

Meeting Date: 6/11/2013

Report Type: Staff/Discussion

Report ID: 2013-00062

Title: Adoption of the FY2013/14 Operating and Capital Improvement Program (CIP) Budgets

Location: Citywide

Issue: Pursuant to Article 9, Section 111 of the City Charter, the City Manager is required to present a balanced budget to the Mayor and City Council no less than 60 days prior to the beginning of each fiscal year. This item presents the City Manager's revised proposal for the FY2013/14 budget approval.

Recommendation: Pass a Resolution approving the FY2013/14 Operating and Capital Improvement Program Budgets including Measure U allocations and staffing for FY2013/14 as directed by the City Council on June 4, 2013.

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

Presenter: John F. Shirey, City Manager, (916) 808-5704

Department: Finance

Division: Budget Office

Dept ID: 06001411

Attachments:

- 1-Description/Analysis
- 2-Attachment A
- 3-Attachment B
- 4-Attachment C
- 5-Resolution

City Attorney Review

Approved as to Form
Gerald Hicks
6/6/2013 1:37:49 PM

Approvals/Acknowledgements

Department Director or Designee: Leyne Milstein - 6/6/2013 11:12:57 AM

Description/Analysis

Issue: This report transmits the FY2013/14 Operating and Capital Improvement Program (CIP) Budgets for final adoption. The FY2013/14 Proposed Operating Budget and the 2013-2018 Proposed CIP were presented to the City Council on May 7. During May and June, the Mayor and City Council held six budget meetings, and requested and received supplemental budget information.

The total base budget proposed for FY2013/14 is \$819 million from all funding sources and supports 3,831.52 Full-Time Equivalent (FTE) positions. This includes \$376 million for General Fund operations and capital projects and \$443 million for operations and capital projects for the City's Enterprise Funds and other fund activities.

In addition to the City Manager's proposed base budget, the FY2013/14 budget recommendations also include the allocation of Measure U resources for the fiscal year. The City Manager's final recommendations for the use of Measure U for FY2013/14 as presented on May 21, 2013 are summarized below. A detailed multi-year plan is included as Attachment A.

Measure U Restorations	FTE*	FY13	FY14	FY15	FY16	FY17	FY18	FY19	Total
Fire Department	83.00	1,410	7,458	8,248	9,103	9,341	9,500	9,500	53,150
Police Department	125.00	1,500	11,266	12,477	12,794	13,127	13,477	13,477	76,618
Parks Department	71.40	1,006	4,422	4,222	4,222	4,222	4,222	4,222	26,538
Miscellaneous	1.00	506	591	591	591	591	591	591	3,546
Total Measure U Restorations	280.40	4,422	23,737	25,538	26,710	27,281	27,790	27,790	159,852
Annual Reserve		578	3,263	1,462	290	(281)	(790)	(5,790)	
Grant Retention for Future Years		0	4,049	500	0	0	0	0	
Cumulative Reserve		578	7,890	9,852	10,143	9,862	9,072	3,281	

*214.4 FTE are recommended in FY2013/14 in addition to 25.0 FTE approved in FY2012/13 (1.0 in Parks-Aquatics and 24.0 in Fire) and 41.0 proposed FTE in future years (27.0 in Fire and 14.0 in Police)

On June 4 Council provided direction to amend the City Manager's proposal with the addition of resources for the Fire, Police, and Parks and Recreation departments. The chart below summarizes the FY2013/14 Council proposal. A detailed multi-year plan reflecting Council's direction is included as Attachment B:

Measure U Restorations	FTE*	FY13	FY14	FY15	FY16	FY17	FY18	FY19	Total
Fire Department	83.00	1,410	8,569	8,872	9,189	9,341	9,500	9,500	56,381
Police Department	140.00	1,500	11,870	13,899	14,284	14,765	15,197	15,197	86,712
Parks Department	73.95	1,006	4,730	4,530	4,530	4,530	4,530	4,530	28,386
Miscellaneous	1.00	506	591	591	591	591	591	591	4,052
Total Measure U Restorations	297.95	4,422	25,760	27,892	28,594	29,227	29,818	29,818	175,531
Annual Reserve		578	1,240	(892)	(1,594)	(2,227)	(2,818)	(7,818)	
Grant Retention for Future Years		0	4,049	500	0	0	0	0	
Cumulative Reserve		578	5,867	5,475	3,882	1,655	(1,163)	(8,982)	

*231.95 FTE are recommended in FY2013/14 in addition to 25.0 FTE approved in FY2012/13 (1.0 in Parks-Aquatics and 24.0 in Fire) and 41.0 proposed FTE in future years (27.0 in Fire and 14.0 in Police)

The programs proposed by Council for restoration are described below:

Fire Department

- Restore Engine 1 brownout beginning January 1, 2014.

Police Department

- Add 15.0 Police Officers to the Measure U restorations effective mid-FY2013/14; these positions are anticipated to be filled as recruits in January 2014.

Parks and Recreation Department

- Restoration of Senior Programs - provides services to the senior residents that will include Assistance, Referrals and More for Seniors (ARMS) and Caring Neighborhoods in the amount of \$158,000 and 1.0 FTE. In addition, the restoration of these programs will include the elimination of a 1.0 Program Supervisor position and the addition of a 1.0 Recreation Superintendent position.
- Restoration of Hot Spots – provides safe and positive environments for youth that will include a Teen Friday night “Hot Spot” at Valley Hi for \$32,000 area and an additional part-time program at a location to be determined in the amount of \$18,000 and 0.55 FTE.
- Addition of the Junior Lifeguard Program - offers swim team and swim lesson scholarships for at-risk youth and a Junior Lifeguard program in the amount of \$50,000 for summer 2014.
- Restoration of Summer at City Hall Program - provides high school students an opportunity to see how local government works and to gain work experience in the amount of \$50,000 that will start in summer 2014.

To address the out-year deficits resulting from the additional programs added above, Council may choose to consider the following options:

- Use Ground Emergency Medical Transport (GEMT) revenues (AB 678) when received to restore Engine 1 and possibly Truck 17 and then redirect Measure U resources to the Police Department to fund the additional 15 Police Officers.
- Restore 33.0 FTE (29.0 sworn and 4.0 civilian) in the Police Department with General Fund savings if an agreement is reached with the Sacramento Police Officers Association for employees to pay the employee share of retirement costs and not fund 15 additional police officer positions using Measure U funds.

In addition, consistent with the direction received at the June 4th budget hearing, the following additions will be incorporated into the resolution and final budget with Council approval:

Mayor and City Council

- Redirect \$391,500 of the cell tower revenues from the General Fund to each Council district and the Mayor's operations budget (\$43,500 each) in FY2013/14. Additionally, as part of FY2014/15 budget development, staff will return with additional options for the disposition of cell tower revenues which will include recommendations to address the negative effects on neighborhoods from cell towers. SBI 20 provides preliminary options.
- Add 1.0 FTE Program Analyst to the Mayor's office to assist the Mayor during his tenure as an officer with the United States Conference of Mayors and the National Conference of Black Mayors through FY2014/15.

Public Works Department

- Delete 1.0 FTE vacant Administrative Analyst position in the Department of Public Works to provide a vacant General Fund position to the Mayor's Office.

Establishment of Economic Development Fund

- Establish an Economic Development Fund to be funded with property tax revenues received as a result of the dissolution of redevelopment.
- Staff will return to Council for consideration of policies, principles, and the allocation of these resources when actual revenues become available.

Information requested by Council on June 4th is included in Attachment C, Supplemental Budget Information (SBI).

Policy Considerations: After six consecutive years of reductions, the City continues efforts to right-size the organization to achieve budget sustainability. The City Council has taken significant steps to reduce ongoing discretionary spending, making difficult decisions on the programs and services the City will continue to provide. The continuing structural deficit as represented in the financial considerations section below will require further changes in the way we conduct the business of the City and the programs and services we are able to afford. These changes are necessary and inevitable if the City is to regain fiscal sustainability.

Environmental Considerations:

California Environmental Quality Act (CEQA): This report concerns administrative activities that will not have any significant effect on the environment and that do not constitute a "project" as defined by CEQA [CEQA Guidelines Sections 15061(b)(3); 15378(b)(2)]. Environmental review under CEQA for any project, which utilizes funds allocated in the CIP budget, has been or will be performed in conjunction with planning, design and approval of each specific project as appropriate.

Sustainability Considerations: Not applicable.

Committee/Commission Action: Sacramento City Code (Section 2.112.060) requires that the CIP be presented to the Planning Commission. The Planning Commission found the 2013-2018 Proposed CIP consistent with the 2030 General Plan on May 9, 2013.

Rationale for Recommendation: The Proposed Budget continues to pursue balancing the long-term fiscal challenges the City faces by asking all employees to pay the employee share of the required retirement contributions to the California Public Employees’ Retirement System (CalPERS), by reorganizing and right-sizing the departments within current fiscal restraints, and by pursuing grant opportunities. The proposed FY2013/14 base operating budget closes the \$8.9 million General Fund gap.

The City Manager’s proposed allocation of Measure U resources is consistent with the City Council adopted Measure U principles during the budget hearings.

Financial Considerations: Budget sustainability requires that annual base operating costs be held to a level below annual revenue growth. The adoption of the proposed FY2013/14 base operating and CIP budgets as amended close the \$8.9 million deficit. However, the structural deficit as reflected below will persist unless additional permanent corrective actions are implemented.

FIVE-YEAR GENERAL FUND FORECAST

\$ in 000s	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/18
Total Revenues	371,971	379,486	386,044	392,451	399,049
Total Expenditures	380,921	386,761	394,888	402,293	409,246
Revenues less Expenditures Subtotal	(8,950)	(7,276)	(8,843)	(9,842)	(10,197)
Budget Reductions (40.0 FTE)	5,000	0	0	0	0
Other Sources and (Uses)	(286)	(1,379)	(1,379)	(1,379)	(1,379)
Measure U - Grant Retention (Police/Fire)	4,237	7,891	8,391	8,391	8,391
Annual Operating Surplus/(Deficit)	1	(764)	(1,831)	(2,830)	(3,185)

The above five-year projection reflects actions taken by the City Council through June 4, 2013, but does not account for changes from Measure U or the redirection of cell tower revenues after FY2013/14.

