

## FY2008/09 Budget Adoption

## Exhibit 2

**FY2008/09 SUMMARY OF CHANGES AND TECHNICAL ADJUSTMENT  
TO THE PROPOSED OPERATING AND CIP BUDGETS**

**FY2008/09 OPERATING BUDGET ADJUSTMENTS**

| Department               | Fund                        | Net \$ Change | Authorized FTE Changes | Unfunded FTE Change | Funded FTE Change | Description  |
|--------------------------|-----------------------------|---------------|------------------------|---------------------|-------------------|--|
| City Clerk               | General (101)               | -             | -                      | 1.00                | (1.00)            | 1.00 FTE Deputy City Clerk is unfunded.  |
| City Treasurer           | General (101)               | -             | -                      | (1.00)              | 1.00              | Restore the Assistant City Treasurer FTE previously marked as unfunded. This will provide continuity in the investment business functions during this transitional period under the leadership of a newly appointed City Treasurer. The costs of this position (\$201,834) will be funded within the City Treasurer's proposed budget.                                     |
| Finance                  | General (101)               | -             | -                      | (6.00)              | 6.00              | 1.00 FTE Accounting Clerk II is funded; 2.00 FTE Customer Service Representative is funded; 2.00 FTE Senior Accountant Auditor is funded; 1.00 FTE Special Projects Manager is funded  |
| Fire                     | General (101)               | \$2,316,332   | -                      | (25.00)             | 25.00             | Increase the Fire Department budget by \$2.7 million and fund 25 FTE based on Council's action on June 12, 2008 to include a rotational work force reduction of 1.5 companies (1 company starting 7/15/08 and 1 company starting 1/1/09).  |
| General Services         | General (101)               | -             | -                      | -                   | -                 | Change the identified unfunded position of Customer Service Supervisor (1.0 FTE) to Customer Service Representative (1.0 FTE). The change in labor costs as a result of the staffing changes will be offset by an adjustment to the service & supply budget so that the net effect to the general fund is zero.  |
| General Services         | General (101)               | -             | -                      | -                   | -                 | Transfer an Info Tech Support Specialist I from Org 3112 (Fund 101) to Org 3259 (Fund 420). Transfer Info Tech Support Specialist II from Org 3259 (Fund 420) to Org 3112 (Fund 101).  |
| General Services         | General (101) / Fleet (420) | -             | -                      | -                   | -                 | Transfer an Info Tech Support Specialist I from Org 3112 to Org 3259. Transfer an Info Tech Support Specialist II from Org 3259 to Org 3112.   |
| Information Technology   | General (101)               | -             | -                      | 0.50                | (0.50)            | Change the identified unfunded positions from 6.0 to 6.5 and change the classification of 4.0 unfunded positions as a result of approved Voluntary Separation Program (VSP) participants. The change in labor costs as a result of the staffing changes will be offset by an adjustment to the service & supply budget so that the net effect to the general fund is zero. |
| Mayor & City Council     | General (101)               | -             | 0.50                   | -                   | 0.50              | Add 0.50 FTE Executive Assistant until the 2010 census redistricting project is completed, to address service levels associated with population growth.  |
| Non-Department (Library) | General (101)               | \$360,000     | -                      | -                   | -                 | Match funding from the Sacramento Public Library Authority (\$360,000) to restore the proposed cuts in City Library Services.  |
| Non-Department           | General (101)               | (\$100,000)   | -                      | -                   | -                 | Establish a salary savings reduction to offset the restoration of Fire Department operating budget.  |
| Parks and Recreation     | General (101)               | -             | (0.31)                 | -                   | -                 | Delete 0.31 FTE Program Leader position for the Triple R program rightsizing   |
| Parks and Recreation     | General (101)               | -             | (2.82)                 | -                   | -                 | Delete 2.82 FTE Senior Recreation Aide positions for the Triple R program rightsizing  |
| Parks and Recreation     | General (101)               | \$600,000     | -                      | (10.67)             | 10.67             | Increase the Parks and Recreation budget by \$600,000 and fund 10.67 FTE based on Council's action on June 12, 2008 to restore identified Tier II reduction measures.  |
| Parks and Recreation     | General (101)               | -             | -                      | 0.40                | (0.40)            | Unfund 0.40 FTE Clerical Assistant   |
| Parks and Recreation     | General (101)               | -             | -                      | 0.03                | (0.03)            | Unfund 0.03 FTE Arts and Crafts Specialist   |

