------	-----------	----------	-----	-----	-----------	-----------	-----	-----------

1002 Interdepartmental Service Fund

0.00	\$0	\$0	\$0	\$0	\$191,863	\$191,863	\$0	\$191,863
------	-----	-----	-----	-----	-----------	-----------	-----	-----------

Program Subtotal	5.10	\$347,041	\$65,495	\$0	\$0	\$99,631	\$512,167	\$0	\$512,167
-------------------------	-------------	------------------	-----------------	------------	------------	-----------------	------------------	------------	------------------

320 Annual Operating/CIP Budget Development and Management

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	4.90	\$550,991	\$284,400	\$15,000	\$0	-\$533,072	\$317,319	\$0	\$317,319
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$533,572	\$533,572	\$0	\$533,572
Program Subtotal	4.90	\$550,991	\$284,400	\$15,000	\$0	\$500	\$850,891	\$0	\$850,891

321 BIA Administration

1001 General Fund									
	0.15	\$14,733		\$0	\$0	\$0	\$14,733	\$0	\$14,733
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$0	\$0		\$0
2209 DOWNTOWN PLAZA BID								\$116,000	-\$116,000
2211 OLD SACRAMENTO BID								\$142,000	-\$142,000
2212 FRANKLIN BLVD BID								\$35,000	-\$35,000
2214 DEL PASO BID								\$40,000	-\$40,000
2215 STOCKTON BLVD BIA								\$43,000	-\$43,000
2239 Sutter Business Imprvmt Area			\$150,000				\$150,000	\$150,000	\$0
Program Subtotal	0.15	\$14,733	\$150,000	\$0	\$0	\$0	\$164,733	\$526,000	-\$361,267

322 Cashiering System Administration

1001 General Fund									
	0.30	\$29,467	\$0	\$0	\$0	\$0	\$29,467	\$0	\$29,467
Program Subtotal	0.30	\$29,467	\$0	\$0	\$0	\$0	\$29,467	\$0	\$29,467

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
324 Citywide Infrastructure Financing Strategy									
1001 General Fund									
	0.10	\$13,557	\$0	\$0	\$0	\$0	\$13,557	\$0	\$13,557
Program Subtotal	0.10	\$13,557	\$0	\$0	\$0	\$0	\$13,557	\$0	\$13,557
325 Delinquent Collections									
1001 General Fund									
	4.30	\$267,130	\$26,198	\$0	\$0	-\$36,893	\$256,435	\$571,000	-\$314,565
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Subtotal	4.30	\$267,130	\$26,198	\$0	\$0	-\$36,893	\$256,435	\$571,000	-\$314,565
326 eCAPS Functional Support									
1001 General Fund									
	1.20	\$128,447	\$92,411	\$0	\$0	-\$106,800	\$114,058	\$0	\$114,058
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Subtotal	1.20	\$128,447	\$92,411	\$0	\$0	-\$106,800	\$114,058	\$0	\$114,058
327 Finance Plan Development and Administration									
1001 General Fund									
	1.75	\$185,869	\$40,401	\$0	\$0	-\$226,270	\$0	\$0	\$0
Program Subtotal	1.75	\$185,869	\$40,401	\$0	\$0	-\$226,270	\$0	\$0	\$0
328 Payroll									
1001 General Fund									
	5.90	\$484,155	\$36,197	\$0	\$0	-\$194,602	\$325,750	\$0	\$325,750

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$197,795	\$197,795	\$0	\$197,795
Program Subtotal	5.90	\$484,155	\$36,197	\$0	\$0	\$3,193	\$523,545	\$0	\$523,545

329 Special District Formation and Administration

1001 General Fund	5.05	\$509,907	\$553,533		\$0	-\$884,723	\$178,717	\$22,500	\$156,217
2201 Power Inn Rd Md 2003-01						\$3,601	\$3,601	\$7,896	-\$4,295
2202 Neighborhood Lighting Dist						\$9,084	\$9,084	\$31,167	-\$22,083
2204 Northside Subdiv Maint Dist						\$3,743	\$3,743	\$5,544	-\$1,801
2205 Subdiv Lndscpng Maint Dist						\$23,923	\$23,923	\$204,490	-\$180,567
2206 Laguna Creek Maint District						\$24,636	\$24,636	\$192,796	-\$168,160
2207 12th Street Maint Benefit Area						\$3,308	\$3,308	\$13,302	-\$9,994
2208 Old Sacto Maint Dist						\$3,538	\$3,538	\$70,606	-\$67,068
2210 Assessment Bond Registration						\$44,293	\$44,293	\$185,407	-\$141,114
2216 Oak Park PBID						\$5,763	\$5,763	\$218,654	-\$212,891
2217 Franklin Boulevard Pbid						\$4,787	\$4,787	\$111,317	-\$106,530
2218 Del Paso Prop & Business Imprv						\$8,990	\$8,990	\$366,387	-\$357,397

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2219 Special District Info/Rpt Sys			\$93,993			\$54,000	\$147,993		\$147,993
2221 Downtown Sacramento Mgmt Dist						\$7,616	\$7,616	\$2,453,241	-\$2,445,625
2222 The River District PBID						\$5,430	\$5,430	\$345,742	-\$340,312
2223 N Natomas Transp Mgmt Assoc						\$159,707	\$159,707	\$1,021,749	-\$862,042
2224 Stockton Blvd Pbid						\$3,336	\$3,336	\$284,435	-\$281,099
2225 Neighborhood Alley Maint Cfd						\$3,482	\$3,482	\$5,164	-\$1,682
2226 Neighborhood Water Quality Dst						\$10,712	\$10,712	\$51,320	-\$40,608
2227 N Nat Lndscp 99-02						\$41,151	\$41,151	\$193,981	-\$152,830
2228 Willowcreek Assmnt Md						\$6,927	\$6,927	\$3,153	\$3,774
2229 Willowcreek Lndscpng Cfd						\$6,610	\$6,610	\$88,714	-\$82,104
2230 N Natomas Lands Cfd 3						\$37,279	\$37,279	\$1,100,771	-\$1,063,492
2231 Village Garden N.-Mtce Dist #1						\$5,337	\$5,337	\$36,684	-\$31,347
2232 Citywide Lndscpng&Lghting Dist						\$236,759	\$236,759	\$14,360,431	-\$14,123,672
2233 Neighborhood Park Maint CFD						\$44,612	\$44,612		\$44,612

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2234 Power Inn Area Prop & Business						\$6,867	\$6,867	\$498,000	-\$491,133
2236 Greater Broadway PBID						\$3,066	\$3,066	\$226,397	-\$223,331
2237 Midtown Sacramento PBID						\$6,961	\$6,961	\$628,319	-\$621,358
2238 Del Paso Nuevo Landscaping CFD						\$6,153	\$6,153	\$19,036	-\$12,883
2242 Correct fund number required						\$6,859	\$6,859	\$410,511	-\$403,652
3331 Natomas Central CFD 2006-02						\$11,735	\$11,735		\$11,735
Program Subtotal	5.05	\$509,907	\$647,526		\$0	-\$84,458	\$1,072,975	\$23,157,714	-\$22,084,739

330 Tax Collection

1001 General Fund	6.25	\$444,458	\$189,955		\$0	-\$402,090	\$232,323	\$693,000	-\$460,677
1002 Interdepartmental Service Fund	0.00	\$0	\$0	\$0	\$0	\$178,091	\$178,091		\$178,091
2007 MAJOR STREET CONSTRUCTION								\$420,000	-\$420,000
2213 SACRAMENTO TOURISM BID	0.00					\$40,000	\$40,000	\$372,601	-\$332,601
Program Subtotal	6.25	\$444,458	\$189,955	\$0	\$0	-\$183,999	\$450,414	\$1,485,601	-\$1,035,187

331 UUT Rebate Program

1001 General Fund	0.20	\$15,804	\$0	\$0	\$0	\$0	\$15,804	\$0	\$15,804
--------------------------	------	----------	-----	-----	-----	-----	----------	-----	----------

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Subtotal	0.20	\$15,804	\$0	\$0	\$0	\$0	\$15,804	\$0	\$15,804

538 Medical Marijuana Dispensary Permits

1001 GENERAL FUND									
	1.20	\$114,805	\$5,000				\$119,805	\$105,000	\$14,805
Program Subtotal	1.20	\$114,805	\$5,000				\$119,805	\$105,000	\$14,805

Essential 1

29 Administrative Penalties Collections

1001 General Fund									
	0.75	\$55,585			\$0		\$55,585	\$0	\$55,585
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0		\$0	\$0	\$0
Program Subtotal	0.75	\$55,585	\$0	\$0	\$0		\$55,585	\$0	\$55,585

30 Annual Lien Process (centralized)

1001 General Fund									
	0.60	\$45,287			\$0		\$45,287	\$0	\$45,287
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0		\$0	\$0	\$0
Program Subtotal	0.60	\$45,287	\$0	\$0	\$0		\$45,287	\$0	\$45,287

31 Central Cashiering

1001 General Fund									
	5.45	\$365,624	\$91,051		\$0	-\$359,924	\$96,751	\$122,000	-\$25,249

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0		\$0	\$0	\$0
Program Subtotal	5.45	\$365,624	\$91,051	\$0	\$0	-\$359,924	\$96,751	\$122,000	-\$25,249

32 Parking Customer Service (on and off street)

1001 General Fund									
	9.55	\$657,911	\$151,752		\$0	-\$599,874	\$209,789		\$209,789
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$446,747	\$446,747	\$0	\$446,747
2009 AB2928								\$3,000,000	-\$3,000,000
Program Subtotal	9.55	\$657,911	\$151,752	\$0	\$0	-\$153,127	\$656,536	\$3,000,000	-\$2,343,464

Essential 2

87 Bus Pass Processing

1001 General Fund									
	0.70	\$43,464		\$0	\$0		\$43,464	\$0	\$43,464
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0		\$0	\$0	\$0
Program Subtotal	0.70	\$43,464	\$0	\$0	\$0		\$43,464	\$0	\$43,464

88 Business Permits

1001 General Fund									
	2.85	\$228,703	\$10,000	\$2,000	\$0	-\$736	\$239,967	\$309,000	-\$69,033
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$3,236	\$3,236	\$0	\$3,236
Program Subtotal	2.85	\$228,703	\$10,000	\$2,000	\$0	\$2,500	\$243,203	\$309,000	-\$65,797

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
89 Council Report Review									
1001 General Fund									
	1.00	\$102,514	\$0	\$0	\$0	\$0	\$102,514	\$0	\$102,514
Program Subtotal	1.00	\$102,514	\$0	\$0	\$0	\$0	\$102,514	\$0	\$102,514
408 Administration									
1001 General Fund									
	1.90	\$252,098	\$144,650	\$0	\$0	-\$158,012	\$238,736	\$0	\$238,736
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$158,262	\$158,262	\$0	\$158,262
Program Subtotal	1.90	\$252,098	\$144,650	\$0	\$0	\$250	\$396,998	\$0	\$396,998
Finance Total	74.00	\$6,271,760	\$2,290,807	\$17,000	\$0	-\$1,073,632	\$7,505,935	\$29,491,315	-\$21,985,380

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 GENERAL FUND	74.00	\$6,271,760	\$2,046,814	\$17,000		-\$4,151,304	\$4,184,270	\$2,037,500	\$2,146,770
1002 INTERDEPARTMENTAL SERVICE FUND	0.00					\$2,237,407	\$2,237,407		\$2,237,407
2007 MAJOR STREET CONSTRUCTION	0.00							\$420,000	-\$420,000
2009 AB2928	0.00							\$3,000,000	-\$3,000,000
2013 TRANSPORTATION DEVELOPMENT	0.00							\$372,601	-\$372,601
2201 POWER INN RD MD 2003-01	0.00					\$3,601	\$3,601	\$7,896	-\$4,295
2202 NEIGHBORHOOD LIGHTING DIST	0.00					\$9,084	\$9,084	\$31,167	-\$22,083
2204 NORTHSIDE SUBDIV MAINT DIST	0.00					\$3,743	\$3,743	\$5,544	-\$1,801
2205 SUBDIV LNDSCPNG MAINT DIST	0.00					\$23,923	\$23,923	\$204,490	-\$180,567
2206 LAGUNA CREEK MAINT DISTRICT	0.00					\$24,636	\$24,636	\$192,796	-\$168,160
2207 12TH STREET MAINT BENEFIT AREA	0.00					\$3,308	\$3,308	\$13,302	-\$9,994
2208 OLD SACTO MAINT DIST	0.00					\$3,538	\$3,538	\$70,606	-\$67,068

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2209 DOWNTOWN PLAZA BID	0.00							\$116,000	-\$116,000
2210 ASSESSMENT BOND REGISTRATION	0.00					\$44,293	\$44,293	\$185,407	-\$141,114
2211 OLD SACRAMENTO BID	0.00							\$142,000	-\$142,000
2212 FRANKLIN BLVD BID	0.00							\$35,000	-\$35,000
2213 SACRAMENTO TOURISM BID	0.00					\$40,000	\$40,000		\$40,000
2214 DEL PASO BID	0.00							\$40,000	-\$40,000
2215 STOCKTON BLVD BIA	0.00							\$43,000	-\$43,000
2216 OAK PARK PBID	0.00					\$5,763	\$5,763	\$218,654	-\$212,891
2217 FRANKLIN BOULEVARD PBID	0.00					\$4,787	\$4,787	\$111,317	-\$106,530
2218 DEL PASO PROP & BUSINESS IMPRV	0.00					\$8,990	\$8,990	\$366,387	-\$357,397
2219 SPECIAL DISTRICT INFO/RPT SYS	0.00		\$93,993			\$54,000	\$147,993		\$147,993
2221 DOWNTOWN SACRAMENTO MGMT DIST	0.00					\$7,616	\$7,616	\$2,453,241	-\$2,445,625
2222 CAPITAL STATION DISTRICT PBID	0.00					\$5,430	\$5,430	\$345,742	-\$340,312
2223 N NATOMAS TRANSP MGMT ASSOC	0.00					\$159,707	\$159,707	\$1,021,749	-\$862,042

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2224 STOCKTON BLVD PBID	0.00					\$3,336	\$3,336	\$284,435	-\$281,099
2225 NEIGHBORHOOD ALLEY MAINT CFD	0.00					\$3,482	\$3,482	\$5,164	-\$1,682
2226 NEIGHBORHOOD WATER QUALITY DST	0.00					\$10,712	\$10,712	\$51,320	-\$40,608
2227 N NAT LNDSCP 99-02	0.00					\$41,151	\$41,151	\$193,981	-\$152,830
2228 WILLOWCREEK ASSMNT MD	0.00					\$6,927	\$6,927	\$3,153	\$3,774
2229 WILLOWCREEK LNDSCPNG CFD	0.00					\$6,610	\$6,610	\$88,714	-\$82,104
2230 N NATOMAS LANDS CFD 3	0.00					\$37,279	\$37,279	\$1,100,771	-\$1,063,492
2231 VILLAGE GARDEN N.-MTCE DIST #1	0.00					\$5,337	\$5,337	\$36,684	-\$31,347
2232 CITYWIDE LNDSCPNG&LGHTING DIST	0.00					\$236,759	\$236,759	\$14,360,431	-\$14,123,672
2233 NEIGHBORHOOD PARK MAINT CFD	0.00					\$44,612	\$44,612		\$44,612
2234 POWER INN AREA PROP & BUSINESS	0.00					\$6,867	\$6,867	\$498,000	-\$491,133
2236 GREATER BROADWAY PBID	0.00					\$3,066	\$3,066	\$226,397	-\$223,331
2237 MIDTOWN SACRAMENTO PBID	0.00					\$6,961	\$6,961	\$628,319	-\$621,358
2238 DEL PASO NUEVO LANDSCAPING CFD	0.00					\$6,153	\$6,153	\$19,036	-\$12,883

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2239 Correct fund number required									
	0.00		\$150,000				\$150,000	\$150,000	\$0
2242 Correct fund number required									
	0.00					\$6,859	\$6,859	\$410,511	-\$403,652
3331 Correct fund number required									
	0.00					\$11,735	\$11,735		\$11,735
Program Subtotal	74.00	\$6,271,760	\$2,290,807	\$17,000		-\$1,073,632	\$7,505,935	\$29,491,315	-\$21,985,380
Total	74.00	\$6,271,760	\$2,290,807	\$17,000		-\$1,073,632	\$7,505,935	\$29,491,315	-\$21,985,380

POD Program Costs by Category



	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
--	-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

Fire

Mandated

332 Code Enforcement

1001 General Fund

	4.60	\$564,752	\$4,973	\$0	\$0	\$375	\$570,100	\$160,000	\$410,100
Program Subtotal	4.60	\$564,752	\$4,973	\$0	\$0	\$375	\$570,100	\$160,000	\$410,100

333 Fire Suppression

1001 General Fund

	433.00	\$65,680,643	\$982,683	\$2,500	\$422,865	-\$3,363,383	\$63,725,308	\$4,372,000	\$59,353,308
Program Subtotal	433.00	\$65,680,643	\$982,683	\$2,500	\$422,865	-\$3,363,383	\$63,725,308	\$4,372,000	\$59,353,308

334 New Development Plan Review / Inspections / Permits

1001 General Fund

	8.60	\$972,178	\$60,152	\$0	\$0	\$0	\$1,032,330	\$439,181	\$593,149
Program Subtotal	8.60	\$972,178	\$60,152	\$0	\$0	\$0	\$1,032,330	\$439,181	\$593,149

335 Operations Permits

1001 General Fund

	11.60	\$1,340,320	\$12,441	\$0	\$0	\$965	\$1,353,726	\$622,000	\$731,726
Program Subtotal	11.60	\$1,340,320	\$12,441	\$0	\$0	\$965	\$1,353,726	\$622,000	\$731,726

415 Centralized Services

1001 General Fund

	21.00	\$2,605,732	\$3,791,556	\$36,000	\$0	-\$474,800	\$5,958,488	\$1,000	\$5,957,488
--	-------	-------------	-------------	----------	-----	------------	-------------	---------	-------------

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
6502 Risk Management									
						\$500,000	\$500,000		\$500,000
Program Subtotal	21.00	\$2,605,732	\$3,791,556	\$36,000	\$0	\$25,200	\$6,458,488	\$1,000	\$6,457,488

Essential 1

33 Fire Boat Response

1001 General Fund

	0.00	\$261,804	\$1,500	\$0	\$0	\$0	\$263,304	\$0	\$263,304
	0.00	\$0	\$0				\$0	\$0	\$0
Program Subtotal	0.00	\$261,804	\$1,500	\$0	\$0	\$0	\$263,304	\$0	\$263,304

34 Hazardous Materials Response

1001 General Fund

	4.00	\$720,186	\$86,035	\$0	\$0	\$600	\$806,821	\$159,000	\$647,821
Program Subtotal	4.00	\$720,186	\$86,035	\$0	\$0	\$600	\$806,821	\$159,000	\$647,821

35 Emergency Medical Response

1001 General Fund

	92.00	\$13,507,467	\$2,058,129	\$16,000	\$0	\$1,000	\$15,582,596	\$14,533,423	\$1,049,173
Program Subtotal	92.00	\$13,507,467	\$2,058,129	\$16,000	\$0	\$1,000	\$15,582,596	\$14,533,423	\$1,049,173

409 Communications

1001 General Fund

	2.00	\$568,613	\$2,788,924	\$1,208,713	\$0	\$30	\$4,566,280	\$0	\$4,566,280
Program Subtotal	2.00	\$568,613	\$2,788,924	\$1,208,713	\$0	\$30	\$4,566,280	\$0	\$4,566,280

Essential 3

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
--	-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

139 Fire Investigations

1001 General Fund									
	6.60	\$972,223	\$8,385	\$0	\$0	\$0	\$980,608	\$0	\$980,608
Program Subtotal	6.60	\$972,223	\$8,385	\$0	\$0	\$0	\$980,608	\$0	\$980,608

140 Weed Abatement (already Contracted)

1001 General Fund									
	1.60	\$129,644	\$352,544	\$0	\$0	\$1,500	\$483,688	\$225,000	\$258,688
Program Subtotal	1.60	\$129,644	\$352,544	\$0	\$0	\$1,500	\$483,688	\$225,000	\$258,688

Fully Offset

206 US&R

1001 General Fund									
	5.00	\$500,947	\$0	\$0	\$0	-\$500,947	\$0	\$0	\$0
Program Subtotal	5.00	\$500,947	\$0	\$0	\$0	-\$500,947	\$0	\$0	\$0
Fire Total	590.00	\$87,824,509	\$10,147,322	\$1,263,213	\$422,865	-\$3,834,660	\$95,823,249	\$20,511,604	\$75,311,645

POD Program Costs by Category

FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

1001 GENERAL FUND

590.00	\$87,824,509	\$10,147,322	\$1,263,213	\$422,865	-\$4,334,660	\$95,323,249	\$20,511,604	\$74,811,645
--------	--------------	--------------	-------------	-----------	--------------	--------------	--------------	--------------

6502 RISK MANAGEMENT

0.00					\$500,000	\$500,000		\$500,000
------	--	--	--	--	-----------	-----------	--	-----------

Program Subtotal	590.00	\$87,824,509	\$10,147,322	\$1,263,213	\$422,865	-\$3,834,660	\$95,823,249	\$20,511,604	\$75,311,645
-------------------------	---------------	---------------------	---------------------	--------------------	------------------	---------------------	---------------------	---------------------	---------------------

Total	590.00	\$87,824,509	\$10,147,322	\$1,263,213	\$422,865	-\$3,834,660	\$95,823,249	\$20,511,604	\$75,311,645
--------------	---------------	---------------------	---------------------	--------------------	------------------	---------------------	---------------------	---------------------	---------------------

POD Program Costs by Category



FTE Employee Services Service ~ Supplies Property Debt Service Inter-departmental Transfers Expenditure Budget Subtotal Revenues Net Budget

General Services

Mandated

336 Animal care and sheltering

1001 General Fund

	15.50	\$920,962	\$128,803	\$38,725	\$0	\$0	\$1,088,490	\$271,382	\$817,108
Program Subtotal	15.50	\$920,962	\$128,803	\$38,725	\$0	\$0	\$1,088,490	\$271,382	\$817,108

337 Animal control and enforcement

1001 General Fund

	8.50	\$762,433	\$122,020	\$0	\$0	\$0	\$884,453	\$174,000	\$710,453
Program Subtotal	8.50	\$762,433	\$122,020	\$0	\$0	\$0	\$884,453	\$174,000	\$710,453

340 Asset Management - Environmental regulatory compliance

1001 General Fund

	1.00	\$118,000	\$5,000	\$0	\$0	-\$100,000	\$23,000	\$0	\$23,000
Program Subtotal	1.00	\$118,000	\$5,000	\$0	\$0	-\$100,000	\$23,000	\$0	\$23,000

341 Facilities Maintenance - Regulatory

1001 General Fund

	3.00	\$298,422	\$135,000	\$0	\$0	-\$180,000	\$253,422	\$0	\$253,422
--	------	-----------	-----------	-----	-----	------------	-----------	-----	-----------

1002 Interdepartmental Service Fund

						\$75,000	\$75,000		\$75,000
Program Subtotal	3.00	\$298,422	\$135,000	\$0	\$0	-\$105,000	\$328,422	\$0	\$328,422

453 Veterinarian services

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	2.00	\$195,882	\$99,100	\$0	\$0	\$0	\$294,982	\$0	\$294,982
Program Subtotal	2.00	\$195,882	\$99,100	\$0	\$0	\$0	\$294,982	\$0	\$294,982

Essential 1

37 Architects and Engineers - Professional design and technical review for Emergency/Safety/Code/24-7 response to emergencies.

1001 General Fund									
	0.50	\$80,000	\$15,000	\$0	\$0	-\$95,000	\$0	\$0	\$0
Program Subtotal	0.50	\$80,000	\$15,000	\$0	\$0	-\$95,000	\$0	\$0	\$0

40 Facilities Maintenance - Emergency/Safety/Code/24-7 response

1001 General Fund									
	5.50	\$627,533	\$300,000	\$0	\$0	-\$392,000	\$535,533	\$0	\$535,533
1002 Interdepartmental Service Fund									
						\$150,000	\$150,000		\$150,000
Program Subtotal	5.50	\$627,533	\$300,000	\$0	\$0	-\$242,000	\$685,533	\$0	\$685,533

41 Fleet - Asset Management

6501 Fleet Management									
	2.95	\$286,017	\$660,705	\$8,983,502	\$81,723	\$52,055	\$10,064,002	\$9,709,476	\$354,526
Program Subtotal	2.95	\$286,017	\$660,705	\$8,983,502	\$81,723	\$52,055	\$10,064,002	\$9,709,476	\$354,526

42 Fleet maintenance/repair - Heavy duty

6501 Fleet Management									
	52.40	\$4,742,975	\$345,133		\$0	\$832,883	\$5,920,991	\$5,216,177	\$704,814
Program Subtotal	52.40	\$4,742,975	\$345,133		\$0	\$832,883	\$5,920,991	\$5,216,177	\$704,814

43 Fleet maintenance/repair - Light duty

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
6501 Fleet Management									
	18.70	\$1,466,469	\$121,937		\$0	\$294,980	\$1,883,386	\$1,634,061	\$249,324
Program Subtotal	18.70	\$1,466,469	\$121,937		\$0	\$294,980	\$1,883,386	\$1,634,061	\$249,324
51 Multi-use facility contracts for pest management, janitorial, overhead doors, and elevator inspection/maintenance									
1001 General Fund									
	0.00	\$0	\$294,942	\$0	\$0	-\$145,319	\$149,623	\$0	\$149,623
1002 Interdepartmental Service Fund									
						\$103,719	\$103,719		\$103,719
Program Subtotal	0.00	\$0	\$294,942	\$0	\$0	-\$41,600	\$253,342	\$0	\$253,342
52 Utilities at multi-use facilities									
1001 General Fund									
	0.00	\$0	\$1,500,000	\$0	\$0	-\$739,058	\$760,942	\$0	\$760,942
1002 INTERDEPARTMENTAL SERVICE FUND									
						\$739,058	\$739,058		\$739,058
Program Subtotal	0.00	\$0	\$1,500,000	\$0	\$0	\$0	\$1,500,000	\$0	\$1,500,000
472 Department leadership									
1001 General Fund									
	1.70	\$292,118	\$16,131	\$8,102	\$0	-\$88,691	\$227,660	\$0	\$227,660
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$88,691	\$88,691	\$0	\$88,691
Program Subtotal	1.70	\$292,118	\$16,131	\$8,102	\$0	\$0	\$316,351	\$0	\$316,351
473 311 call processing									
1001 General Fund									
	13.70	\$883,528	\$78,976	\$2,948	\$0	-\$439,396	\$526,056	\$0	\$526,056

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2002 Gas Tax 2106	0.00	\$0	\$0	\$0	\$0	\$35,287	\$35,287	\$0	\$35,287
6004 Parking Fund	0.00	\$0	\$0	\$0	\$0	\$12,755	\$12,755	\$0	\$12,755
6005 Water Fund	0.00	\$0	\$0	\$0	\$0	\$44,833	\$44,833	\$0	\$44,833
6006 Sewer Fund	0.00	\$0	\$0	\$0	\$0	\$13,597	\$13,597	\$0	\$13,597
6007 Solid Waste Fund	0.00	\$0	\$0	\$0	\$0	\$323,692	\$323,692	\$0	\$323,692
6010 Community Center Fund	0.00	\$0	\$0	\$0	\$0	\$782	\$782	\$0	\$782
6011 Storm Drainage Fund	0.00	\$0	\$0	\$0	\$0	\$8,449	\$8,449	\$0	\$8,449
Program Subtotal	13.70	\$883,528	\$78,976	\$2,948	\$0	-\$1	\$965,451	\$0	\$965,451

474 311 e-mail processing

1001 General Fund	1.10	\$82,332	\$7,359	\$275	\$0	-\$40,945	\$49,021	\$0	\$49,021
2002 Gas Tax 2106	0.00	\$0	\$0	\$0	\$0	\$3,288	\$3,288	\$0	\$3,288
6004 Parking Fund	0.00	\$0	\$0	\$0	\$0	\$1,189	\$1,189	\$0	\$1,189
6005 Water Fund	0.00	\$0	\$0	\$0	\$0	\$4,178	\$4,178	\$0	\$4,178
6006 Sewer Fund	0.00	\$0	\$0	\$0	\$0	\$1,267	\$1,267	\$0	\$1,267
6007 Solid Waste Fund	0.00	\$0	\$0	\$0	\$0	\$30,163	\$30,163	\$0	\$30,163

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
6010 Community Center Fund	0.00	\$0	\$0	\$0	\$0	\$73	\$73	\$0	\$73
6011 Storm Drainage Fund	0.00	\$0	\$0	\$0	\$0	\$787	\$787	\$0	\$787
Program Subtotal	1.10	\$82,332	\$7,359	\$275	\$0	\$0	\$89,966	\$0	\$89,966