In addition, the City also faces several long-term financial issues:

- Estimated \$23 million additional pension obligation by FY2020/21 based on actions of the California Public Employees’ Retirement System Board (CalPERS) and expected change to be made by the Board regarding mortality tables;
- \$440 million unfunded liability for Other Post-Employment Benefits (OPEB) which continues to increase; and
- Future increases associated with rising salary and benefit costs (no salary or benefit increases have been assumed in the above five-year projection).

Additional information on the City's long-term liabilities and rising pension costs is provided in Attachment C specifically SBIs 15 and 16.

Summaries of the actions taken by Council to approve the FY2013/14 budget are included as Exhibits 1-5.

Emerging Small Business Development (ESBD): Not applicable.

City Manager's 5/21 Measure U Plan

Measure U Restorations	FTE	FY13	FY14	FY15	FY16	FY17	FY18	FY19	Total
FIRE DEPARTMENT									
SAFER Grant Retention	27.00		1,503	2,803	2,803	2,803	2,803	2,803	15,518
Recruit Academy	-	285	285	285	0	0	0	0	570
January 2013 Brownout - Restoration	12.00	690	1,380	1,449	1,521	1,598	1,677	1,677	9,303
Fire Company Restoration - April 2013	12.00	435	1,652	1,735	1,821	1,821	1,821	1,821	10,671
Fire Company Restoration - January 2015	12.00	0	0	826	1,735	1,821	1,821	1,821	8,024
Two Medic Units - January 2014	12.00	0	690	1,450	1,522	1,598	1,678	1,678	8,616
Fire Prevention	1.00	0	165	145	145	145	145	145	890
Fiscal Support	2.00	0	204	194	194	194	194	194	1,174
Human Resources	1.00	0	100	100	100	100	100	100	600
Technology	4.00	0	479	461	461	461	461	461	2,784
Grant Retention for Future Years	-	0	1,300	0	0	0	0	0	1,300
Additional Medic Revenues	-	0	(300)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(6,300)
Fire Department Subtotal	83.00	1,410	7,458	8,248	9,103	9,341	9,500	9,500	53,150
POLICE DEPARTMENT									
COPS' Universal Hiring Program Retention	60.00	0	2,734	4,983	5,483	5,483	5,483	5,483	29,649
Field & Operations	46.00	1,500	4,467	5,057	5,283	5,521	5,771	5,771	31,870
Investigations	8.00	0	716	850	890	932	976	976	5,340
Forensics	6.00	0	300	621	650	680	712	712	3,675
Communications	4.00	0	200	361	378	396	414	414	2,163
Crime Analysis	1.00	0	100	105	110	115	121	121	672
Grant Retention for Future Years	-	0	2,749	500	0	0	0	0	3,249
Police Department Subtotal	125.00	1,500	11,266	12,477	12,794	13,127	13,477	13,477	76,618
Public Safety Total:	208.00	2,910	18,724	20,725	21,897	22,468	22,977	22,977	129,768
PARKS DEPARTMENT									
Aquatics	27.00	406	1,644	1,644	1,644	1,644	1,644	1,644	9,864
Community Centers/Teen Services <i>(includes Hart Senior Center programs)</i>	22.40	0	1,014	1,014	1,014	1,014	1,014	1,014	6,084
Gang Prevention	1.00	0	50	100	100	100	100	100	550
Park Maintenance	21.00	0	1,600	1,600	1,600	1,600	1,600	1,600	9,600
Capital Investment	-	600	250	0	0	0	0	0	250
Additional Pool Revenues	-	0	(50)	(50)	(50)	(50)	(50)	(50)	(300)
Operational Savings	-	0	(86)	(86)	(86)	(86)	(86)	(86)	(516)
Parks Department Subtotal	71.40	1,006	4,422	4,222	4,222	4,222	4,222	4,222	25,532
MISCELLANEOUS RESTORATIONS									
Animal Control Officer	1.00	0	85	85	85	85	85	85	510
Library Restoration	-	506	506	506	506	506	506	506	3,036
Miscellaneous Total	1.00	506	591	591	591	591	591	591	3,546
Total Measure U Restorations	280.40	4,422	23,737	25,538	26,710	27,281	27,790	27,790	
Annual Reserve		578	3,263	1,462	290	(281)	(790)	(5,790)	
Grant Retention for Future Years		0	4,049	500	0	0	0	0	
Cumulative Reserve		578	7,890	9,852	10,143	9,862	9,072	3,281	

*214.4 FTE are recommended in FY2013/14 in addition to 25.0 FTE approved in FY2012/13 (1.0 in Parks-Aquatics and 24.0 in Fire) and 41.0 proposed FTE in future years (27.0 in Fire and 14.0 in Police)

City Council 6/4 Measure U Plan

Measure U Restorations	FTE*	FY13	FY14	FY15	FY16	FY17	FY18	FY19	Total
FIRE DEPARTMENT									
SAFER Grant Retention	27.00	-	1,503	2,803	2,803	2,803	2,803	2,803	15,518
January 2013 Brownout - Restoration	12.00	690	1,380	1,449	1,521	1,598	1,677	1,677	9,993
Fire Company Restoration - April 2013	12.00	435	1,652	1,735	1,821	1,821	1,821	1,821	11,106
Fire Company (Station 1) Restoration-January 2014	12.00	-	826	1,735	1,821	1,821	1,821	1,821	9,845
Two Medic Units - January 2014	12.00	-	690	1,450	1,522	1,598	1,678	1,678	8,616
Technology	4.00	-	479	461	461	461	461	461	2,784
Fiscal Support	2.00	-	204	194	194	194	194	194	1,174
Fire Prevention	1.00	-	165	145	145	145	145	145	890
Human Resources	1.00	-	100	100	100	100	100	100	600
Recruit Academy	-	285	570	-	-	-	-	-	855
Additional Medic Revenues	-	-	(300)	(1,200)	(1,200)	(1,200)	(1,200)	(1,200)	(6,300)
Grant Retention for Future Years	-	-	1,300	-	-	-	-	-	1,300
Fire Department Subtotal	83.00	1,410	8,569	8,872	9,189	9,341	9,500	9,500	56,381
POLICE DEPARTMENT									
COPS' Universal Hiring Program Retention	60.00	-	2,734	4,983	5,483	5,483	5,483	5,483	29,649
Field & Operations	46.00	1,500	4,467	5,057	5,283	5,521	5,771	5,771	33,370
Police Officers (cadets) - January 2014	15.00	-	604	1,422	1,490	1,638	1,720	1,720	8,594
Investigations	8.00	-	716	850	890	932	976	976	5,340
Forensics	6.00	-	300	621	650	680	712	712	3,675
Communications	4.00	-	200	361	378	396	414	414	2,163
Crime Analysis	1.00	-	100	105	110	115	121	121	672
Grant Retention for Future Years	-	-	2,749	500	-	-	-	-	3,249
Police Department Subtotal	140.00	1,500	11,870	13,899	14,284	14,765	15,197	15,197	86,712
Public Safety Total:	223.00	2,910	20,439	22,771	23,473	24,106	24,697	24,697	143,093
PARKS DEPARTMENT									
Aquatics (includes the Junior Lifeguard program, added revenues and YMCA savings)	28.00	406	1,558	1,558	1,558	1,558	1,558	1,558	9,754
Community Centers/Teen Services	21.95	-	1,000	1,000	1,000	1,000	1,000	1,000	6,000
Park Maintenance	21.00	-	1,600	1,600	1,600	1,600	1,600	1,600	9,600
Senior Programs (Arms, Caring Neighborhoods, Hart Center)	1.00	-	172	172	172	172	172	172	1,032
Teen Services (includes Summer at City Hall and 2 additional Hot Spots)	1.00	-	100	100	100	100	100	100	600
Gang Prevention	1.00	-	50	100	100	100	100	100	550
Capital Investment	-	600	250	-	-	-	-	-	850
Parks Department Subtotal	73.95	1,006	4,730	4,530	4,530	4,530	4,530	4,530	28,386
MISCELLANEOUS RESTORATIONS									
Animal Control Officer	1.00	-	85	85	85	85	85	85	510
Library Restoration	-	506	506	506	506	506	506	506	3,542
Miscellaneous Total	1.00	506	591	591	591	591	591	591	4,052
Total Measure U Restorations	297.95	4,422	25,760	27,892	28,594	29,227	29,818	29,818	
Annual Reserve		578	1,240	(892)	(1,594)	(2,227)	(2,818)	(7,818)	
Grant Retention for Future Years		-	4,049	500	-	-	-	-	
Cumulative Reserve		578	5,867	5,475	3,882	1,655	(1,163)	(8,982)	

*231.95 FTE are recommended in FY2013/14 in addition to 25.0 FTE approved in FY2012/13 (1.0 in Parks-Aquatics and 24.0 in Fire) and 41.0 proposed FTE in future years (27.0 in Fire and 14.0 in Police)

Supplemental Budget Information (SBI) Log

Item	Request	Meeting	District (s)	Response
1	Provide additional options for Measure U including: (1) Fire Department restorations that move restorations earlier, restoring Truck 17, restoring a 4th Battalion, adding a medic unit and adding a new fire company at Station 43; and (2) Parks and Recreation Department restorations for senior and community programs.	5/21	1	6/4 City Council report
2	Can the restoration of Engine 1 be sooner than January 2015 (<i>move it up to Midyear of FY2014 since it's not feasible to move to July 2013</i>)?	5/21	3 & 6	6/4 City Council report
3	Provide information on the impact of the rotating brownouts implemented over the last several years on response times, loss of structures, etc.	5/21	3 & 5	6/4 City Council report
4	Would like to see Measure U modeling for various fire restoration options including moving up restorations sooner.	5/21	3, 5 & 6	6/4 City Council report
5	What operational factors were used in making the recommendation to implement static brownouts at Stations 1 and 17?	5/21	2 & 3	6/4 City Council report
6	If the Fire Department was to use overtime in-lieu of new employees for the restoration of brownouts, how would that affect the cost of restorations?	5/21	5	6/4 City Council report
7	What programs and services could the City restore with \$1.6 million?	5/21	5	6/4 City Council report
8	What are options for critical senior services (Assistance, Referral, and More for Seniors [ARMS] and Caring Neighborhood Programs) in addition to what has been proposed?	5/21	3 & 4	6/4 City Council report
9	Provide the Schedule for Mama Marks Wading pool and information on installation of water feature.	5/21	2	Department followed up directly with Council Member
10	What is the value of volunteer services and hours provided at City of Sacramento parks and recreation facilities?	5/21	3	6/4 City Council report
11	What is the transition plan for maintaining the WPA Rock Garden in William Land Park?	5/21	4	6/4 City Council report
12	What would it cost to restore the 29 positions in the Police Department?	5/21	7	6/4 City Council report
13	Provide options for the restoration of funding from cell towers to each of the Council Districts and the Mayor.	5/21	8, 4, 2 & 3	6/4 City Council report
14	Can we track the restorations to determine the benefit of the restorations?	5/21	5	6/11 City Council report
15	Provide information on the City's long-term liabilities.	6/4	4	6/11 City Council report
16	Provide information on the potential impact of future actions that may be taken by the California Public Employees' Retirement System (CalPERS).	6/4	4	6/11 City Council report
17	Provide options for restoring the engine at Station 1 sooner than January 2015 including the use of overtime provided that it doesn't result in mandatory overtime.	6/4	1, 3	6/11 City Council report
18	Provide options for restoring the truck at Station 17.	6/4	1, 3	to be delivered
19	Can asset forfeiture funds be used for the Parks and Recreation Junior lifeguard program.	6/4	5	6/11 City Council report
20	Provide options for the allocation of cell tower revenues to the City Council in FY2014/15.	6/4	1, 2, 8	6/11 City Council report
21	Provide a timeline with key financial dates.	6/4	5	6/11 City Council report

Supplemental Budget Information – Item 14

Question:

Can we track the restorations to determine the benefit of the restorations?

