THE CITY OF SAN DIEGO

REPORT TO THE CITY COUNCIL

DATE ISSUED: REPORT NO: 08-166

REVISED

ATTENTION: Budget and Finance Committee
Agenda of November 12, 2008

SUBJECT: Fiscal Year 2009 Budget Amendment Report, #08-166

REFERENCE: Fiscal Year 2009 Annual Budget
Fiscal Year 2009 Appropriation Ordinance (O-19774)
Charter Section 39 Report: Period 3 of Fiscal Year 2009

REQUESTED ACTION:

1. Approve the amendments to the Fiscal Year 2009 Budget as recommended by the Mayor, and
2. Direct the City Attorney to work with Financial Management to prepare an amendment to the Fiscal Year 2009 Appropriation Ordinance.

STAFF RECOMMENDATION:

1. Approve the amendments to the Fiscal Year 2009 Budget as recommended by the Mayor, and
2. Direct the City Attorney to work with Financial Management to prepare an amendment to the Fiscal Year 2009 Appropriation Ordinance.

SUMMARY:

The purpose of this report is to provide an update to the City's General Fund revenues and expenditures based on the actual results for periods 1-3, the departments' projections of annual expenditures and revenues and the projection of major revenue receipts and to recommend budget amendments to rebalance the Fiscal Year 2009 Budget. The analysis of this information results in an estimated budget gap of $31.1 million. Expenditure reductions are being recommended in order to reduce expenditures to balance the Fiscal Year 2009 Budget.

FISCAL CONSIDERATIONS:

This action results in a reduction to the Fiscal Year 2009 Budget in the amount of $40.9 million and the elimination of 216.04 FTE positions, of which 210.04 FTE positions are in the General Fund.

PREVIOUS COUNCIL and/or COMMITTEE ACTION: None.

COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS: None.

KEY STAKEHOLDERS AND PROJECTED IMPACTS: None.

Mary Lewis
Chief Financial Officer

Jay M. Goldstone
Chief Operating Officer

EXECUTIVE SUMMARY

This report presents the Mayor's recommended amendments to the Fiscal Year 2009 Adopted Budget. The projected General Fund revenues are being reduced by $34.8 million primarily due to the projected decline in revenues for sales tax, property tax, transient occupancy tax (TOT), franchise fees, interest earnings, while anticipated expenditures are being increased by $8.0 million primarily due to booking fees, county property tax collection administration fees, Local 127 settlement and an anticipated settlement relating to the vernal pool lawsuit.

The Solution

In order to address the deficits in the General and TOT Funds, the Mayor requested departments to identify 10 percent reductions to their Fiscal Year 2009 appropriations. Special attention was given to the Mayor's eight significant areas to ensure that his efforts to correct past fiscal issues would be maintained. The eight significant areas are:

- The City's Pension Plan
- The City's General Fund reserves
- The City's deferred maintenance and capital improvement needs
- The City's Retiree Health-Other Post Employment Benefits (OPEB)
- The City's obligations under Storm Water Runoff Permits
- The City's obligations under the Americans with Disabilities Act (ADA)
- The City's Workers' Compensation Fund reserves
- The City's Public Liability Fund reserves

The Mayor is committed to preserving core services while fulfilling the City's financial obligations related to the eight significant areas. In addition, the Mayor remains committed to restoring fiscal stability, addressing the City's financial obligations and meeting the responsibility to provide essential core services to San Diego residents. As such, minimal or no budget reductions were taken in the following areas:

- Public safety – sworn personnel
- Financial reforms
- OneSD (the City's financial enterprise resource planning system)
- Pension contribution
- Audit function
- Living wage and equal opportunity contracting
- Deferred maintenance - street repair
- ADA projects
- Brush management

In addition, as part of this process, departments submitted both year-end departmental revenue and expenditure projections to see if that would help reduce the budget deficit. The result of this effort resulted in a reduction of the projected $42.8 million deficit to $31.1 million with departmental revenues projected to come in $2.3 million below budget and expenditures $22.4

million below budget. The net affect is a positive variance and a reduction to the projected deficit by $11.7 million.