483 311 supervision

1001 General Fund	1.30	\$125,045	\$11,177	\$417	\$0	-\$62,188	\$74,451	\$0	\$74,451
2002 Gas Tax 2106	0.00	\$0	\$0	\$0	\$0	\$4,994	\$4,994	\$0	\$4,994
6004 Parking Fund	0.00	\$0	\$0	\$0	\$0	\$1,805	\$1,805	\$0	\$1,805
6005 Water Fund	0.00	\$0	\$0	\$0	\$0	\$6,345	\$6,345	\$0	\$6,345
6006 Sewer Fund	0.00	\$0	\$0	\$0	\$0	\$1,924	\$1,924	\$0	\$1,924
6007 Solid Waste Fund	0.00	\$0	\$0	\$0	\$0	\$45,812	\$45,812	\$0	\$45,812
6010 Community Center Fund	0.00	\$0	\$0	\$0	\$0	\$111	\$111	\$0	\$111
6011 Storm Drainage Fund	0.00	\$0	\$0	\$0	\$0	\$1,196	\$1,196	\$0	\$1,196
Program Subtotal	1.30	\$125,045	\$11,177	\$417	\$0	-\$1	\$136,638	\$0	\$136,638

485 311 dispatch

1001 General Fund	5.00	\$307,308	\$27,469	\$1,025	\$0	-\$152,830	\$182,972	\$0	\$182,972
--------------------------	------	-----------	----------	---------	-----	------------	-----------	-----	-----------

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2002 Gas Tax 2106	0.00	\$0	\$0	\$0	\$0	\$12,273	\$12,273	\$0	\$12,273
6004 Parking Fund	0.00	\$0	\$0	\$0	\$0	\$4,436	\$4,436	\$0	\$4,436
6005 Water Fund	0.00	\$0	\$0	\$0	\$0	\$15,594	\$15,594	\$0	\$15,594
6006 Sewer Fund	0.00	\$0	\$0	\$0	\$0	\$4,729	\$4,729	\$0	\$4,729
6007 Solid Waste Fund	0.00	\$0	\$0	\$0	\$0	\$112,586	\$112,586	\$0	\$112,586
6010 Community Center Fund	0.00	\$0	\$0	\$0	\$0	\$272	\$272	\$0	\$272
6011 Storm Drainage Fund	0.00	\$0	\$0	\$0	\$0	\$2,939	\$2,939	\$0	\$2,939
Program Subtotal	5.00	\$307,308	\$27,469	\$1,025	\$0	-\$1	\$335,801	\$0	\$335,801

486 311 reporting and system administration

1001 General Fund	0.60	\$68,573	\$6,130	\$229	\$0	-\$34,103	\$40,829	\$0	\$40,829
2002 Gas Tax 2106	0.00	\$0	\$0	\$0	\$0	\$2,739	\$2,739	\$0	\$2,739
6004 Parking Fund	0.00	\$0	\$0	\$0	\$0	\$990	\$990	\$0	\$990
6005 Water Fund	0.00	\$0	\$0	\$0	\$0	\$3,480	\$3,480	\$0	\$3,480
6006 Sewer Fund	0.00	\$0	\$0	\$0	\$0	\$1,055	\$1,055	\$0	\$1,055
6007 Solid Waste Fund	0.00	\$0	\$0	\$0	\$0	\$25,123	\$25,123	\$0	\$25,123

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
6010 Community Center Fund									
	0.00	\$0	\$0	\$0	\$0	\$61	\$61	\$0	\$61
6011 Storm Drainage Fund									
	0.00	\$0	\$0	\$0	\$0	\$656	\$656	\$0	\$656
Program Subtotal	0.60	\$68,573	\$6,130	\$229	\$0	\$1	\$74,933	\$0	\$74,933

535 Fleet - Build

6501 FLEET MANAGEMENT									
	3.00	\$279,072	\$22,147			\$52,055	\$353,274	\$308,647	\$44,627
Program Subtotal	3.00	\$279,072	\$22,147			\$52,055	\$353,274	\$308,647	\$44,627

537 Fleet - Sublet

6501 FLEET MANAGEMENT									
	2.80	\$257,432	\$376,965			\$48,585	\$682,982	\$620,002	\$62,980
Program Subtotal	2.80	\$257,432	\$376,965			\$48,585	\$682,982	\$620,002	\$62,980

Essential 2

91 Animal Care Services management

1001 General Fund									
	1.00	\$146,566	\$163,690	\$11,115	\$0	\$7,000	\$328,371	\$558,000	-\$229,629
Program Subtotal	1.00	\$146,566	\$163,690	\$11,115	\$0	\$7,000	\$328,371	\$558,000	-\$229,629

93 Architects and Engineers - Professional design and technical review for daily repairs and corrective work

1001 General Fund									
	2.00	\$215,000	\$40,000	\$0	\$0	-\$255,000	\$0	\$0	\$0
Program Subtotal	2.00	\$215,000	\$40,000	\$0	\$0	-\$255,000	\$0	\$0	\$0

94 Asset Management - Property management for downtown properties and multi-use facilities

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	1.25	\$123,500	\$5,000	\$0	\$0	-\$15,000	\$113,500	\$0	\$113,500
Program Subtotal	1.25	\$123,500	\$5,000	\$0	\$0	-\$15,000	\$113,500	\$0	\$113,500
95 Asset Management - Response to citywide departments and public inquiries regarding city property									
1001 General Fund									
	0.50	\$77,000	\$0	\$0	\$0	\$0	\$77,000	\$0	\$77,000
Program Subtotal	0.50	\$77,000	\$0	\$0	\$0	\$0	\$77,000	\$0	\$77,000
97 Facilities Maintenance - Preventive maintenance, daily repairs, corrective work, and Deferred Maintenance									
1001 General Fund									
	23.50	\$2,291,784	\$967,610	\$18,000	\$0	-\$1,206,127	\$2,071,267	\$15,000	\$2,056,267
1002 Interdepartmental Service Fund									
						\$269,787	\$269,787		\$269,787
Program Subtotal	23.50	\$2,291,784	\$967,610	\$18,000	\$0	-\$936,340	\$2,341,054	\$15,000	\$2,326,054
99 Facilities Maintenance - Security									
1001 General Fund									
	2.50	\$196,461	\$800,000	\$0	\$0	-\$180,000	\$816,461	\$0	\$816,461
1002 Interdepartmental Service Fund									
						\$150,000	\$150,000		\$150,000
Program Subtotal	2.50	\$196,461	\$800,000	\$0	\$0	-\$30,000	\$966,461	\$0	\$966,461
100 Facilities & Real Property Management - Managing multi business lines, strategic analysis, process improvements, budget, finance and contracting									
1001 General Fund									
	4.00	\$331,601	\$7,680	\$5,000	\$0	-\$47,500	\$296,781	\$0	\$296,781
Program Subtotal	4.00	\$331,601	\$7,680	\$5,000	\$0	-\$47,500	\$296,781	\$0	\$296,781
101 Fleet - Administration and system support									

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
6501 Fleet Management									
	8.25	\$907,634	\$118,237			\$248,130	\$1,274,001	\$0	\$1,274,001
Program Subtotal	8.25	\$907,634	\$118,237			\$248,130	\$1,274,001	\$0	\$1,274,001
446 Procurement administration									
1001 General Fund									
	3.50	\$275,194	\$9,501	\$1,369	\$0	-\$95,944	\$190,120	\$0	\$190,120
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$76,723	\$76,723	\$0	\$76,723
Program Subtotal	3.50	\$275,194	\$9,501	\$1,369	\$0	-\$19,221	\$266,843	\$0	\$266,843
447 eCAPS support									
1001 General Fund									
	0.25	\$23,188	\$1,156	\$166	\$0	-\$9,161	\$15,349	\$0	\$15,349
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$9,332	\$9,332	\$0	\$9,332
Program Subtotal	0.25	\$23,188	\$1,156	\$166	\$0	\$171	\$24,681	\$0	\$24,681
448 Labor compliance									
1001 General Fund									
	0.75	\$71,260	\$2,147	\$309	\$0	-\$23,893	\$49,823	\$0	\$49,823
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$17,336	\$17,336	\$0	\$17,336
Program Subtotal	0.75	\$71,260	\$2,147	\$309	\$0	-\$6,557	\$67,159	\$0	\$67,159
449 Purchasing									
1001 General Fund									
	3.00	\$256,264	\$12,772	\$1,840	\$0	-\$101,249	\$169,627	\$0	\$169,627

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$103,136	\$103,136	\$0	\$103,136
Program Subtotal	3.00	\$256,264	\$12,772	\$1,840	\$0	\$1,887	\$272,763	\$0	\$272,763

Fully Offset

38 Asset Management - Central Services (Mail)

1001 General Fund	2.00	\$146,391	\$454,126	\$0	\$0	-\$632,982	-\$32,465	\$0	-\$32,465
1002 Interdepartmental Service Fund						\$33,962	\$33,962		\$33,962
Program Subtotal	2.00	\$146,391	\$454,126	\$0	\$0	-\$599,020	\$1,497	\$0	\$1,497

39 Asset Management - Right of way and real property acquisition, appraisals/reviews, disposal, property leases & cell tower leases

1001 General Fund	5.25	\$563,928	\$14,849	\$0	\$0	-\$641,468	-\$62,691	\$148,000	-\$210,691
Program Subtotal	5.25	\$563,928	\$14,849	\$0	\$0	-\$641,468	-\$62,691	\$148,000	-\$210,691

48 Fuel management

6501 Fleet Management	0.50	\$42,063	\$7,053,056		\$0	\$8,676	\$7,103,795	\$7,977,848	-\$874,053
Program Subtotal	0.50	\$42,063	\$7,053,056		\$0	\$8,676	\$7,103,795	\$7,977,848	-\$874,053

90 Animal Care customer service

1001 General Fund	5.00	\$305,315	\$28,950	\$0	\$0	\$0	\$334,265	\$0	\$334,265
Program Subtotal	5.00	\$305,315	\$28,950	\$0	\$0	\$0	\$334,265	\$0	\$334,265

92 Architects and Engineers - City facilities project management

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	4.25	\$546,234	\$97,000	\$0	\$0	-\$764,721	-\$121,487	\$0	-\$121,487
Program Subtotal	4.25	\$546,234	\$97,000	\$0	\$0	-\$764,721	-\$121,487	\$0	-\$121,487
98 Facilities Maintenance - Remodels, improvements, and billable work based on customer service agreements									
1001 General Fund									
	3.00	\$322,519	\$225,000	\$0	\$0	-\$746,809	-\$199,290	\$0	-\$199,290
Program Subtotal	3.00	\$322,519	\$225,000	\$0	\$0	-\$746,809	-\$199,290	\$0	-\$199,290
102 Fleet parts inventory management									
6501 Fleet Management									
	2.00	\$174,600	\$2,063,774	\$4,675,944	\$0	\$34,703	\$6,949,021	\$7,857,687	-\$908,666
Program Subtotal	2.00	\$174,600	\$2,063,774	\$4,675,944	\$0	\$34,703	\$6,949,021	\$7,857,687	-\$908,666
104 Motor pool/Car share									
6501 Fleet Management									
	0.40	\$30,463	\$99,079	\$0	\$0	\$6,941	\$136,483	\$393,233	-\$256,750
Program Subtotal	0.40	\$30,463	\$99,079	\$0	\$0	\$6,941	\$136,483	\$393,233	-\$256,750
214 Sustainability									
1001 General Fund									
	1.00	\$118,797	\$6,560	\$3,295	\$0	-\$116,868	\$11,784	\$0	\$11,784
Program Subtotal	1.00	\$118,797	\$6,560	\$3,295	\$0	-\$116,868	\$11,784	\$0	\$11,784
278 Architects and Engineers - Energy management, sustainability, LEED, monitoring utility account management system (Energy Cap), and maintenance and construction									
1001 General Fund									
	0.50	\$75,000	\$15,000	\$0	\$0	-\$90,000	\$0	\$0	\$0
Program Subtotal	0.50	\$75,000	\$15,000	\$0	\$0	-\$90,000	\$0	\$0	\$0

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
--	-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

338 Architects and Engineers - Americans with Disabilities Act construction projects and compliance

1001 General Fund									
	1.25	\$160,000	\$20,000	\$0	\$0	-\$180,000	\$0	\$0	\$0
Program Subtotal	1.25	\$160,000	\$20,000	\$0	\$0	-\$180,000	\$0	\$0	\$0

339 Architects and Engineers - Design, management, code compliance and quality inspection supporting Facility Maintenance

1001 General Fund									
	2.00	\$265,000	\$35,000	\$0	\$0	-\$300,000	\$0	\$0	\$0
Program Subtotal	2.00	\$265,000	\$35,000	\$0	\$0	-\$300,000	\$0	\$0	\$0

489 Architects and Engineers - Green Facilities Program

1001 General Fund									
	1.00	\$123,000	\$584			-\$123,584	\$0		\$0
Program Subtotal	1.00	\$123,000	\$584			-\$123,584	\$0		\$0

496 Facilities Maintenance - Cal Epa

2801 Cal Epa Fund									
			\$7,701,630				\$7,701,630	\$7,874,000	-\$172,370
Program Subtotal			\$7,701,630				\$7,701,630	\$7,874,000	-\$172,370

Existing

207 Animal Care community outreach/education

1001 General Fund									
	0.50	\$45,531	\$1,950	\$0	\$0	\$0	\$47,481	\$0	\$47,481
Program Subtotal	0.50	\$45,531	\$1,950	\$0	\$0	\$0	\$47,481	\$0	\$47,481

418 Department IT

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	2.00	\$243,837	\$150,346	\$22,763	\$0	-\$158,699	\$258,247	\$0	\$258,247
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$119,852	\$119,852	\$0	\$119,852
2003 Gas Tax 2107									
	0.00	\$0	\$0	\$0	\$0	\$38,847	\$38,847	\$0	\$38,847
Program Subtotal	2.00	\$243,837	\$150,346	\$22,763	\$0	\$0	\$416,946	\$0	\$416,946

450 Purchase cards

1001 General Fund									
	0.25	\$15,003	\$748	\$108	\$0	-\$5,928	\$9,931	\$0	\$9,931
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$6,038	\$6,038	\$0	\$6,038
Program Subtotal	0.25	\$15,003	\$748	\$108	\$0	\$110	\$15,969	\$0	\$15,969

451 Special programs

1001 General Fund									
	0.25	\$15,003	\$748	\$108	\$0	-\$5,928	\$9,931	\$0	\$9,931
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$6,038	\$6,038	\$0	\$6,038
Program Subtotal	0.25	\$15,003	\$748	\$108	\$0	\$110	\$15,969	\$0	\$15,969

469 Department fiscal

1001 General Fund									
	1.00	\$132,743	\$7,330	\$3,682	\$0	-\$139,964	\$3,791	\$0	\$3,791
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$40,303	\$40,303	\$0	\$40,303
Program Subtotal	1.00	\$132,743	\$7,330	\$3,682	\$0	-\$99,661	\$44,094	\$0	\$44,094

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
471 Department HR									
1001 General Fund									
	2.30	\$204,044	\$11,268	\$5,659	\$0	-\$109,002	\$111,969	\$0	\$111,969
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$61,951	\$61,951	\$0	\$61,951
2003 Gas Tax 2107									
	0.00	\$0	\$0	\$0	\$0	\$44,241	\$44,241	\$0	\$44,241
Program Subtotal	2.30	\$204,044	\$11,268	\$5,659	\$0	-\$2,810	\$218,161	\$0	\$218,161
482 311 marketing									
1001 General Fund									
	0.30	\$31,554	\$2,820	\$105	\$0	-\$15,692	\$18,787	\$0	\$18,787
2002 Gas Tax 2106									
	0.00	\$0	\$0	\$0	\$0	\$1,260	\$1,260	\$0	\$1,260
6004 Parking Fund									
	0.00	\$0	\$0	\$0	\$0	\$456	\$456	\$0	\$456
6005 Water Fund									
	0.00	\$0	\$0	\$0	\$0	\$1,601	\$1,601	\$0	\$1,601
6006 Sewer Fund									
	0.00	\$0	\$0	\$0	\$0	\$486	\$486	\$0	\$486
6007 Solid Waste Fund									
	0.00	\$0	\$0	\$0	\$0	\$11,560	\$11,560	\$0	\$11,560
6010 Community Center Fund									
	0.00	\$0	\$0	\$0	\$0	\$28	\$28	\$0	\$28
6011 Storm Drainage Fund									
	0.00	\$0	\$0	\$0	\$0	\$302	\$302	\$0	\$302
Program Subtotal	0.30	\$31,554	\$2,820	\$105	\$0	\$1	\$34,480	\$0	\$34,480

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
General Services Total	224.50	\$20,270,578	\$24,391,605	\$13,784,686	\$81,723	-\$3,969,874	\$54,558,718	\$42,757,513	\$11,801,205

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 GENERAL FUND	133.50	\$12,083,852	\$5,828,943	\$125,240		-\$8,428,049	\$9,609,986	\$1,166,382	\$8,443,604
1002 INTERDEPARTMENTAL SERVICE FUND	0.00					\$2,050,926	\$2,050,926		\$2,050,926
2002 GAS TAX 2106	0.00					\$59,841	\$59,841		\$59,841
2003 GAS TAX 2107	0.00					\$83,088	\$83,088		\$83,088
2801 CAL EPA FUND	0.00		\$7,701,630				\$7,701,630	\$7,874,000	-\$172,370
6004 PARKING FUND	0.00					\$21,631	\$21,631		\$21,631
6005 WATER FUND	0.00					\$76,031	\$76,031		\$76,031
6006 SEWER FUND	0.00					\$23,058	\$23,058		\$23,058
6007 SOLID WASTE FUND	0.00					\$548,937	\$548,937		\$548,937
6010 COMMUNITY CENTER FUND	0.00					\$1,327	\$1,327		\$1,327
6011 STORM DRAINAGE FUND	0.00					\$14,329	\$14,329		\$14,329
6501 FLEET MANAGEMENT	91.00	\$8,036,725	\$11,714,382	\$13,659,446	-\$422,865	\$1,380,247	\$34,367,935	\$33,717,131	\$650,804

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
Program Subtotal	224.50	\$20,120,577	\$25,244,955	\$13,784,686	-\$422,865	-\$4,168,634	\$54,558,719	\$42,757,513	\$11,801,206
Total	224.50	\$20,120,577	\$25,244,955	\$13,784,686	-\$422,865	-\$4,168,634	\$54,558,719	\$42,757,513	\$11,801,206

POD Program Costs by Category



FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

Human Resources

Mandated

53 Insurance verification for contracts, permits & encroachments

6502 Risk Management

	1.00	\$73,144	\$0	\$0	\$0	\$0	\$73,144	\$0	\$73,144
Program Subtotal	1.00	\$73,144	\$0	\$0	\$0	\$0	\$73,144	\$0	\$73,144

345 CalPERS Retirement Administration

1001 General Fund

	1.00	\$70,679	\$6,703	\$250	\$0	-\$21,043	\$56,589	\$0	\$56,589
--	------	----------	---------	-------	-----	-----------	----------	-----	----------

1002 Interdepartmental Service Fund

						\$25,114	\$25,114		\$25,114
Program Subtotal	1.00	\$70,679	\$6,703	\$250	\$0	\$4,071	\$81,703	\$0	\$81,703

346 Certification / Selection

1001 General Fund

	1.00	\$57,991	\$7,900	\$0	\$0	-\$17,514	\$48,377	\$0	\$48,377
--	------	----------	---------	-----	-----	-----------	----------	-----	----------

1002 Interdepartmental Service Fund

	0.00	\$0	\$0	\$0	\$0	\$21,264	\$21,264	\$0	\$21,264
Program Subtotal	1.00	\$57,991	\$7,900	\$0	\$0	\$3,750	\$69,641	\$0	\$69,641

347 Classification / Reclassification/ Salary Surveys

1001 General Fund

	3.00	\$300,199	\$44,183	\$0	\$0	-\$117,211	\$227,171	\$0	\$227,171
--	------	-----------	----------	-----	-----	------------	-----------	-----	-----------

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1002 Interdepartmental Service Fund									
						\$131,367	\$131,367		\$131,367
Program Subtotal	3.00	\$300,199	\$44,183	\$0	\$0	\$14,156	\$358,538	\$0	\$358,538
348 Complaint Investigation/Program Compliance									
1001 General Fund									
	1.50	\$154,411	\$10,000	\$200	\$0	-\$48,193	\$116,418	\$0	\$116,418
1002 Interdepartmental Service Fund									
						\$53,406	\$53,406		\$53,406
6502 Risk Management									
	0.50	\$50,914	\$0	\$0	\$0		\$50,914	\$0	\$50,914
Program Subtotal	2.00	\$205,325	\$10,000	\$200	\$0	\$5,213	\$220,738	\$0	\$220,738
349 Facility Access, Public Accommodation									
1001 General Fund									
	1.00	\$108,096	\$10,000	\$200	\$0	-\$34,555	\$83,741	\$0	\$83,741
1002 Interdepartmental Service Fund									
						\$38,345	\$38,345		\$38,345
6502 Risk Management									
	0.50	\$50,914	\$0	\$0	\$0	\$0	\$50,914	\$0	\$50,914
Program Subtotal	1.50	\$159,010	\$10,000	\$200	\$0	\$3,790	\$173,000	\$0	\$173,000
350 General and Auto Liability Claim Adjusting									
6502 Risk Management									
	1.00	\$160,969	\$7,707,915	\$25,606	\$0	\$2,198,167	\$10,092,657	\$14,435,101	-\$4,342,444
Program Subtotal	1.00	\$160,969	\$7,707,915	\$25,606	\$0	\$2,198,167	\$10,092,657	\$14,435,101	-\$4,342,444
351 Health & Welfare Benefit Administration									

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	5.00	\$410,948	\$157,922	\$250	\$0	-\$163,802	\$405,318	\$152,000	\$253,318
1002 Interdepartmental Service Fund									
						\$182,774	\$182,774		\$182,774
6005 WATER FUND									
						\$54,653	\$54,653		\$54,653
6006 SEWER FUND									
						\$17,604	\$17,604		\$17,604
6007 SOLID WASTE FUND									
						\$91,063	\$91,063		\$91,063
6011 STORM DRAINAGE FUND									
						\$42,802	\$42,802		\$42,802
6501 FLEET MANAGEMENT									
						\$40,582	\$40,582		\$40,582
6502 Risk Management									
	0.00	\$625,000		\$0	\$0	\$0	\$625,000	\$0	\$625,000
Program Subtotal	5.00	\$1,035,948	\$157,922	\$250	\$0	\$265,676	\$1,459,796	\$152,000	\$1,307,796

352 Leave Administration

1001 General Fund									
	0.50	\$60,621	\$40,000	\$0	\$0	-\$28,725	\$71,896	\$0	\$71,896
1002 Interdepartmental Service Fund									
						\$32,181	\$32,181		\$32,181
6502 Risk Management									
	1.00	\$84,897	\$0	\$0	\$0	\$0	\$84,897	\$0	\$84,897
Program Subtotal	1.50	\$145,518	\$40,000	\$0	\$0	\$3,456	\$188,974	\$0	\$188,974

353 Occupational Safety & Health Program

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
6502 Risk Management									
	10.50	\$991,050	\$147,626	\$0	\$0	-\$327,991	\$810,685	\$0	\$810,685
Program Subtotal	10.50	\$991,050	\$147,626	\$0	\$0	-\$327,991	\$810,685	\$0	\$810,685
354 Recruitment/Testing (Civil Service & Exempt)									
1001 General Fund									
	5.00	\$552,491	\$113,358	\$0	\$0	-\$196,467	\$469,382	\$0	\$469,382
1002 Interdepartmental Service Fund									
						\$218,082	\$218,082		\$218,082
Program Subtotal	5.00	\$552,491	\$113,358	\$0	\$0	\$21,615	\$687,464	\$0	\$687,464
355 Sacramento City Employees Retirement System Administration									
1001 General Fund									
	1.50	\$131,299	\$46,703	\$250	\$0	-\$50,183	\$128,069	\$0	\$128,069
1002 Interdepartmental Service Fund									
						\$57,295	\$57,295		\$57,295
Program Subtotal	1.50	\$131,299	\$46,703	\$250	\$0	\$7,112	\$185,364	\$0	\$185,364
356 Sexual Harassment Prevention Training									
1001 General Fund									
			\$5,000	\$0	\$0	-\$4,144	\$856	\$0	\$856
1002 Interdepartmental Service Fund									
						\$4,577	\$4,577		\$4,577
Program Subtotal			\$5,000	\$0	\$0	\$433	\$5,433	\$0	\$5,433
357 Workers' Compensation Claims Administration									
6504 Worker's Compensation Fund									
	20.00	\$1,687,339	\$8,307,004	\$17,500	\$0	\$372,156	\$10,383,999	\$8,999,354	\$1,384,645
Program Subtotal	20.00	\$1,687,339	\$8,307,004	\$17,500	\$0	\$372,156	\$10,383,999	\$8,999,354	\$1,384,645

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
358 Contract Enforcement									
1001 General Fund									
	0.50	\$45,902	\$6,500	\$125	\$0	-\$15,214	\$37,313	\$0	\$37,313
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$16,986	\$16,986	\$0	\$16,986
Program Subtotal	0.50	\$45,902	\$6,500	\$125	\$0	\$1,772	\$54,299	\$0	\$54,299

359 Discipline									
1001 General Fund									
	2.00	\$222,996	\$23,344	\$125	\$0	-\$88,420	\$158,045	\$0	\$158,045
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$97,833	\$97,833	\$0	\$97,833
Program Subtotal	2.00	\$222,996	\$23,344	\$125	\$0	\$9,413	\$255,878	\$0	\$255,878

360 Grievance Handling									
1001 General Fund									
	2.00	\$222,996	\$3,000	\$125	\$0	-\$82,688	\$143,433	\$0	\$143,433
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$91,502	\$91,502	\$0	\$91,502
Program Subtotal	2.00	\$222,996	\$3,000	\$125	\$0	\$8,814	\$234,935	\$0	\$234,935

361 Layoffs									
1001 General Fund									
	0.50	\$45,901	\$3,000	\$125	\$0	-\$14,229	\$34,797	\$0	\$34,797
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$15,897	\$15,897	\$0	\$15,897
Program Subtotal	0.50	\$45,901	\$3,000	\$125	\$0	\$1,668	\$50,694	\$0	\$50,694

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
362 Negotiations									
1001 General Fund									
	1.00	\$322,177	\$35,000	\$3,000	\$0	-\$49,533	\$310,644	\$120,000	\$190,644
1002 Interdepartmental Service Fund									
						\$54,886	\$54,886		\$54,886
Program Subtotal	1.00	\$322,177	\$35,000	\$3,000	\$0	\$5,353	\$365,530	\$120,000	\$245,530

Essential 1

54 Non-Industrial Medical Program

6502 Risk Management									
	1.00	\$59,738	\$327,000	\$0	\$0	\$0	\$386,738	\$0	\$386,738
Program Subtotal	1.00	\$59,738	\$327,000	\$0	\$0	\$0	\$386,738	\$0	\$386,738

Essential 2

107 Administration of City's "self-insured" losses of City assets

6502 Risk Management									
	0.50	\$52,346	\$449,000	\$0	\$0	\$0	\$501,346	\$0	\$501,346
Program Subtotal	0.50	\$52,346	\$449,000	\$0	\$0	\$0	\$501,346	\$0	\$501,346

108 Contract Administration

1001 General Fund									
	0.50	\$28,245	\$15,000	\$0	\$0	-\$12,519	\$30,726	\$0	\$30,726
1002 Interdepartmental Service Fund									
						\$13,826	\$13,826		\$13,826
Program Subtotal	0.50	\$28,245	\$15,000	\$0	\$0	\$1,307	\$44,552	\$0	\$44,552

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
109 Management Appointments									
1001 General Fund									
	0.50	\$28,246	\$5,000	\$200	\$0	-\$9,592	\$23,854	\$0	\$23,854
1002 Interdepartmental Service Fund									
						\$10,776	\$10,776		\$10,776
Program Subtotal	0.50	\$28,246	\$5,000	\$200	\$0	\$1,184	\$34,630	\$0	\$34,630
110 Mediation									
1001 General Fund									
	0.50	\$65,741	\$3,000	\$200	\$0	-\$20,118	\$48,823	\$0	\$48,823
Program Subtotal	0.50	\$65,741	\$3,000	\$200	\$0	-\$20,118	\$48,823	\$0	\$48,823
111 Personnel Actions									
1001 General Fund									
	1.50	\$89,042	\$7,900	\$0	\$0	-\$26,636	\$70,306	\$0	\$70,306
1002 Interdepartmental Service Fund									
						\$31,339	\$31,339		\$31,339
Program Subtotal	1.50	\$89,042	\$7,900	\$0	\$0	\$4,703	\$101,645	\$0	\$101,645
112 Position Control									
1001 General Fund									
	0.50	\$27,791	\$7,900	\$0	\$0	-\$8,644	\$27,047	\$0	\$27,047
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$11,468	\$11,468	\$0	\$11,468
6502 Risk Management									
	1.00	\$121,130	\$0	\$0	\$0	\$0	\$121,130	\$0	\$121,130
Program Subtotal	1.50	\$148,921	\$7,900	\$0	\$0	\$2,824	\$159,645	\$0	\$159,645