Response:

The departments receiving Measure U resources will provide information to Council on the programs and services funded with these resources.

Supplemental Budget Information – Item 15

Question:

Provide information on the City’s long-term liabilities.

Response:

Long-term liabilities:

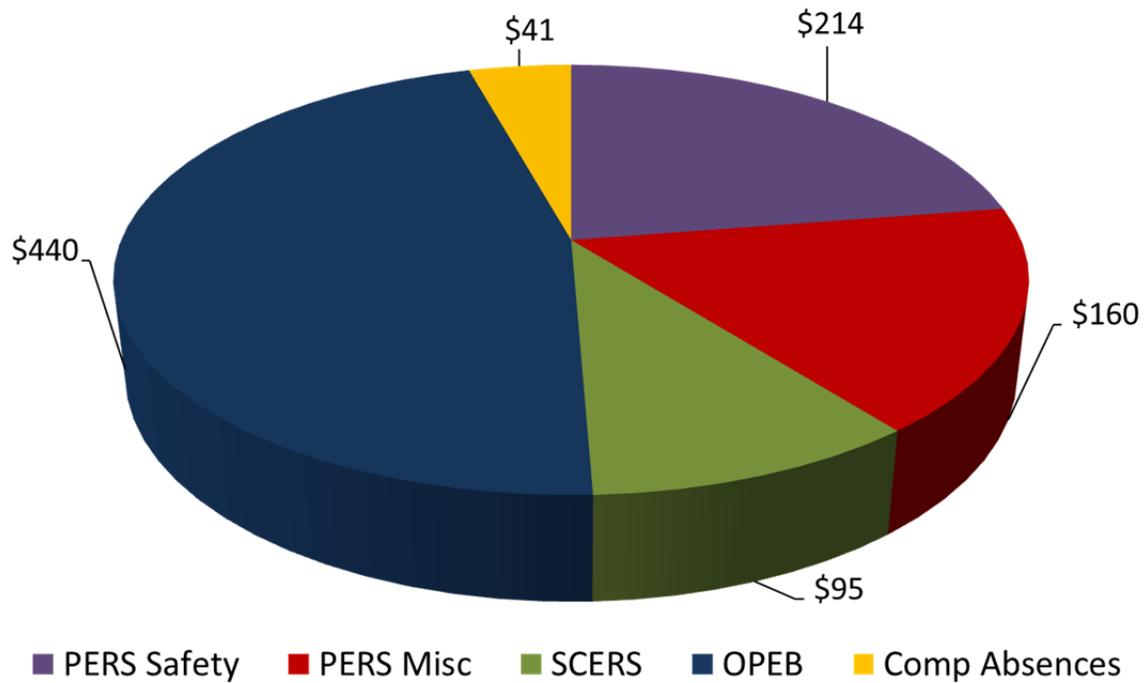
- Are financial obligations
 - Incurred in the past up to the present
 - Payable in the future
- Will be paid from future revenues (unfunded)
 - Payments involve contractual obligations
 - Impacts future budgets, which constrains future choices
- Include:
 - Unfunded employee benefits - \$950 million
 - Pensions \$469 million
 - Retiree medical benefit \$440 million
 - Compensated absences \$41 million
 - Debt obligations - \$823 million
 - Future costs - \$167 million

The following charts provide additional details on the City’s unfunded liabilities. Additional information can be found in the January 8, 2013, City Council report presented by the City Treasurer.

Actuarial Liabilities and Assets

Plan	Actuarial Liabilities	Actuarial Assets	Unfunded Liability	Funding Ratio
PERS Safety	\$1,249 m	\$1,035 m	\$214 m	83 %
PERS Misc	\$819 m	\$660 m	\$160 m	81 %
SCERS	\$389 m	\$294 m	\$95 m	76 %
Retiree Medical	\$440 m	\$0 m	\$440 m	0 %
Comp Absences	\$41 m	\$0 m	\$41 m	0%
Total	\$2,938 m	\$1,989 m	\$950 m	68 %

Benefit Unfunded Liabilities: \$950 Million



Notes:

- PERS Safety = California Public Employees' Retirement System (PERS) for sworn employees
- PERS Misc = PERS for non-sworn employees
- SCERS = Sacramento City Employee Retirement System for employees hired before 1977
- OPEB = Other Post-Employment Benefits (health insurance)
- Comp Absences = value of leave time (vacation, sick, etc.) for current employees that will have to be paid off when employees separate from service

Supplemental Budget Information – Item 16

Question:

Provide information on the potential impact of future actions that may be taken by the California Public Employees' Retirement System (CalPERS).

Response:

CalPERS has been evaluating significant changes to the funding of state and local government retirement plans with the goal of improving the funding level and reducing the overall funding level risk to these plans.

In April 2013, the CalPERS Board approved changes to the smoothing and amortization periods. The estimated effect on employer rates is 6.2% for miscellaneous employees (approximately \$10.1 million for all funds) and 10.2% for public safety employees (approximately \$10.8 million for all funds) based on payroll and spread over a five-year period starting in FY2015/16.

CalPERS is currently reviewing their assumptions for mortality, retirement, and disability rates, and staff plans to present revisions to these assumptions to the Board for adoption in February 2014. The estimated effect on employer rates is a 2-4% increase in costs (approximately \$8.1 million for all funds) based on payroll and would be spread over a three-to-five-year period starting in FY2016/17.

The chart below shows the fiscal year increase for each of the changes discussed above and the cumulative effect on rates and costs for the General Fund:

General Fund Proposed CalPERS Rate Changes
(\$ in 000's)

Miscellaneous	FY2015/16	FY2016/17	FY2017/18	FY2018/19	FY2019/20	FY2020/21	Total
Rate Smoothing %	1.2	1.2	1.2	1.2	1.4	-	6.2
\$ value	1,190	1,190	1,190	1,190	1,389	-	6,149
Actuarial Assumptions %	-	1.5	0.375	0.375	0.375	0.375	3.0
\$ value	-	1,488	372	372	372	372	2,976
Total	1,190	2,678	1,562	1,562	1,761	372	9,125

Safety	FY2015/16	FY2016/17	FY2017/18	FY2018/19	FY2019/20	FY2020/21	Total
Rate Smoothing %	2.0	2.0	2.0	2.1	2.1	-	10.2
\$ value	2,120	2,120	2,120	2,226	2,226	-	10,812
Actuarial Assumptions %	-	1.5	0.375	0.375	0.375	0.375	3.0
\$ value	-	1,590	398	398	398	398	3,182
Total	2,120	3,710	2,518	2,624	2,624	398	13,994

Note: the estimates above are based on preliminary information and do not reflect compounding.

Supplemental Budget Information – Item 17

Question:

Provide options for restoring the engine at Station 1 sooner than January 2015 including the use of overtime, provided it doesn't result in mandatory overtime.

Response:

In reviewing the current vacancies and the anticipated dates of positions being filled (see chart below), restoration of Engine 1 prior to January 2015 would require that the Engine be staffed with Overtime personnel.

**Fire Department
Filling of FTEs**

Month	Year	Description	Authorized FTE	Anticipated Filled FTE	Net FTE Vacancy
June	2013	Current Vacant Suppression and Medic FTEs <i>(includes added 24.0 FTE from Measure U Funds approved March 2013)</i>	523	469	54
July	2013	Measure U - Station 1 & 2 Medic Units Positions Added	547	469	78
October	2013	Recruit Academy - Graduate	547	488	59
December	2013	<i>Retirements</i>	547	478	69
June	2014	Recruit Academy - Graduate	547	502	45
December	2014	Recruit Academy - Graduate	547	526	21
December	2014	<i>Retirements</i>	547	516	31
June	2015	Recruit Academy - Graduate	547	540	7

It is expected that sufficient personnel would be hired to staff Engine 1 with permanent staff in January 2015. Engine 1 could be reinstated prior to that date with the use of overtime. During high volume vacancy days where the number of vacancies to be filled exceeds the number of personnel volunteering to work, mandatory overtime is invoked to staff the response apparatus. If overtime were to be utilized to staff Engine 1 prior to the permanent staff being hired and trained, the recommendation would be to not staff another fire company on those days requiring a predetermined level of mandatory overtime.

The following chart reflects the cost of restoring Engine 1, utilizing the above process, beginning July 2013.

Restoration of Fire Engine 1

Time Frame	Restored through the use of:	Estimated Cost
July 2013 through June 2014	Overtime*	\$ 1,640,000
July 2014 through December 2014	Overtime*	\$ 820,000
January 2015 through June 2015	Regular (<i>permanent staffing</i>)	\$ 826,000

*On any day where a predetermined level of Mandatory Overtime would be required to staff fire companies, one fire company will not be operated.

Supplemental Budget Information – Item 18

Question:

Provide options for restoring the truck at Station 17.

Response:

Funding for the restoration of Truck 17 could be accomplished with Ground Emergency Medical Transport (GEMT) funds. When confirmation is received that the City's GEMT funds are about to be transferred, the staffing of Truck 17 could be accomplished in a similar manner as identified in SBI 14 for the restoration of Engine 1.