FY 2009 General Fund Deficit
Table 1

Revenue/Expenditure Items		Amount (in Millions)
Estimated Deficit as of October 15, 2008		
Revenue		
Property Tax	$	(14.52)
Transient Occupancy Tax		(8.44)
Sales Tax		(2.56)
Property Transfer Tax		(2.45)
Interest Earnings		(1.67)
Transfer of 1 Cent Discretionary from TOT Fund		(1.53)
Other Major General Fund Revenues		(1.45)
Franchises		(1.27)
Transfer from Environmental Growth Fund		(0.90)
Revenue Subtotal	***$***	***(34.79)***
Expenditures		
Booking Fees	$	(2.10)
Local 127 Settlement for Employee Pickup		(1.00)
Property Tax Administation		(1.00)
Wildfire Reimbursement for Development Services		(0.60)
Vernal Pool Settlement		(0.50)
Disclosure Counsel		(0.13)
Other Expenditure Assumptions (removed below)		(2.65)
Expenditures Subtotal	***$***	***(7.98)***
Estimated Deficit as of October 15, 2008	**$**	**(42.77)**
Adjustments/Updated Information		
Update Other Major General Fund Revenues		(7.70)
Add Other Department Revenue Projections		(2.30)
Update Sales Tax		(3.30)
Updated Expenditure Assumptions (from above)		2.65
Add Other Department Expenditure Projections		22.35
Subtotal of Adjustments/Updates	**$**	**11.70**
Total	**$**	**(31.07)**

Managerial Reorganization

The Mayor targeted administrative overhead and layers of management as an area for reduction. With the goal of preserving services delivered to the community by line-level workers, we evaluated supervisory and managerial roles and span of control. As a result, we are able to reduce the Fiscal Year 2009 and 2010 budget through the following reorganizations:

1. Establish a reorganized Human Resources Department
    a. The Labor Relations Director will provide oversight to a newly reorganized Human Resources Department
2. Reorganize the Community Services business unit as follows:
    a. Eliminate the Deputy Chief Operating Officer and Executive Secretary for Community Services
    b. Eliminate the Customer Services Department including the Director and Executive Secretary positions. Some positions in this department will continue to provide training and public information services functions through incorporation into the reorganized Human Resources Department and the Administration Department.
    c. The Library and Park and Recreation Departments will report directly to the Chief Operating Officer
    d. The Environmental Services Department will report to Public Works.
3. Reorganize the Office of Ethics and Integrity as follows:
    a. Eliminate the Deputy Chief Operating Officer, Assistant Deputy Chief Operating Officer, and Executive Secretary for the Office of Ethics and Integrity.
    b. The Executive Director of the Citizens Review Board will report to the Administration Department and the Executive Secretary position for the Citizens Review Board will be eliminated.
    c. The Executive Director of the Human Relations Commission will report to the Human Resources Department and the Executive Secretary position for the Human Relations Commission will be eliminated.
    d. Disability Services will also become part of the Human Resources Department, and the Estimator position in Disability Services will be eliminated.
4. Eliminate the Deputy Chief Operating Officer and the Assistant to the Deputy Chief Operating Officer positions from City Planning and Development. The current Deputy Chief has also been functioning as the Director of the City Planning and Community Investment Department and will continue as the Director.
    a. The City Planning & Community Investment Department and the Development Services Department will report directly to the Chief Operating Officer.
    b. The Real Estate Assets Department will report to Public Works.
    c. The Business Expansion and Retention and Government Incentives Programs are being moved out of the Economic Development Division of the City Planning & Community Investment Department into a separate program, Economic Growth Services, under the Community & Legislative Services business area.
5. Reorganize the Public Safety and Homeland Security business unit as follows:
    a. Eliminate the Deputy Chief Operating Officer and the Executive Secretary for Public Safety and Homeland Security. Office of Homeland Security personnel will report to the Fire-Rescue Department.
    b. Eliminate the Family Justice Center Director and Clerical Assistant and transfer the functions to the Police Department.
    c. The Police Department and the Fire-Rescue Department will report directly to the Chief Operating Officer
    d. Emergency Medical Services (EMS) will report to the Administration Department.