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
113 SMART Supervisory Academy									
1001 General Fund									
	0.00	\$0	\$5,500	\$0	\$0	-\$4,558	\$942	\$0	\$942
1002 Interdepartmental Service Fund									
						\$5,034	\$5,034		\$5,034
Program Subtotal	0.00	\$0	\$5,500	\$0	\$0	\$476	\$5,976	\$0	\$5,976

114 Third party cost recovery resulting from damage to City assets

6502 Risk Management									
	1.00	\$62,379	\$0	\$0	\$0	\$0	\$62,379	\$250,000	-\$187,621
Program Subtotal	1.00	\$62,379	\$0	\$0	\$0	\$0	\$62,379	\$250,000	-\$187,621

Existing

215 Career Development

1001 General Fund									
	0.00	\$0	\$5,000	\$0	\$0	-\$1,409	\$3,591	\$0	\$3,591
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$1,556	\$1,556	\$0	\$1,556
6502 Risk Management									
	0.50	\$52,578	\$0	\$0	\$0	\$0	\$52,578	\$0	\$52,578
Program Subtotal	0.50	\$52,578	\$5,000	\$0	\$0	\$147	\$57,725	\$0	\$57,725

218 Citywide Volunteer Coordination

1001 General Fund									
	0.00	\$0	\$5,000	\$200	\$0	-\$1,300	\$3,900	\$0	\$3,900

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1002 Interdepartmental Service Fund									
						\$1,618	\$1,618		\$1,618
6502 Risk Management									
	1.00	\$110,272	\$0	\$0	\$0	\$0	\$110,272	\$0	\$110,272
Program Subtotal	1.00	\$110,272	\$5,000	\$200	\$0	\$318	\$115,790	\$0	\$115,790

221 Retiree Insurance Administration

1001 General Fund									
	0.00	\$0	\$6,703	\$250	\$0	-\$263	\$6,690	\$0	\$6,690
1002 Interdepartmental Service Fund									
						\$2,164	\$2,164		\$2,164
Program Subtotal	0.00	\$0	\$6,703	\$250	\$0	\$1,901	\$8,854	\$0	\$8,854

222 Wellness

1001 General Fund									
	0.00	\$0	\$5,000	\$0	\$0	-\$1,409	\$3,591	\$0	\$3,591
1002 Interdepartmental Service Fund									
						\$1,556	\$1,556		\$1,556
6502 Risk Management									
	0.50	\$52,578	\$0	\$0	\$0	\$0	\$52,578	\$0	\$52,578
Program Subtotal	0.50	\$52,578	\$5,000	\$0	\$0	\$147	\$57,725	\$0	\$57,725
Human Resources Total	69.00	\$7,181,020	\$17,517,161	\$48,606	\$0	\$2,591,513	\$27,338,300	\$23,956,455	\$3,381,845

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
<hr/>									
1001 GENERAL FUND	29.00	\$2,945,772	\$578,616	\$5,500		-\$1,018,369	\$2,511,519	\$272,000	\$2,239,519
1002 INTERDEPARTMENTAL SERVICE FUND	0.00					\$1,120,846	\$1,120,846		\$1,120,846
6005 WATER FUND	0.00					\$54,653	\$54,653		\$54,653
6006 SEWER FUND	0.00					\$17,604	\$17,604		\$17,604
6007 SOLID WASTE FUND	0.00					\$91,063	\$91,063		\$91,063
6011 STORM DRAINAGE FUND	0.00					\$42,802	\$42,802		\$42,802
6501 FLEET MANAGEMENT	0.00					\$40,582	\$40,582		\$40,582
6502 RISK MANAGEMENT	20.00	\$2,547,909	\$8,631,541	\$25,606		\$1,870,176	\$13,075,232	\$14,685,101	-\$1,609,869
6504 WORKER'S COMPENSATION FUND	20.00	\$1,687,339	\$8,307,004	\$17,500		\$372,156	\$10,383,999	\$8,999,354	\$1,384,645
Program Subtotal	69.00	\$7,181,020	\$17,517,161	\$48,606		\$2,591,513	\$27,338,300	\$23,956,455	\$3,381,845
Total	69.00	\$7,181,020	\$17,517,161	\$48,606		\$2,591,513	\$27,338,300	\$23,956,455	\$3,381,845

POD Program Costs by Category



FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

Information Technology

Essential 1

55 Citywide Oracle Database Administration

1001 General Fund

3.00	\$413,318	\$185,000	\$0	\$0	-\$209,571	\$388,747	\$0	\$388,747
------	-----------	-----------	-----	-----	------------	-----------	-----	-----------

1002 Interdepartmental Service Fund

					\$209,571	\$209,571		\$209,571
--	--	--	--	--	-----------	-----------	--	-----------

Program Subtotal	3.00	\$413,318	\$185,000	\$0	\$0	\$0	\$598,318	\$0	\$598,318
-------------------------	-------------	------------------	------------------	------------	------------	------------	------------------	------------	------------------

56 CIS Applications Support (Utility Billing Support)

1001 General Fund

3.20	\$420,062	\$0	\$0	\$0	-\$212,990	\$207,072	\$0	\$207,072
------	-----------	-----	-----	-----	------------	-----------	-----	-----------

1002 INTERDEPARTMENTAL SERVICE FUND

					\$212,990	\$212,990		\$212,990
--	--	--	--	--	-----------	-----------	--	-----------

Program Subtotal	3.20	\$420,062	\$0	\$0	\$0	\$420,062	\$0	\$420,062
-------------------------	-------------	------------------	------------	------------	------------	------------------	------------	------------------

57 Citywide Content Management (CCM) System

1001 General Fund

2.00	\$242,788		\$0	\$0	-\$123,104	\$119,684	\$0	\$119,684
------	-----------	--	-----	-----	------------	-----------	-----	-----------

1002 INTERDEPARTMENTAL SERVICE FUND

					\$123,104	\$123,104		\$123,104
--	--	--	--	--	-----------	-----------	--	-----------

Program Subtotal	2.00	\$242,788		\$0	\$0	\$0	\$242,788	\$0	\$242,788
-------------------------	-------------	------------------	--	------------	------------	------------	------------------	------------	------------------

58 CRM/311 Applications Support

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	1.20	\$152,224		\$0	\$0	-\$77,185	\$75,039	\$0	\$75,039
1002 INTERDEPARTMENTAL SERVICE FUND									
						\$77,185	\$77,185		\$77,185
Program Subtotal	1.20	\$152,224		\$0	\$0	\$0	\$152,224	\$0	\$152,224

59 eCAPS Applications Support

1001 General Fund									
	6.80	\$847,832	\$355,000	\$0	\$0	-\$429,888	\$772,944	\$0	\$772,944
1002 INTERDEPARTMENTAL SERVICE FUND									
						\$429,888	\$429,888		\$429,888
Program Subtotal	6.80	\$847,832	\$355,000	\$0	\$0	\$0	\$1,202,832	\$0	\$1,202,832

60 Geographic Information Systems (GIS)

1001 General Fund									
	3.80	\$493,284	\$75,000		\$0	-\$250,117	\$318,167	\$0	\$318,167
1002 INTERDEPARTMENTAL SERVICE FUND									
						\$250,117	\$250,117		\$250,117
6011 STORM DRAINAGE FUND									
	0.00	\$127,506	\$0	\$0	\$0	\$0	\$127,506		\$127,506
Program Subtotal	3.80	\$620,790	\$75,000	\$0	\$0	\$0	\$695,790	\$0	\$695,790

61 IT Security Services

1001 General Fund									
	2.00	\$213,885	\$65,000	\$0	\$0	-\$108,449	\$170,436	\$0	\$170,436
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$108,449	\$108,449	\$0	\$108,449
Program Subtotal	2.00	\$213,885	\$65,000	\$0	\$0	\$0	\$278,885	\$0	\$278,885

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
62 IT Service Desk									
1001 General Fund									
	7.00	\$780,391	\$50,000	\$0	\$0	-\$395,693	\$434,698	\$0	\$434,698
1002 INTERDEPARTMENTAL SERVICE FUND									
						\$395,693	\$395,693		\$395,693
Program Subtotal	7.00	\$780,391	\$50,000	\$0	\$0	\$0	\$830,391	\$0	\$830,391

63 Network & Telecommunications Services									
1001 General Fund									
	8.50	\$1,010,656	\$300,000		\$0	-\$512,446	\$798,210	\$0	\$798,210
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$512,446	\$512,446	\$0	\$512,446
6502 Risk Management									
	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Subtotal	8.50	\$1,010,656	\$300,000	\$0	\$0	\$0	\$1,310,656	\$0	\$1,310,656

64 Server Infrastructure Support									
1001 General Fund									
	7.50	\$952,848	\$100,000	\$0	\$0	-\$483,136	\$569,712	\$0	\$569,712
1002 INTERDEPARTMENTAL SERVICE FUND									
						\$483,136	\$483,136		\$483,136
Program Subtotal	7.50	\$952,848	\$100,000	\$0	\$0	\$0	\$1,052,848	\$0	\$1,052,848

Essential 2

119 Technology Administration and Management

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	4.00	\$494,248	\$1,022,427	\$397,123	\$0	-\$406,958	\$1,506,840	\$0	\$1,506,840
1002 Interdepartmental Service Fund									
	0.00	\$0	\$0	\$0	\$0	\$406,958	\$406,958	\$0	\$406,958
Program Subtotal	4.00	\$494,248	\$1,022,427	\$397,123	\$0	\$0	\$1,913,798	\$0	\$1,913,798

420 IT Equipment Replacement - Pass Through

1001 General Fund									
	0.00	\$0	-\$510,882	\$0	\$0		-\$510,882	\$0	-\$510,882
1002 Interdepartmental Service Fund									
	0.00	\$0		\$0	\$0		\$0	\$0	\$0
Program Subtotal	0.00	\$0	-\$510,882	\$0	\$0		-\$510,882	\$0	-\$510,882
Information Technology Total	49.00	\$6,149,042	\$1,641,545	\$397,123	\$0	\$0	\$8,187,710	\$0	\$8,187,710

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
<hr/>									
1001 GENERAL FUND									
	49.00	\$6,021,536	\$1,641,545	\$397,123		-\$3,209,537	\$4,850,667		\$4,850,667
1002 INTERDEPARTMENTAL SERVICE FUND									
	0.00					\$3,209,537	\$3,209,537		\$3,209,537
6011 STORM DRAINAGE FUND									
	0.00	\$127,506					\$127,506		\$127,506
Program Subtotal	49.00	\$6,149,042	\$1,641,545	\$397,123		\$0	\$8,187,710		\$8,187,710
Total	49.00	\$6,149,042	\$1,641,545	\$397,123		\$0	\$8,187,710		\$8,187,710

POD Program Costs by Category



FTE Employee Services Service ~ Supplies Property Debt Service Inter-departmental Transfers Expenditure Budget Subtotal Revenues Net Budget

Parks & Recreation

Mandated

364 Park Maintenance - Playground Inspection and Repair

1001 General Fund

	2.00	\$167,257	\$30,000			\$197,257		\$197,257
Program Subtotal	2.00	\$167,257	\$30,000			\$197,257		\$197,257

423 Office of the Director

1001 General Fund

	2.00	\$288,608	\$8,000			\$296,608		\$296,608
Program Subtotal	2.00	\$288,608	\$8,000			\$296,608		\$296,608

Essential 2

120 Cover the Kids and HKHF Health Insurance Program

1001 GENERAL FUND

	18.20	\$1,096,967	\$394		-\$1,097,362	-\$1		-\$1
Program Subtotal	18.20	\$1,096,967	\$394		-\$1,097,362	-\$1		-\$1

123 Summer / Year Round Food Program

1001 General Fund

	2.74	\$82,410			-\$82,409	\$1		\$1
Program Subtotal	2.74	\$82,410			-\$82,409	\$1		\$1

Essential 3

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
145 Park Safety Services									
1001 General Fund									
	8.60	\$675,979	\$45,811	\$6,000		-\$406,246	\$321,544		\$321,544
2504 Special Recreation									
						\$317,246	\$317,246	\$320,000	-\$2,754
2507 Park Fund									
						\$89,000	\$89,000	\$27,000	\$62,000
Program Subtotal	8.60	\$675,979	\$45,811	\$6,000		\$0	\$727,790	\$347,000	\$380,790
425 Technology Services									
1001 General Fund									
	3.60	\$328,242	\$86,178	\$20,730		-\$202,240	\$232,910		\$232,910
2501 Start									
		\$40,000					\$40,000		\$40,000
2504 Special Recreation									
						\$163,240	\$163,240		\$163,240
6012 4th R Program									
		\$16,000					\$16,000		\$16,000
Program Subtotal	3.60	\$384,242	\$86,178	\$20,730		-\$39,000	\$452,150		\$452,150
475 Park Maintenance									
1001 General Fund									
	68.50	\$4,810,351	\$2,712,661	\$21,497		-\$4,017,285	\$3,527,224	\$5,000	\$3,522,224
2206 Laguna Creek Maint District									
						\$126,524	\$126,524		\$126,524
2226 Neighborhood Water Quality Dst									
						\$23,944	\$23,944		\$23,944

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2227 N Nat Lndscp 99-02						\$0	\$0		\$0
2230 N Natomas Lands Cfd 3						\$67,774	\$67,774		\$67,774
2232 Citywide Lndscpng&Lghting Dist						\$2,670,000	\$2,670,000		\$2,670,000
2233 Neighborhood Park Maint CFD						\$926,569	\$926,569	\$983,872	-\$57,303
2504 Special Recreation						\$158,000	\$158,000		\$158,000
2507 Park Fund						\$20,000	\$20,000	\$64,000	-\$44,000
Program Subtotal	68.50	\$4,810,351	\$2,712,661	\$21,497		-\$24,474	\$7,520,035	\$1,052,872	\$6,467,163

476 Community Centers and Clubhouses

1001 General Fund	23.23	\$955,903	\$852,042	\$16,390		-\$251,137	\$1,573,198	\$13,140	\$1,560,058
2501 Start		\$100,000					\$100,000		\$100,000
2504 Special Recreation						\$251,936	\$251,936	\$323,700	-\$71,764
Program Subtotal	23.23	\$1,055,903	\$852,042	\$16,390		\$799	\$1,925,134	\$336,840	\$1,588,294

478 Aquatics

1001 General Fund	17.05	\$1,012,169	\$231,553	\$1,654		-\$454,149	\$791,227	\$31,260	\$759,967
2504 Special Recreation						\$455,395	\$455,395	\$185,000	\$270,395
Program Subtotal	17.05	\$1,012,169	\$231,553	\$1,654		\$1,246	\$1,246,622	\$216,260	\$1,030,362

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
479 Special Events									
1001 General Fund									
	5.48	\$351,825	\$195,745	\$1,000		-\$262,658	\$285,912		\$285,912
2504 Special Recreation									
						\$272,658	\$272,658	\$257,000	\$15,658
Program Subtotal	5.48	\$351,825	\$195,745	\$1,000		\$10,000	\$558,570	\$257,000	\$301,570

512 Youth Employment Program

1001 General Fund									
	25.63	\$700,004	\$24,259	\$1,248		-\$674,289	\$51,222		\$51,222
2232 Citywide Lndscpng&Lghting Dist									
						\$395,457	\$395,457		\$395,457
2504 Special Recreation									
						\$17,246	\$17,246		\$17,246
Program Subtotal	25.63	\$700,004	\$24,259	\$1,248		-\$261,586	\$463,925		\$463,925

Fully Offset

225 Camp Sacramento

1001 General Fund									
	10.39	\$250,439	\$196,350	\$232		-\$18,308	\$428,713	\$463,000	-\$34,287
2504 Special Recreation									
						\$20,000	\$20,000		\$20,000
Program Subtotal	10.39	\$250,439	\$196,350	\$232		\$1,692	\$448,713	\$463,000	-\$14,287

237 Park and Bikeway Landscape Architecture

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	10.50	\$1,127,286	\$39,104	\$5,112		-\$2,047,023	-\$875,521	\$3,000	-\$878,521
3204 Park Development									
						\$216,800	\$216,800		\$216,800
Program Subtotal	10.50	\$1,127,286	\$39,104	\$5,112		-\$1,830,223	-\$658,721	\$3,000	-\$661,721

238 Park and Recreation Advance Planning

1001 General Fund									
	1.50	\$211,628	\$7,340	\$960		-\$228,787	-\$8,859		-\$8,859
Program Subtotal	1.50	\$211,628	\$7,340	\$960		-\$228,787	-\$8,859		-\$8,859

513 4th R Childcare Program

1001 General Fund								\$0	\$0
6012 4th R Program									
	140.55	\$4,926,702	\$920,773	\$39,800	\$40,000	\$1,000	\$5,928,275	\$5,964,275	-\$36,000
Program Subtotal	140.55	\$4,926,702	\$920,773	\$39,800	\$40,000	\$1,000	\$5,928,275	\$5,964,275	-\$36,000

Existing

223 Adult Sports

1001 General Fund									
	3.87	\$173,499	\$217,611	\$1,500		-\$217,202	\$175,408		\$175,408
2504 Special Recreation									
						\$222,702	\$222,702	\$305,181	-\$82,479
Program Subtotal	3.87	\$173,499	\$217,611	\$1,500		\$5,500	\$398,110	\$305,181	\$92,929

241 Teen Services

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	28.00	\$1,118,299	\$116,030	\$50		-\$602,857	\$631,522		\$631,522
2504 Special Recreation									
						\$32,000	\$32,000	\$65,000	-\$33,000
Program Subtotal	28.00	\$1,118,299	\$116,030	\$50		-\$570,857	\$663,522	\$65,000	\$598,522

242 Programs for Youth and Veterans with Disabilities

1001 General Fund									
	11.86	\$528,530	\$17,897	\$1,500		-\$318,201	\$229,726		\$229,726
2504 Special Recreation									
						\$320,201	\$320,201	\$408,468	-\$88,267
Program Subtotal	11.86	\$528,530	\$17,897	\$1,500		\$2,000	\$549,927	\$408,468	\$141,459

244 School Crossing Guards

1001 General Fund									
	4.16	\$120,000	\$3,500				\$123,500	\$120,000	\$3,500
Program Subtotal	4.16	\$120,000	\$3,500				\$123,500	\$120,000	\$3,500

245 Senior Center and Senior Services

1001 General Fund									
	14.27	\$602,941	\$141,325	\$1,546		-\$437,576	\$308,236		\$308,236
2504 Special Recreation									
						\$439,576	\$439,576	\$445,500	-\$5,924
Program Subtotal	14.27	\$602,941	\$141,325	\$1,546		\$2,000	\$747,812	\$445,500	\$302,312

422 Department-Wide Administrative Support

1001 General Fund									
	5.00	\$376,942	\$129,264			-\$94,087	\$412,119	\$21,512	\$390,607
Program Subtotal	5.00	\$376,942	\$129,264			-\$94,087	\$412,119	\$21,512	\$390,607

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
424 Operations Management, Grant Management, Fiscal and Contract Compliance									
1001 General Fund									
	4.00	\$513,122	\$54,302	\$15,000		-\$39,080	\$543,344		\$543,344
2504 Special Recreation									
						\$21,080	\$21,080		\$21,080
6012 4th R Program									
						\$20,000	\$20,000		\$20,000
Program Subtotal	4.00	\$513,122	\$54,302	\$15,000		\$2,000	\$584,424		\$584,424
480 Neighborhood Services									
1001 General Fund									
	5.00	\$581,701	\$47,500				\$629,201		\$629,201
Program Subtotal	5.00	\$581,701	\$47,500				\$629,201		\$629,201
481 Marketing, Reservations & Leisure Enrichment									
1001 General Fund									
	5.00	\$392,581	\$76,200	\$3,370		-\$162,000	\$310,151		\$310,151
2504 Special Recreation									
						\$168,500	\$168,500	\$60,000	\$108,500
Program Subtotal	5.00	\$392,581	\$76,200	\$3,370		\$6,500	\$478,651	\$60,000	\$418,651
515 Sacramento START Afterschool Literacy & Enrichment Program									
1001 General Fund									
		\$9,418				\$552,702	\$562,120		\$562,120
2501 Start									
	157.50	\$4,934,940	\$695,610			-\$552,352	\$5,078,198	\$5,218,199	-\$140,001
Program Subtotal	157.50	\$4,944,358	\$695,610			\$350	\$5,640,318	\$5,218,199	\$422,119

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
Parks & Recreation Total	578.63	\$26,493,743	\$6,849,449	\$137,589	\$40,000	-\$4,195,698	\$29,325,083	\$15,284,107	\$14,040,976

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 GENERAL FUND	280.58	\$16,476,101	\$5,233,066	\$97,789		-\$11,060,194	\$10,746,762	\$656,912	\$10,089,850
2206 LAGUNA CREEK MAINT DISTRICT	0.00		\$0			\$126,524	\$126,524		\$126,524
2226 NEIGHBORHOOD WATER QUALITY DST	0.00					\$23,944	\$23,944		\$23,944
2230 N NATOMAS LANDS CFD 3	0.00					\$67,774	\$67,774		\$67,774
2232 CITYWIDE LNDSCPNG&LGHTING DIST	0.00					\$3,065,457	\$3,065,457		\$3,065,457
2233 NEIGHBORHOOD PARK MAINT CFD	0.00					\$926,569	\$926,569	\$983,872	-\$57,303
2501 START	157.50	\$5,074,940	\$695,610			-\$552,352	\$5,218,198	\$5,218,199	-\$1
2504 SPECIAL RECREATION	0.00					\$2,859,780	\$2,859,780	\$2,369,849	\$489,931
2507 PARK FUND	0.00					\$109,000	\$109,000	\$91,000	\$18,000
3204 PARK DEVELOPMENT	0.00					\$216,800	\$216,800		\$216,800
6012 4TH R PROGRAM	140.55	\$4,942,702	\$920,773	\$39,800	\$40,000	\$21,000	\$5,964,275	\$5,964,275	\$0
Program Subtotal	578.63	\$26,493,743	\$6,849,449	\$137,589	\$40,000	-\$4,195,698	\$29,325,083	\$15,284,107	\$14,040,976

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
Total	578.63	\$26,493,743	\$6,849,449	\$137,589	\$40,000	-\$4,195,698	\$29,325,083	\$15,284,107	\$14,040,976

POD Program Costs by Category



FTE Employee Services Service ~ Supplies Property Debt Service Inter-departmental Transfers Expenditure Budget Subtotal Revenues Net Budget

Police

Mandated

488 Records

1001 General Fund

	55.00	\$4,640,297	\$110,487	\$8,000	\$0	\$0	\$4,758,784	\$106,308	\$4,652,476
Program Subtotal	55.00	\$4,640,297	\$110,487	\$8,000	\$0	\$0	\$4,758,784	\$106,308	\$4,652,476

497 Property

1001 General Fund

	16.00	\$1,358,313	\$502,447	\$0	\$0	\$0	\$1,860,760	\$20,000	\$1,840,760
Program Subtotal	16.00	\$1,358,313	\$502,447	\$0	\$0	\$0	\$1,860,760	\$20,000	\$1,840,760

498 Internal Affairs & Professional Standards Unit

1001 General Fund

	11.00	\$1,553,315	\$94,626	\$0	\$0	\$0	\$1,647,941	\$0	\$1,647,941
Program Subtotal	11.00	\$1,553,315	\$94,626	\$0	\$0	\$0	\$1,647,941	\$0	\$1,647,941

509 Personnel & Backgrounds

1001 General Fund

	9.00	\$1,809,003	\$105,420	\$0	\$0	\$0	\$1,914,423	\$0	\$1,914,423
Program Subtotal	9.00	\$1,809,003	\$105,420	\$0	\$0	\$0	\$1,914,423	\$0	\$1,914,423

Essential 1

464 Patrol

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	490.00	\$61,312,820	\$167,817	\$310	\$0	-\$10,183,165	\$51,297,782	\$736,565	\$50,561,217
Program Subtotal	490.00	\$61,312,820	\$167,817	\$310	\$0	-\$10,183,165	\$51,297,782	\$736,565	\$50,561,217
465 Investigations									
1001 General Fund									
	116.00	\$15,745,609	\$135,087	\$5,450	\$0	-\$297,177	\$15,588,969	\$20,000	\$15,568,969
Program Subtotal	116.00	\$15,745,609	\$135,087	\$5,450	\$0	-\$297,177	\$15,588,969	\$20,000	\$15,568,969
466 Metro Special Operations									
1001 General Fund									
	39.66	\$5,422,048	\$124,920	\$2,500	\$0	\$0	\$5,549,468	\$75,000	\$5,474,468
Program Subtotal	39.66	\$5,422,048	\$124,920	\$2,500	\$0	\$0	\$5,549,468	\$75,000	\$5,474,468
467 Homeland Security									
1001 General Fund									
	11.00	\$973,943	\$2,950	\$0	\$0	-\$648,191	\$328,702	\$0	\$328,702
Program Subtotal	11.00	\$973,943	\$2,950	\$0	\$0	-\$648,191	\$328,702	\$0	\$328,702
468 Office of the Chief									
1001 General Fund									
	19.00	\$2,046,005	\$390,060	\$0	\$0	\$0	\$2,436,065	\$16,000	\$2,420,065
Program Subtotal	19.00	\$2,046,005	\$390,060	\$0	\$0	\$0	\$2,436,065	\$16,000	\$2,420,065
499 Training									
1001 General Fund									
	20.00	\$2,505,105	\$346,198	\$0	\$0	-\$533,278	\$2,318,025	\$68,588	\$2,249,437
6502 Risk Management									
	0.00					\$533,278	\$533,278		\$533,278

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
Program Subtotal	20.00	\$2,505,105	\$346,198	\$0	\$0	\$0	\$2,851,303	\$68,588	\$2,782,715

500 Metro Traffic / Air Operations

1001 General Fund

	33.00	\$4,506,542	\$124,662	\$0	\$0	-\$741,769	\$3,889,435	\$599,100	\$3,290,335
--	-------	-------------	-----------	-----	-----	------------	-------------	-----------	-------------

2006 Traffic Safety

	0.00							\$700,000	-\$700,000
--	------	--	--	--	--	--	--	-----------	------------

Program Subtotal	33.00	\$4,506,542	\$124,662	\$0	\$0	-\$741,769	\$3,889,435	\$1,299,100	\$2,590,335
-------------------------	--------------	--------------------	------------------	------------	------------	-------------------	--------------------	--------------------	--------------------

501 Communications

1001 General Fund

	82.00	\$9,026,175	\$288,297	\$5,000	\$0	\$0	\$9,319,472	\$0	\$9,319,472
--	-------	-------------	-----------	---------	-----	-----	-------------	-----	-------------

Program Subtotal	82.00	\$9,026,175	\$288,297	\$5,000	\$0	\$0	\$9,319,472	\$0	\$9,319,472
-------------------------	--------------	--------------------	------------------	----------------	------------	------------	--------------------	------------	--------------------

502 Forensic Identification

1001 General Fund

	13.00	\$1,391,332	\$161,151	\$0	\$0	\$0	\$1,552,483	\$35,271	\$1,517,212
--	-------	-------------	-----------	-----	-----	-----	-------------	----------	-------------

Program Subtotal	13.00	\$1,391,332	\$161,151	\$0	\$0	\$0	\$1,552,483	\$35,271	\$1,517,212
-------------------------	--------------	--------------------	------------------	------------	------------	------------	--------------------	-----------------	--------------------

505 Crime Analysis

1001 General Fund

	3.00	\$367,148	\$5,585	\$0	\$0	\$0	\$372,733	\$0	\$372,733
--	------	-----------	---------	-----	-----	-----	-----------	-----	-----------

Program Subtotal	3.00	\$367,148	\$5,585	\$0	\$0	\$0	\$372,733	\$0	\$372,733
-------------------------	-------------	------------------	----------------	------------	------------	------------	------------------	------------	------------------

508 Public Safety IT

1001 General Fund

	24.00	\$2,463,826	\$550,845	\$123,129	\$0	\$0	\$3,137,800	\$0	\$3,137,800
--	-------	-------------	-----------	-----------	-----	-----	-------------	-----	-------------

Program Subtotal	24.00	\$2,463,826	\$550,845	\$123,129	\$0	\$0	\$3,137,800	\$0	\$3,137,800
-------------------------	--------------	--------------------	------------------	------------------	------------	------------	--------------------	------------	--------------------

POD Program Costs by Category

FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

Essential 3

506 Fiscal / Alarms Billing

1001 General Fund

	11.00	\$997,453	\$1,413,058	\$0	\$0	\$105,000	\$2,515,511	\$915,000	\$1,600,511
Program Subtotal	11.00	\$997,453	\$1,413,058	\$0	\$0	\$105,000	\$2,515,511	\$915,000	\$1,600,511

507 Fleet & Facilities

1001 General Fund

	7.30	\$495,876	\$5,188,885	\$44,000	\$0	-\$2,890	\$5,725,871	\$0	\$5,725,871
Program Subtotal	7.30	\$495,876	\$5,188,885	\$44,000	\$0	-\$2,890	\$5,725,871	\$0	\$5,725,871
Police Total	959.96	\$116,614,810	\$9,712,495	\$188,389	\$0	-\$11,768,192	\$114,747,502	\$3,291,832	\$111,455,670