When an estimated timeframe and amount of funds to be received under the GEMT program has been identified, staff will return to Council with specific plans.

Supplemental Budget Information – Item 19

Question:

Can asset forfeiture funds be used for the Parks and Recreation Junior lifeguard program?

Response:

The Police Department receives a portion of the assets seized under the Federal Comprehensive Crime Control Act of 1984 and the State of California Health and Safety Code Sections 11470 through 11492. The Police Department generates asset forfeiture funds by participating in the seizure or forfeiture of tangible property or cash from successful investigations. Fifteen percent of the State Asset Forfeiture funds are deposited in a project to be used for programs designed to combat drug abuse and divert gang activity. These programs should involve educators, parents, community-based organizations and local businesses, and uniformed law enforcement officers wherever possible. Programs that have been evaluated as successful shall be given priority. The funds shall not be used to supplant any state or local funds that would have been made available for these programs. The actual distribution of funds is to be determined by a panel consisting of the sheriff of the county, a police chief selected by other chiefs in the county (currently the Sacramento Police Chief), the District Attorney of the county, and the chief probation officer of the county.

The programs approved by the panel for FY2013/14 include:

- Sacramento Police Foundation – Magnet Schools: \$30,000
- Kops N Kids Summer Camp: \$7,500
- Sacramento Police Activities League: \$50,000
- Boys & Girls Club of Greater Sacramento: \$25,000
- Explorer Program: \$33,000
- Sacramento City Unified School District – Men’s Leadership Academy: \$15,000

If the Asset Forfeiture Master Plan is approved as proposed, there will be a balance of \$365,834 in the 15% Drug and Gang Prevention Education fund. An additional \$72,500 is anticipated to be spent prior to the beginning of FY2013/14. The above FY2013/14 panel-approved programs total \$160,500, leaving a year-end balance of \$132,834. Some or all of the programs could be continued in future years.

Finally, after a preliminary review of the Junior lifeguard program, it does not comply with the asset forfeiture guidelines in its current state. The Junior lifeguard program

does not include curriculum that addresses drug and gang prevention education. It also does not include educators, parents, community-based organizations and local businesses, or uniformed law enforcement officers. Lastly, offsetting the labor expense of current City employees through scholarships from asset forfeiture funds does not comply with supplanting guidelines.

Supplemental Budget Information – Item 20

Question:

Provide options for the allocation of cell tower revenues to the City Council in FY2014/15.

Response:

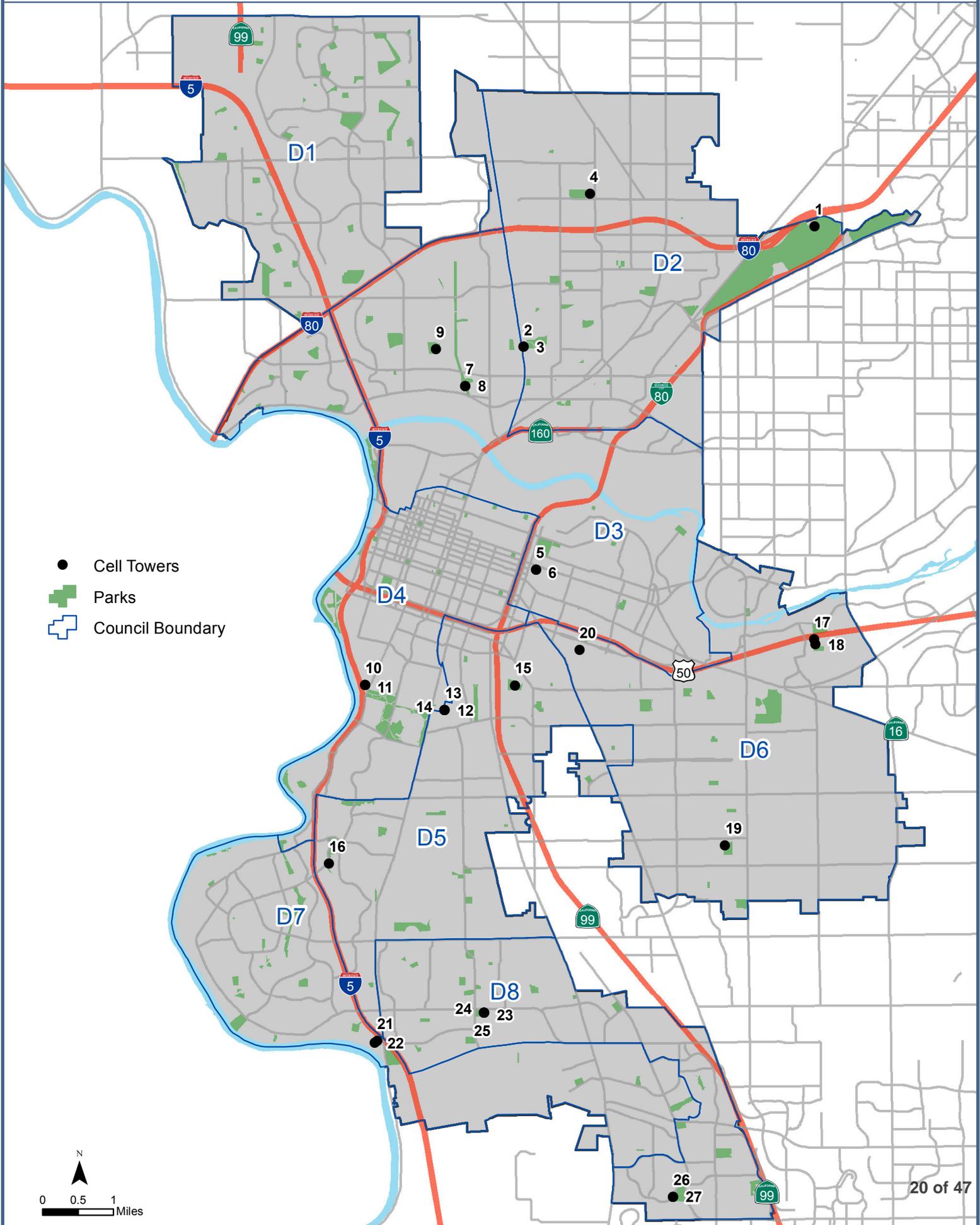
The City receives \$575,475 (annually) for 27 cell towers located on City facilities. Prior to FY2011/12 revenues from 24 cell towers (\$465,519) were allocated to the Council Districts in the district they were located. Revenues from the other three towers (cell Towers 7, 8, and 21 on the attached map) were allocated by prior Council Resolutions to capital projects for the improvement of the property where they were located.

The following provides options that will be discussed with the City Council during the development of the FY2014/15 budget.

Option 1 -Equal Split of Revenues	
1	51,724
2	51,724
3	51,724
4	51,724
5	51,724
6	51,724
7	51,724
8	51,724
Mayor	51,724
Total	465,516

Option 2 - \$20K minimum / \$11,896 per tower			
1	20,000	0	20,000
2	20,000	47,584	67,584
3	20,000	35,688	55,688
4	20,000	23,792	43,792
5	20,000	59,480	79,480
6	20,000	47,584	67,584
7	20,000	11,896	31,896
8	20,000	59,480	79,480
Mayor	20,000	0	20,000
Total:	180,000	285,504	465,504

Option 3 - Half to Mayor and Districts / \$9,698 per Tower			
1	25,863	0	25,863
2	25,863	38,792	64,655
3	25,863	29,094	54,957
4	25,863	19,396	45,259
5	25,863	48,490	74,353
6	25,863	38,792	64,655
7	25,863	9,698	35,561
8	25,863	48,490	74,353
Mayor	25,863	0	25,863
Total	232,767	232,752	465,519

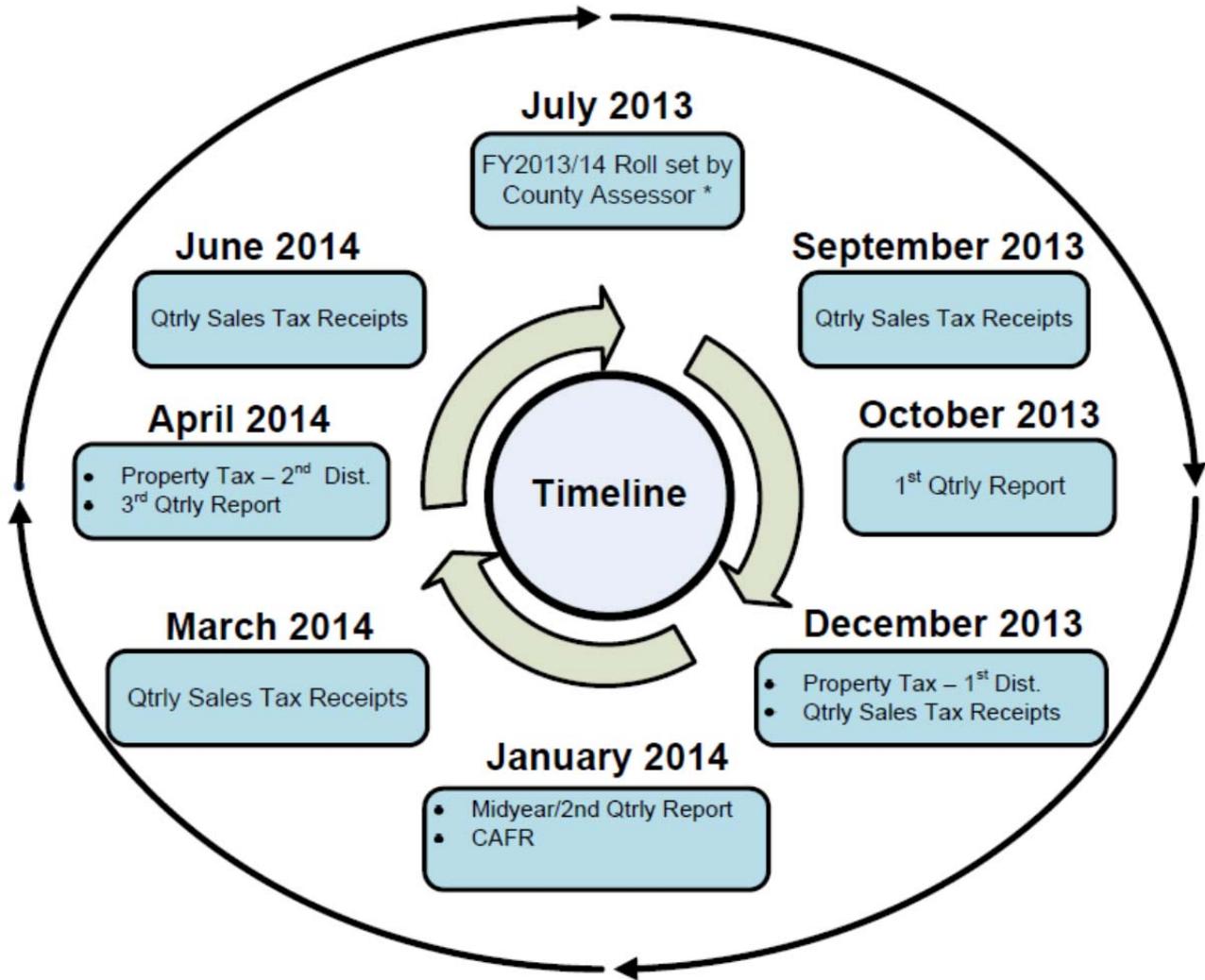


Supplemental Budget Information – Item 21

Question:

Provide a timeline with key financial dates.