6. Add an Assistant Chief Operating Officer to assist with management of day-to-day City operations and provide direct oversight of the Business Office, Citywide Administration, Human Resources, and Office of the CIO.

An updated organizational chart reflecting the City's new organizational structure is included as Attachment I.

These reductions will maintain the City's progress toward fiscal recovery. In keeping with the City's goal of reducing structural budget gaps in coming years, the Mayor has recommended reduction of 210.04 FTE positions in the General Fund, creating structural budget savings that will have a positive impact on future budgets. However, in rebalancing the Fiscal Year 2009 budget, impacts to service levels could not be avoided.

Please refer to the Corrective Actions section later in this report for further information on the recommended reductions.

GENERAL FUND PROJECTION SUMMARY

The analysis of General Fund revenues and expenditures through period three results in a projected budget deficit of $31.1 million primarily due to an expected decrease in major revenues. As a result of the first quarter analysis of department spending, expenditures are expected to be under budget at year-end for the General Fund. These projected expenditure savings of $17.0 million, offset in part, the expected decline in revenues of $48.1 million; therefore expenditure reductions must be taken as soon as possible to ensure a legally balanced budget at year-end. At year-end, if no corrective actions are taken, revenues and expenditures are anticipated to total $1.145 billion and $1.176 billion, respectively, which requires corrective action as soon as possible to bring the budget back into balance.

Summary of FY 2009 General Fund Projections
Table 2

Revenue/Expenditures	Revised Budget	Year-End Projection	Variance Amount	Variance %
Projected Revenue	$ 1,192,608,391	$ 1,144,518,906	$ (48,089,485)	4%
Projected Expenditures				
Salaries	$ 541,702,137	$ 535,045,069	$ 6,657,068	1%
Fringe and Non-Personnel	650,906,254	640,544,339	10,361,915	2%
Subtotal	$ 1,192,608,391	$ 1,175,589,409	$ 17,018,982	1%
Net Year-End Projection		**$ (31,070,502)**		

Note: This table does not include the Appropriated Reserve.

Revenue

FY 2009 General Fund Revenue
Table 3

Actual/Projection	Budget	Actual/ Projection	Over Budget/ (Under Budget)	Variance %
Actual through Period 3	$ 84,408,876	$ 65,371,922	$ (19,036,954)	23%
Year-End Projection	1,192,608,391	1,144,518,906	(48,089,485)	4%

The Fiscal Year 2009 budget for total General Fund revenues is $1.193 billion. Four major revenue sources – property tax, sales tax, Transient Occupancy Tax (TOT) and franchise fees – account for 66.5 percent or $793.3 million of this total. As of the first quarter of the current fiscal year, all four major revenues are projected to be less than the Fiscal Year 2009 originally budgeted amounts.

Over the past year, the slowing economy and the credit crisis have driven the national economy toward a likely recession. It has become more evident that U.S. economic growth has declined. Economists now project that a recession will be more profound and longer lasting than most assumed even six months ago before the credit crisis and the market volatility in the first quarter of Fiscal Year 2009. Declining housing prices and retail sales, weakened consumer confidence, and real job loss in San Diego in over a decade, are directly affecting the projections for the City's tax revenues. The City bases its property tax revenue estimates on the data received by the County of San Diego at intervals during the year up to the receipt of actual billing data in October. The October data is reliable and provides a reasonable basis for more accurately estimating property tax receipts in the fiscal year.

Table 1 shows the projected revenue shortfall in major revenues for Fiscal Year 2009. Note, the Transfers from Other Funds category with a projected shortfall of $9.1 million, is not included in the following table.