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
<hr/>									
1001 GENERAL FUND	959.96	\$116,614,810	\$9,712,495	\$188,389		-\$12,301,470	\$114,214,224	\$2,591,832	\$111,622,392
2006 TRAFFIC SAFETY	0.00							\$700,000	-\$700,000
6502 RISK MANAGEMENT	0.00					\$533,278	\$533,278		\$533,278
Program Subtotal	959.96	\$116,614,810	\$9,712,495	\$188,389		-\$11,768,192	\$114,747,502	\$3,291,832	\$111,455,670
Total	959.96	\$116,614,810	\$9,712,495	\$188,389		-\$11,768,192	\$114,747,502	\$3,291,832	\$111,455,670

POD Program Costs by Category



FTE Employee Services Service ~ Supplies Property Debt Service Inter-departmental Transfers Expenditure Budget Subtotal Revenues Net Budget

Transportation

Mandated

377 ADA

1001 General Fund

	2.00	\$190,657	\$20,344	\$0	\$0	-\$179,962	\$31,040	\$0	\$31,040
Program Subtotal	2.00	\$190,657	\$20,344	\$0	\$0	-\$179,962	\$31,040	\$0	\$31,040

379 Development Plan Review

1001 General Fund

	5.00	\$494,265	\$40,689	\$0	\$0	-\$581,566	-\$46,612	\$0	-\$46,612
Program Subtotal	5.00	\$494,265	\$40,689	\$0	\$0	-\$581,566	-\$46,612	\$0	-\$46,612

Essential 1

81 Street Lights & Traffic Signals Maintenance

1001 General Fund

	21.00	\$1,920,472	\$3,512,199	\$0	\$0	-\$5,195,937	\$236,734	\$91,000	\$145,734
--	-------	-------------	-------------	-----	-----	--------------	-----------	----------	-----------

2002 GAS TAX 2106

						\$1,641,810	\$1,641,810		\$1,641,810
--	--	--	--	--	--	-------------	-------------	--	-------------

2011 STATE ROUTE 275

						\$46,902	\$46,902		\$46,902
--	--	--	--	--	--	----------	----------	--	----------

2202 NEIGHBORHOOD LIGHTING DIST

						\$28,460	\$28,460		\$28,460
--	--	--	--	--	--	----------	----------	--	----------

2232 CITYWIDE LNDSCPNG&LGHTING DIST

						\$3,278,765	\$3,278,765		\$3,278,765
--	--	--	--	--	--	-------------	-------------	--	-------------

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
Program Subtotal	21.00	\$1,920,472	\$3,512,199	\$0	\$0	-\$200,000	\$5,232,671	\$91,000	\$5,141,671

Essential 3

290 Street Services Advanced Planning & Admin

1001 General Fund

12.75	\$1,153,336	\$540,987	\$0	\$0	-\$1,663,957	\$30,366	\$25,000	\$5,366
-------	-------------	-----------	-----	-----	--------------	----------	----------	---------

2002 GAS TAX 2106

					\$1,001,513	\$1,001,513		\$1,001,513
--	--	--	--	--	-------------	-------------	--	-------------

2026 MEASURE A MAINTENANCE

					\$713,510	\$713,510		\$713,510
--	--	--	--	--	-----------	-----------	--	-----------

Program Subtotal	12.75	\$1,153,336	\$540,987	\$0	\$0	\$51,066	\$1,745,389	\$25,000	\$1,720,389
-------------------------	--------------	--------------------	------------------	------------	------------	-----------------	--------------------	-----------------	--------------------

Fully Offset

76 Bridge Repair

1001 General Fund

2.00	\$202,354			\$0	-\$210,244	-\$7,890	\$0	-\$7,890
------	-----------	--	--	-----	------------	----------	-----	----------

2002 GAS TAX 2106

					\$210,244	\$210,244		\$210,244
--	--	--	--	--	-----------	-----------	--	-----------

Program Subtotal	2.00	\$202,354			\$0	\$0	\$202,354	\$0	\$202,354
-------------------------	-------------	------------------	--	--	------------	------------	------------------	------------	------------------

77 Concrete Services

1001 General Fund

22.00	\$1,989,957	\$5,031,744	\$48,500	\$0	-\$6,206,773	\$863,428	\$1,509,000	-\$645,572
-------	-------------	-------------	----------	-----	--------------	-----------	-------------	------------

2002 GAS TAX 2106

					\$106,694	\$106,694		\$106,694
--	--	--	--	--	-----------	-----------	--	-----------

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2026 MEASURE A MAINTENANCE									
						\$1,096,927	\$1,096,927		\$1,096,927
Program Subtotal	22.00	\$1,989,957	\$5,031,744	\$48,500	\$0	-\$5,003,152	\$2,067,049	\$1,509,000	\$558,049
78 Encroachment Permits									
1001 General Fund									
	7.00	\$555,712	\$61,033	\$0	\$0	-\$792,054	-\$175,309	\$0	-\$175,309
Program Subtotal	7.00	\$555,712	\$61,033	\$0	\$0	-\$792,054	-\$175,309	\$0	-\$175,309
79 Roadway Maintenance									
1001 General Fund									
	46.50	\$4,407,399	\$2,399,521	\$132,000	\$0	-\$7,135,088	-\$196,168	\$36,000	-\$232,168
2002 GAS TAX 2106									
						\$1,592,642	\$1,592,642		\$1,592,642
2005 SACTO TRANSP.SALES TAX-MAINT.									
						\$238,000	\$238,000		\$238,000
2011 STATE ROUTE 275									
						\$2,703	\$2,703		\$2,703
2026 MEASURE A MAINTENANCE									
						\$4,233,092	\$4,233,092		\$4,233,092
6011 STORM DRAINAGE FUND									
						\$111,000	\$111,000		\$111,000
Program Subtotal	46.50	\$4,407,399	\$2,399,521	\$132,000	\$0	-\$957,651	\$5,981,269	\$36,000	\$5,945,269
80 Speed Limit Program									
1001 General Fund									
	1.45	\$139,350	\$10,839	\$892	\$0	-\$182,875	-\$31,794	\$0	-\$31,794
2002 GAS TAX 2106									
						\$65,188	\$65,188		\$65,188

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2003 GAS TAX 2107									
						\$117,687	\$117,687		\$117,687
Program Subtotal	1.45	\$139,350	\$10,839	\$892	\$0	\$0	\$151,081	\$0	\$151,081
82 Traffic Signal Operations									
1001 General Fund									
	5.37	\$643,149	\$39,769	\$3,305	\$0	-\$825,929	-\$139,706	\$0	-\$139,706
2002 GAS TAX 2106									
						\$147,206	\$147,206		\$147,206
2003 GAS TAX 2107									
						\$265,759	\$265,759		\$265,759
Program Subtotal	5.37	\$643,149	\$39,769	\$3,305	\$0	-\$412,964	\$273,259	\$0	\$273,259
83 Traffic Signs & Markings									
1001 General Fund									
	22.00	\$1,794,958	\$350,449	\$26,000	\$0	-\$2,338,509	-\$167,102	\$22,000	-\$189,102
2002 GAS TAX 2106									
						\$1,436,826	\$1,436,826		\$1,436,826
2006 TRAFFIC SAFETY									
						\$769,688	\$769,688		\$769,688
2011 STATE ROUTE 275									
						\$2,192	\$2,192		\$2,192
2026 MEASURE A MAINTENANCE									
						\$20,453	\$20,453		\$20,453
Program Subtotal	22.00	\$1,794,958	\$350,449	\$26,000	\$0	-\$109,350	\$2,062,057	\$22,000	\$2,040,057
160 Arborist Services									
1001 General Fund									
	2.60	\$238,520	\$128,406	\$6,605	\$0	-\$372,477	\$1,054	\$15,000	-\$13,946

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2232 CITYWIDE LNDSCPNG&LGHTING DIST									
						\$372,477	\$372,477		\$372,477
Program Subtotal	2.60	\$238,520	\$128,406	\$6,605	\$0	\$0	\$373,531	\$15,000	\$358,531
161 Urban Forest Health									
1001 General Fund									
	11.60	\$908,047	\$492,232	\$25,323	\$0	-\$1,443,348	-\$17,746	\$0	-\$17,746
2232 CITYWIDE LNDSCPNG&LGHTING DIST									
						\$1,443,348	\$1,443,348		\$1,443,348
Program Subtotal	11.60	\$908,047	\$492,232	\$25,323	\$0	\$0	\$1,425,602	\$0	\$1,425,602
162 Urban Forest Maintenance									
1001 General Fund									
	22.80	\$1,829,437	\$973,927	\$50,100	\$0	-\$2,840,136	\$13,328	\$0	\$13,328
2232 CITYWIDE LNDSCPNG&LGHTING DIST									
						\$2,800,136	\$2,800,136		\$2,800,136
2507 PARK FUND									
						\$40,000	\$40,000		\$40,000
Program Subtotal	22.80	\$1,829,437	\$973,927	\$50,100	\$0	\$0	\$2,853,464	\$0	\$2,853,464
262 Alternative Modes									
1001 General Fund									
	1.00	\$96,274	\$10,172	\$0	\$0	-\$115,304	-\$8,857	\$0	-\$8,857
Program Subtotal	1.00	\$96,274	\$10,172	\$0	\$0	-\$115,304	-\$8,857	\$0	-\$8,857
264 Project Development									
1001 General Fund									
	11.00	\$1,345,730	\$101,722	\$0	\$0	-\$1,598,872	-\$151,421	\$0	-\$151,421

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2002 GAS TAX 2106									
						\$300,000	\$300,000		\$300,000
Program Subtotal	11.00	\$1,345,730	\$101,722	\$0	\$0	-\$1,298,872	\$148,579	\$0	\$148,579

265 Streetscape Maintenance

1001 General Fund	4.00	\$341,940	\$2,223,459	\$0	\$0	-\$2,604,674	-\$39,275	\$0	-\$39,275
2011 STATE ROUTE 275						\$39,389	\$39,389		\$39,389
2017 CITATION I-5 MAIN FUND						\$10,500	\$10,500		\$10,500
2201 POWER INN RD MD 2003-01						\$6,610	\$6,610		\$6,610
2204 NORTHSIDE SUBDIV MAINT DIST						\$2,576	\$2,576		\$2,576
2205 SUBDIV LNDSCPNG MAINT DIST						\$187,350	\$187,350		\$187,350
2206 LAGUNA CREEK MAINT DISTRICT						\$30,286	\$30,286		\$30,286
2207 12TH STREET MAINT BENEFIT AREA						\$6,343	\$6,343		\$6,343
2226 NEIGHBORHOOD WATER QUALITY DST						\$15,351	\$15,351		\$15,351
2227 N NAT LNDSCP 99-02						\$231,153	\$231,153		\$231,153
2229 WILLOWCREEK LNDSCPNG CFD						\$81,022	\$81,022		\$81,022
2230 N NATOMAS LANDS CFD 3						\$340,000	\$340,000		\$340,000

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2231 VILLAGE GARDEN N.-MTCE DIST #1							\$25,305	\$25,305	\$25,305
2232 CITYWIDE LNDSCPNG&LGHTING DIST						\$1,553,732	\$1,553,732		\$1,553,732
2238 DEL PASO NUEVO LANDSCAPING CFD						\$5,057	\$5,057		\$5,057
Program Subtotal	4.00	\$341,940	\$2,223,459	\$0	\$0	-\$70,000	\$2,495,399	\$0	\$2,495,399

266 Traffic Calming

1001 General Fund	3.38	\$323,227	\$24,178	\$2,080	\$0	-\$414,765	-\$65,280	\$0	-\$65,280
2002 GAS TAX 2106						\$73,924	\$73,924		\$73,924
2003 GAS TAX 2107						\$133,459	\$133,459		\$133,459
Program Subtotal	3.38	\$323,227	\$24,178	\$2,080	\$0	-\$207,383	\$142,103	\$0	\$142,103

267 Transportation Planning

1001 General Fund	1.00	\$111,203	\$0	\$0	\$0	-\$111,171	\$32	\$0	\$32
2002 GAS TAX 2106						\$111,171	\$111,171		\$111,171
Program Subtotal	1.00	\$111,203	\$0	\$0	\$0	\$0	\$111,203	\$0	\$111,203

281 Angled Parking Program

1001 General Fund	0.57	\$54,911	\$4,169	\$348	\$0	-\$71,386	-\$11,958	\$0	-\$11,958
2002 GAS TAX 2106						\$25,446	\$25,446		\$25,446

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2003 GAS TAX 2107									
						\$45,939	\$45,939		\$45,939
Program Subtotal	0.57	\$54,911	\$4,169	\$348	\$0	\$0	\$59,428	\$0	\$59,428
282 Captain Jerry Traffic Safety Program									
1001 General Fund									
	0.45	\$41,843	\$3,335	\$278	\$0	-\$55,538	-\$10,082	\$0	-\$10,082
2002 GAS TAX 2106									
						\$19,797	\$19,797		\$19,797
2003 GAS TAX 2107									
						\$35,741	\$35,741		\$35,741
Program Subtotal	0.45	\$41,843	\$3,335	\$278	\$0	\$0	\$45,456	\$0	\$45,456
283 Off-Street Parking Facilities									
6004 Parking Fund									
	57.75	\$4,263,571	\$4,547,555	\$18,607		\$2,386,246	\$11,215,979	\$15,976,000	-\$4,760,021
Program Subtotal	57.75	\$4,263,571	\$4,547,555	\$18,607		\$2,386,246	\$11,215,979	\$15,976,000	-\$4,760,021
284 On-Street Parking Enforcement									
1001 General Fund									
	47.00	\$2,941,024	\$744,876	\$18,950	\$0	\$639,930	\$4,344,780	\$8,622,432	-\$4,277,652
Program Subtotal	47.00	\$2,941,024	\$744,876	\$18,950	\$0	\$639,930	\$4,344,780	\$8,622,432	-\$4,277,652
285 On-Street Parking Meters									
1001 General Fund									
	7.00	\$476,791	\$197,173	\$310	\$408,517	\$0	\$1,082,791	\$3,995,632	-\$2,912,841
Program Subtotal	7.00	\$476,791	\$197,173	\$310	\$408,517	\$0	\$1,082,791	\$3,995,632	-\$2,912,841
286 Project Design & Delivery									

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	19.00	\$2,122,933	\$152,563		\$0	-\$2,293,423	-\$17,927	\$0	-\$17,927
Program Subtotal	19.00	\$2,122,933	\$152,563		\$0	-\$2,293,423	-\$17,927	\$0	-\$17,927
287 Red Light Program									
1001 General Fund									
	0.20	\$22,021	\$1,501	\$125	\$0	-\$28,042	-\$4,395	\$0	-\$4,395
2002 GAS TAX 2106									
						\$4,998	\$4,998		\$4,998
2003 GAS TAX 2107									
						\$9,023	\$9,023		\$9,023
Program Subtotal	0.20	\$22,021	\$1,501	\$125	\$0	-\$14,021	\$9,626	\$0	\$9,626
288 Residential Parking Program									
1001 General Fund									
	10.00	\$601,930	\$153,357	\$3,881	\$0	\$131,070	\$890,238	\$1,766,040	-\$875,802
6004 Parking Fund									
	0.50	\$46,002	\$0	\$0	\$0		\$46,002		\$46,002
Program Subtotal	10.50	\$647,932	\$153,357	\$3,881	\$0	\$131,070	\$936,240	\$1,766,040	-\$829,800
289 Retail Space Leasing & Mgmt									
6004 Parking Fund									
	1.00	\$117,476	\$364,581	\$1,490	\$95,000	\$88,100	\$666,647	\$1,278,368	-\$611,721
Program Subtotal	1.00	\$117,476	\$364,581	\$1,490	\$95,000	\$88,100	\$666,647	\$1,278,368	-\$611,721
291 Survey									
1001 General Fund									
	12.00	\$1,049,355	\$101,722	\$0	\$0	-\$1,406,056	-\$254,979	\$0	-\$254,979
Program Subtotal	12.00	\$1,049,355	\$101,722	\$0	\$0	-\$1,406,056	-\$254,979	\$0	-\$254,979

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
292 Traffic Design & Review									
1001 General Fund									
	4.56	\$525,286	\$33,766	\$2,807	\$0	-\$670,178	-\$108,319	\$0	-\$108,319
2002 GAS TAX 2106									
						\$100,354	\$100,354		\$100,354
2003 GAS TAX 2107									
						\$181,174	\$181,174		\$181,174
Program Subtotal	4.56	\$525,286	\$33,766	\$2,807	\$0	-\$388,650	\$173,209	\$0	\$173,209
293 Traffic Investigations									
1001 General Fund									
	4.47	\$370,720	\$32,933	\$2,748	\$0	-\$498,156	-\$91,755	\$0	-\$91,755
2002 GAS TAX 2106									
						\$168,695	\$168,695		\$168,695
2003 GAS TAX 2107									
						\$304,553	\$304,553		\$304,553
Program Subtotal	4.47	\$370,720	\$32,933	\$2,748	\$0	-\$24,908	\$381,493	\$0	\$381,493
378 Construction Inspections									
1001 General Fund									
	20.00	\$2,011,621	\$172,927		\$0	-\$2,322,287	-\$137,739	\$0	-\$137,739
Program Subtotal	20.00	\$2,011,621	\$172,927		\$0	-\$2,322,287	-\$137,739	\$0	-\$137,739
380 Entitlements Review									
1001 General Fund									
	2.60	\$277,999	\$19,176	\$1,600	\$0	-\$361,190	-\$62,415	\$0	-\$62,415
2002 GAS TAX 2106									
						\$54,085	\$54,085		\$54,085

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2003 GAS TAX 2107									
						\$97,643	\$97,643		\$97,643
Program Subtotal	2.60	\$277,999	\$19,176	\$1,600	\$0	-\$209,461	\$89,314	\$0	\$89,314

381 Map Review

1001 General Fund									
	3.00	\$268,297	\$30,516	\$0	\$0	-\$335,143	-\$36,329	\$0	-\$36,329
Program Subtotal	3.00	\$268,297	\$30,516	\$0	\$0	-\$335,143	-\$36,329	\$0	-\$36,329

382 Traffic Studies

1001 General Fund									
	2.95	\$306,058	\$22,094	\$1,816	\$0	-\$400,055	-\$70,087	\$0	-\$70,087
2002 GAS TAX 2106									
						\$59,905	\$59,905		\$59,905
2003 GAS TAX 2107									
						\$108,150	\$108,150		\$108,150
Program Subtotal	2.95	\$306,058	\$22,094	\$1,816	\$0	-\$232,000	\$97,968	\$0	\$97,968

Existing

263 Policy & Planning

1001 General Fund									
	3.00	\$462,291	\$102,054	\$0	\$0	-\$475,743	\$88,602	\$0	\$88,602
2002 GAS TAX 2106									
						\$158,743	\$158,743		\$158,743
Program Subtotal	3.00	\$462,291	\$102,054	\$0	\$0	-\$317,000	\$247,345	\$0	\$247,345

427 Director & Dept-wide Administration

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 General Fund									
	8.00	\$960,311	\$277,514	\$33,000	\$0	-\$611,461	\$659,364	\$0	\$659,364
2002 GAS TAX 2106									
						\$311,461	\$311,461		\$311,461
6004 PARKING FUND									
						\$300,000	\$300,000		\$300,000
Program Subtotal	8.00	\$960,311	\$277,514	\$33,000	\$0	\$0	\$1,270,825	\$0	\$1,270,825
Transportation Total	408.50	\$35,606,425	\$22,923,482	\$380,766	\$503,517	-\$14,174,796	\$45,239,394	\$33,336,472	\$11,902,922

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 GENERAL FUND	349.25	\$31,179,376	\$17,908,831	\$415,066	\$408,517	-\$43,523,181	\$6,388,609	\$16,082,104	-\$9,693,495
2002 GAS TAX 2106	0.00					\$7,590,701	\$7,590,701		\$7,590,701
2003 GAS TAX 2107	0.00					\$1,299,128	\$1,299,128		\$1,299,128
2005 SACTO TRANSP.SALES TAX-MAINT.	0.00					\$238,000	\$238,000		\$238,000
2006 TRAFFIC SAFETY	0.00					\$769,688	\$769,688		\$769,688
2008 STREET CUT FUND	0.00							\$75,000	-\$75,000
2011 STATE ROUTE 275	0.00					\$91,186	\$91,186		\$91,186
2017 CITATION I-5 MAIN FUND	0.00					\$10,500	\$10,500		\$10,500
2026 MEASURE A MAINTENANCE	0.00					\$6,063,982	\$6,063,982		\$6,063,982
2201 POWER INN RD MD 2003-01	0.00					\$6,610	\$6,610		\$6,610
2202 NEIGHBORHOOD LIGHTING DIST	0.00					\$28,460	\$28,460		\$28,460
2204 NORTHSIDE SUBDIV MAINT DIST	0.00					\$2,576	\$2,576		\$2,576

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2205 SUBDIV LNDSCPNG MAINT DIST									
	0.00					\$187,350	\$187,350		\$187,350
2206 LAGUNA CREEK MAINT DISTRICT									
	0.00					\$30,286	\$30,286		\$30,286
2207 12TH STREET MAINT BENEFIT AREA									
	0.00					\$6,343	\$6,343		\$6,343
2226 NEIGHBORHOOD WATER QUALITY DST									
	0.00					\$15,351	\$15,351		\$15,351
2227 N NAT LNDSCP 99-02									
	0.00					\$231,153	\$231,153		\$231,153
2229 WILLOWCREEK LNDSCPNG CFD									
	0.00					\$81,022	\$81,022		\$81,022
2230 N NATOMAS LANDS CFD 3									
	0.00					\$307,337	\$307,337		\$307,337
2231 VILLAGE GARDEN N.-MTCE DIST #1									
	0.00					\$25,305	\$25,305		\$25,305
2232 CITYWIDE LNDSCPNG&LGHTING DIST									
	0.00					\$9,448,458	\$9,448,458		\$9,448,458
2238 DEL PASO NUEVO LANDSCAPING CFD									
	0.00					\$5,057	\$5,057		\$5,057
2507 PARK FUND									
	0.00					\$40,000	\$40,000		\$40,000
6004 PARKING FUND									
	59.25	\$4,427,049	\$4,912,136	\$20,097	\$95,000	\$2,774,346	\$12,228,628	\$17,254,368	-\$5,025,740
6011 STORM DRAINAGE FUND									
	0.00					\$111,000	\$111,000		\$111,000
Program Subtotal	408.50	\$35,606,425	\$22,820,967	\$435,163	\$503,517	-\$14,159,342	\$45,206,730	\$33,411,472	\$11,795,258
Total	408.50	\$35,606,425	\$22,820,967	\$435,163	\$503,517	-\$14,159,342	\$45,206,730	\$33,411,472	\$11,795,258

POD Program Costs by Category

FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

POD Program Costs by Category



FTE Employee Services Service ~ Supplies Property Debt Service Inter-departmental Transfers Expenditure Budget Subtotal Revenues Net Budget

Utilities

Mandated

128 Development Review Services -1341

6011 Storm Drainage Fund

	13.00	\$1,356,075	\$13,500	\$0	\$0	-\$447,723	\$921,852	\$921,852	\$0
Program Subtotal	13.00	\$1,356,075	\$13,500	\$0	\$0	-\$447,723	\$921,852	\$921,852	\$0

271 Customer Service -1621

6005 Water Fund

	22.50	\$1,478,067	\$128,619	\$16,625	\$0	-\$1,339,664	\$283,647	\$283,647	\$0
--	-------	-------------	-----------	----------	-----	--------------	-----------	-----------	-----

6006 Sewer Fund

	0.00	\$0	\$2,000	\$0	\$0	\$507,576	\$509,576	\$509,576	\$0
--	------	-----	---------	-----	-----	-----------	-----------	-----------	-----

6007 Solid Waste Fund

	0.00	\$0	\$2,000	\$0	\$0	\$412,940	\$414,940	\$414,940	\$0
--	------	-----	---------	-----	-----	-----------	-----------	-----------	-----

6011 Storm Drainage Fund

	0.00	\$0	\$2,000	\$0	\$0	\$436,780	\$438,780	\$438,780	\$0
--	------	-----	---------	-----	-----	-----------	-----------	-----------	-----

Program Subtotal	22.50	\$1,478,067	\$134,619	\$16,625	\$0	\$17,632	\$1,646,943	\$1,646,943	\$0
-------------------------	--------------	--------------------	------------------	-----------------	------------	-----------------	--------------------	--------------------	------------

383 Budgeting and accounting -1611

6005 Water Fund

	9.00	\$769,788	\$116,254	\$6,000	\$0	-\$886,616	\$5,426	\$5,426	\$0
--	------	-----------	-----------	---------	-----	------------	---------	---------	-----

6006 Sewer Fund

	0.00	\$0	\$0	\$0	\$0	\$136,154	\$136,154	\$136,154	\$0
--	------	-----	-----	-----	-----	-----------	-----------	-----------	-----

6007 Solid Waste Fund

	0.00	\$0	\$0	\$0	\$0	\$337,662	\$337,662	\$337,662	\$0
--	------	-----	-----	-----	-----	-----------	-----------	-----------	-----

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
6011 Storm Drainage Fund	0.00	\$0	\$0	\$0	\$0	\$413,000	\$413,000	\$413,000	\$0
Program Subtotal	9.00	\$769,788	\$116,254	\$6,000	\$0	\$200	\$892,242	\$892,242	\$0

385 Water, sewer, drainage, and citywide emergency generator maintenance and operations -1222

6005 Water Fund	0.00	\$0	\$52,260	\$0	\$0	\$0	\$52,260	\$52,260	\$0
6006 Sewer Fund	0.00	\$0	\$24,133	\$0	\$0	\$0	\$24,133	\$24,133	\$0
6011 Storm Drainage Fund	5.00	\$460,797	\$75,282	\$0	\$0	-\$159,135	\$376,944	\$376,944	\$0
6501 Fleet Management	0.00	\$0	\$0	\$0	\$0	\$158,979	\$158,979		\$158,979
Program Subtotal	5.00	\$460,797	\$151,675	\$0	\$0	-\$156	\$612,316	\$453,337	\$158,979

386 Drinking Water Production / Treatment Operations -1111

1001 General Fund	0.00	\$0	\$0	\$0	\$0	\$54,000	\$54,000		\$54,000
2603 Golf Fund	0.00	\$0	\$0	\$0	\$0	\$20,769	\$20,769		\$20,769
6005 Water Fund	36.00	\$3,645,322	\$7,208,827	\$169,787	\$0	-\$268,378	\$10,755,558	\$10,755,558	\$0
6006 Sewer Fund	0.00	\$0	\$0	\$0	\$0	\$115,000	\$115,000	\$115,000	\$0
6011 Storm Drainage Fund	0.00	\$0	\$0	\$0	\$0	\$79,000	\$79,000	\$79,000	\$0
Program Subtotal	36.00	\$3,645,322	\$7,208,827	\$169,787	\$0	\$391	\$11,024,327	\$10,949,558	\$74,769

387 General Fund In Lieu Tax -1041

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
6005 Water Fund	0.00	\$0	\$0	\$0	\$0	\$8,256,300	\$8,256,300	\$8,256,300	\$0
6006 Sewer Fund	0.00	\$0	\$0	\$0	\$0	\$2,043,700	\$2,043,700	\$2,043,700	\$0
6007 Solid Waste Fund	0.00	\$0	\$0	\$0	\$0	\$6,702,000	\$6,702,000	\$6,702,000	\$0
6011 Storm Drainage Fund	0.00	\$0	\$0	\$0	\$0	\$3,531,200	\$3,531,200	\$3,531,200	\$0
Program Subtotal	0.00	\$0	\$0	\$0	\$0	\$20,533,200	\$20,533,200	\$20,533,200	\$0

388 Loose in the Street Green Waste Collection -1761

6007 Solid Waste Fund	36.00	\$2,760,958	\$2,689,205	\$42,000	\$0	-\$84,000	\$5,408,163	\$5,408,163	\$0
6011 Storm Drainage Fund	0.00	\$0	\$0	\$0	\$0	\$84,000	\$84,000	\$84,000	\$0
Program Subtotal	36.00	\$2,760,958	\$2,689,205	\$42,000	\$0	\$0	\$5,492,163	\$5,492,163	\$0

389 Household Hazardous Waste -1741

2228 Willowcreek Assmnt Md	0.00	\$0	\$0	\$0	\$0	\$5,000	\$5,000		\$5,000
6007 Solid Waste Fund	0.00	\$0	\$513,118	\$0	\$0	-\$5,000	\$508,118	\$508,118	\$0
Program Subtotal	0.00	\$0	\$513,118	\$0	\$0	\$0	\$513,118	\$508,118	\$5,000

390 Landfill Operations - 1771

6007 Solid Waste Fund	2.00	\$184,281	\$585,945	\$0	\$0	\$0	\$770,226	\$770,226	\$0
Program Subtotal	2.00	\$184,281	\$585,945	\$0	\$0	\$0	\$770,226	\$770,226	\$0