**FY2008/09 OPERATING BUDGET ADJUSTMENTS (continued)**

| Department           | Fund                 | Net \$ Change | Authorized FTE Changes | Unfunded FTE Change | Funded FTE Change | Description   |
|----------------------|----------------------|---------------|------------------------|---------------------|-------------------|---|
| Parks and Recreation | General (101)        | -             | -                      | 2.40                | (2.40)            | Unfund 2.40 FTE Program Leader  |
| Parks and Recreation | General (101)        | -             | -                      | 5.51                | (5.51)            | Unfund 5.51 FTE Recreation Aide   |
| Parks and Recreation | General (101)        | -             | -                      | 3.00                | (3.00)            | Unfund 3.00 FTE Program Coordinator   |
| Parks and Recreation | General (101)        | -             | -                      | 0.25                | (0.25)            | Unfund 0.25 FTE Student Trainee   |
| Parks and Recreation | General (101)        | \$50,000      | -                      | -                   | -                 | Adjust the General Fund revenue budget in Recreation Administration by \$50K to record revenue from Pepsi Corp to recover costs for the City's Capital Spirit Program. Expense already budgeted in proposed.  |
| Parks and Recreation | General (101)        | -             | 2.53                   | -                   | 2.53              | Increase FTE related to receipt of CalGRIPS grant. Resolution 2007-835 established revenue and expense budgets; however, the resolution did not include the augmentation of FTE to be reimbursed by the grant.  |
| Police               | General (101)        | -             | -                      | -                   | 4.00              | Reduce the total number of Unfunded FTE by 4.00 FTE ( 1.00 FTE Forensic Investigator II, 1.00 FTE Police Clerk II, 1.00 FTE Program Analyst and 1.00 FTE Supervising Forensic Investigator) for purposes of consistency and accuracy.   |
| Resolution           | All                  | -             | -                      | -                   | -                 | Add the following language to the FY2008/09 Budget Resolution:<br>Section 5.9 The City Manager is authorized to substitute unfunded positions within a department for alternate vacant positions in order to address operational needs within the department's approved budget. |
| Transportation       | General (101)        | -             | -                      | -                   | -                 | Transfer a Special Projects Engineer from Org 3435 to Org 3491 Transfer a Street Construction Laborer from Org 3492 to Org 3435. No funding source change.  |
| Utilities            | Sewer (414)          | \$90,000      | -                      | -                   | -                 | Adjustment for vehicle traps (Regulatory)   |
| Utilities            | Storm Drainage (425) | \$90,000      | -                      | -                   | -                 | Adjustment for vehicle traps (Regulatory)   |
| Utilities            | Water (413)          | \$272,000     | -                      | -                   | -                 | Adjustment for repayment of SMUD back bill  |
| Utilities            | Water (413)          | \$162,000     | -                      | -                   | -                 | Adjustment for vehicle traps (Regulatory)   |
| Utilities            | Water (413)          | (\$2,325,120) | -                      | -                   | -                 | Reduce water revenue commensurate with the proposed rate increase that has been postponed.  |

**FY2008/09 OPERATING BUDGET - SCHEDULE 8 CHANGES**

| Organization           | Original Classification          | Revised Classification     | Proposed Reclassification   | FTE  |
|------------------------|----------------------------------|----------------------------|-----------------------------|------|
| General Services       | Equipment Maintenance Supervisor | Equipment Body Mechanic II | Fleet Management Technician | 1.00 |
| Information Technology | IT Support Specialist I          | remove request             | none                        | -    |
| Transportation         | Street Construction Laborer      | no change                  | Senior Engineer             | 1.00 |
| Transportation         | Secretary                        | no change                  | Senior Architect            | 1.00 |

**FY2008/09 CAPITAL BUDGET ADJUSTMENTS**

| Program   | Fund                   | CIP       | Net \$ Change | Description   |
|-----------|------------------------|-----------|---------------|---|
| Utilities | Water (413/6005)       | Z14005400 | \$1,462,000   | Increase funding for the South Sacramento 3mg Reservoir Project |
| Utilities | Water (413/6005)       | Z14010001 | (\$50,000)    | Reduce funding for the RWM Project Management                   |
| Utilities | Water (413/6005)       | Z14010003 | (\$50,000)    | Reduce funding for the RWM Retrofit Project                     |
| Utilities | Water (413/6005)       | Z14010011 | (\$215,000)   | Reduce funding for RWM PR 4 PR3A So Land Park Project           |
| Utilities | Water (413/6005)       | Z14010012 | (\$215,000)   | Reduce funding for RWM Retro 5M1 City Farms Project             |
| Utilities | Water (413/6005)       | Z14010013 | (\$215,000)   | Reduce funding for RWM 7M4 Pocket Project                       |
| Utilities | Solid Waste (415/6007) | Y14000600 | (\$200,000)   | Reduce funding for Solid Waste Vehicles                         |