Response:



*Continuous reductions occur throughout the year due to Proposition 8 assessment appeals

RESOLUTION NO. 2013-xxx

Adopted by the Sacramento City Council

June XX, 2013

**APPROVING THE FISCAL YEAR 2013/14
OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGETS
FOR THE CITY OF SACRAMENTO**

BACKGROUND

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

- B. The City of Sacramento, through the leadership and direction of the Mayor and City Council, has maintained a sustainable budget philosophy. Given this concept of fiscal sustainability, the Council adopted the following principles on February 12, 2013, for the development of the Fiscal Year (FY)2013/14 Proposed Budget:
 - a. Focus reductions on achieving permanent savings in order to reduce future year deficits.
 - b. FY2013/14 actions need to be considered within a multi-year context.
 - c. New revenues will not be counted or spent until realized.
 - d. One-time resources for one-time needs.
 - o Invest to increase efficiency, yield future year savings, and/or address the City's deferred maintenance backlog.
 - e. The Economic Uncertainty Reserve should be increased gradually to achieve the Council's goal of having a reserve equal to 10 percent of the General Fund revenue budget.

- C. Voter approval of the Essential Services Protection Measure (Measure U) in November 2012 authorized the implementation of an additional one-half cent transaction and use tax effective April 1, 2013, and the establishment of an Oversight Committee. On February 12, 2013, the City Council adopted principles for the use of Measure U revenues.
 - a. Resources will be allocated to the protection and restoration of City programs/services specifically enumerated in the Measure U ballot question as
 - i. Essential public safety services including:
 1. 9-1-1 response
 2. police officers
 3. gang/youth violence prevention

- 4. fire protection/emergency medical response
 - ii. Other essential services including:
 - 1. park maintenance
 - 2. youth/senior services
 - 3. libraries
 - b. Resources will not be allocated for new programs/services/facilities.
 - c. Restorations may not look/operate in the same manner as those that were eliminated in order to take advantage of effective and efficient means of programs/service delivery wherever possible.
 - d. Resources will not be used to balance the base General Fund budget, except where funds would provide for the protection of programs/services specifically included in the Measure U ballot question as identified above.
 - e. Resources will not be used to increase employee compensation.
 - f. Resources will be set aside annually to be used for the following:
 - i. Contingency funding should revenues fall short of estimates
 - ii. One-time funding for one-time expenses related to the delivery of the restored programs/services
 - iii. Funding to transition programs and services in FY2019/20 when Measure U resources will no longer be available
 - g. The City Manager will prepare a transition plan to scale back the use of Measure U resources over time or identify alternate sources of funding for critical programs and services.
 - h. Resources will be accounted for and reported separately in order to facilitate review by the Council and the Oversight Committee established by the ballot measure.
- D. The City Manager released the FY2013/14 Proposed Operating Budget and the 2013-2018 Proposed Capital Improvement Program (CIP) (which includes the FY2013/14 CIP Budget) consistent with City Charter requirements, for review and consideration.
- E. The Mayor and City Council conducted hearings during the months of May and June 2013 related to the adoption of the City's FY2013/14 Operating and CIP Budgets.

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

- A. The Summary of Changes in Appropriations, attached as Exhibit 1, and FTE set forth in Exhibit 2, are hereby approved.
- B. The FY2013/14 Operating and CIP Budgets, as defined in Section 2.1, are hereby approved (collectively the "Approved Budget").
- C. The 2013-2018 CIP, which provides a comprehensive five-year plan for the City's capital project expenditures, is hereby approved.

- D. Sections 1 through 17 below, which define the authority and responsibilities of the City Manager in implementing the Approved Budget, are hereby approved.
- E. The City Manager is authorized to incorporate final decisions of the City Council, and refine/add content, as may be needed to meet Government Finance Officers Association (GFOA) and California Society of Municipal Finance Officers (CSMFO) budgeting award application requirements, into the Proposed Operating and CIP Budgets in order to create the FY2013/14 Approved Operating Budget and 2013-2018 CIP.
- F. Exhibits 1 through 5, inclusive, are part of this resolution.

SECTION 1. SCOPE

- 1.1 This resolution defines the authority and responsibilities of the City Manager in implementing the Approved Budget of the City of Sacramento and supersedes Resolution 2012-185.

SECTION 2. DEFINITIONS

- 2.1 “Approved Budget” consists of the following documents:
 - (1) The “Operating Budget,” which is the FY2013/14 Proposed Operating Budget, as amended by the City Council to incorporate the approved summary of changes in appropriations set forth in Exhibit 1, FTE set forth in Exhibit 2, and Measure U Restorations set forth in Exhibit 3 (the Approved Operating Budget is attached as Exhibit 4); and
 - (2) The “Capital Improvement Program budget,” which is the FY2013/14 Proposed Capital Improvement Program (CIP) Budget, as summarized in Schedule 4 of the FY2013/14 Operating Budget and detailed in the 2013-2018 CIP, as amended by the City Council to incorporate the Proposed CIP, the summary of changes in appropriations set forth in Exhibit 1 (the Approved CIP is attached as Exhibit 5).
- 2.2 “Base Budget” is the current year budget modified pursuant to labor agreements, one-time expenditures, citywide changes, and midyear changes.
- 2.3 “Budget Categories” reflect internal reporting structures based on established budgets:
 - (1) “Department” or “Operating Unit” represents major budgetary groupings such as: Mayor and City Council; City Manager; City Attorney; City Clerk; City Treasurer; Convention, Culture & Leisure; Community Development; Economic Development; Finance; Fire; General Services; Human

Resources; Information Technology; Parks & Recreation; Police; Public Works; Utilities; Projects; Debt Service; Citywide and Community Support; and Fund Reserves.

- (2) "Dept ID" represents an organizational sub-unit within an Operating Unit.
 - (3) "Division" represents a roll-up of Dept ID's within an Operating Unit.
 - (4) "Account" is the primary accounting field in the budget used to describe the nature of the financial transaction.
 - (5) "Expenditure Class" is a categorical grouping of individual similar accounts for purposes of reporting expenditures (i.e. Employee Services, Other Services and Supplies, Property, Debt Service, Labor/Supply Offset, Contingency, and Operating Transfers).
- 2.4 "City Manager" means the City Manager or, if so designated, the Director of Finance.
- 2.5 "Current Budget" is the FY2012/13 Approved Budget, incorporating any subsequent appropriation increases, decreases, or transfers and adjustments as approved by the City Council or City Manager, as appropriate.
- 2.6 "Full Time Equivalent" (FTE) means the decimal equivalent of a position, e.g., one full-time position is 1.00 FTE and one quarter-time position is 0.25 FTE.

SECTION 3. AUTHORIZED STAFFING AND APPROPRIATIONS

- 3.1 The City Manager is authorized to make any expenditure and resource adjustments to the Approved Operating Budget based on final City Council action to adopt the Approved Operating Budget.
- 3.2 The City Manager is authorized to establish the appropriations and FTE staffing as shown in Schedules 1A, 1B, 1C, 1D, and fund summaries, including transfers as shown on Schedule 2A and 2B as displayed in Exhibit 4.
- 3.3 The City Manager is authorized to revise any appropriation made in the Approved Budget where the revision is of a technical nature and is consistent with City Council intent.
- 3.4 The City Manager is authorized to adjust any appropriation made in the Approved Budget to reflect changes from amounts budgeted for updated labor, vehicle, energy, contingencies, cost plan, and risk management changes, such as

retirement rates, payroll taxes, health benefits, fleet costs, and risk management costs from designated funds or reserves.

- 3.5 Following budget approval, the City Manager is authorized to revise indirect cost rates to be applied to hourly salary rates in order to achieve full cost recovery of services and is authorized to adjust the Approved Operating Budget to reflect the indirect cost plan for FY2013/14.
- 3.6 The City Manager is authorized to add FTE, establish appropriations and reimbursements between department operating budgets and the Multi-Year Operating projects, established to track Measure U expenditures, as detailed in Exhibit 3.

SECTION 4. APPROPRIATION INCREASES/DECREASES

- 4.1 All appropriation changes (increases or decreases) in excess of \$100,000 to operating and capital budgets shall be approved by the City Council by resolution.
- 4.2 The City Manager is authorized, upon completion of the audited financial statements for FY2012/13, to adjust FY2013/14 fund contingencies by the amount of net changes in available fund balance. These fund balance and appropriation changes shall be included and explained in the report to City Council accompanying the Comprehensive Annual Financial Report (CAFR).
- 4.3 Residual balances from unexpended debt proceeds will be reverted to the appropriate fund and utilized for the legal purposes as specified in the conditions of the debt issuance. The City Manager is authorized to establish appropriations and account for the expenditure of these unexpended proceeds.

SECTION 5. STAFFING CHANGES

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

reimbursements must have continued funding verified prior to filling the position.