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
391 Maintaining Utilities Drainage facilities including the combined system pumping operations and the cleaning of sump wet wells -1131, 1161, 1201, 1221									
6005 Water Fund									
	0.00	\$0	\$16,900	\$0	\$0	\$581,698	\$598,598	\$598,598	\$0
6006 Sewer Fund									
	0.00	\$0	\$23,835	\$0	\$0	\$828,731	\$852,566	\$852,566	\$0
6011 Storm Drainage Fund									
	44.00	\$4,706,959	\$3,490,728	\$59,685	\$0	-\$1,656,318	\$6,601,054	\$6,601,054	\$0
Program Subtotal	44.00	\$4,706,959	\$3,531,463	\$59,685	\$0	-\$245,889	\$8,052,218	\$8,052,218	\$0
392 Receiving Water Limitations and Source Water Protection (i.e.; Protection of Creeks and Rivers) and Drinking Water Quality -1331									
6011 Storm Drainage Fund									
	8.00	\$866,927	\$9,244	\$0	\$0	\$174	\$876,345	\$876,345	\$0
Program Subtotal	8.00	\$866,927	\$9,244	\$0	\$0	\$174	\$876,345	\$876,345	\$0
393 Residential Garbage Collection -1721									
6007 Solid Waste Fund									
	43.00	\$3,554,126	\$8,916,270	\$916,919	\$0	\$0	\$13,387,315	\$13,387,315	\$0
Program Subtotal	43.00	\$3,554,126	\$8,916,270	\$916,919	\$0	\$0	\$13,387,315	\$13,387,315	\$0
395 Sewer collection -1421									
6006 Sewer Fund									
	58.50	\$5,714,231	\$1,711,804	\$92,250	\$0	-\$1,178,469	\$6,339,816	\$6,339,816	\$0
6011 Storm Drainage Fund									
	0.00	\$0	\$0	\$0	\$0	\$1,421,712	\$1,421,712	\$1,421,712	\$0
Program Subtotal	58.50	\$5,714,231	\$1,711,804	\$92,250	\$0	\$243,243	\$7,761,528	\$7,761,528	\$0
396 Sewer/Combined system maintenance that includes maintaining Sewer facilities and the combined system pumping operations -1151, 1191									

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
6005 Water Fund	0.00	\$0	\$0	\$0	\$0	\$79,358	\$79,358	\$79,358	\$0
6006 Sewer Fund	7.00	\$744,937	\$391,012	\$0	\$0	-\$406,961	\$728,988	\$728,988	\$0
6011 Storm Drainage Fund	0.00	\$0	\$0	\$0	\$0	\$292,305	\$292,305	\$292,305	\$0
Program Subtotal	7.00	\$744,937	\$391,012	\$0	\$0	-\$35,298	\$1,100,651	\$1,100,651	\$0

397 Street Sweeping -1751

2011 State Route 275	0.00	\$0	\$0	\$0	\$0	\$22,119	\$22,119		\$22,119
6007 Solid Waste Fund	4.00	\$187,124	\$262,119	\$22,000	\$0	-\$22,119	\$449,124	\$449,124	\$0
Program Subtotal	4.00	\$187,124	\$262,119	\$22,000	\$0	\$0	\$471,243	\$449,124	\$22,119

398 USA Program -1461

6005 Water Fund	0.00	\$0	\$0	\$0	\$0	\$983,573	\$983,573	\$983,573	\$0
6006 Sewer Fund	0.00	\$0	\$0	\$0	\$0	\$109,286	\$109,286	\$109,286	\$0
6011 Storm Drainage Fund	10.00	\$921,560	\$129,411	\$5,500	\$0	-\$1,053,318	\$3,153	\$3,153	\$0
Program Subtotal	10.00	\$921,560	\$129,411	\$5,500	\$0	\$39,541	\$1,096,012	\$1,096,012	\$0

399 Utility billing -1631

6005 Water Fund	19.00	\$1,278,463	\$1,464,907	\$8,375	\$0	-\$1,885,126	\$866,619	\$866,619	\$0
6006 Sewer Fund	0.00	\$0	\$0	\$0	\$0	\$704,963	\$704,963	\$704,963	\$0

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
6007 Solid Waste Fund	0.00	\$0	\$0	\$0	\$0	\$573,525	\$573,525	\$573,525	\$0
6011 Storm Drainage Fund	0.00	\$0	\$0	\$0	\$0	\$606,638	\$606,638	\$606,638	\$0
Program Subtotal	19.00	\$1,278,463	\$1,464,907	\$8,375	\$0	\$0	\$2,751,745	\$2,751,745	\$0

400 Waste water operation and general maintenance -1121

1001 General Fund	0.00	\$0	\$0	\$0	\$0	\$1,000	\$1,000		\$1,000
2228 Willowcreek Assmnt Md	0.00	\$0	\$0	\$0	\$0	\$1,000	\$1,000		\$1,000
6005 Water Fund	0.00	\$0	\$0	\$0	\$0	\$25,411	\$25,411	\$25,411	\$0
6006 Sewer Fund	5.00	\$599,346	\$366,627	\$1,600	\$0	-\$230,948	\$736,625	\$736,625	\$0
6011 Storm Drainage Fund						\$198,786	\$198,786	\$198,786	\$0
Program Subtotal	5.00	\$599,346	\$366,627	\$1,600	\$0	-\$4,751	\$962,822	\$960,822	\$2,000

401 Water Conservation & Management -1441

6005 Water Fund	8.00	\$646,687	\$217,941	\$21,435	\$0	\$32,377	\$918,440	\$918,440	\$0
Program Subtotal	8.00	\$646,687	\$217,941	\$21,435	\$0	\$32,377	\$918,440	\$918,440	\$0

402 Water distribution system operations and maintenance - including Water Metering program -1411

1001 General Fund	0.00	\$0	\$0	\$0	\$0	\$67,410	\$67,410		\$67,410
2232 Citywide Lndscpng&Lghting Dist	0.00	\$0	\$0	\$0	\$0	\$137,592	\$137,592		\$137,592

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
2603 Golf Fund	0.00	\$0	\$0	\$0	\$0	\$3,171	\$3,171		\$3,171
6004 Parking Fund	0.00	\$0	\$0	\$0	\$0	\$1,359	\$1,359		\$1,359
6005 Water Fund	86.50	\$8,256,573	\$3,067,880	\$295,975	\$0	-\$261,075	\$11,359,353	\$11,359,353	\$0
6010 Community Center Fund	0.00	\$0	\$0	\$0	\$0	\$4,983	\$4,983		\$4,983
6011 Storm Drainage Fund	0.00	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$20,000	\$0
Program Subtotal	86.50	\$8,256,573	\$3,067,880	\$295,975	\$0	-\$26,560	\$11,593,868	\$11,379,353	\$214,515

403 Water quality & monitoring (regulatory compliance) including Laboratory testing and analysis to ensure water quality; Monitor lead & copper related to system corrosion -1171

6005 Water Fund	9.00	\$886,832	\$234,912	\$0	\$0	-\$14,801	\$1,106,943	\$1,106,943	\$0
6006 Sewer Fund	0.00	\$0	\$0	\$0	\$0	\$3,103	\$3,103	\$3,103	\$0
6011 Storm Drainage Fund	0.00	\$0	\$0	\$0	\$0	\$11,698	\$11,698	\$11,698	\$0
Program Subtotal	9.00	\$886,832	\$234,912	\$0	\$0	\$0	\$1,121,744	\$1,121,744	\$0

404 Water treatment plant and well maintenance -1141, 1181

6005 Water Fund	30.00	\$3,275,919	\$655,683	\$5,144	\$0	-\$614,079	\$3,322,667	\$3,322,667	\$0
6006 Sewer Fund	0.00	\$0	\$0	\$0	\$0	\$225,966	\$225,966	\$225,966	\$0
6011 Storm Drainage Fund	0.00	\$0	\$0	\$0	\$0	\$360,367	\$360,367	\$360,367	\$0

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
Program Subtotal	30.00	\$3,275,919	\$655,683	\$5,144	\$0	-\$27,746	\$3,909,000	\$3,909,000	\$0

428 Director's Office Administration Support -1011

6005 Water Fund

4.00	\$351,356	\$552,200	\$2,625	\$0	-\$646,641	\$259,540	\$259,540	\$0
------	-----------	-----------	---------	-----	------------	-----------	-----------	-----

6006 Sewer Fund

0.00	\$0	\$0	\$0	\$0	\$99,504	\$99,504	\$99,504	\$0
------	-----	-----	-----	-----	----------	----------	----------	-----

6007 Solid Waste Fund

0.00	\$0	\$0	\$0	\$0	\$246,771	\$246,771	\$246,771	\$0
------	-----	-----	-----	-----	-----------	-----------	-----------	-----

6011 Storm Drainage Fund

0.00	\$0	\$0	\$0	\$0	\$301,829	\$301,829	\$301,829	\$0
------	-----	-----	-----	-----	-----------	-----------	-----------	-----

Program Subtotal	4.00	\$351,356	\$552,200	\$2,625	\$0	\$1,463	\$907,644	\$907,644	\$0
-------------------------	-------------	------------------	------------------	----------------	------------	----------------	------------------	------------------	------------

431 Engineering Administration -1311

6005 Water Fund

0.00	\$0	\$0	\$0	\$0	\$1,206,487	\$1,206,487	\$1,206,487	\$0
------	-----	-----	-----	-----	-------------	-------------	-------------	-----

6006 Sewer Fund

0.00	\$0	\$0	\$0	\$0	\$729,644	\$729,644	\$729,644	\$0
------	-----	-----	-----	-----	-----------	-----------	-----------	-----

6011 Storm Drainage Fund

5.32	\$386,469	\$342,754	\$45,000	\$0	-\$1,948,776	-\$1,174,553	-\$1,174,553	\$0
------	-----------	-----------	----------	-----	--------------	--------------	--------------	-----

Program Subtotal	5.32	\$386,469	\$342,754	\$45,000	\$0	-\$12,645	\$761,578	\$761,578	\$0
-------------------------	-------------	------------------	------------------	-----------------	------------	------------------	------------------	------------------	------------

432 Field Services Admin & Mgmt -1451

6005 WATER FUND

0.00	\$0	\$103,446	\$0	\$0	\$0	\$103,446	\$103,446	\$0
------	-----	-----------	-----	-----	-----	-----------	-----------	-----

6011 Storm Drainage Fund

11.00	\$998,745	\$12,588	\$2,625	\$0	-\$1,004,889	\$9,069	\$9,069	\$0
-------	-----------	----------	---------	-----	--------------	---------	---------	-----

Program Subtotal	11.00	\$998,745	\$116,034	\$2,625	\$0	-\$1,004,889	\$112,515	\$112,515	\$0
-------------------------	--------------	------------------	------------------	----------------	------------	---------------------	------------------	------------------	------------

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
433 Fund Level Programs -1041									
Debt Service, Cost Plan, Insurance, Bad Debt, banking fees, water rights, and SCERS									
6005 Water Fund									
	0.00	\$720,090	\$3,201,337	\$396,000	\$0	\$3,369,390	\$7,686,817	\$7,686,817	\$0
6006 Sewer Fund									
	0.00	\$341,913	\$1,517,977			\$1,057,184	\$2,917,074	\$2,917,074	\$0
6007 Solid Waste Fund									
	0.00	\$1,172,865	\$2,585,796	\$0	\$0	\$2,593,787	\$6,352,448	\$6,352,448	\$0
6011 Storm Drainage Fund									
	0.00	\$269,386	\$2,778,621		\$0	\$2,308,383	\$5,356,390	\$5,356,390	\$0
6502 Risk Management									
	0.00					-\$958,075	-\$958,075		-\$958,075
Program Subtotal	0.00	\$2,504,254	\$10,083,731	\$396,000	\$0	\$8,370,669	\$21,354,654	\$22,312,729	-\$958,075
435 Public Educ/ Outreach -1061									
6005 Water Fund									
	5.00	\$349,754	\$273,000	\$0	\$0	-\$326,068	\$296,686	\$296,686	\$0
6006 Sewer Fund									
	0.00	\$0	\$0	\$0	\$0	\$50,062	\$50,062	\$50,062	\$0
6007 Solid Waste Fund									
	0.00	\$0	\$120,000	\$0	\$0	\$124,153	\$244,153	\$244,153	\$0
6011 Storm Drainage Fund									
	0.00	\$0	\$0	\$0	\$0	\$151,853	\$151,853	\$151,853	\$0
Program Subtotal	5.00	\$349,754	\$393,000	\$0	\$0	\$0	\$742,754	\$742,754	\$0
440 SW Admin and Mgmt -1711, 1716									
6007 Solid Waste Fund									
	14.00	\$1,376,532	\$778,315	\$18,250	\$0	-\$3,769	\$2,169,328	\$2,169,328	\$0

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
Program Subtotal	14.00	\$1,376,532	\$778,315	\$18,250	\$0	-\$3,769	\$2,169,328	\$2,169,328	\$0

455 Residential Recycling Collection -1731

6007 Solid Waste Fund

	21.00	\$2,057,004	\$2,237,594	\$344,128	\$0	\$0	\$4,638,726	\$4,638,726	\$0
Program Subtotal	21.00	\$2,057,004	\$2,237,594	\$344,128	\$0	\$0	\$4,638,726	\$4,638,726	\$0

456 Green Waste Collection (containerized) -1841

6007 Solid Waste Fund

	12.00	\$1,697,866	\$2,089,123	\$456,783	\$0	\$0	\$4,243,772	\$4,243,772	\$0
Program Subtotal	12.00	\$1,697,866	\$2,089,123	\$456,783	\$0	\$0	\$4,243,772	\$4,243,772	\$0

457 National Flood Insurance Program (NFIP) – Floodplain Management -1331

6011 Storm Drainage Fund

	3.00	\$365,265	\$0	\$0	\$0	\$0	\$365,265	\$365,265	\$0
Program Subtotal	3.00	\$365,265	\$0	\$0	\$0	\$0	\$365,265	\$365,265	\$0

458 Maintaining Drainage Facilities -1431

1) Rain & Levee Patrol 2) Weed Abatement (Fire Breaks) for All Levees, Ditches, Canals and Basins 3) South Sacramento Streams Group 4) Preventative Drainage System Maintenance

2204 Northside Subdiv Maint Dist

	0.00	\$0	\$0	\$0	\$0	\$5,000	\$5,000		\$5,000
--	------	-----	-----	-----	-----	---------	---------	--	---------

2226 Neighborhood Water Quality Dst

	0.00	\$0	\$0	\$0	\$0	\$25,515	\$25,515		\$25,515
--	------	-----	-----	-----	-----	----------	----------	--	----------

2228 Willowcreek Assmnt Md

	0.00	\$0	\$0	\$0	\$0	\$18,450	\$18,450		\$18,450
--	------	-----	-----	-----	-----	----------	----------	--	----------

2230 N Natomas Lands Cfd 3

	0.00	\$0	\$0	\$0	\$0	\$820,000	\$820,000		\$820,000
--	------	-----	-----	-----	-----	-----------	-----------	--	-----------

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
6005 Water Fund	0.00	\$0	\$0	\$0	\$0	\$20,833	\$20,833	\$20,833	\$0
6006 Sewer Fund	0.00	\$0	\$0	\$0	\$0	\$31,732	\$31,732	\$31,732	\$0
6011 Storm Drainage Fund	46.00	\$4,412,037	\$1,826,094	\$146,824	\$0	-\$830,008	\$5,554,947	\$5,554,947	\$0
Program Subtotal	46.00	\$4,412,037	\$1,826,094	\$146,824	\$0	\$91,522	\$6,476,477	\$5,607,512	\$868,965

463 Plant Services Administrative Support -1211

6005 Water Fund	13.50	\$1,231,481	\$229,926	\$6,000	\$0	-\$534,251	\$933,156	\$933,156	\$0
6006 Sewer Fund	0.00	\$0	\$427,234	\$3,000	\$0	\$98,293	\$528,527	\$528,527	\$0
6011 Storm Drainage Fund	0.00	\$0	\$277,839	\$3,595	\$0	\$425,937	\$707,371	\$707,371	\$0
Program Subtotal	13.50	\$1,231,481	\$934,999	\$12,595	\$0	-\$10,021	\$2,169,054	\$2,169,054	\$0

510 Business Services Administration - 1611

6005 Water Fund	2.00	\$214,695	\$0	\$0	\$0	\$0	\$214,695	\$214,695	\$0
								\$27,242,420	-\$27,242,420
6006 SEWER FUND								\$3,632,931	-\$3,632,931
6007 SOLID WASTE FUND								\$14,509,858	-\$14,509,858
6011 STORM DRAINAGE FUND								\$4,767,534	-\$4,767,534
Program Subtotal	2.00	\$214,695	\$0	\$0	\$0	\$0	\$214,695	\$50,367,438	-\$50,152,743

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
--	-----	-------------------	--------------------	----------	--------------	------------------------------	-----------------------------	----------	------------

511 Financial Planning and Compliance -1611

6005 Water Fund

	2.00	\$215,613	\$0	\$0	\$0	\$0	\$215,613	\$215,613	\$0
Program Subtotal	2.00	\$215,613	\$0	\$0	\$0	\$0	\$215,613	\$215,613	\$0

Essential 3

163 Information technology support (Level 2/3) -1351

6005 Water Fund

	0.00	\$0	\$0	\$0	\$0	\$1,043,363	\$1,043,363	\$1,043,363	\$0
--	------	-----	-----	-----	-----	-------------	-------------	-------------	-----

6006 Sewer Fund

	0.00	\$0	\$0	\$0	\$0	\$279,784	\$279,784	\$279,784	\$0
--	------	-----	-----	-----	-----	-----------	-----------	-----------	-----

6007 Solid Waste Fund

	0.00	\$0	\$0	\$0	\$0	\$164,783	\$164,783	\$164,783	\$0
--	------	-----	-----	-----	-----	-----------	-----------	-----------	-----

6011 Storm Drainage Fund

	25.18	\$2,356,939	\$240,903	\$115,000	\$0	-\$1,514,517	\$1,198,325	\$1,198,325	\$0
Program Subtotal	25.18	\$2,356,939	\$240,903	\$115,000	\$0	-\$26,587	\$2,686,255	\$2,686,255	\$0

429 Solid Waste Bin/ Container Maint - 1821

6007 Solid Waste Fund

	11.00	\$610,914	\$138,365	\$17,984		-\$19,485	\$747,778	\$747,778	\$0
Program Subtotal	11.00	\$610,914	\$138,365	\$17,984		-\$19,485	\$747,778	\$747,778	\$0

434 Metropolitan Water Planning -1051

6005 Water Fund

	0.00	\$0		\$0	\$0	\$448,832	\$448,832	\$448,832	\$0
Program Subtotal	0.00	\$0		\$0	\$0	\$448,832	\$448,832	\$448,832	\$0

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
454 CIP Engineering - 1321									
6005 WATER FUND									
	0.00	\$0	\$0	\$0	\$0	\$36,413	\$36,413	\$36,413	\$0
6011 Storm Drainage Fund									
	30.00	\$3,620,462	\$36,343	\$0	\$0	-\$1,977,648	\$1,679,157	\$1,679,157	\$0
Program Subtotal	30.00	\$3,620,462	\$36,343	\$0	\$0	-\$1,941,235	\$1,715,570	\$1,715,570	\$0

Existing

268 Code Enforcement - Neighborhood Cleanup -1831

6007 Solid Waste Fund									
	0.00	\$115,550	\$22,482	\$0	\$0	\$0	\$138,032	\$138,032	\$0
Program Subtotal	0.00	\$115,550	\$22,482	\$0	\$0	\$0	\$138,032	\$138,032	\$0

269 Commercial Recycling -1801

6007 Solid Waste Fund									
	4.00	\$324,024	\$255,758	\$12,500	\$0	\$0	\$592,282	\$592,282	\$0
Program Subtotal	4.00	\$324,024	\$255,758	\$12,500	\$0	\$0	\$592,282	\$592,282	\$0

270 Commercial SW Services -1811

1001 GENERAL FUND									
	0.00	\$0	\$0	\$0	\$0	\$40,000	\$40,000		\$40,000
6007 Solid Waste Fund									
	13.00	\$773,383	\$1,185,059	\$47,500	\$0	\$12,114	\$2,018,056	\$2,018,056	\$0
Program Subtotal	13.00	\$773,383	\$1,185,059	\$47,500	\$0	\$52,114	\$2,058,056	\$2,018,056	\$40,000

394 SAFCA Flood Control Operations -1021

--	--	--	--	--	--	--	--	--	--

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
6005 WATER FUND									
						\$3	\$3	\$3	\$0
6011 Storm Drainage Fund									
	16.00	\$2,023,359	\$18,401	\$0	\$0	\$0	\$2,041,760	\$2,041,760	\$0
Program Subtotal	16.00	\$2,023,359	\$18,401	\$0	\$0	\$3	\$2,041,763	\$2,041,763	\$0

533 C/Co Ofc Water Planning - 1911

7103 CTY/CNTY OFFICE-WATER PLANNING									
	4.00	\$409,773	\$920,552	\$5,000	\$0	-\$214,047	\$1,121,278	\$637,810	\$483,468
7104 HABITAT MANAGEMENT ELEMENT									
	0.00	\$0	\$1,068,887	\$0	\$0	-\$185,785	\$883,102	\$396,570	\$486,532
Program Subtotal	4.00	\$409,773	\$1,989,439	\$5,000	\$0	-\$399,832	\$2,004,380	\$1,034,380	\$970,000
Utilities Total	697.50	\$68,690,447	\$55,613,010	\$3,286,109	\$0	\$25,624,775	\$153,214,341	\$201,968,812	-\$48,754,471

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
1001 GENERAL FUND	0.00					\$162,410	\$162,410		\$162,410
2011 STATE ROUTE 275	0.00					\$22,119	\$22,119		\$22,119
2204 NORTHSIDE SUBDIV MAINT DIST	0.00					\$5,000	\$5,000		\$5,000
2226 NEIGHBORHOOD WATER QUALITY DST	0.00					\$25,515	\$25,515		\$25,515
2228 WILLOWCREEK ASSMNT MD	0.00					\$24,450	\$24,450		\$24,450
2230 N NATOMAS LANDS CFD 3	0.00					\$820,000	\$820,000		\$820,000
2232 CITYWIDE LNDS CPNG & LGHTING DIST	0.00					\$137,592	\$137,592		\$137,592
2603 GOLF FUND	0.00					\$23,940	\$23,940		\$23,940
6004 PARKING FUND	0.00					\$1,359	\$1,359		\$1,359
6005 WATER FUND	246.50	\$23,320,640	\$17,524,092	\$927,966		\$9,307,339	\$51,080,037	\$78,322,457	-\$27,242,420
6006 SEWER FUND	70.50	\$7,400,427	\$4,464,622	\$96,850		\$5,204,304	\$17,166,203	\$20,799,134	-\$3,632,931
6007 SOLID WASTE FUND	160.00	\$14,814,627	\$22,381,149	\$1,878,064		\$11,033,362	\$50,107,202	\$64,617,060	-\$14,509,858

POD Program Costs by Category

	FTE	Employee Services	Service ~ Supplies	Property	Debt Service	Inter-departmental Transfers	Expenditure Budget Subtotal	Revenues	Net Budget
6010 COMMUNITY CENTER FUND									
	0.00					\$4,983	\$4,983		\$4,983
6011 STORM DRAINAGE FUND									
	216.50	\$22,744,980	\$9,253,708	\$378,229		\$51,330	\$32,428,247	\$37,195,781	-\$4,767,534
6501 FLEET MANAGEMENT									
	0.00					\$158,979	\$158,979		\$158,979
6502 RISK MANAGEMENT									
	0.00					-\$958,075	-\$958,075		-\$958,075
7103 CTY/CNTY OFFICE-WATER PLANNING									
	4.00	\$409,773	\$920,552	\$5,000		-\$214,047	\$1,121,278	\$637,810	\$483,468
7104 HABITAT MANAGEMENT ELEMENT									
	0.00		\$1,068,887			-\$185,785	\$883,102	\$396,570	\$486,532
Program Subtotal	697.50	\$68,690,447	\$55,613,010	\$3,286,109		\$25,624,775	\$153,214,341	\$201,968,812	-\$48,754,471
Total	697.50	\$68,690,447	\$55,613,010	\$3,286,109		\$25,624,775	\$153,214,341	\$201,968,812	-\$48,754,471

Priority Based Budgeting

- ▶ Links program funding and budget allocations to Council's priorities and expected outcomes.
 - Are we currently allocating resources consistent with priorities and expectations?
- ▶ Requires careful consideration of priority focus areas and associated outcomes.





Draft Focus Areas

▶ Economic Vitality

- Facilitate job creation, economic growth and investment in Sacramento by supporting an economic environment of partnership, collaboration, innovation and opportunity to achieve a vibrant and healthy local economy.

▶ Public Safety

- Protect and preserve life and property by providing the highest quality police investigation and enforcement services, fire prevention/emergency preparedness and response services, and education and prevention programs that promote safe and livable neighborhoods and business districts.



Draft Focus Areas (continued)

▶ Effective Government

- Transparency in policy making and administration; pursuit of solutions and investment in technologies to improve service delivery and efficiency; align revenues and expenditures on an ongoing basis by prioritizing resources based on available funding, using one-time resources for one-time expenditures, and maintaining a prudent reserve for economic uncertainties.

▶ Quality of Life

- Create and preserve public spaces, a vibrant economy, a healthy, safe and affordable environment, and a thriving social and cultural life for our residents.

▶ Youth and Education

- Maximizing every child's potential by creating an optimum and inclusive environment for education, healthy lifestyles, and the successful coordination of community and social resources, particularly for youth who are endangered by their decisions and/or situation.





Center for Priority Based Budgeting

Chris Fabian
Jon Johnson

Results Definition Workshop



- Picture from the City of Walnut Creek, CA “*Results Definition Workshop*”
- Citizens answer: “*When the City does _____, then the Result is achieved*”



- ICMA
- UNIVERSITY
- PRESS
- RESULTS NETWORKS
- INTERNATIONAL

PM MAGAZINE

- Current Issue
- About PM
- Contact PM
- Subscribe
- Advertise
- Editorial
- Professional Services Directory
- Look to ICMA
- On the Web
- Archives

ICMA Press / PM Magazine / Archives

JUNE 2008 · VOLUME 90 · NUMBER 5

COVER STORY



getting your priorities straight

by chris fabian, scott collins, and jon johnson

Is Permanent Fiscal Crisis Our Top Concern?

All local government managers have seen what sometimes happens. Revenue growth is slowing, expenses are increasing, fund balances are dwindling, and it's perceived that these conditions will persist for the foreseeable future. As David Osbourne and Peter Hutchinson proclaim in their 2004 book, *The Price of Government*, we are in an "age of permanent fiscal crisis!"¹ The National League of Cities identifies "local fiscal conditions" as a top issue,² while the U.S. Government Accountability Office anticipates "persistent fiscal challenges."³

But why do local government professionals believe that this is the crisis? What assumptions do we hold so firmly and that so calcify our thinking to convince us that changing fiscal conditions represent our crisis? Would higher revenues and lower expenses allow us to operate crisis free? Or does the true crisis exist when, despite our fiscal realities, we don't focus on those priorities and objectives that ensure the success of our communities?

The Crisis Is Not Fiscal

In *Reengineering the Corporation*, Michael Hammer writes that organizations suffer from "inflexibility, unresponsiveness, the absence of customer focus, an obsession with activity rather than result, bureaucratic paralysis, lack of innovation, and high overhead." Why?

"If costs were high, they could be passed on to customers. If customers were dissatisfied, they had nowhere else to turn."⁴ Should we in government only now be concerned with flexibility, responsiveness, customer focus, and results because we can no longer afford not to be?

Perhaps the biggest concern we face is not a fiscal crisis. Fiscal trends and conditions are by and large out of our control and simply represent a reality with which we need to cope. The real crisis on our hands is whether our organizations have the capabilities to address current fiscal realities and still meet the objectives of government and the expectations of our constituents.

When facing declining growth in revenues, government leaders have approached the issue of balancing the budget in similar ways. A recent article describes California's approach to managing its fiscal reality:

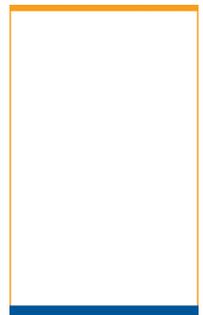
The spokesman for the Governor said, "In our view, an across-the-board approach is designed to protect essential services, by spreading those reductions as evenly as possible so no single program gets singled out for severe reductions." In response the state legislative analyst wrote, "the governor's approach would be like a family deciding to cut its monthly mortgage payment, dining-out tab, and Netflix subscription each by 10 percent rather than eliminating the restaurant and DVD spending in order to keep up the house payments."⁵

Step 1: Getting the Right Results

The figure for step 1 shows the five results developed by Jefferson County, Colorado.

OBJECTIVES:

- Results are clear, understandable, and measurable.
- Results are the objectives and priorities of the board or council and the citizens.
- Results accommodate potentially diverse board or council views.
- Results incorporate majority as well as



The ICMA Fund for Professional Management

Grow the profession; Give to the Fund.