Table 1

Fiscal Year 2009 Major General Fund Revenue Projections

(in millions)

Revenue Source	FY 2009 Final Budget	FY 2009 Projection	Variance
1% Property Tax	$ 304.1	$ 289.7	$ (14.4)
Property Tax In-Lieu VLF	$ 107.1	$ 106.9	$ (0.1)
Total Property Tax	**$ 411.1**	**$ 396.6**	**$ (14.5)**
0.75% Sales Tax	$ 169.0	$ 161.5	$ (7.5)
0.25% Triple-Flip Reimbursement	$ 53.1	$ 54.7	$ 1.6
Total Sales Tax	**$ 222.1**	**$ 216.2**	**$ (5.9)**
Transient Occupancy Tax[1]	$ 90.6	$ 82.2	$ (8.4)
Franchise Fees[2]	$ 69.5	$ 68.2	$ (1.3)
Property Transfer Tax	$ 8.9	$ 6.5	$ (2.4)
Vehicle License Fee	$ 6.9	$ 6.0	$ (0.8)
Safety Sales Tax	$ 8.1	$ 7.4	$ (0.7)
Interest Earnings	$ 9.6	$ 7.9	$ (1.7)
Total Major Revenues	**$ 826.8**	**$ 791.1**	**$ (35.8)**

[1] FY 2009 total City TOT budget is $173 million (year-end projection is $156.9 million)

[2] Total City franchise fees budget is $83.7 million (year-end projection is $81.9 million)

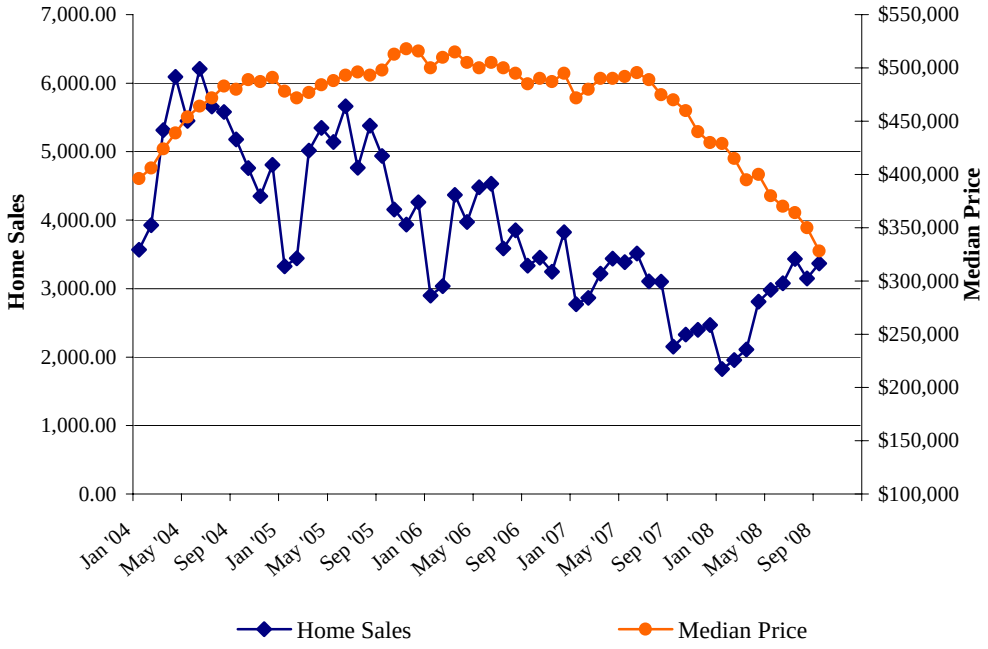
Property Tax

The City of San Diego receives property tax revenue based upon a 1.0 percent levy on the assessed value of all real property. Property tax revenue is collected by the County of San Diego, which then allocates the revenue to a number of agencies within the City's geographic area, including the County, school districts, and special districts.

Although City property tax amounts are usually cushioned from small negative changes in the valuation of homes by Proposition 13 which caps the growth rate on assessed valuation at 2 percent per annum, the decrease in home values which we are currently experiencing is more pervasive and longer lasting than anticipated. The median home price in San Diego County has been dropping consistently from its peak in November 2005 (Graph 1). DataQuick Information Systems reports that the median home decreased from $470,000 in September 2007 to $328,000 in September 2008, a decline of 30.2 percent. In addition and more of an immediate impact on property tax revenues, delinquency rates are continuing to climb as the sub-prime mortgage crisis is leaving many homeowners with mortgages that are greater than the current value of their homes.