- 5.3 Any reassignment of authorized FTE and employee services funding associated with the FTE, within a department and within the same fund, may be made at the discretion of the department director with the approval of the City Manager as long as there is no net change to authorized FTE and funding levels.
- 5.4 The City Manager is authorized to modify authorized FTE classification(s) as necessary to reflect current incumbent status based on the established flexibly staffed classifications included in labor contracts.
- 5.5 All new job classifications or classification changes (as identified in Exhibit 4, Schedule 8) are subject to classification review and approval by the Human Resources Director.
- 5.6 The City Manager is authorized to adjust staffing levels in the Police and Fire Training Academies based on projected vacancies.
- 5.7 The City Manager is authorized to increase Police Department staffing up to the original grant award of 35.0 Police Officer FTE positions for the COPS Hiring Recovery Program (CHRP) grant and 25.0 Police Officer FTE positions for the Cops Hiring Program (CHP) grants upon the adoption of the budget and demonstration that reductions in sworn officer positions are due to citywide budget reductions.
- 5.8 The Director of Human Resources is authorized to establish non-budgeted positions for the Mayor and Council Offices to be funded from existing operations budgets.
- 5.9 The Mayor's Office staffing shall be increased by 1.0 FTE Program Analyst to assist with his tenure with the United States Conference of Mayors and the National Conference of Black Mayors through FY2014/15.

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

- 6.1 As directed by the City Council in June 2011, the City's goal for the General Fund EUR shall be 10% of annual General Fund revenues. Resources to fund this reserve will be identified on an ongoing basis and can include positive year-end results or other one-time resources available to the General Fund which will be presented to Council as identified for direction to the EUR through the budget development, midyear review, and year-end processes.

- 6.2 The General Fund EUR is currently \$24.4 million. This reserve will be maintained for the purpose of bridging a gap between projected revenue and expenditures during periods of significant revenue declines and/or expenditure growth. Consistent with Governmental Accounting Standards Board Statement No. 54, (*Fund Balance Reporting and Governmental Fund Type Definitions*), Council adopted parameters for using the EUR are as follows:
- (1) The City Manager may recommend a release from the EUR when the gap between projected revenue and expenditures is greater than \$1 million in the proposed budget.
 - (2) Any release from the EUR is subject to approval by the City Council.
 - (3) These parameters may only be changed by the City Council by resolution.
- 6.3 The City Manager is authorized to make appropriation changes (increases or decreases) not exceeding \$100,000 from available fund balance. Appropriation changes (increases and decreases) in excess of \$100,000 are subject to approval by the City Council, except for payments to employees for vacation and sick leave termination, which may be approved by the City Manager.
- 6.4 The City Manager is authorized to make appropriation changes (increases or decreases) not exceeding \$100,000 from Administrative Contingency established in the General Fund, Solid Waste Fund, Storm Drainage Fund, Water Fund, and/or Wastewater Fund. Appropriation changes (increases and decreases) in excess of \$100,000 are subject to approval by the City Council.
- 6.5 Transfers shall not be made from available fund balance or Administrative Contingency if the transfer will result in a negative balance.
- 6.6 Use of committed fund balance reserves is subject to approval by the City Council by resolution.
- 6.7 The City Manager is authorized to make annual loan repayments to the Risk Fund from the Community Center Fund subject to the availability of funds. As of June 30, 2012, the Risk Fund loan to the Community Center Fund totaled approximately \$6.8 million.

SECTION 7. OTHER APPROPRIATION TRANSFERS

- 7.1 Operating appropriation transfers within the same department, including the department's established fleet multi-year operating project, and the same fund are subject to approval by the City Manager.

- 7.2 Appropriation transfers between two or more departments, up to and including \$100,000, are subject to approval by the City Manager. Such transfers in excess of \$100,000 are subject to approval by the City Council by resolution.

SECTION 8. UNSPENT APPROPRIATIONS AND ENCUMBRANCES

- 8.1 All appropriations in the Operating Budget which remain unencumbered or unexpended on June 30, 2013, after adjustments specifically provided for in other sections of this resolution, shall revert to the available fund balance of the respective funds. Any budgetary surplus in the General Fund, determined as part of the fiscal year-end close process, will be reported in the CAFR as Assigned for Next Year's Budget or as specifically directed in a subsequent resolution.
- 8.2 All unrealized investment gains determined and reported as part of the fiscal year-end close process will be reported in the CAFR as Assigned for Unrealized Investment Gains because the resources are not available for appropriation.
- 8.3 All purchase order commitments outstanding on June 30, 2013, and associated appropriations, are hereby continued.
- 8.4 Unobligated appropriations in existence on June 30, 2013, for Fire Department station expenses (Account 481230) pursuant to the current Fire labor contract, shall be carried over to the next fiscal year.
- 8.5 Unobligated appropriations in existence on June 30, 2013, for the City Council operations budget shall be carried over to the next fiscal year.
- 8.6 Unobligated appropriations in existence on June 30, 2013, for the arts stabilization program funded by a portion of the General Fund allocation of the transient occupancy tax, shall be carried over to the next fiscal year.
- 8.7 The Rental Housing Inspection Program Fees and Medical Marijuana Permit Fees have been established to recover the costs of the program. The City Manager is authorized to carryover excess revenues for these programs provided the full cost of the current year operations for these programs have been recovered.
- 8.8 The City Manager is authorized to adjust the Convention, Culture and Leisure revenue budget for Theater Facility Fee revenues and the Theater Renovation project (M17100100) expenditure budget based on the actual fees collected, less any operating costs associated with delivering this service.

- 8.9 Unobligated appropriations in existence on June 30, 2013, in the Department of Information Technology operations budget shall be transferred to the IT Equipment Replacement Program (A07000300) to create a funding mechanism for citywide technology.

SECTION 9. REVENUE BUDGET

- 9.1 The FY2013/14 revenue budget is summarized in Exhibit 4, Schedule 6.
- 9.2 Any increase or decrease greater than \$100,000 in estimated revenue to the Approved Budget by fund requires City Council approval.
- 9.3 The City Manager is authorized to implement biennial Consumer Price Index (CPI) increases if the increases are warranted based on the adopted Fees and Charges Policy.
- 9.4 Unbudgeted one-time general revenue received in a fiscal year, which is not required to balance the budget as part of the midyear review or fiscal year-end close, shall be added to the General Fund Economic Uncertainty Reserve.

SECTION 10. CAPITAL IMPROVEMENTS

- 10.1 Capital projects and/or appropriations shall be used for:
- (1) Repairs, maintenance, improvements, or acquisitions with a total cost of at least \$20,000 and a useful life that exceeds one fiscal year; and
 - (2) Community/Neighborhood projects as approved in separate resolutions by the City Council.
- 10.2 City Council approval is required for the establishment and/or cancellation (without completion) of a CIP, except as provided below:
- (1) Capital projects for internal City operations related to improvements and minor construction of existing City-owned/occupied buildings may be established by the City Manager provided the total cost to deliver the project does not exceed \$100,000;
 - (2) Capital projects may be subdivided into separate sub-projects as needed to administer, manage, and deliver the original scope of the project, without further City Council action;
 - (a) The City Facility Reinvestment Program (C13900000) formerly known as the City Facility Deferred Maintenance Program

(C13000500) are to be considered one program for the purposes of budgetary authority; and

- (3) Credit projects established in accordance with Sacramento City Code (SCC) Chapter 18.18. For purposes of recording the asset of these already constructed projects, the City Manager is authorized to make all the necessary adjustments once the improvement is accepted by the City of Sacramento.

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

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

10.5 All multi-year CIP projects in existence on June 30, 2013, shall be continued in FY2013/14, except as provided otherwise in Section 10.4. The FY2013/14 CIP Budget is summarized on Schedules 2 and 4 as displayed in Exhibit 4 and on Schedule 4 as displayed in Exhibit 5.

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

10.7 Each fiscal year, on June 30, the balance of each CIP project must be zero or have a positive balance by fund. Projects in excess of the budget from all funding sources (i.e., with a negative balance) shall be treated as follows:

- (1) If the project balance exceeds the budget by \$100,000 or less, the project account shall first be corrected within each fund and, second, any remaining negative balance shall be corrected by a transfer from the project manager's department Operating Budget (all transfers of \$100,000 or less shall be made as provided for in Section 6.3); or
- (2) If the project balance exceeds the budget by more than \$100,000, the project account shall be submitted to City Council for approval by resolution of a corrective plan of action.

- 10.8 Except in the General Fund, the City Manager is authorized to transfer appropriations up to and including \$100,000:
- (1) From Project A to Project B if:
 - (a) Project A is complete and has savings; or
 - (b) Project A has not been completed and a revised project estimate confirms that there will be project savings upon completion;
- 10.9 Upon completion and closure of a capital project, the City Manager is authorized to transfer any remaining project balance:
- (1) To the available fund balance of the respective fund, the Capital Projects Base Reserve in the Utilities CIP or, in the case of the General Fund, Administrative Contingency; or
 - (2) As provided for in Section 10.8.
- 10.10 Except as provided for in Section 10.9, the City Manager is authorized to increase or decrease project budget appropriations by not more than \$100,000 for each project. Appropriation changes exceeding \$100,000 in total for any project shall be submitted to the City Council for approval by resolution.
- 10.11 Community/Neighborhood projects and appropriations established with one-time funding sources under Resolution 2000-682 (11/21/00), 2001-765 (11/20/01), 2003-412 (6/17/03), 2004-551 (6/29/04), 2006-367 (5/23/06), and associated staff reports, are governed by the following procedures:
- (1) Savings of up to \$50,000 due to lower than expected costs or the securing of alternative funding sources, may be administratively reprogrammed into other projects within the same City Council District, at the request of the City Council District Office and with the approval of the City Manager; or
 - (2) Savings above \$50,000 to be reprogrammed requires City Council approval by resolution.
- 10.12 Measure A Sales Tax (Fund 2001) expenditure and revenue budgets can be loaded into the City's financial system prior to Sacramento Transportation Authority (STA) Board approval. Work on CIP projects in this fund is done prior to receiving funding. Project funding/appropriations shall be as follows:

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

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

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

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

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

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

- 10.15 The 2013-2018 CIP Budget (Schedule 4, Exhibits 4 and 5) includes projects that are directly supported by user and developer fees. The City Manager is authorized to adjust department revenue budgets and CIP expenditure budgets for projects directly supported by fees based on the actual fees collected, less any operating costs associated with delivering the service.