ICMA

Reach the right job seekers

ICMA

- minority opinions.
- Results are definable

KEYS TO SUCCESS:

- Strive to establish between five and 10 results. These should be the main priorities of the government. Not everything can be a priority.
- Be broad but precise. “Safe community” as a result is broad, but it is also distinct. You can talk about what it is and what it isn’t. “Quality of life” as a result is broad, and it is also too ambiguous and subjective.
- Results are the objectives and priorities of your council or board and the citizens. These are the primary stakeholders who must be directly engaged in influencing the results–development process. Revise results periodically, especially when these stakeholders change.
- Recognize there are internal as well as external stakeholders. Draw a distinction between results of public programs and internal operating programs. The differing results will lead to differing evaluation and measurement.
- Each member of the board or council does not need to agree on the value of each result if the opportunity exists for each to express individual beliefs about which results should be of higher value.

Results	Description of Results
Fiscally responsible government	Our organization is committed to providing cost effective services. We will work diligently to be accountable for the funds entrusted to us and to seek innovative ideas to being efficient and effective.
Predictable growth and development	Our approach to land use planning and development produces predictable results based on the overall land use vision for the county. Our planning processes result in balanced communities that focus on primary job creation, provision of open space, and attractive neighborhoods and communities.
Mobility options	Our transportation system is effective and well maintained. The transportation network is effectively planned providing eased congestion, regularly maintained streets, and new options for mobility including the Northwest Parkway.
Quality customer service	Our employees are responsive to the needs of our customers. Employees are ethical in their behavior and communicate effectively with our customers.
Safe communities	Our approach to providing safe communities is a combination of proactive public safety services and courts, combined with appropriate enforcement of codes and standards.

Source: Jefferson County, Colorado

The *Price of Government* describes more thoroughly the “7 Deadly Sins” or the seven most commonly implemented strategies that local governments use to manage their fiscal realities:⁶

1. Rob Peter to pay Paul.
2. Use accounting tricks.
3. Borrow.
4. Sell assets.
5. Make something up.
6. Nickel and dime the employees.
7. Delay asset maintenance or replacement.

Although these strategies lead to balanced budgets, do they really assist us in reaching our greater objective—that of achieving results and meeting citizens’ demands? Don’t they ultimately lead to cost cutting that impacts highly desired services at the same level as services that are relatively unimportant to citizens?

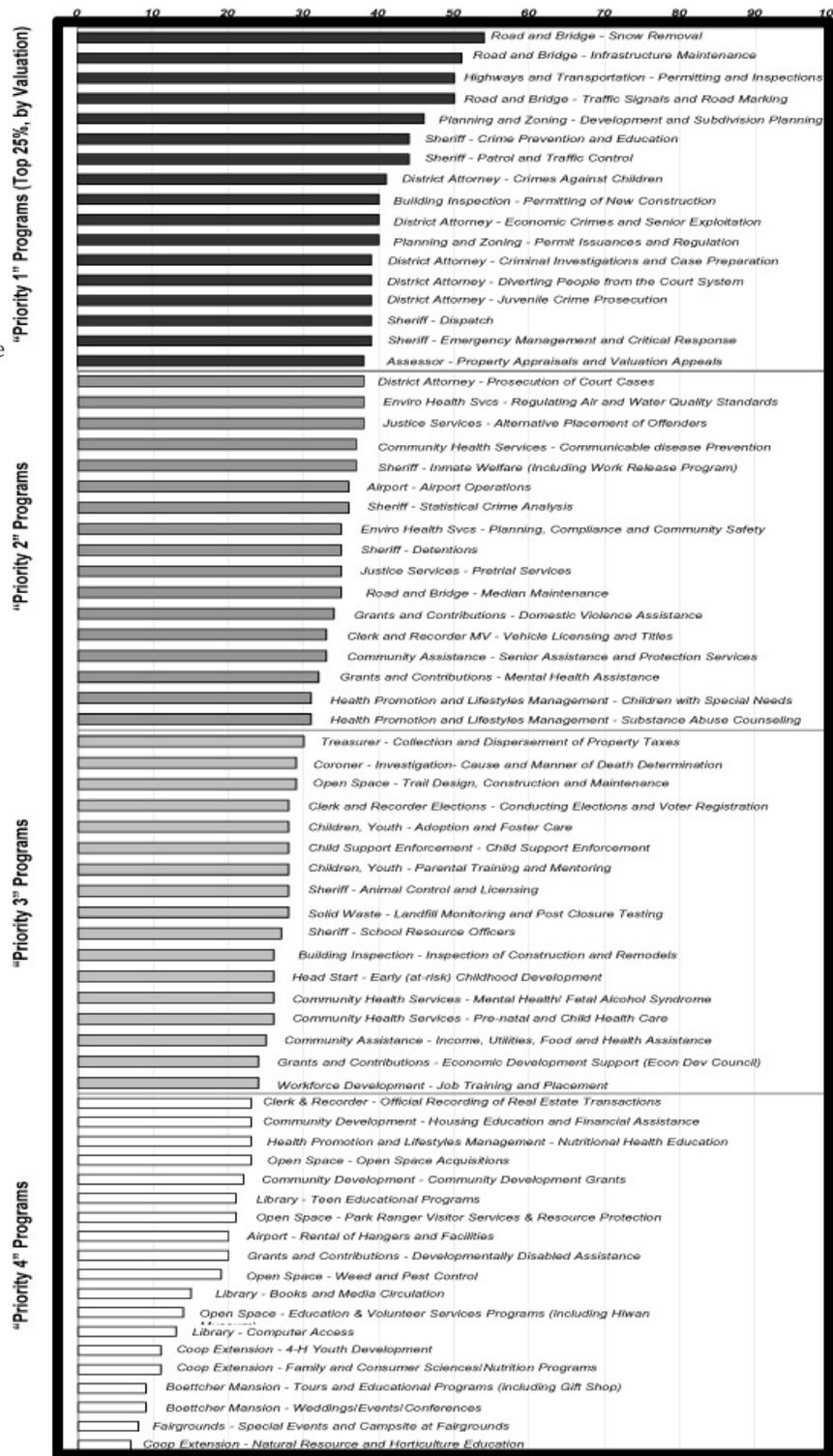
Don’t they endanger government’s ability to provide statutorily mandated services while preserving those services that are simply nice to have? And furthermore, what does this say about the strategies that governments would use to allocate resources when more revenue was available?

The true crisis governments face is hardly fiscal; it’s a crisis of priorities. How strategic are we, as local government professionals, about understanding what we do, why we do it, and (in times of scarcity as well as abundance) how we should invest our resources to achieve the results our communities need? While focusing on priorities sometimes takes a back seat to other issues during times of fiscal stress, it’s actually even more critical to make prioritization a top priority.

Figure 1. County-wide Program Prioritization

Note that the top-ranking program in this county-wide program prioritization was snow removal, while the bottom-ranking program was natural resources and horticulture. Snow removal scored highest because the program was proven to have a significant influence on all of the county’s results. The

horticulture program had the least amount of influence of the results. This is the very definition of “Bang for the Buck” as, for every dollar spent on snow removal, Jefferson County achieves more of the results.



Source: Jefferson County, Colorado

Prioritization, a Better Way to Deal with the Crisis

Prioritization is a way to provide clarity about how a government should invest resources in order to meet its stated objectives (and about what services could be funded at a reduced level without impacting those objectives). Prioritization as a process helps us better articulate why the programs we offer exist, what value they offer to citizens, how they benefit the community, what price we pay for them, and what objectives and citizen demands are they achieving.

The objectives of implementing a successful prioritization initiative allow us to:

- Evaluate the services we provide, one versus another.
- Better understand our services in the context of the cause-and-effect relationship they have on the organization's priorities.

- Provide a higher degree of understanding among decisionmakers as they engage in a process to rank services based on priorities.
- Articulate to people in the organization and to the public how we value our services, how we invest in our priorities, and how we divest ourselves of lower-priority services.

While we are not advocating that public sector organizations mimic our colleagues in the private sector, we find context in an unusual and unique private sector perspective from Jack Welch, famed chief executive officer of GE:

Every company has strong business or product lines and weak ones and some in between. Differentiation requires managers to know which is which and invest accordingly . . . [T]o do that you have to have a clear-cut definition of “strong.”

At GE, “strong” meant a business was No. 1 or No. 2 in its market. If it wasn’t, the managers had to fix it, sell it, or close it . . . differentiation among your businesses requires a transparent framework that everyone in the company understands.⁷

To meet our real crisis, a comparable approach should be applied by government leaders whereby our programs are prioritized, which in turn encourages decisionmakers to recognize high-priority resource allocations and differentiate them from those of low priority.



OBJECTIVES:

- Definitions should encompass all conceivable influences, causes, factors, and indicators that spell out the meaning of the result. These factors could be external to your organization.
- Definitions should be clear, comprehensive, logical, and measurable. They should depict the cause-and-effect relationship between the result and all identified influences on the result.

KEYS TO SUCCESS:

- Focus on identifying all possible, logical influences and causes for each result. Complete definitions are the key to linking programs and services to the results they influence. Clear definitions for each result make it easier to determine a program’s value.
- Use teams to develop the definitions for results to ensure organizational buy-in. Even if the board or council does not agree with all the identified influences and factors for a particular result, members can identify which influences and factors they believe are most critical to the achievement of a result in the scoring process.
- Be concise in writing result definitions. Avoid eloquent, overly articulate, and lengthy paragraphs. The purpose of result definitions is to guide and facilitate program scoring based on that program’s influence on results.
- Solicit the advice of subject-matter experts within your organization when developing results definitions; this adds value to the final product.

⁷ Robert S. Kaplan and David P. Norton, *Strategy Maps: Converting Intangible Assets into Tangible Outcomes* (Boston: Harvard Business School Press, 2004).

The Process of Prioritization

The logic behind prioritization is that effective resource allocation decisions are transparent when the results of an organization can be identified and defined, when programs and services can be distinctly (and quantitatively) evaluated as to their influence on any of the results, and when programs can be valued relative to one another and ultimately prioritized on the basis of their impact on results.

Successful execution of prioritization depends on three factors:

- **The right results.** Accurate prioritization of programs depends on the comprehensive identification of the results we are in business to achieve.
- **The right definitions.** Precision in prioritization results from the articulation of the cause-and-effect relationship between a program and a result. With clearly defined causality and an understanding of the influences on results, we can minimize subjectivity in linking programs with results.
- **The right valuation.** With the right results and with clear definitions we can accurately value our programs relative to their influence on achieving results. Steps 1, 2, and 3 show how two jurisdictions addressed this issue.

Step 3: Getting the Right Valuations

The figure in this step is from Jefferson County, Colorado, and it shows the scoring process used for several programs offered by the sheriff's office.

Individual Program Grading Sheet Tuesday, March 11, 2008									
Directions: For every program the County provides to it's citizens, your job is to help us understand how that program influences our ability to provide the results of government.		Evaluation Criteria							
		Basic Program Attributes			BCC / Public Results				
		Mandated to Provide Program	Program Sustained by Direct User Fee	Demand for Service	Accessible and Efficient Transportation	Safe Community	Planned Growth and Development	Quality Customer Service	Fiscally Responsible Government
		0-10 Scale (10=State/Federal Mandate, 5=Local Mandate, 0=No Mandate)	0-10 Scale based on Percentage (10=100%, 5=50%, 1=10%, 0=0%)	-4 to 4 Scale (4=demand significantly decreasing, 4=demand significantly increasing)	On a scale of 0 to 4 points, 0 = program has no influence on achieving the Result, 1 = program has some influence, though minimal, 2 = program influences the Result, 3 = program has a strong influence on the Result, 4 = program is essential to achieving the Result				
Department Providing Program	Program Name	Grade	Grade	Grade	Grade	Grade	Grade	Grade	Grade
Sheriff	Crime Investigations	10	0	2	0	3	0	0	0
Sheriff	Detentions	10	5	2	0	2	0	0	0
Sheriff	Emergency Management and Critical Response	5	0	3	0	2	0	0	0
Sheriff	Drug Enforcement	10	3	-2	0	2	0	0	0
Sheriff	Crime Prevention and Education	5	0	4	0	2	0	0	0
Sheriff	Court Security	5	0	-1	0	2	0	0	0

Source: Jefferson County, Colorado

Note that the programs are scored on the basis of their relationship to each result (see BCC/Public Results) as well as the basic program attributes. The county recognized that a program's influence on the stated results alone was not adequate to understanding the program's overall priority.

OBJECTIVES:

- Each program, service, and project needing to be funded should be identified by name, by cost, and then rated as to its believed influence on results.
- Scoring criteria should be established to allow programs to be compared, one with another, based on overall value to the citizens.
- Scores should be reasonably assigned to programs on the basis of measurable evidence, not opinion.

KEYS TO SUCCESS:

- When defining programs, make sure they are neither too big (the sheriff's office is not a program) nor too small (answering e-mails is not a program).
- Link programs, services, and projects with a result by assigning scores based on their influence on that result.
- Evaluate every identified program.
- Expand the grading criteria beyond results to include other factors that give programs a higher priority. (Jefferson County believed the more a program could pay for itself—in other words, be sustained by user fees—the lower would be the investment of county taxes in funding the program and, therefore, the higher the priority of the program was to the county.)
- Program scoring is inherently subjective. Minimize subjectivity by requiring performance metrics and other measurements to demonstrate how the program influences the result. Where measurements don't already exist, require program managers to develop theories about the cause-and-effect relationship a program has on a result, and test the theory.
- Require justification for all scores given. Tie performance evaluations to the scores.

The final steps in the prioritization process involve weighting the results, calculating program scores, and developing a top-to-bottom summary of all programs, in approximate order of priority. It is critical that this process be completed before making any budget decisions.

This is a significant deviation from the budgeting-for-outcomes process because with the premise outlined in this article, prioritization is the beginning of any resource allocation discussion. As in GE's differentiation process, using prioritization assumes that regardless of the amount of revenue an organization generates, regardless of a reasonably calculated price of government, and regardless of what amount of funding a board, council, or citizenry feels a particular result should receive, it is only when confronted with the end product of prioritization that resource allocation discussions can begin.

Case Study: Jefferson County, Colorado

Figure 1 shows the result of the Jefferson County's prioritization process, with a top-to-bottom profile of every program offered to the public. The bar measurements indicate the priority score (the scale is 0 to 100, and higher scores indicate a high-priority program).

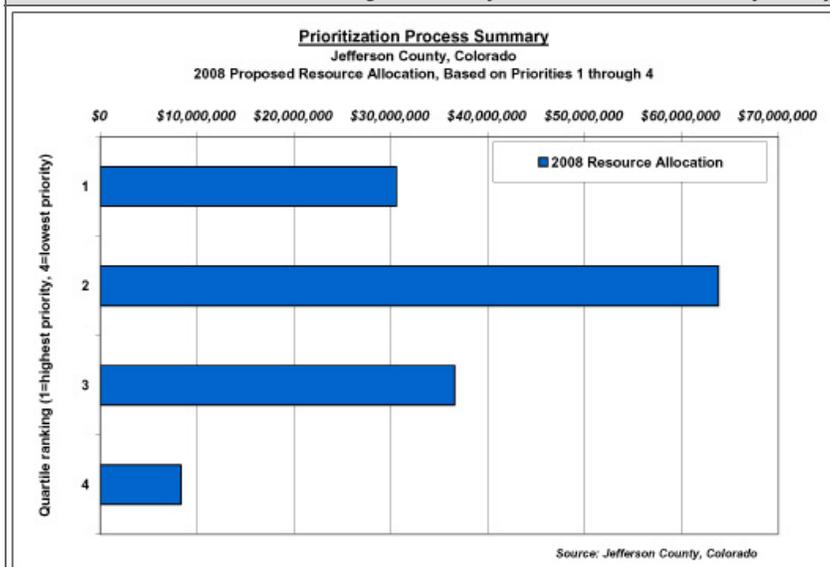
Figure 2 profiles the dollar amounts spent by Jefferson County on programs offered to the public, in order of priority (where the top 25 percent of programs are Priority 1, the second 25 percent are Priority 2, and so on). Without addressing the fiscal reality facing Jefferson County, we can see that these extremely telling figures make statements about the appropriateness of this county's resource allocation. Is the level of spending for Priority 3 or Priority 4 programs acceptable? Should the county consider shifting more dollars Priority 1 programs?

If a significant revenue downturn suddenly occurred, should the county implement across-the-board budget cuts, or might the county use the prioritization information to consider other alternatives about where to look first for potential spending cutbacks? Conversely, if revenues were unexpectedly higher, would the county implement across-the-board spending increases, or should the additional investment be made in top priorities first?

Jefferson County, at the end of 2006, projected a \$12 million budget shortfall in the general fund alone. With the adoption of the 2008 budget, 37 full-time positions were eliminated or not funded, and the budget in total was reduced by \$13.7 million . . . without a single layoff. County Administrator Jim Moore observed: "This is the first year that a county budget has been less than the previous year. This is especially remarkable given the rising costs that we must pay for fuel and other supplies and expenses."

Of more significance, however, according to Todd Leopold, administrative services director, was "that the discussions with the board and the departments shifted from funding levels for programs to how those programs contributed to the county's overall mission and goals. At the end of the process, there was a much better understanding of what we do and why we do it."

Figure 2. County-wide Resource Allocation, by Priority



Crisis Averted

The biggest challenge we face in government is not the ever-changing fiscal conditions. Instead, the issue most often is a crisis of strategy. Recognizing this, we believe that implementing prioritization is an effective way to combat crises. All organizations, especially those that are stewards of public resources, establish values and objectives to meet the expectations of those for whom they exist to serve.

Resources contributed by the community or other constituencies are dedicated to achieve those established objectives, regardless of the current fiscal condition. As we evaluate the inventories of all programs and services

offered, we would find it implausible to believe that each achieves those objectives to an equal extent.

Prioritization offers an objective process that allows those responsible for resource allocation decisions to ensure that those programs of higher value to citizens, those programs that achieve the organization's objectives most visibly and effectively, can be sustained through adequate funding levels regardless of the fiscal crisis du jour.

Whether there are more resources to distribute or fewer to allocate, prioritization guides that allocation toward those programs most highly valued by the organization and, most important, by the citizens who depend on those programs for their well-being, their comfort, and their expected quality of life.

¹David Osborne and Peter Hutchinson, *The Price of Government: Getting the Results We Need in an Age of Permanent Fiscal Crisis* (New York: Basic Books, 2004).

²Christine Becker, "Local Fiscal Conditions, Public Infrastructure Important Issues to NLC Members," *Nation's Cities Weekly*, December 3, 2007.

³"State and Local Governments: Persistent Fiscal Challenges Will Likely Emerge within the Next Decade," Report no. GAO-07-1080SP (Washington, D.C.: U.S. Government Accountability Office, July 18, 2007).

⁴Michael Hammer and James Champy, *Reengineering the Corporation: A Manifesto for Business Revolution* (New York: HarperBusiness, 1993).

⁵Mike Zapler, "Governor's Depiction of Finances Accurate, Solution Falls Short," *Mercury News*, Sacramento Bureau, January 15, 2008.

⁶Osborne and Hutchinson, *The Price of Government*.

⁷Jack Welch, *Winning*, with Suzy Welch (New York: Harper Business Publishers, 2005).

Chris Fabian is business process analyst, Jefferson County, Colorado (cfabian@jeffco.us); Scott Collins is senior budget analyst, city and county of Denver, Colorado (Scott.Collins@denvergov.org) and a former budget analyst, Jefferson County; and Jon Johnson is budget director, Jefferson County (jxjohnso@jeffco.us).

Learn about the benefits of joining ICMA and receiving PM magazine as part of your benefits package. To subscribe to PM, call 202/289-ICMA (202/289-4262) or e-mail bookstoremanager@icma.org.



International City/County Management Association

777 North Capitol Street NE, Suite 500

Washington, DC 20002-4201

202.289.ICMA | fax 202.962.3500



▶ [Contact Us](#)

▶ [Privacy Policy & Terms of Use](#)

▶ [Site Map](#)



Back to Table
of Contents

Anatomy of a
Priority-Driven
Budget Process



Credits

This paper was written by Shayne C. Kavanagh, Jon Johnson, and Chris Fabian. Kavanagh is Senior Manager of Research for the GFOA's Research and Consulting Center in Chicago, Illinois; he can be reached at skavanagh@gfoa.org. Johnson is a Senior Manager, Research and Advisory Services, at the Center for Priority Based Budgeting; he can be reached at jjohnson@pbbcenter.org. Fabian is a Senior Manager, Research and Advisory Services, at the Center for Priority Based Budgeting; he can be reached at cfabian@pbbcenter.org.

The following individuals provided valuable contributions to this paper:

Marcia Arnhold

Finance Director, Mesa County, Colorado

Mike Bailey

Finance Director, City of Redmond, Washington

Kindle Bowden

Office of Management and Budget Manager, City of Lakeland, Florida

Steven G Chapman II

Director of Finance, City of North Lauderdale, Florida

Ed Hacker

Strategic Planning and Continuous Improvement Manager, City of Lakeland, Florida

Stanley Hawthorne

Assistant City Manager, City of Lakeland, Florida

Anne Kinney

Director, Research and Consulting Center, GFOA

Fran McAskill

Director, Finance and Strategic Planning, Polk County, Florida

Christopher Morrill

City Manager, City of Roanoke, Virginia

Roger Neumaier, CPA

Finance Director, Snohomish County, Washington

Jay Panzica

Chief Financial Officer, City of Ventura, California

Walter C. Rossmann

Assistant Budget Director, City of San Jose, California

Lorie Tinfow

Assistant City Manager, City of Walnut Creek, California

Doug Thomas

City Manager, City of Lakeland, Florida

Kim Walesh

Economic Development and Chief Strategist, City of San Jose, California

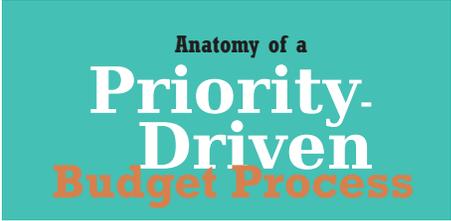
Wanda Williams

Research and Budget Director, City of Savannah, Georgia

GFOA's Research and Consulting Center

The Research and Consulting Center (RCC) is the management analysis and consulting arm of the Government Finance Officers Association. Since beginning operations in 1977, the RCC has provided management and technology advisory services to hundreds of local, county, and state governments; public utilities; elementary and secondary education systems; and transit authorities. The RCC is nationally recognized for its comprehensive analytical and advisory services, as well as for specialized research on state and local government finance.

You can learn more about us and contact us at www.gfoaconsulting.org or 312-977-9700.



Contents

- Introduction 1
- Leading the Way to Priority-Driven Budgeting 2
- Steps in Priority-Driven Budgeting 5
 - 1. Identify Available Resources 6
 - 2. Identify Your Priorities 6
 - 3. Define Your Priority Results More Precisely 8
 - 4. Prepare Decision Units for Evaluation 10
 - 5. Score Decision Units Against Priority Results 11
 - 6. Compare Scores Between Offers or Programs 13
 - 7. Allocate Resources 15
 - 8. Create Accountability for Results, Efficiency, and Innovation 17
- Conclusion 19
- Appendix 1: Building a Program Inventory 20



Anatomy of a Priority-Driven Budget Process

Introduction

The traditional approach to governmental budgeting is incremental: The current year’s budget becomes the basis for the next year’s spending plan, and the majority of the organization’s analytical and political attention focuses on how to modify this year’s spending plan based on revenues anticipated in the next year.¹ An incremental approach is workable, if suboptimal, in periods of reasonably stable expenditure and revenue growth because the current level of expenditures can be funded with relatively little controversy. However, the incremental approach to budgeting is not up to the financial challenges posed by the new normal of relatively flat or declining revenues, upward cost pressures from health care, pensions, and service demands, and persistent structural imbalances.²

Priority-driven budgeting³ is a common sense, strategic alternative to incremental budgeting. Priority budgeting is both a philosophy of how to budget scarce resources and a structured, although flexible, step-by-step process for doing so. The philosophy of priority-driven budgeting is that resources should be allocated according to how effectively a program or service achieves the

goals and objectives that are of greatest value to the community. In a priority-driven approach, a government identifies its most important strategic priorities, and then, through a collaborative, evidence-based process, ranks programs or services according to how well they align with the priorities. The government then allocates funding in accordance with the ranking.

The purpose of this paper is to describe factors that have led governments to adopt priority budgeting and to identify the essential concepts and steps in such a process, including the adaptations individual governments have made to customize priority-driven budgeting to local conditions. The paper is based on the experiences of the governments below, which were selected for variety in organization size, type of government, and approach to budgeting.⁴ This paper builds on prior publications about priority-driven budgeting by taking a step back from specific approaches to budgeting and describing the major steps in the process and then outlining options for putting those steps into operation. It is GFOA’s hope that this paper will give those who are new to priority-driven budgeting a solid base from which to get started, and to provide veterans of priority-driven budgeting with ideas for further adapting and sustaining priority-driven budgeting in their organizations.

Our Research Participants

City of Savannah, Georgia	(pop. 131,000)
City of Walnut Creek, California	(pop. 64,000)
Mesa County, Colorado	(pop. 146,093)
City of San Jose, California	(pop. 1,023,000)
Polk County, Florida	(pop. 580,000)
City of Lakeland, Florida	(pop. 94,000)
Snohomish County, Washington	(pop. 683,655)

Leading the Way to Priority-Driven Budgeting

Priority budgeting represents a fundamental change in the way resources are allocated. The governing body and the chief executive must understand and support the process and communicate that support throughout the organization. In addition, these officials must be willing to carry out their decision-making responsibilities in a way that is consistent with a priority-driven process. The change an organization desires to bring about by virtue of implementing priority-driven budgeting won't happen overnight, so those leading the move to priority budgeting must make it clear that this type of budgeting is not a one-time event – it is the “new normal.” To see the change through for the long-term, leaders must have a passion for the philosophy underlying priority-driven budgeting, but at the same

time, they must not be overly committed to any particular budgeting technique or process. They must remain adaptable and able to respond to the circumstances while remaining true to the philosophy. If the organization doesn't have this type of leadership, it might be better to delay priority-driven budgeting or look to another budgeting reform that has greater support. The “Philosophy of Priority-Driven Budgeting” sidebar describes the philosophy of priority-driven budgeting and its central principles. Use these principles to test the support among critical stakeholders and to build a common understanding of the tenets the budget process will be designed around.

Of course, not everyone in the organization can be expected to immediately accept priority-driven budgeting with the same enthusiasm. The leadership must articulate why a priority-driven budget

The Philosophy of Priority-Driven Budgeting

The underlying philosophy of priority-driven budgeting is about how a government entity should invest resources to meet its stated objectives. It helps us to better articulate why the services we offer exist, what price we pay for them, and, consequently, what value they offer citizens. The principles associated with this philosophy of budgeting are:

- **Prioritize Services.** Priority-driven budgeting evaluates the relative importance of individual programs and services rather than entire departments. It is distinguished by prioritizing the services a government provides, one versus another.
- **Do the Important Things Well. Cut Back on the Rest.** In a time of revenue decline, a traditional budget process often attempts to continue funding all the same programs it funded last year, albeit at a reduced level (e.g. across-the-board budget cuts). Priority-driven budgeting identifies the services that offer the highest value and continues to provide funding for them, while reducing service levels, divesting, or potentially eliminating lower value services.
- **Question Past Patterns of Spending.** An incremental budget process doesn't seriously question the spending decisions made in years past. Priority-driven budgeting puts all the money on the table to encourage more creative conversations about services.
- **Spend Within the Organization's Means.** Priority-driven budgeting starts with the revenue available to the government, rather than last year's expenditures, as the basis for decision making.
- **Know the True Cost of Doing Business.** Focusing on the full costs of programs ensures that funding decisions are based on the true cost of providing a service.
- **Provide Transparency of Community Priorities.** When budget decisions are based on a well-defined set of community priorities, the government's aims are not left open to interpretation.
- **Provide Transparency of Service Impact.** In traditional budgets, it is often not entirely clear how funded services make a real difference in the lives of citizens. Under priority-driven budgeting, the focus is on the results the service produces for achieving community priorities.
- **Demand Accountability for Results.** Traditional budgets focus on accountability for staying within spending limits. Beyond this, priority-driven budgeting demands accountability for results that were the basis for a service's budget allocation.

is something worth actively supporting and voting for, rather than just a “least-worst” outcome in a time of revenue scarcity.⁵ The leadership must also create a sense of urgency behind priority-driven budgeting by showing the financial forecasts, analysis, and other information that supports the need for a new approach to budgeting. Ensuring that a priority-driven budgeting process is successfully adopted requires organization-wide acceptance and a shared understanding of the entity’s financial condition. For example, the City of Savannah, Georgia, shared trends in major revenue sources, reserves, and long-term forecasts to show that the city’s revenues were entering a period of protracted decline. Of course, the case need not hinge on financial decline. A case can also be made based improving the value the public receives from the tax dollars government spends.