Graph 1

San Diego County Home Sales 2004-2008



Source: DataQuick

New residential construction is a reliable indicator of trends in both the construction industry and the overall economy. The sub-prime mortgage crisis has contributed to the reduction in new construction: from 2007 to 2008 there has been a 17.8 percent decrease in the value of residential permits, from $820.6 million to $674.3 million. Single-family dwelling units are down 210.4 percent from fiscal year 2007 and multi-family dwelling units decreased by 96.0 percent in fiscal year 2008.

The Fiscal Year 2009 property tax budget was based on the assumption of a continued slowdown in the local real estate market. The Fiscal Year 2009 property tax budget is $411.1 million, which consists of $304.1 million in base property tax and the estimated property tax "in-lieu of VLF" payment of $107.0 million; both categories assumed 5.75 percent growth in assessed valuation. At that time, the actual data on property tax billings to San Diego residents was not available from the County to update the County's assumptions for property tax growth. The City receives these growth assumptions from the County in June 2008 after the City budget is adopted.

The first report indicating that the housing market is deteriorating more than expected was received by the City in July. In the first week of October 2008, the City received the County's September tax roll data demonstrating that revisions are needed in the areas of current secured, current secured supplemental, and delinquent secured taxes. Increased delinquencies and significantly reduced supplemental tax collection activity are projected to cause a budget shortfall in Fiscal Year 2009 of approximately $14.5 million.

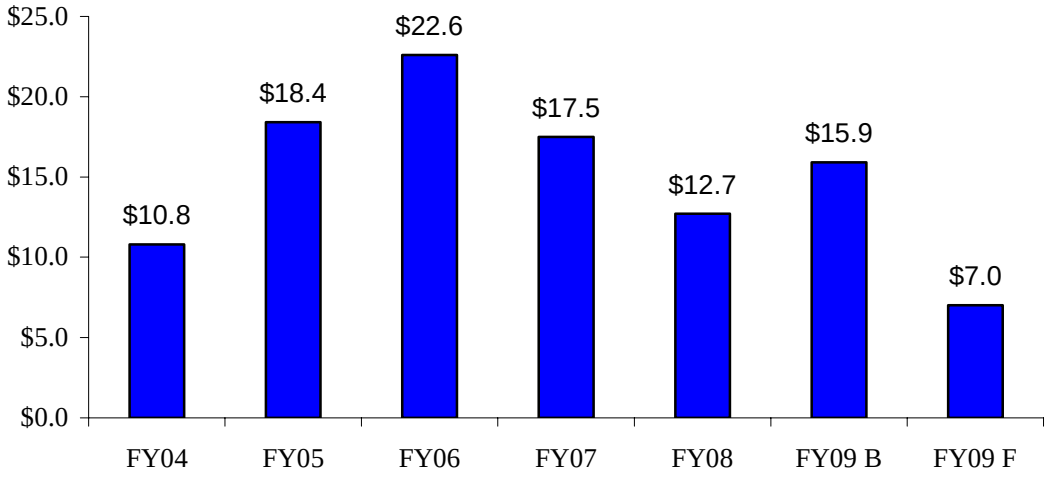
Property tax revenue consists of several categories. The largest category is the current secured taxes which accounts for approximately 62 percent of property tax revenue. This category is projected to experience a decline of 1.5 percent or $4.1 million due to lower than anticipated assessed home values and an anticipated decrease of 1.5 percent or $3.9 million due to the reduction in collection rate. (This information was not available to the City until the new tax roll was set in September and distributed to local cities in the first week of October).

The second largest category is current supplemental taxes, which also accounts for the reduced projection in property tax revenue. State law requires the County Assessor, upon a change in ownership or the completion of new construction, to reappraise property and issue a supplemental assessment reflecting the difference between the prior assessed value and the new assessment. Both of these factors – a change in ownership and new construction – are projected to slow down even further, thereby reducing this revenue source. The budget for this category was based on the fiscal year 2008 year-end estimates with no growth assumed. The information received by the City in July gave initial indications that home sales, which affect the supplemental taxes, continue to deteriorate to a greater degree than expected during the 2009 budget process. Based on data received in October's report, it is projected that supplemental tax collection activity will end the year below the budget by approximately $8.9 million.