SECTION 11. OPERATING GRANTS

- 11.1 City Council approval is required for the establishment and/or cancellation (without completion) of an operating grant except as follows:
- (1) Where the operating grant is under \$100,000 and does not require any of the following:
 - (a) Any increase or decrease, by department by fund, in FTE as authorized in the Approved Budget or by any subsequent approval by the City Council or by the City Manager in accordance with this resolution; or
 - (b) Matching funds from City resources; or
 - (c) Any ongoing service or funding by the City.
 - (2) The City Manager is authorized to establish operating grants and to authorize spending and allocation of resources in excess of \$100,000 in advance of formal agreements when in response to governmental requests for public safety assistance related to disasters and national security risks. The department responding to these events shall report to the City Council within 60 days of receiving formal program documents from the requesting governmental agency (agencies) to obtain approval to enter into agreements and accept reimbursements.
 - (3) Operating Grants may be subdivided into separate sub-projects as needed to administer, manage, and deliver the original scope of the project, without further City Council action.

- 11.2 The City Manager is authorized to adjust FTE and associated service and supplies, in accordance with Section 5.2, for renewals or expansions of fully offset grants previously approved by City Council.
- 11.3 If a grantor requires City Council action, as a condition of funding the grant, then establishment of the grant shall require approval by the City Council regardless of the grant amount.
- 11.4 All multi-year operating grant budgets in existence on June 30, 2013, shall be continued in FY2013/14.
- 11.5 The City Manager is authorized to adjust revenue and expenditure budgets for renewals, up to the amount previously approved by City Council, and augmentations up to \$100,000 of fully offset grants.
- 11.6 The City Manager is authorized to establish revenue and expenditure budgets for federal/state grant-funded youth programs, and parks and recreation programs in the City's financial system based on the prior year award prior to receipt of signed agreements. Project funding/appropriations shall be adjusted based on the final grant agreement. In the event the grant is not renewed or is changed by more than \$100,000, the managing department must return to the City Council for corrective action.
- 11.7 Each fiscal year, on June 30, the balance of each grant budget must be zero or have a positive balance by fund. Grants in excess of the budget from all funding sources (total budget has a negative balance) shall be treated as follows:
 - (1) If the project balance exceeds budget by \$100,000 or less, the project account shall first be corrected within each fund and, second, any remaining negative balance shall be corrected by a transfer from the project manager's department Operating Budget (all transfers of \$100,000 or less shall be made as provided for in Section 6.3); or
 - (2) If the project balance exceeds budget by more than \$100,000, the project account shall be submitted to City Council for approval by resolution of a corrective plan of action.
- 11.8 The City Manager is authorized to adjust grant and operating expenditure budgets to account for Council approved grant match and retention obligations.
- 11.9 The City Manager is authorized to adjust revenue and expenditure operating grant budgets to reflect actual revenues received and expenditures incurred

upon closure of a project in compliance with the original grant award and any amendments.

SECTION 12. EXTERNALLY FUNDED PROGRAMS (EFP)

12.1 City Council approval is required for the establishment and/or cancellation (without completion) of an EFP, except as follows:

- (1) Where the EFP is under \$100,000 and does not require any of the following:
 - (a) Any increase or decrease, by department by fund, in FTE as authorized in the Approved Budget or by any subsequent approval by the City Council or by the City Manager in accordance with this resolution; or
 - (b) Matching funds from City resources; or
 - (c) Any ongoing service or funding by the City.
- (2) EFPs may be subdivided into separate sub-projects as needed to administer, manage, and deliver the original scope of the project, without further City Council action.

12.2 All multi-year EFP budgets in existence on June 30, 2013, shall be continued in FY2013/14.

12.3 The City Manager is authorized to adjust revenue and expenditure budgets for EFP renewals, up to the amount previously approved by City Council, and augmentations up to \$100,000.

12.4 Each fiscal year, on June 30, the balance of each EFP budget must be zero or have a positive balance by fund. EFPs in excess of the budget from all funding sources (total budget has a negative balance) shall be treated as follows:

- (1) If the project balance exceeds budget by \$100,000 or less, the project account shall first be corrected within each fund and, second, any remaining negative balance shall be corrected by a transfer from the project manager's department Operating Budget (all transfers of \$100,000 or less shall be made as provided for in Section 6.3); or
- (2) If the project balance exceeds budget by more than \$100,000, the project account shall be submitted to City Council for approval by resolution of a corrective plan of action.

SECTION 13. MULTI-YEAR OPERATING PROJECTS (MYOP)

13.1 MYOPs are used for:

- (1) Economic Development Assistance and Development Programs (e.g., inclusionary housing, infill and low-income fee-waiver programs);
- (2) Planning, audit, and other consultant studies that will take more than one fiscal year to complete;
- (3) Department fleet (vehicle and/or equipment) charges from the Fleet Management internal service fund; and
- (4) Other projects and activities that are multi-year in nature and are not capital improvement projects.

13.2 City Council approval is required for the establishment and/or cancellation (without completion) of a MYOP.

13.3 MYOPs may be subdivided into separate sub-projects as needed to administer, manage, and deliver the original scope of the project, without further City Council action.

13.4 Unobligated appropriations in existence on June 30, 2013, for all existing MYOPs, shall be carried over to the next fiscal year.

13.5 MYOPs shall be used solely for the originally approved program or study. Annually, completed or inactive MYOPs will be closed. An inactive project is defined as one where transaction activity is less than \$1,000 over the prior three years. Closures are the responsibility of the designated project manager. The managing department and/or City Manager have the authority to process the necessary documentation to close inactive projects.

13.6 Each fiscal year, on June 30, the balance of each MYOP must be zero or have a positive balance by fund. Projects in excess of the budget from all funding sources (total budget has a negative balance) shall be treated as follows:

- (1) If the MYOP balance exceeds budget by \$100,000 or less, the MYOP shall first be corrected within each fund and, second, any remaining negative balance shall be corrected by a transfer from the MYOPs manager's Operating Budget (all transfers of \$100,000 or less shall be made as provided for in Section 6.3); or

(2) If the MYOP balance exceeds budget by more than \$100,000, the MYOP shall be submitted to City Council for approval by resolution of a corrective plan of action.

13.7 The City Manager is authorized to increase or decrease MYOP budget appropriations by not more than \$100,000 for each project. Transfers that exceed \$100,000 in total for any MYOP shall be submitted to the City Council for approval by resolution.

13.8 The City Manager is authorized to review MYOPs on an annual basis and return excess funds to the fund balance or contingency of the respective fund.

13.9 Unobligated fiscal year appropriations in the Measure U MYOPs (Fund 2401) at the close of the fiscal year shall be returned to Measure U fund balance.

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

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

SECTION 15. APPROPRIATION LIMITS

15.1 The appropriation limit and the appropriations subject to the limit are hereby amended pursuant to Article XIIIB of the California Constitution for FY2013/14 as detailed in Schedule 5 as displayed in Exhibit 4.

SECTION 16. MIDYEAR FINANCIAL REPORT

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

16.2 The City Council shall act on any projected fund deficits as part of the midyear review.

SECTION 17. MISCELLANEOUS CONTROLS/CONSIDERATIONS

- 17.1 No expenditures by fund at the department level shall exceed the Approved Operating Budget as amended by any subsequent approval by the City Council or by the City Manager in accordance with this resolution.
- 17.2 Subject to approval by the City Manager and pursuant to the sections governing transfers and appropriations, projected deficiencies in any department by fund shall be corrected by:
 - (1) Reducing expenditures in the department (e.g., freezing vacant positions, restricting purchase orders, etc.); or
 - (2) Making an appropriation transfer from Administrative Contingency and/or available fund balance subject to the provisions of Section 6.
- 17.3 The City Manager is authorized to:
 - (1) Adjust budgets to reflect all required debt service and related payments, including adjustments to rate stabilization reserves, pursuant to City debt agreements;
 - (2) Adjust revenue and expenditure budgets in the Special Revenue funds based on the actual revenues collected, less any operating costs associated with delivering this service;
 - (3) Establish and adjust budgets for private development activities managed in multi-year operating projects, that are fully offset by development fees; and
 - (4) Establish and/or adjust revenue and expenditure budgets for EFPs and operating grants as detailed in Schedule 9 as displayed in Exhibit 4.
 - (5) Transfer appropriations from the operating budget to MYOPs for fleet replacement and projects as detailed in Schedule 9 as displayed in Exhibit 4.
- 17.4 In all staff reports that come before the City Council, net budgetary impacts on all funds shall be stated clearly and concisely, including indirect impacts, so that the Councilmembers have a full understanding of the financial considerations and impacts of their decisions.

- 17.5 The Director of Finance is authorized to establish the Economic Development Fund to be funded with property tax revenues received as a result of the dissolution of redevelopment.
- (1) Staff will return to Council to establish policies, principles, and a process for the allocation of these resources when actual revenues are received.
- 17.6 The Marina Fund (6009) shall be changed from an enterprise fund to a special revenue fund (Fund 2608) effective July 1, 2013.

Table of Contents:

- Exhibit 1 – Summary of Changes in Appropriations and New Projects
Exhibit 2 – Summary of FTE by Fund and Department
Exhibit 3 – Measure U Restorations
Exhibit 4 – Approved Operating Budget
Exhibit 5 – Approved Capital Budget

Exhibit 1

FY2013/14 Appropriation/Augmentation Summary

Department/ Designation	Fund(s)	Fund #	Revenue/ Offset Adjustment	Expenditure Adjustment	Net Change / Savings	Funded FTE Change	Description
Citywide and Community Support	General	1001	\$ -	\$ (391,500)	\$ (391,500)	-	Reduce fund balance
Mayor and City Council	General	1001	\$ -	\$ 391,500	\$ 391,500	-	Increase Mayor and Council operating budgets by \$391,500 (\$43,500 per member and the Mayor)
Mayor and City Council	General	1001	\$ -	\$ 88,200	\$ -	1.00	Transfer of 1.0 vacant FTE to the Mayor's Office for two-years.
Public Works	General	1001	\$ -	\$ (88,200)	\$ -	(1.00)	Transfer of 1.0 vacant FTE to the Mayor's Office for two-years.
Public Works	General	1001	\$ -	\$ -	\$ -	-	Change two 1.0 FTE Parking Enforcement Officers to four 0.5 FTE Parking Enforcement Officer positions to provide staffing flexibility.
City Treasurer	Assessment Bond Registration	2210	\$ (52,207)	\$ -	\$ (52,207)	-	Reduce revenues in the fund based on anticipated expenditures included in the Proposed Budget.
Utilities	Water	6005	\$ -	\$ 177,972	\$ 177,972	-	Remove labor adjustment that was carried over from prior year in error
Utilities	Wastewater	6006	\$ -	\$ 108,632	\$ 108,632	-	Remove labor adjustment that was carried over from prior year in error
Utilities	Storm Drainage	6011	\$ -	\$ 951,301	\$ 951,301	-	Remove labor adjustment that was carried over from prior year in error
Total Change¹			\$ (52,207)	\$ 1,237,905	\$ 1,185,698	-	

¹Total reflects the changes from the Proposed FY2013/14 Operating Budget.