Two groups in particular that must be recruited to support priority-driven budgeting – elected officials and senior staff. Elected officials need to show consensus and support for priority-driven budgeting to make it through the challenges in the budget process that will inevitably occur. Ideally, at least one or two elected officials will be attracted to the philosophy so they can champion the idea with other officials. Elected officials may be particularly drawn to the fact that priority-driven budgeting allows them to set the organization’s key priorities and see how services align or don’t align with their priorities. This puts elected officials in an influential policy-making role – perhaps more powerful than under a traditional budgeting system. Elected officials who have experienced priority-driven budgeting consistent-

ly say one of the main reasons they endorse it is because it allows them to achieve what inspired them to run for office in the first place – identifying the results and implementing the policies that are most important to their community.

Senior staff must support the process as well because priority-driven budgeting requires a significant time commitment from staff. If the board and CEO are behind priority-driven budgeting, it will go a long way toward getting senior staff engaged. Staff members who have experienced priority-driven budgeting say they support it because it gives them a greater degree of influence over their own destinies. Staff no longer passively awaits judgment from the budget office; instead, they create their own solutions because priority-driven budgeting invites them to articulate their relevance to the community.

To raise awareness about the move to priority-driven budgeting and to build support for it among all stakeholders, the governments that shared their experiences for this paper emphasize the importance of a communications and risk mitigation strategy. The strategy identifies major stakeholders, their potential concerns, and messages and actions that can assuage those concerns. For example, employees might want to know if their job tenure will be affected, and citizens might want to know the implications for service offerings. The need for transparency in the process cannot be emphasized enough – many organizations create a specific Web page to provide employees and citizens with regular and timely updates on the process as it unfolds. Involving key stakeholders – such as the Chamber of Commerce, labor union leaders, editorial staff from the media, and leaders of community groups and neighborhood groups – at appropriate stages in the process often provides the best form of “informal” communication to the rest of the public. In communities such as Boulder, Colorado, and Fairfield, California, a town hall format was used as a communication device. The first group was asked to invite others to subsequent meetings, and not only did they invite friends and family, but they brought them to the event.

Do You Have a Strategic Plan?

If you already have a strategic plan that identifies community priorities, you may be able to use it as launching pad for priority-driven budgeting. Elected officials will likely be interested in a budget system that promises to decisively connect resource use to their priorities. In fact, some officials might be frustrated with an incremental budget system that doesn’t effectively align resources with evolving strategic priorities. This dissatisfaction with the status quo provides a natural segue to priority-driven budgeting.

Perhaps the primary risk to successful priority-driven budgeting that officials and other stakeholders might reject of the process because they see it as insufficiently legitimate – the process is thought to be flawed in some way that makes it a poor basis for allocating resources. Mitigate this risk by conferring “democratic” and substantive legitimacy onto priority-driven budgeting.⁶ Democratic legitimacy means that the process is consistent with the will of the public. Engage the elected officials, the public, and employees in the process to achieve democratic legitimacy. When a budget process is seen to have democratic legitimacy, it gives elected officials permission to resist narrow bands of self-interest that seek to overturn resource allocation decisions that are based on the greater good.

Substantive legitimacy means that priority-driven budgeting is perceived to be based on sound technical principles. Use Government Finance Officers Association (GFOA) training and publications to

demonstrate that this kind of budgeting is consistent with best practices, but, most of all, devote time to intensely study priority-driven budgeting. Some of the research participants for this article studied it for two years before moving forward. While two years of study will not be necessary for every government, becoming fluent in priority-driven budgeting allows the leadership to speak convincingly on the topic and lead an honest discussion about the feasibility of priority-driven budgeting for the organization. If the organization decides to move forward, the leadership’s expertise will allow it to design a credible process, define the roles of staff in priority-driven budgeting, lead others through it, and adapt to the pitfalls and curveballs that will be encountered.

The next section describes the major steps in a priority-driven budgeting process and provides options for answering the six questions – listed below – for customizing priority-driven budgeting to your organization.

Be Adaptable

Snohomish County, Washington, met with some resistance from the County Court. To move the process forward, the county designed a separate but parallel version of priority-driven budgeting for the courts. With time and the delivery of a consistent, transparent message, it effectively became the “new normal” in making resource allocation decisions.

Designing a process that is fair, accessible, transparent, and adaptable is a challenge. However, it is also an opportunity to customize a priority-driven budgeting process that fits your organization best. This research has identified six key customization questions you should answer as you design a process:

- 1. What is the scope of priority-driven budgeting?** What are the fundamental objectives of your process? What funds and revenues are included? What is the desired role of non-profit and private-sector organizations in providing public services?
- 2. How and where will elected officials, the public, and staff be engaged in the process?** Engagement is essential for democratic legitimacy. Giving stakeholders a clear understanding of their role in the process gives them greater confidence in the process and eases the transition.
- 3. What is the decision-unit to be evaluated for alignment with the organization’s strategic priorities?** Functional units, work groups, programs? Something else?
- 4. How will support services be handled?** The research participants agreed that budgeting for support services like payroll and accounting was one of the foremost challenges of designing a process. Support services need to be perceived as full participants in priority-driven budgeting, but at the same time, accommodations must be made for the fact that they potentially exist to achieve different results than those services that have a direct impact on the public.
- 5. How will decision-units be scored, and who will score them?** The scoring mechanism and process is key implementing priority-driven budgeting successfully.
- 6. What is the role of priority-driven budgeting in the final budget decision?** What method will be used to allocate resources to services? Will the methodology lead to “formula-driven” allocations or allow for flexibility and discretion in formulated recommendations?



Steps in Priority-Driven Budgeting

There are eight major steps in a priority-driven budget process. Exhibit 1 provides a map for how the eight steps fit together, and the steps are more fully described in the following pages.⁷ As the exhibit shows, the eight steps are not completely linear. Steps 1 and 2 can begin at the same time, and Step 8 comes into play at many different points of the process.

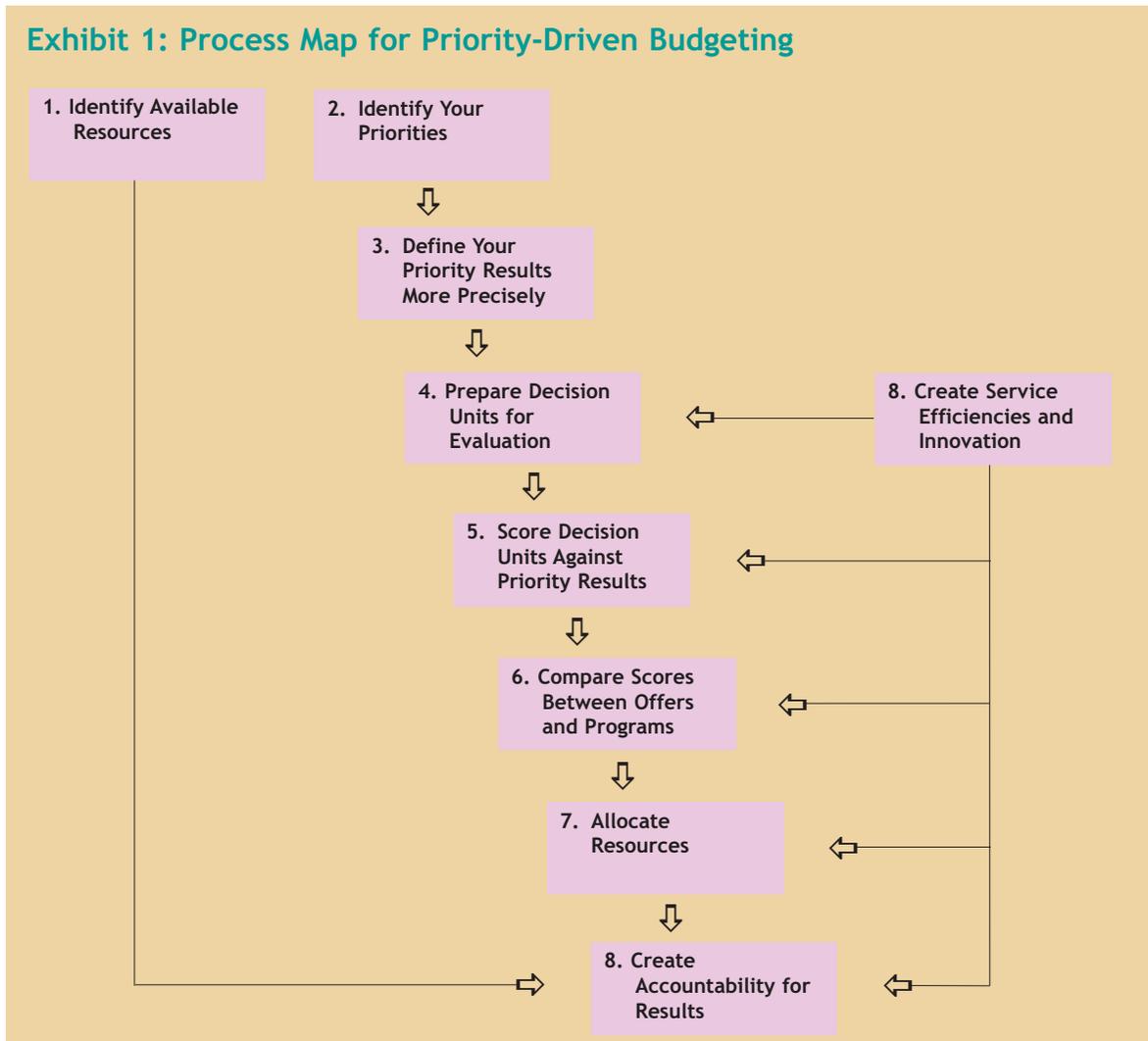
1. Identify Available Resources

Before embarking on priority-driven resource allocation, the organization must undergo a fundamen-

tal shift in its approach to budgeting. This shift, while subtle, requires that instead of first having the organization identify the amount of resources “needed” for the next fiscal year, it should first clearly identify the amount of resources that are “available” to fund operations as well as one-time initiatives and capital expenditures.

As their first step in budget development, many organizations expend a great deal of effort in completing the analysis of estimated expenditures to identify how much each organizational unit will need to spend for operations and capital

Exhibit 1: Process Map for Priority-Driven Budgeting





in the upcoming fiscal year. Once that “need” is determined, then the organization looks to the finance department or budget office to figure out how these needs are to be funded. An integral part of the priority-driven budgeting philosophy is to spend within your means, so the first step in developing a budget should be focusing on gaining a clear understanding of the factors that drive revenues and doing the requisite analysis to develop a reasonably accurate and reliable revenue forecast in order to understand how much is available to spend for the upcoming fiscal year.

The Price of Government

The “price of government” is a concept originated by David Osborne and Peter Hutchinson.⁸ Government takes economic resources from the community to provide services and, hence, the total revenue that government receives is really the “price of government,” from the perspective of the citizen. This can be a useful concept in the first step of priority-driven budgeting because it asks decision-makers to think about the total tax and fee burden they are willing to place on the community to fund services - thus, putting revenues before expenditures.

Resources must also be clearly differentiated in terms of ongoing revenues versus one-time sources. The organization must be able to identify any mismatch between ongoing revenues and ongoing expenditures (operations) as well as between one-time sources and one-time uses (one-time initiatives, capital needs, fund balance reserves). This analysis will ensure that the entity can pinpoint the source of its structural imbalance and address it in developing its budget. This will also ensure that a government does not unknowingly use fund balance (a one-time source) to support ongoing expenditures.

Once the amount of available resources is identified, the forecasts should be used to educate and inform all stakeholders about what is truly available to spend for the next fiscal year. The organization must understand and believe that this is truly all there is as it begins developing the budget. Sharing the assumptions behind the revenue projections creates a level of transparency that

dispels the belief that there are “secret funds” that will fix the problem and establishes the level of trust necessary to be successful.

In the first year, an organization might choose to focus attention on only those areas that do not have true structural balance. For most organizations, this will often include the general fund, but the jurisdiction might decide to include other funds in the process. Both Polk County, Florida, and the City of Savannah took steps to limit the scope of implementation. For example, Polk County concentrated on the general fund, and Savannah excluded capital projects from the process.

Step 1 Intended Result: Adopt a “spend within your means” approach - meaning there is a common understanding of the amount of resources available and that there is a clearly established limit on how much can be budgeted for the upcoming fiscal year.

2. Identify Your Priorities

Priority-driven budgeting is built around a set of organizational strategic priorities. These priorities are similar to a well-designed mission statement in that they capture the fundamental purposes for which the organization exists and are broad enough to have staying power from year to year. A critical departure from a mission statement is that the priorities should be expressed in terms of the results or outcomes that are of value to the public. These results should be specific enough to be meaningful and measurable, but not so specific as to say how the result or outcome will be achieved or become outmoded after a short time. Below are the five priority results determined by Mesa County, Colorado. Notice how these results are expressed in the “voice of the citizen.”

A strategic plan, vision, and/or mission statement can serve as the ideal starting point for identifying the priority results. If you have an existing strategic plan, it might be helpful to ground the priority results in these previous efforts to respect the investment stakeholders may have in them and to



give the priorities greater legitimacy. If you don't have an existing plan, developing one as a prelude to priority-driven budgeting can provide a stronger grounding for the priorities. It might also help increase the enthusiasm of elected officials and senior staff for priority-driven budgeting, as they seek a way to connect the new plan to decisions about annual resource allocations.

The governing board also needs to be closely involved in setting the priorities. The priorities are the foundation of priority-driven budgeting,

so that the governing board must fully support them. The role of an elected official is to set the results the organization is expected to achieve. Developing the priorities might also be a good place to involve citizens. Some communities have used traditional means of doing this, such as citizen surveys, focus groups, and town hall meetings to engage citizens in helping establish the expected results for their community. Others are being innovative. The City of Chesapeake, Virginia, recently asked citizens viewing a result-setting exercise on their public access channel to

Are Support Services a Priority?

Our research subjects offered two alternatives for prioritizing support services. Most commonly, entities created a "good governance" priority that addresses high-quality support services. This gives support services a clear place in priority-driven budgeting and allows the relevance of these services to be tested against the organization's priorities. Here is how the City of Walnut Creek, California, defined its governance goals.

- Enhance and facilitate accountability and innovation in all city business.
- Provide superior customer service that is responsive and demystifies city processes.
- Provide analysis and long-range thinking that supports responsible decision making.
- Proactively protect and maintain city resources.
- Ensure regulatory and policy compliance.

Alternatively, other participants envisioned moving to a system that would fully distribute the cost of support services to operating programs so support services would be affected according to how the operating services they support are prioritized.

participate online and share their thoughts on “what does the city exist to provide.” Cities such as Walnut Creek, California, and Blue Ash, Ohio, set up kiosks in city facilities and asked citizens to participate in a brief survey that helped validate the city council’s established results and to “weight” the relative importance of those results to the community.

Step 2 Intended Result: A set of priorities expressed in terms of measurable results that are of value to citizens and widely agreed to be legitimate by elected officials, staff, and the public.

3. Define Your Priority Results More Precisely

The foundation of any prioritization effort is the results that define why an organization exists. Organizations must ask, “What is it that makes us relevant to the citizens?” Being relevant – providing those programs that achieve relevant results – is the key purpose and most profound outcome of a priority-driven budgeting process.

The challenge with results is that the terms can be broad, and precisely what they mean for each individual community can be unclear. For instance, take a result like “Providing a Safe Community,” which is shared by most local governments. Organizations talk about public safety or providing a safe community as if it is an obvious and specific concept. But is it?

In the City of Walnut Creek, citizens and city leadership identified building standards for surviving earthquakes as an important influence on providing a safe community. In the City of Lakeland, Florida, however, not a single citizen or public official discussed earthquakes to define the very same result. In the City of Grand Island, Nebraska, the city highlighted community acceptance and cohesiveness as intrinsic to achieving a safe community (acknowledging their initiatives to help integrate a growing and important population of their community – immigrant farm workers). However community integration was not a relevant factor that would

contribute to the safety of the community in Walnut Creek. Hence, the specific definitions of the community’s results is where the identity of your community and the objective meaning of what is relevant is revealed.

Staff Teams in Priority-Driven Budgeting

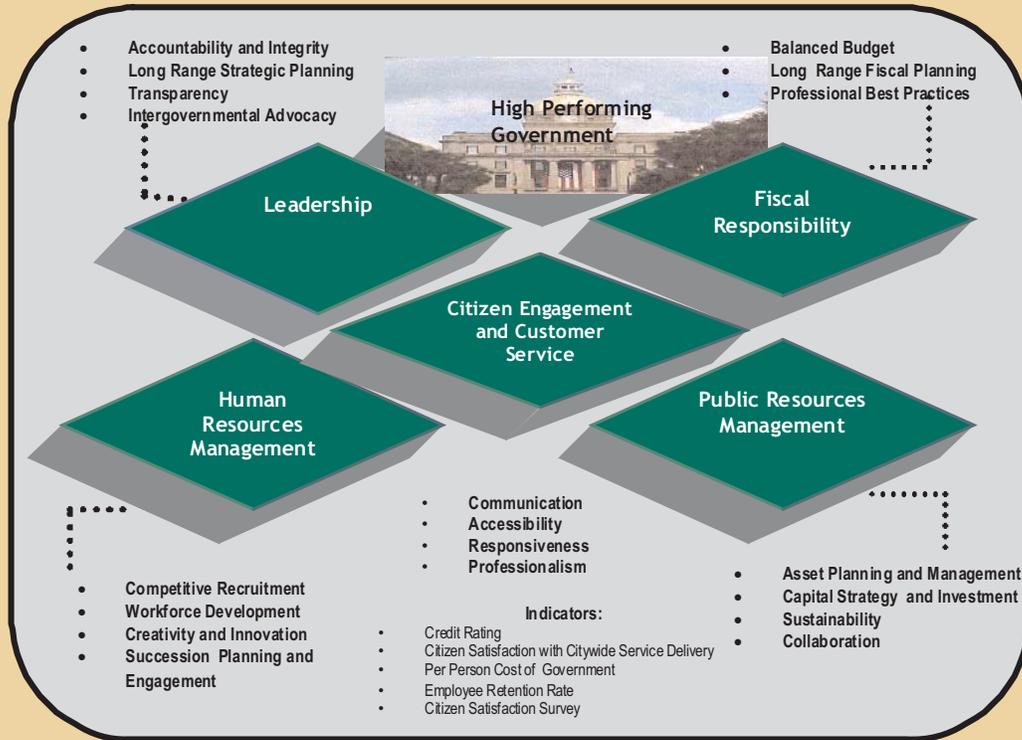
Creating strategy maps is the first significant role for cross-functional staff teams in the process. Such teams have repeated and important uses, so their members need to be highly skilled and sufficiently supported. A number of our research subjects engaged consultants to train and/or directly assist the teams. Many organizations use that as an opportunity to involve the “up and coming” leaders in the process to ensure its long-term sustainability.

A powerful method for defining results was established in *Strategy Maps* by Kaplan and Norton.¹¹ Strategy mapping is a simple way to take a complex and potentially ambiguous objective – like achieving a safe community – and creating a picture, or map, of how that objective can be achieved. Sometimes referred to as cause-and-effect diagrams or result maps, strategy maps provide an effective way for an organization to achieve clarity about what it aims to accomplish with its results. Strategy maps should be developed using cross-functional teams. Teams consist primarily of staff (both with subject matter expertise relating to the priority result and without), but they can also include elected officials and citizens.

Exhibit 2 (on the following page) provides an example of a strategy map from the City of Savannah for “high-performing government” (Savannah’s equivalent of the “good governance” result described in the earlier sidebar). Savannah’s map includes performance indicators to help gauge if the priority result is being achieved.

Exhibit 3 (on the following page) is a picture of a slightly different style of strategy map from the City of San Jose, California, for its “Green, Sustainable City” priority result. The center of the map is the result, and the concepts around

Exhibit 2: High Performing Government Strategy Map from the City of Savannah

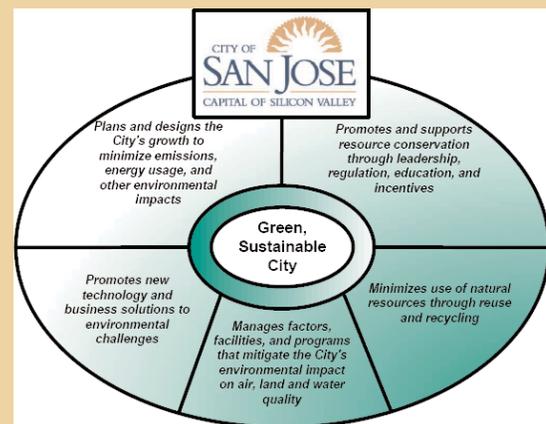


the result are the definitions – they help the city clearly articulate its priorities: “When the City of San Jose _____ (fill in the blank with any of the result definitions), then we achieve a Green, Sustainable City.”

Consider San Jose’s result map relative to your own community. Would your community define the relevance of your organization by its ability to achieve a green, sustainable community? Would your community define a result like a green, sustainable community in a similar or different way?

One of the challenges local governments face is trying to address what can seem like a growing (and seemingly limitless) expectation for programs and services. One of the benefits of developing strategy maps is that local governments can give citizens a more precise description of

Exhibit 3: Green City Strategy Map from the City of San Jose



the results that make local government relevant. This will establish a shared foundation, a common context for evaluating and prioritizing the programs and services the jurisdiction offers. A service's relative priority can be evaluated only through a common belief about the results local government is striving to achieve.

The City of Walnut Creek knew that citizens and community stakeholders needed to be involved in defining the priority results. The rationale was that the city's priority results would be legitimate only if community members were responsible for establishing the results and their definitions. The city reached out to the community on the radio, in the newspaper, and through the city's newsletters and Web site to invite any citizen to participate in one of several town hall meetings. At the meeting, citizens were asked to submit answers to the question: "When the City of Walnut Creek _____, then they achieve [the result the citizen was focused on]." The response from citizens was tremendous and generated a host of answers. City government staff members (who participated in the meetings) were then responsible for summarizing the citizen's responses by developing strategy maps.

Define Your Priorities: A Quick Win

If the organization has not already clearly defined its priorities, just getting through this step could be a major accomplishment. Knowing the priorities can help an organization make better resource allocation decisions, even in the absence of a true priority-driven budgeting system.

Lastly, when defining the priority results, consider whether some results might be more important than others. This could have an impact on how programs are valued and prioritized. Elected officials, staff, and/or citizens can participate in ranking exercises, where each participant is given a quantity of "votes" (or dollars, or points, etc.) and can allocate their votes among all the priority results to indicate the relative value of one result versus another. It is important to make

clear to participants that this ranking process is not a budget allocation exercise (whereby the budget of a certain result is determined by the votes given to a result). Through such a ranking, participants can express that certain results (and therefore the programs that eventually influence these results) may have greater relevance to the community than others.

Step 3 Intended Result: Reveal the identity of your community and the objective meaning of what is relevant to it through the process of defining priority results.

4. Prepare Decision Units for Evaluation

The crux of priority-driven budgeting is evaluating the services against the government's priority results. Thus, the decision unit to be evaluated must be broad enough to capture the tasks that go into producing a valued result for citizens, but not so large as to encompass too much or be too vague. Conversely, if the decision unit is too small, it may only capture certain tasks in the chain that lead to a result and might overwhelm the budget process with details. Our research subjects took one of two approaches to this issue: "offers" or "programs."

Offers. Offers are customized service packages prepared by departments (or perhaps designed by cross-functional staff teams or even private firms or non-profits) to achieve one or more priority results. Offers are submitted to evaluation teams (typically comprising a cross functional group of staff, but possibly citizens as well) for consideration against the organization's priority results. Often, the evaluation team will first issue a formal "request for results" that is based on the strategy map and defines for departments, or others who are preparing offers, precisely what the evaluation team is looking for in an offer.

How Many Offers Are There?

Our research participants who used the "offer" approach averaged one offer for every \$1.5 million in revenue that was available to fund offers.

Offers are purposely intended to be different from existing organizational subunits (like departments, divisions, programs) to make a direct connection between the decision-unit being evaluated and the priority results, to encourage outside-the-box thinking about what goes into an offer, and to make it easier for outside organizations to participate in the process. For example, multiple departments can cooperate to propose a new and innovative offer to achieve a result instead of relying on past ways of doing things. A private firm could submit an offer to compete with an offer made by government staff.

The drawback of offers is that they are a more radical departure from past practice and may be too great a conceptual leap for some. This could increase the risk to the process, but if the leadership's vision is for a big break from past practice, then the risk might be worth taking. For example, Mesa County's board is very interested in having private and non-profit organizations participate fully in its budget process at some point in the future, so the offer approach makes sense for Mesa County.

Programs. A program is a set of related activities intended to produce a desired result. Organizations that use the "program" method inventory the programs they offer and then compare those to the priority results. Programs are an established part of the public budgeting lexicon and some governments already use programs in their approach to financial management, so thinking in terms of programs is not much of a

Program Inventory: A Quick Win

If the organization does not have a sense of the programs it provides, then simply developing a fully costed (direct plus indirect costs) program inventory should provide immediate benefits. A program inventory can be used to help decision-makers understand the full breadth of services provided and their costs, and might help the organization recognize immediate opportunities for efficiency. Appendix 1 provides additional information on how to build a program inventory.

conceptual leap, or perhaps not a leap at all. This means less work and process risk. However, even when the concept of programs is familiar, be sure the "programs" (or offers) are sized in a way that allows for meaningful decision making. Programs that are too big are often too vague in their purpose to be accountable for results, and it can be difficult to fairly judge the impact of a program that is too small. Generally speaking, if a program equates to 10 percent or more of total expenditures of the funds in which it is accounted for, then the program should probably be broken down into smaller pieces. If a program equates to either 1 percent or less of total expenditures or \$100,000 or less, it is probably too small and should be combined with others.

Also, be aware that using programs might provide less opportunity for outside organizations to participate in the budgeting process because the starting point is, by definition, the existing portfolio of services. For that same reason, radical innovation in service design or delivery method is less likely.

Step 4 Intended Result: Prepare discrete decision-units that produce a clear result. Think about evaluating these decision units against each other and not necessarily about evaluating departments against each other.

5. Score Decision Units Against Priority Results

Once the organization has identified its priority results and more precisely defined what those results mean, it must develop a process to objectively evaluate how the program or offer achieves or influences the priority results. Scoring can be approached in several ways.

The first variation to consider is if a program or offer will be scored against all the organization's priority results or just the one it is most closely associated with. The cities of Lakeland, Walnut Creek, and San Jose scored against all of the priority results. The belief was that a program that influenced multiple results must be a higher prior-

ity – every tax dollar spent on a program that achieved multiple results was giving the taxpayer the “best bang for the buck.” Alternatively, organizations like Mesa County, the City of Savannah, Polk County, and Snohomish County matched each program or offer with only one of the priority results and evaluated it against its degree of influence on that result. Under this scenario, guidelines should be established to help determine how to assign a program or offer to a priority area as well as provide some sort of accommodation for those programs or offers that demonstrate important effects across priority result areas. Both of these approaches have been used successfully, so the right choice depends on which approach resonates more with stakeholders.

In addition to scoring the offers or programs against the priority results, some organizations have included additional factors in the scoring process. Examples include mandates to provide the service, change in demand for the service, level of cost recovery for the service, and reliance on the local government to provide the service (as opposed to community groups or the private sector). The governments believed that a program should be evaluated more highly if there was a mandate from another level of government,

if there was an anticipated increase in demand for the program or that program received fees or grant dollars to significantly cover the costs to provide it. Finally, if the citizen had to rely solely on the government to provide the program or service and there was no other outside option available, then a program was believed to be of a slightly higher priority.

The next variation is how to actually assign scores to programs or offers. One approach is to have owners of the programs or offers (e.g., department staff) assign scores based on a self-assessment process. This approach engages the owners in the process and taps into their unique understanding of how the programs influence the priority results. Critical to this approach is a quality control process that allows the owner’s peers in the organization (other departments) and/or external stakeholders (citizens, elected officials, labor unions, business leaders, etc.) to review the scoring. The peer review group challenges the owner to provide evidence to support the scores assigned. A second approach to scoring establishes evaluation teams that are responsible for scoring the programs or offers against their ability to influence the priority results. Owners submit their programs or offers for the

What about Capital Projects?

For most organizations, outlays for capital projects and one-time initiatives are a significant part of their budgeting process. A priority-driven budgeting process can be used to prioritize these major one-time expenditures in the same way it is used to evaluate ongoing programs and services. The starting point is a capital improvement plan (CIP) that includes all the potential capital projects from across the organization. Ideally, it should include not only major capital construction, capital improvement, or capital equipment purchases, but also significant one-time expenditures items such as major studies, comprehensive plan updates, and software upgrades that are planned for the next five years. In addition to the strategic results, other evaluation factors for capital projects might include:

- Is the project mandated by some other governmental agency?
- Is it a continuation of an existing project that has already been approved?
- Is it an integral component of the organizations Comprehensive Plan for future community growth?
- Is it being fully or partially funded by another agency or private interest?
- Is the project responding to an emergency situation or critical need of the organization?