The following graph demonstrates the change in supplemental tax receipts over the last five years.

Supplemental Tax Receipts FY 2004-2009

(in millions)



The only category with a favorable projection to budget is the delinquent secured taxes (unpaid property tax bills) from prior years that are now being collected by the County. The delinquent secured category is projected to increase by $3.2 million. In addition, delinquencies affect the timing of property tax receipts because they are collected at a much lower rate, and property owners have up to five years in delinquency before the County can take possession of the

property. While these taxes are ultimately collected at a lower rate, the near term effect is reduced property tax revenues.

Lower assessed valuation, increased delinquencies (lower collection rate), and significantly reduced supplemental tax collection are projected to result in a budget shortfall of $14.5 million in property taxes in Fiscal Year 2009 (Table 2).

Table 2

Property Tax Category	FY 2009 Budget	FY 2009 Projected (in millions)	Variance
Current Secured	$261.5	$253.5	($8.0)
Supplemental Secured	$16.0	$7.0	($8.9)
Delinquent Secured	$6.1	$9.4	$3.2
Other Accounts	$20.5	$19.7	($0.8)
TOTAL	**$304.1**	**$289.6**	**($14.5)**

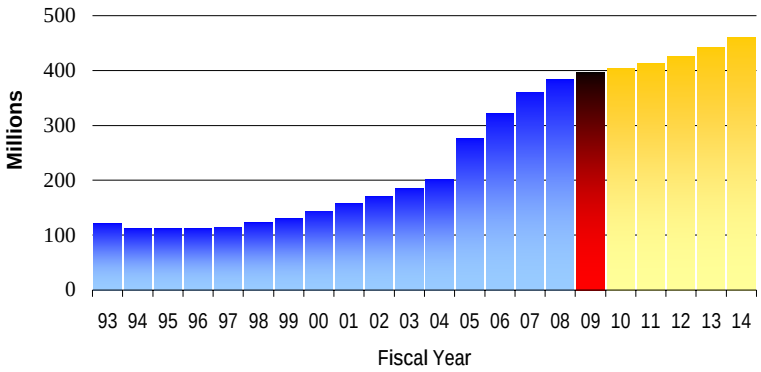
Current Secured Variance Breakdown:	**($8.0)**
Assessed Valuation Portion	($4.1)
Collection Rate Portion	($3.9)

*Totals and Variance may not add up due to rounding

Property tax revenue receipts may be even lower if the current financial situation continues longer than expected and to a greater degree. However, if the credit crisis is resolved quickly and consumer confidence is restored, then property tax receipts may end the year more favorable than projected. A positive or negative change in the projection of 1.0 percent of total property tax revenue would be equivalent to approximately $3.9 million.

Based on current economic conditions and the projected continuation of the housing market decline and estimated recovery, it is projected that the property tax revenue will decline from a revised projected 3.2 percent growth in Fiscal Year 2009 to a 2.0 percent growth in fiscal years 2010 and 2011 as shown in the following graph.

Property Tax Historical Trends and Outlook



FY	Dollars	Change	FY	Dollars	Change	FY	Dollars	Change
1993	$121.3	-	2000	$144.1	10.4%	2007	$361.1	12.1%
1994	$112.6	-7.2%	2001	$158.4	9.9%	2008 [2]	$384.2	6.4%
1995	$112.4	-0.2%	2002	$169.8	7.2%	2009 [3]	$396.6	3.2%
1996	$112.5	0.2%	2003	$184.6	8.7%	2010 [3]	$404.6	2.0%
1997	$114.6	1.8%	2004	$201.1	8.9%	2011 [3]	$412.6	2.0%
1998	$123.0	7.4%	2005 [1]	$275.7	37.1%	2012 [3]	$425.0	3.0%
1999	$130.5	6.1%	2006	$322.1	16.8%	2013 [3]	$442.0	4.0%
						2014 [3]	$459.7	4.0%

[1]Beginning in FY 2005, the City started receiving reimbursements in property tax in-lieu of Vehicle License Fees.
[2]Unaudited actual [3]Forecast

Property Transfer Tax

The Fiscal Year 2009 property transfer tax budget is $8.9 million. This projection, like property tax, was based on an assumption of continued slowdown in local real estate market activity and a reduction in the median housing price. Unlike property taxes, however, property transfer taxes are highly reflective of the housing market sales transactions.