FY2013/14 CIP Budget Amendments

(projects and adjustments identified on this schedule will be included in the Approved 2013-2018 CIP)

Project Number	Project Name	Fund	Fund #	Revenue	Expenditure	Net Change	Funding Details
A13000200	Fleet Management Technology Program	Fleet	6501	\$ -	\$ (75,000)	\$ (75,000)	Reduce the FY2013/14 CIP by \$75,000 and increase the CIP programming in FY2017/18 by \$50,000
B13000100	Fleet Facilities Program	Fleet	6501	\$ -	\$ -	\$ -	Increase the FY2015/16 through FY2017/18 CIP by \$325,000 each year
C13000100	Fuel Management & Support Equipment Program	Fleet	6501	\$ -	\$ (50,000)	\$ (50,000)	Reduce the FY2013/14 CIP by \$50,000 and increase the CIP programming in FY2017/18 by \$100,000
D13000200	Fleet Alternate Fuel Equipment Replacement Program	Fleet	6501	\$ -	\$ (50,000)	\$ (50,000)	Reduce the FY2013/14 through FY2016/17 CIP programming by \$50,000 and increase the CIP programming in FY2017/18 by \$50,000
L19165100	Sundance Park Improvements	Park Development Impact Fee	3204	\$ -	\$ (78,400)	\$ (78,400)	Delete project from the FY2013/14 CIP as project scope is still being developed
Total				\$ -	\$ (253,400)	\$ (253,400)	

**SUMMARY OF FTE BY FUND AND DEPARTMENT
FY2013/14 FULL-TIME EQUIVALENT (FTE) POSITIONS**

Fund (#)/Department	FY2012/13 Amended*	Reductions	Other Modification	FY2013/14 Proposed	Council Adjustments	FY2013/14 Approved
General Fund (1001)						
Mayor/Council	29.00	-	1.00	30.00	1.00	31.00
City Attorney	47.00	-	(1.00)	46.00	-	46.00
City Clerk	13.00	-	2.00	15.00	-	15.00
City Manager	12.00	-	1.00	13.00	-	13.00
City Treasurer	12.00	-	-	12.00	-	12.00
Citywide and Community Support	19.00	-	-	19.00	-	19.00
Community Development	164.50	-	(2.00)	162.50	-	162.50
Convention, Culture & Leisure	33.83	-	2.57	36.40	-	36.40
Economic Development	11.00	-	-	11.00	-	11.00
Finance	77.00	-	6.00	83.00	-	83.00
Fire*	613.50	(4.00)	-	609.50	32.00	641.50
General Services	134.50	(1.00)	(5.50)	128.00	1.00	129.00
Human Resources	29.00	-	1.00	30.00	-	30.00
Information Technology	49.00	-	1.00	50.00	-	50.00
Parks and Recreation*	261.55	-	(2.94)	258.61	72.95	331.56
Police*	919.96	(33.00)	(73.00)	813.96	126.00	939.96
Public Works	350.25	(2.00)	(2.00)	346.25	(1.00)	345.25
Subtotal: General Fund	2,776.09	(40.00)	(71.87)	2,664.22	231.95	2,896.17
Enterprise Funds						
Community Center (6010)						
Convention, Culture & Leisure	93.15	-	-	93.15	-	93.15
Marina (6009)						
Convention, Culture & Leisure	7.80	-	-	7.80	(7.80)	-
Parking (6004)						
Public Works	59.25	-	1.00	60.25	-	60.25
Solid Waste (6007)						
General Services	153.00	-	-	153.00	-	153.00
Storm Drainage (6011)						
Utilities	192.00	(2.00)	(4.50)	185.50	-	185.50
Wastewater (6006)						
Utilities	76.00	-	2.00	78.00	-	78.00
Water (6005)						
Utilities	242.50	(1.00)	4.50	246.00	-	246.00
Subtotal: Enterprise Funds	823.70	(3.00)	3.00	823.70	(7.80)	815.90
Internal Service Funds						
Fleet Management (6501)						
General Services	87.00	(2.00)	-	85.00	-	85.00
Risk Management (6502)						
Human Resources	20.00	-	-	20.00	-	20.00
Workers' Compensation (6504)						
Human Resources	20.00	-	-	20.00	-	20.00
Subtotal: Internal Service Funds	127.00	(2.00)	-	125.00	-	125.00

* Adjusted for Measure U (25.0 FTE) and other grant (0.6 FTE) or agreement (2.0 FTE) modifications made in FY2012/13.

Fund (#)/Department	FY2012/13 Amended*	Reductions	Other Modification	FY2013/14 Proposed	Council Adjustments	FY2013/14 Approved
<u>Other Governmental Funds</u>						
4th R Program (6012)						
Parks and Recreation	140.55	-	(36.65)	103.90	-	103.90
Golf (2603)						0
Convention, Culture & Leisure	1.00	-	-	1.00	-	1.00
Marina (2608)						0
Convention, Culture & Leisure	-	-	-	-	7.80	7.80
START (2501)						0
Parks and Recreation	157.50	-	(16.20)	141.30	-	141.30
Water Planning (7103)						0
Citywide and Community Support	4.00	-	-	4.00	-	4.00
Subtotal: Other Governmental	303.05	-	(52.85)	250.20	7.80	258.00
TOTAL	4,029.84	(45.00)	(121.72)	3,863.12	231.95	4,095.07

* Adjusted for Measure U (25.0 FTE) and other grant (0.6 FTE) or agreement (2.0 FTE) modifications made in FY2012/13.

FY2013/14 MEASURE U RESTORATIONS

Measure U Revenues (<i>\$s in 000s</i>)		27,000
Measure U Restorations	FTE	FY2013/14
FIRE DEPARTMENT		
Recruit Academy	-	570
January 2013 Brownout - Restoration	-	1,380
Fire Company Restoration - April 2013	-	1,652
Fire Company Restoration (Engine 1) - January 2014	12.00	826
Fire Prevention	1.00	165
Fiscal Support	2.00	204
Human Resources	1.00	100
Technology	4.00	479
Two Medic Units - January 2014	12.00	690
Additional Medic Revenues	-	(300)
Grant Retention for Future Years	-	1,300
SAFER Grant Buyback	-	1,503
Fire Department Subtotal	32.00	8,569
POLICE DEPARTMENT		
Field & Operations	34.00	4,467
Police Officers (<i>cadets</i>) - January 2014	15.00	604
Investigations	6.00	716
Forensics	6.00	300
Communications	4.00	200
Crime Analysis	1.00	100
Grant Retention for Future Years	-	2,749
COPS' Universal Hiring Program Retention	60.00	2,734
Police Department Subtotal	126.00	11,870
Public Safety Subtotal	158.00	20,439
PARKS AND RECREATION DEPARTMENT		
Aquatics (includes the Junior Lifeguard program, \$50,000 in additional revenues & YMCA savings [\$86,000])	27.00	1,558
Community Centers/Teen Services (<i>Hot Spots and Summer at City Hall</i>)	22.95	1,100
Park Maintenance	21.00	1,600
Senior Programs (<i>ARMS¹ and Caring Neighborhoods</i>)	1.00	172
Gang Prevention	1.00	50
Capital Investment	-	250
Parks and Recreation Department Subtotal	72.95	4,730
MISCELLANEOUS RESTORATIONS		
Animal Control Officer	1.00	85
Library Restoration	-	506
Miscellaneous Subtotal	1.00	591
Total Measure U Restorations	231.95	25,760

FY2013/14 MEASURE U – POSITIONS

Department	Division	Job Classification	FTE	
Fire	Office of Administrative Services - Advanced Life Support	TBD (study underway)	12.00	
	Office of Administrative Services - Fire Communications	Application Developer	2.00	
		Geographic Information Systems Specialist III	1.00	
		Principal Systems Engineer	1.00	
	Office of Administrative Services - Fire Prevention Service	Senior Fire Officer	1.00	
	Office of Administrative Services - Human Resources	Investigator	1.00	
	Office of Fire Chief - Fiscal	Account Clerk II	1.00	
		Administrative Officer	1.00	
	Suppression	Fire Captain	3.00	
		Fire Engineer	3.00	
		Firefighter	6.00	
Fire Total			32.00	
Police	Communications	Dispatcher II	4.00	
	Crime Analysis Unit	Administrative Analyst	1.00	
	Forensics	Forensic Investigator II	6.00	
	Investigations	Police Officer (Detectives)	6.00	
	Patrol	Police Officer	101.00	
		Sergeant	4.00	
	Specialty Units	Police Officer	4.00	
Police Total			126.00	
Parks and Recreation	Neighborhood Services	Program Analyst (effective 1/1/14)	1.00	
		Assistant Pool Manager	2.00	
	Park Operations - Aquatics	Cashier	2.00	
		Human Service Program Coordinator	1.00	
		Lifeguard	7.00	
		Pool Manager	2.50	
		Senior Lifeguard	10.00	
		Utility Worker	2.50	
		Park Operations – Park Maintenance	Irrigation Technician	2.00
	Park Maintenance Superintendent		1.00	
	Park Maintenance Worker		11.00	
	Utility Worker		7.00	
	Recreation - Community Centers	Custodian II	1.00	
		Customer Service Assistant	1.00	
		Human Service Program Coordinator	1.15	
		Program Coordinator	2.00	
		Program Supervisor	1.00	
		Recreation Aide	10.75	
		Senior Recreation Aide	1.40	
		Utility Worker	1.50	
		Recreation - Teen Services	Human Service Program Coordinator	1.60
			Recreation Aide	1.15
	Special Program Leader		0.40	
Recreation - Senior Programs	Human Service Program Coordinator	1.00		
	Program Supervisor	(1.00)		
	Recreation Superintendent	1.00		
Parks and Recreation Total			72.95	
General Services	Animal Care Services	Animal Control Officer	1.00	
General Services Total			1.00	
Total Measure U Positions			231.95	

Insert

FY2013/14 APPROVED OPERATING BUDGET

Insert

APPROVED 2013-2018 CAPITAL IMPROVEMENT PROGRAM