When evaluated in this way, projects that are of a higher priority have assurance of funding in the next five-to-ten year period over those that are of a lower priority, especially when there are limited one-time resources available to fund them. This method also avoids funding a current-year project that is of a low priority instead of setting aside funds to ensure the successful completion of the higher-priority capital need in a future year.

teams to review, and the teams score the programs against the results. The priority-driven budgeting process becomes more like a formal purchasing process, where the departments are analogous to vendors and the evaluation teams are like buyers. Evaluation teams could be made up entirely of staff, with representation both from staff members who have specific expertise related to the result being evaluated and others who are outside of that particular discipline. An alternative team composition would include both staff and citizens, to gain the unique perspectives of both external and internal stakeholders. This second approach brings more perspectives into the initial scoring and encourages cross-functional teamwork via the evaluation teams.

Scoring Support Services

As mentioned earlier, a number of our research subjects established a priority result for “good governance.” Those programs that provided internal services were scored against these governance results in a parallel evaluation process. These governments believed that internal services were important, but were expected to achieve different results than those programs or offers intended for citizens.

Another consideration is the particular scoring method to be used. For example, will evaluators have to use a forced-ranking system where programs/offers are fit into a top-to-bottom ranking or will each program be scored on its own merits, with prioritization as a natural byproduct? Each system has its advantages, but the important thing is to make sure the scoring rules are clear to everyone and applied consistently.

The role of the elected governing board in this step is another point of potential variation in the scoring. In some organizations, the board is heavily integrated into the process and participates in the scoring and evaluation step. They have the opportunity to question the scores that have been assigned by the owner or the evaluation team, ask for the evidence that supports that score, and ultimately request that a score be changed based on the evidence presented and

their belief in the relative influence that program or offer has on the priority results it has been evaluated against. In other organizations, the process can be implemented as a staff-only tool that is used to develop a recommendation to the governing body. Snohomish County uses this approach, as its culture and board-staff relation supports it.

Regardless of which variations are selected, there are three important points to establish. The first is that to maintain the objectivity and transparency of the process, programs or offers must be evaluated against the priority results, as they were defined collectively by stakeholders (see step 3). Secondly, scores must be based on the demonstrated and measurable influence the programs or offers have on the results. Finally, the results of the scoring process will be provided as recommendations to the elected officials, who hold the final authority to make resource allocation decisions.

Step 5 Intended Result: Each decision unit (offer or program) should have a score that indicates its relevance to the stated priorities.

6. Compare Scores Between Offers or Programs

It is a “moment of truth” in priority-driven budgeting, when the scoring for the offers or programs is compiled, revealing the top-to-bottom comparison of prioritized offers or programs. Knowing this, an organization must be sure that it has done everything possible up to this moment to ensure that the final scores aren’t a surprise and that the final comparison of the offers or programs in priority order is logical and intuitive.

The City of San Jose engineered a peer review process through which the scores the departments gave to their programs were evaluated, discussed, questioned, and sometimes recommended for change. The city established a review team for each of its priority results. The team first reviewed the strategy map to ensure that each member of the team was grounded in the

city's specific definition of the result. Next, the review teams were given a report that detailed every program scored for the particular result under review. The teams met to discuss:

- whether they understood the programs they were reviewing;
- whether they agreed with the score given by the department (the departments scored their own programs);
- whether they required further testimony or evidence from the department to help them better understand the score given; and
- whether the score should stand, or if the team would recommend an increase or decrease.

All programs were evaluated in this manner until a final recommendation was made on program scores.

The city invited the local business community, citizens representing their local neighborhood commissions, and labor leaders to review the

ask them to decide which programs should be cut or which ones should be preserved. They framed the discussion very simply: Evaluate how our programs help us achieve our results, and to what degree. The outcome of prioritization was therefore expected and self-evident, based on the common understanding of the programs and how the programs influence results.

Stakeholders could be concerned that their favored programs might lose support in the course of priority-driven budgeting. Even when a program director or a citizen who benefits from a particular program understands why that program ranked low, they are not going to be pleased about it. Invite stakeholders from all sides, from within the organization and even the community, to understand the process. Include stakeholders at various points in the process so they might influence the outcome. Constantly communicate progress, throughout the process. Program directors, stakeholders of a particular program, organizational leadership, and staff might not enjoy seeing their program prioritized

San Jose framed the discussion very simply: Evaluate how our programs help us achieve our results, and to what degree.

scores. Walter Rossman, from San Jose's City Manager's Office, described their effort this way: "The participants found the effort informative as to what the city does; they found it engaging with respect to hearing staff in the organization discuss how their programs influence the city's results; and, most interesting, they found it fun."

San Jose's story is important because it demonstrated how stakeholders from various perspectives and political persuasions can all productively participate in the priority-driven budgeting process. San Jose didn't ask these stakeholders to come together and rank programs. They didn't

below other programs, but if they understand it, if they've had a chance to influence the process, and, most importantly, if they are aware of actions they might take to improve the priority ranking of their program, the process will have a great chance for success.

Lastly, consider if the scoring of the programs or offers will be used only to decide where to make budget reductions. Organizations such as the cities of Lakeland and Walnut Creek have used prioritization not only to balance their budgets, but also to understand how services that might appear less relevant to the city government might

be relevant to other community groups. These groups might take responsibility for supporting or preserving a service. There could be great potential in engaging other community institutions – businesses, schools, churches, non-profits – about partnership opportunities.

Peter Block has focused much attention on this issue in his book, *Community: The Structure of Belonging*.¹² Citing the way we sometimes unduly rely on government to meet the community's needs, he highlights citizens' experiences of taking accountability for the results they hope to see achieved. This occurs when cohesion is built between local government, businesses, schools, social service organizations, and churches. A complete and successful priority-driven budgeting process doesn't conclude when the budgets for low-priority services are reduced – rather, it brings together otherwise fragmented institutions in society to find ways of providing services that may still be relevant to the community, even if they are less important to the priority results a local government seeks to achieve.

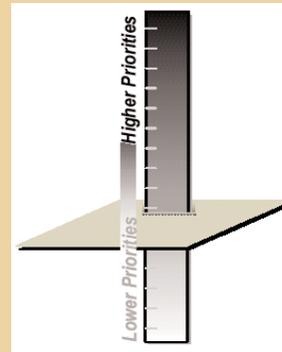
Step 6 Intended Result: The prioritized ranking of programs is a logical and well-understood product of a transparent process - no surprises.

7. Allocate Resources

Once the scoring is in place, resources can be allocated to the offers or programs. This can be done in a number of ways. One method is to first allocate revenues to each priority result area based on historical patterns or by using the priority's relative weights, if weights were assigned. Allocating resources to a priority result area can be controversial because, as we will see, this allocation determines the number of offers or programs that will be funded under that priority area (e.g., how many public safety programs will be funded). There are no easy answers to this issue. As such, the designer of the process should look for ways to mitigate controversies associated with how much funding is allocated to one result versus another and to prevent these allocations from becoming new types of organizational silos. For

instance, the designer should think about ways priority result areas can share information during the evaluation of programs or offers, and/or ways to jointly fund programs or offers.

Exhibit 4: Drawing the Line



Then, the offers or programs can be ordered according to their prioritization within a given priority result area and the budget staff draw a line where the cost of the most highly prioritized offers or programs is equal to the amount of revenue available (see Exhibit 4). The offers or programs above the line are funded, and the ones that fall below the line are not. The board and staff will have discussions about the programs on either side of the line and about moving those offers or programs up or down, redesigning them to make more space above the line (e.g., lowering service levels), or even shifting resources among priority results. Variations on the approach are possible – for example, there could be multiple lines representing multiple levels of funding certainty. In the City of Redmond, Washington, programs above a top line were categorized as “definitely fund,” while programs in between the top line and a bottom line were open to additional scrutiny.

Another method is to organize the offers or programs into tiers of priority (e.g., quartiles) and then allocate reductions by tier. For example, programs in the first tier might not be reduced, while programs in the lowest tier would see the largest

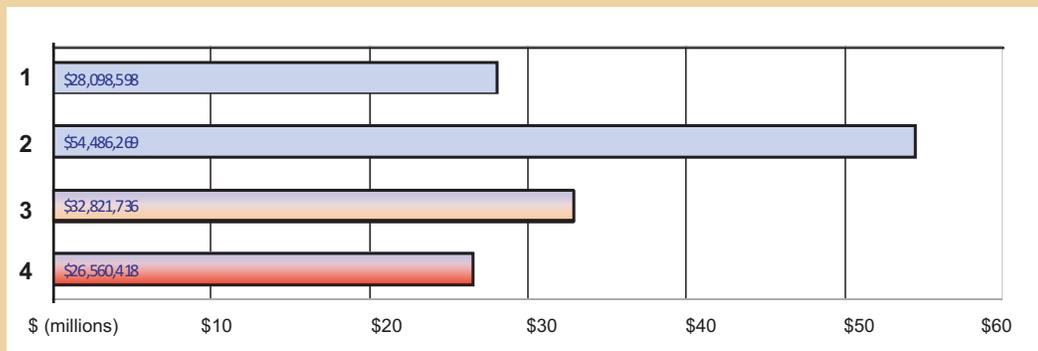
reductions. The programs could be forced to make assigned reductions, or each department could be given an aggregate total reduction target, based on the programs under its purview (with the implication being that the department will weight its reductions toward the lower-priority programs, although it would have more flexibility to decide the precise reduction approach than if the cuts were not done within the department). This tier approach generates discussion among board and staff about how much money is spent on higher versus lower tier services in aggregate, as well as on resource allocation strategies for individual departments and programs. Exhibit 5 presents an example of the value this analysis can provide. It shows the total amount of money one city had historically spent on its highest priority programs (e.g., the top tier) versus the others. This city was spending significantly less on the top tier than it was spending on the second tier, and less than it was spending on the third tier, as well. This raises interesting questions about spending patterns in the organization and builds a compelling case for change.

Organizations also need to consider the funding of support services. Many of our research participants elected to fund support services based on historical costs, making some reduction that was consistent with the reduction the rest of the organization was making. The magnitude of the

reduction applied to any particular support service was based on its priority relative to other support services. A couple of our participants envisioned moving to a system wherein the cost of support services would be fully distributed to operating programs so support services would be affected according to the prioritization of the operating services they support.

Another question is how to handle restricted monies (e.g., an enterprise fund). One option is to handle special purpose funds (where there are restrictions on how the money can be used) separately. For example, enterprise funds or court funds might be evaluated on a different track or budgeted in a different way altogether. Another option is to rank programs or offers without respect to funding source, but then allocate resources with respect to funding source. Knowing the relative priority of all the offers or programs might generate valuable discussion, even if there is no immediate impact on funding. For example, if a low-ranking offer or program is grant funded, is it still worth providing, especially if that grant expires in the foreseeable future? Ideally, participants will become less fixated on funding sources, realizing that the government has more flexibility than it might think. For example, if a low-priority service is funded by a special earmarked tax, is there a way to reduce or eliminate that service and its tax, and increase a

Exhibit 5: Spending by Priority Tier



general tax by an analogous amount? As the government becomes more proficient at expressing the value it is creating for the community, it should be better able to articulate these potential trade-offs to the community.

Of course, no matter what method is selected to allocate resources, remember that priority-driven budgeting, like any budgeting process, is still a political process. As such, it will not and should not lead to “scientific” or “apolitical” allocation of resources – rather, it should change the tone of budget discussions, from a focus on how money was spent last year to a focus on how the most value can be created for the public using the money that is available this year.

Step 7 Intended Result: Align resource allocation consistent with the results of priority-driven scoring.

8. Create Accountability for Results, Efficiency, and Innovation

The owners of the programs or offers being evaluated might over-promise or over-represent what they can do to accomplish the priority result. To address this potential moral hazard, create methods for making sure programs or offers deliver the results they were evaluated on. Many of our research participants anticipate using performance measures for this purpose. For example, a program or offer might have to propose a standard of evidence or a metric to be evaluated against, so the organization can see if the desired result is being provided. Exhibit 6 is Polk County’s conceptual approach for connecting its priority result areas to key performance indicators. However, none of the research participants have reached what they would consider a completely satisfactory state in this area. For those just starting out, the lesson is to understand where evidence is needed in your process design, but also to be patient with respect to when this part of priority-driven budgeting will be fully realized.

Other issues to consider as part of the priority-driven budgeting design are the efficiency of pro-

grams or offers, and innovation in the design of programs or offers. Although priority-driven budgeting will identify which programs or offers are best for achieving priority results, it does not speak directly to the efficiency with which those programs or offers are delivered or to innovative approaches to program delivery (although it might indirectly encourage these things).

Exhibit 6: Polk County Concept for Key Performance Indicators

Basic Needs

Priority:

People in Polk County who are at risk because of their health or economic status will get their basic needs met, and are as self-sufficient as possible.

Indicators:

Poverty Level	<i>Improving</i>
Homeless Population	<i>Maintaining</i>
No Health Coverage	<i>Improving</i>
County versus State	<i>Improving</i>

As such, the designers of the process might need to consider specific techniques for ensuring program efficiency. A proven model for improving efficiency helps avoid cost-cutting techniques that also cut productivity and degrade the results a program produces. For instance, a systematic method for reviewing and improving business processes could be implemented along with priority-driven budgeting. One such method that GFOA research has shown to be effective for local governments is “Lean” process review – a system for identifying and removing or reducing the non-value added work that can be found in virtually any business process. You can learn more about Lean at www.gfoaconsulting.org/lean.

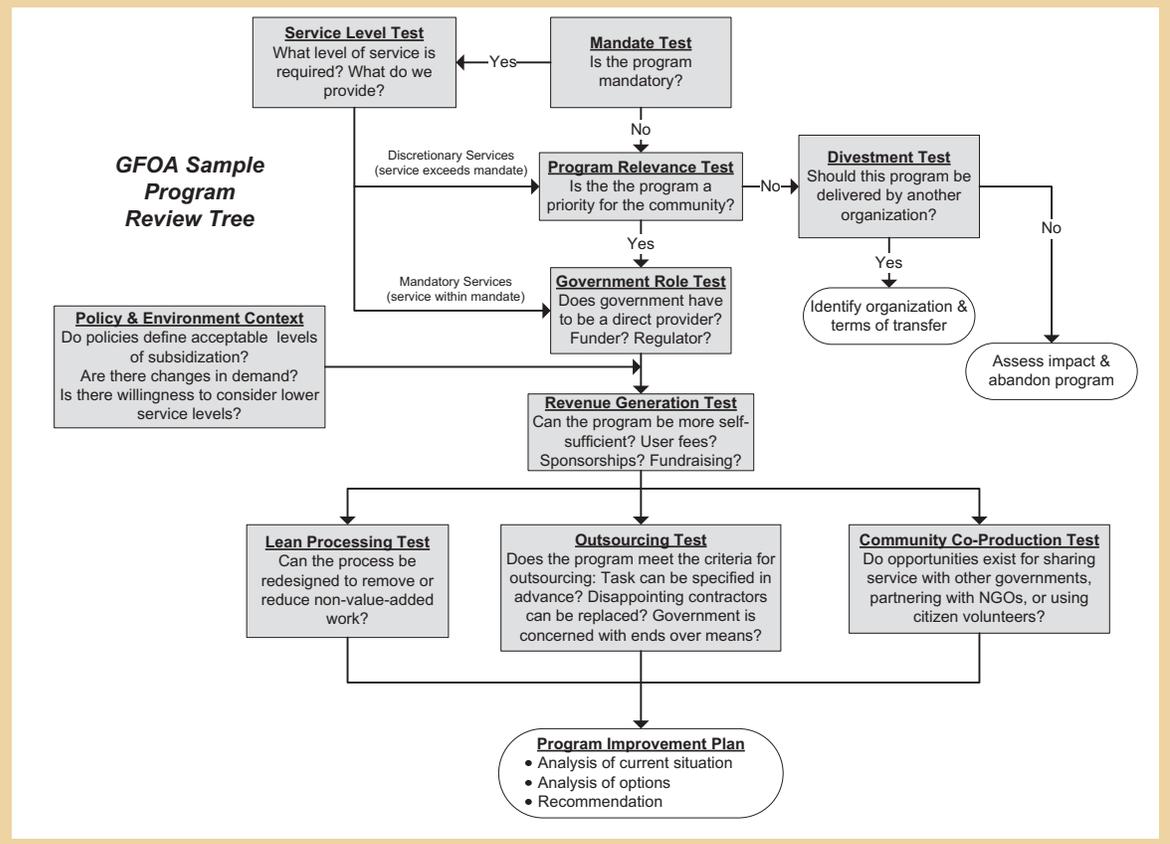
Business process improvement can also be incorporated into a more comprehensive approach to reviewing program efficiency. Exhibit 7 (on the following page) provides a sample program review decision tree that is inspired by work from the City of Toronto, Ontario. As the exhibit

shows, a program is subjected to a series of tests to see if it is being provided efficiently. For example, can the service be shared with other governments? Can greater cost recovery be achieved through fees or fund raising? Can the private sector provide the service more efficiently? Can Lean process improvement techniques be applied? Exhibit 7 also shows how the review might be linked to priority-driven budgeting – discretionary services are subject to a relevance test that asks the above questions about each priority program, while non-priority programs go through a divestment test.

Finally, innovation tends to be the exception rather than the rule in the public sector, so the designers of the priority-driven budgeting

process should consider how to encourage new ways of structuring programs or offers to best achieve the government’s priority results. Some research argues that innovation is a “discipline, just like strategy, planning, or budgeting.”¹¹ Public managers who want to encourage innovation will need to develop and institutionalize dedicated processes to generate ideas, select the best ones, implement them, and spread the benefits throughout the organization. Along the way, public managers will need to make use of a variety of implementation strategies, including those that rely on the organization’s own resources and those that seek to harness resources from outside. Public managers will also have to create an organizational culture that is not just conducive to innovation, but actively encourages and even

Exhibit 7: Sample Program Review Decision Tree



demands it. *The Public Innovator's Playbook* describes one approach to encouraging innovation in this kind of systematic way.¹²

Step 8 Intended Result: Make sure that those who received allocations are held accountable for producing the results that were promised. Find ways to directly encourage efficiency and innovation.

Conclusion

Priority-driven budgeting represents a major shift from traditional budgeting methods. A clear understanding of the priority-driven budgeting philosophy should be in place before proceeding down this path, along with a strong level of support – especially from the CEO (whose role is normally to propose the budget) and, ideally, the governing board (whose role is to adopt the budget). Priority-driven budgeting is not a process that is brought in to fix a structural deficit; instead, it becomes the way an organization approaches the resource allocation process. It brings with it an important cultural shift – moving from a focus on spending to a focus on achieving results through the budget process. Priority-driven budgeting should be perceived by all stakeholders as a process that improves decision-making and changes the conversations around what the organization does (programs and services), how effective it is in accomplishing its priority results, and how focused it is on allocating resources to achieve its results. The success of your process design rests on a clear understanding of the principles of priority-

driven budgeting, outlined in the eight steps presented in this paper. A priority-driven budgeting process can be approached in several ways, so keep in mind the major levers and decision points to create a process that works best for your culture and environment, and that embraces the concepts of democratic and substantive legitimacy. The governments that participated in this research show that there are opportunities to introduce flexibility in the process – but keep in mind that with that flexibility comes risk, if changes are made that don't embrace the basic principles of priority-driven budgeting.

Research what other organizations have done and ask them about their long-term success in shifting to the “new normal” in local government budgeting. Understand that priority-driven budgeting is a process that will evolve and improve over time – don't expect perfection in the first year. Engage outside help where needed to design the process, develop successful communication plans, incorporate citizen involvement, and institute a process. Enjoy new conversations that were not possible before, and embrace the transparency in decision-making that accompanies the priority-driven budgeting process. As your organization adapts to the new normal, the process will guide decision-makers in making resource allocations that fund the programs that are most highly valued by the organization and, more importantly, by the citizens who depend on those programs and services for their well being, comfort, and expected quality of life.

Appendix 1: Building a Program Inventory

Introduction

Financial constraints have forced many governments to take a hard look at the services they offer. A fundamental step is to inventory all the service programs a government offers. A program inventory clarifies the breadth of services provided and, ideally, highlights key characteristics of each program (e.g., the full cost of providing the program and the level of revenues that program directly generates to support its operations). The inventory provides the basis for discussion about the services that should be provided.

Steps to Take

1. Define your objectives and goals for the program inventory. Identifying a program is as much art as it is science – an inescapable amount of subjectivity is involved. Therefore, to make judgments as effectively as possible, make sure you are clear on why you are developing a program inventory. Some of the potential purposes are:
 - Understanding the complete scope of services government provides.
 - Communicating the scope of services to the public in a format that is easy to understand and can be digested by the average citizen (i.e., not too detailed).
2. Decide what information the program inventory should contain, in addition to the basic description of the program. Options to consider include:
 - Drawing distinctions between the results (that matter to citizens) provided by different programs. To achieve this, programs cannot be too large or vague.
 - Beginning to show the true cost of doing business by describing what government does on a meaningful level, and then identifying costs for those programs.
 - Laying the groundwork for priority-driven budgeting, where programs receive budget allocations based on their contributions to the government's priority objectives.
 - Laying the groundwork for program review, where programs are subjected to efficiency tests to determine if the service delivery method employed is optimal.

Program Costing Tips

Precise costs for each program might not be achievable without a great deal of work (or a new financial management system). For purposes of priority-driven budgeting, accessible and widely used cost allocation methodologies allow for relatively accurate costing of each program is possible. If you have a formal cost allocation plan, this would be the best place to start assigning program costs. Otherwise, start with direct costs. Remove any one-time costs (e.g., capital) to make sure you are capturing only ongoing expenditures related to a given program. However, you can assign the operating and maintenance costs of the assets employed by a program to the direct costs, if doing so is logical and consistent with the way these costs are being handled for other programs.

Cost allocation plans may be the most cost effective way to produce a reliable overhead allocation figure. In the inventory document, displaying the overhead costs separately from the direct costs can provide flexibility to those who use the information.

In making the transition from department or division budgets to program costs, use an allocation method that is intuitive and therefore would enjoy legitimacy among the users of the costing system (e.g., the number of FTEs or percentage of employee time devoted to a program). Whatever the allocation methodology, the finance or budget staff needs to be able to prepare a reconciliation.

cost recovery for a given service. Full costing is especially important if the government envisions eventually going to a priority-driven budget process.

- Alignment with strategic goals. Knowing how programs contribute to priority goals enables organizations to develop more strategic cutback strategies.
 - Service level. Describe the level of services provided to the public. If service is being provided at a premium level, perhaps service levels can be lowered to reduce costs.
 - Mandate review. List and clearly define any mandates a program is subject to. Then review the current service level against the mandate requirements. Perhaps the service level being provided is higher than what the mandate requires.
 - Demand changes. Is demand for a service going up or down? If demand is going down, perhaps the program can be cut back and resources shifted elsewhere. If demand is going up, steps can be taken to manage demand. For example, perhaps means testing can be applied to a social services program.
 - Support from program revenues. Describe the extent to which the program is supported by its own user fees, grants, or intergovernmental revenues. Is there an opportunity to achieve greater coverage of the full costs of the program?
3. **Develop forms and templates.** Create tools departments can use to describe their programs in a manner that is consistent and that captures the information needed to fulfill the purpose of the inventory. Consider testing the forms and templates with one or two departments and then distributing them to a wider group. Also consider providing training and an official point of contact for questions.
4. **Differentiate programs from functions.** Departments or divisions (i.e., public health, courts, public works, sheriff) are often described as functions or nouns. These are not programs, which are more often described

with verbs – programs are action-oriented. For example, programs in a sheriff's office might include crime investigations, detentions, and court security. However, programs should not be described in terms of overly detailed tasks. For instance, "supplying a bailiff for court rooms" is a task within the court security program, not a program itself.

5. **Find the right level of detail.** A program is a set of related activities intended to produce a desired result. When constructing a program inventory, it can sometimes be challenging to find the right level of detail. If a program is too big or encompasses too much, it will not provide sufficient information – that is, it will be very difficult to describe the precise value the program creates for the public or to use program cost information in decision making. However, if program definitions are too small, decision makers can become overwhelmed with detail and be unable to see the big picture. In addition, tracking program costs for very small programs is generally not cost-effective.

Generally speaking, if a program equates to 10 percent or more of the total expenditures of the fund in which it is accounted for, then the program should probably be broken down into smaller pieces. And if a program equates to 1 percent or less of total expenditures, or to \$100,000 or less, it is probably too small and should be combined with others. This is just a guideline – there could be valid reasons for going outside of these parameters. For example, a small program could be much more important than its cost suggests. Here are some other points that have proven helpful in identifying programs:

- A program is a group of people working together to deliver a discrete service to identifiable users.
- A program groups all tasks that a customer of that program would receive and does not break one program or service into multiple items based on tasks.

- As far as possible, a program is individual – a program with its own name, customers, and staff team. Each program stands alone and is distinct from like programs in a similar service area.
- Programs that are handled by less than 1 FTE are combined with other existing programs.
- A program uses an existing name that is familiar to customers and staff, and/or it uses a name that could stand on its own and would be understandable to the average reader.

Examples of Program Inventories

Sample Health and Environment Programs

Environmental Planning
 Air Quality Control
 Water Quality
 Ambulance Licensing
 EIP FoodNet
 Compliance & Community Safety
 Vital Statistics
 Immunization Grant
 Emergency Preparedness Response
 Non-grant Immunization
 Sexually Transmitted Disease (STD)
 Food Protection
 Cities Readiness Initiative
 Zoonosis
 Cancer Control Initiative
 Communicable Disease
 Early Periodic Screening, Diagnosis and Treatment
 Radon
 Health Care Program for Children with Special Needs
 Women, Infants, and Children
 Special Needs Nutrition Services
 Family Planning
 Recreation
 Maternal & Child Health Block Grant
 Prenatal Plus
 Housing & Institutions
 Adult Substance Abuse Counseling
 Fetal Alcohol Syndrome
 Youth Substance Abuse Counseling
 HIV Counseling & Testing
 Nurse Home Visitor
 Specialized Women's Services
 Tobacco Cessation
 Nutrition Services
 Adult Health
 Home Visit/Maternity
 International Travel Clinic
 Heart Wise Grant
 Health Education
 Healthy Wheat Ridge
 Public Health Communications
 Home Visit/Children

Sample Sherriff Programs

Traffic
 Patrol Precincts
 Emergency Management
 Transportation
 Court Security
 Work Release
 Inmate Food/Medical Service
 Civil/Fugitive/Warrants
 Records
 Dispatch (Communications Center)
 Academy
 Executive
 Directed Operations (DOU)
 Critical Incident Response
 Radio Maintenance
 Grants Coordinator
 West Metro Drug Task Force
 Crimes Against Children
 Crimes Against Persons
 Victim Services
 Training and Recruiting
 Patrol Administration
 Criminalistics
 Detentions Administration
 Crimes Against Property
 Special Investigations
 Support
 Laundry/Custodial
 Inmate Worker Program
 School Resource Officers (SROs)
 Operations/Booking
 Animal Control
 Inmate Welfare
 Evidence
 Accreditation
 Crime Analysis
 Investigations Administration
 Professional Standards
 Internal Affairs
 Staff Inspection
 Volunteer Programs
 Community Relations

Notes

- 1 The concept of incremental budgeting was developed by Aaron Wildavsky. See, for example: Aaron Wildavsky, *The Politics of the Budgetary Process* (Boston: Little, Brown, 1964).
- 2 Robert Behn discusses the shortcomings of incremental budgeting in a cutback environment in the following article: Robert D. Behn, “Cutback Budgeting,” *Journal of Policy Analysis and Management*, Vol. 4, No. 2 (Winter, 1985).
- 3 Priority-driven budgeting is also known as “budgeting for results” and “budgeting for outcomes,” although the latter is used to describe a specific method of priority-driven budgeting.
- 4 Personal interviews were conducted with the managers who led priority-driven budgeting at these entities.
- 5 Behn.
- 6 Mark Moore emphasizes that these two sources of legitimacy are essential to making any big public policy change. Mark Moore, *Creating Public Value* (Boston: Harvard University Press, 1997).
- 7 Diagram inspired by Eva Elmer and Christopher Morrill, “Budgeting for Outcomes in Savannah,” *Government Finance Review*, April 2010.
- 8 Budgeting for outcomes was the subject of *The Price Of Government: Getting the Results We Need in an Age of Permanent Fiscal Crisis* by David Osborne and Peter Hutchinson (New York: Basic Books, 2004).
- 9 Robert S. Kaplan and David P. Norton, *Strategy Maps: Converting Intangible Assets into Tangible Outcomes* (Boston: Harvard Business Press, 2004).
- 10 Peter Block, *Community: The Structure of Belonging* (San Francisco: Berrett-Koehler Publishers, 2008).
- 11 William D. Eggers and Shalabh Kumar Singh, *The Public Innovator’s Playbook: Nurturing Bold Ideas in Government* (New York: Deloitte, 2009).
- 12 Eggers and Singh.



Next Steps

- ▶ 1 / 25 – Department Head workshop to calibrate Council’s priorities and outcomes
- ▶ 1 / 31 – Midyear and CAFR to Council
- ▶ Feb–March – Score outcomes, review budget reductions in context of priorities and outcomes
- ▶ 4 / 27 – Proposed Budget Available
- ▶ 5 / 1 – First Budget Discussion
- ▶ 6 / 12 – Budget Adoption