The current recession and subsequent reductions in the price of homes have placed potential home sellers in the position where their home values may be lower than their current mortgages, and accordingly, homeowners are reluctant to sell in the down market. Thus, the number of real estate transactions continues to fall (as was shown in Graph 4 in Property Tax section) which is directly reflected in reductions in the City's property transfer tax.

As mentioned earlier, the property transfer tax budget was built on an assumption of a continued slowdown in the market; however, the projected prolonged depth and length of decline requires a revised estimate of revenues. Based on the receipts through period 3 and current market conditions, it is projected that the property transfer tax receipts will be $2.4 million below budget.

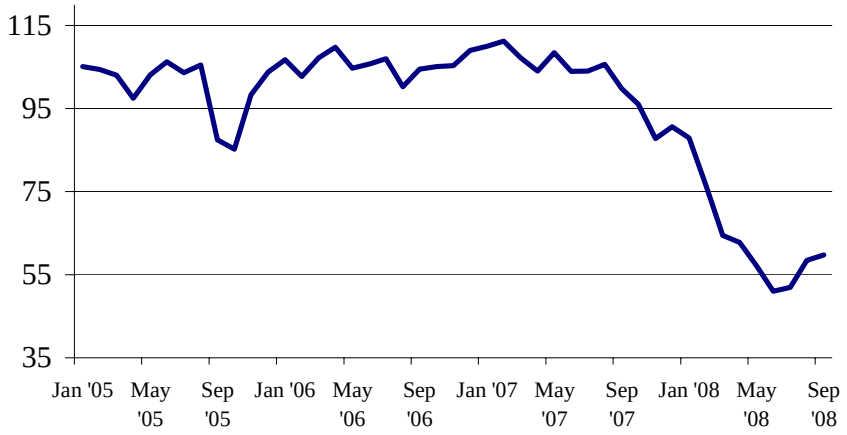
Sales Tax

Sales tax is the City's second largest revenue source, representing 18.6 percent of the total General Fund revenue. Collected at the point of sale, sales tax receipts are remitted to the State Board of Equalization, which allocates tax revenue owed to the City in the form of monthly payments (largest payments are distributed to the city on a quarterly basis).

San Diego's diverse economy continues to provide a cushioning affect on our local economy and continues to experience less negative results compared to the State and Southern California. However, the financial market crisis is exacerbating the recession, and its impact on consumer spending is reflected in local retail sales. MuniServices, a sales tax audit firm, reported that the change in sales tax receipts between the second quarter 2007 and the second quarter 2008 decreased by 3.1 percent Statewide, by 4.0 percent in Southern California, and by 0.4 percent for the City of San Diego. Major reductions in sales tax revenue in the second quarter of 2008 were in construction and building materials sector (-15.1 percent), sale of new cars (-9 percent), and general retail (-1.3 percent). In addition, consumer confidence (Graph 2) fell for the first time in

Graph 2

National Consumer Confidence
2005 - 2008

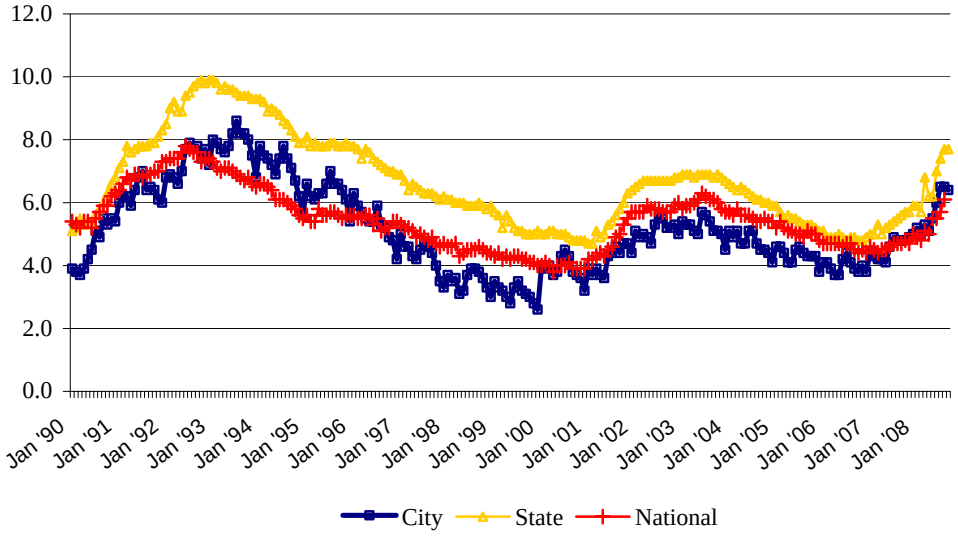


Source: National Conference Board

a decade and San Diego's unemployment has climbed to 6.4 percent in September 2008, 0.3 percent above the national rate of 6.1 percent (Graph 3), which will put downward pressure on sales tax revenue.

Graph 3

Comparative Unemployment Rates
1990 - 2008

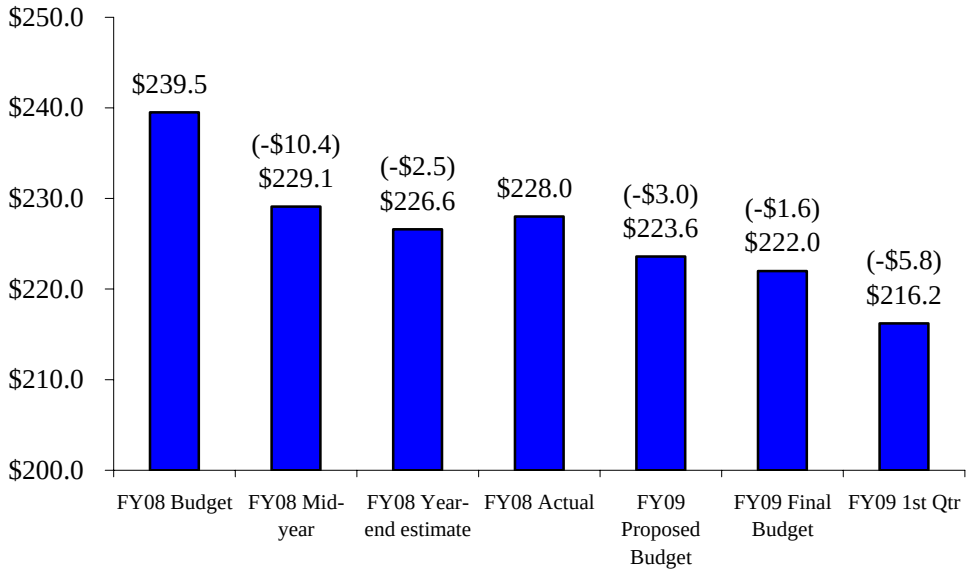


Source: California Employment Development Department

Staff has been tracking these trends continuously. As shown in Graph 4, in fiscal year 2008 sales tax growth was already adjusted downward by $10.4 million during the fiscal year 2008 mid-year budget revisions, and an additional $2.5 million during fiscal year 2008 year-end budget revisions for a total of $12.9 million reduction in fiscal year 2008. These adjustments and an additional $3 million reduction were included in the Fiscal Year 2009 proposed sales tax budget. In the Mayor's May Revision to the Fiscal Year 2009 Budget, sales tax revenue was further reduced by $1.6 million resulting in a cumulative reduction of $17.5 million from the fiscal year 2008 budget to the 2009 budget. Although staff factored in declining sales tax revenue, due to continuing worsening of the economy, it is necessary to further adjust projections downward in Fiscal Year 2009 by $5.8 million.

Graph 4

Sales Tax Budget Adjustments Since FY 2008
(in millions)



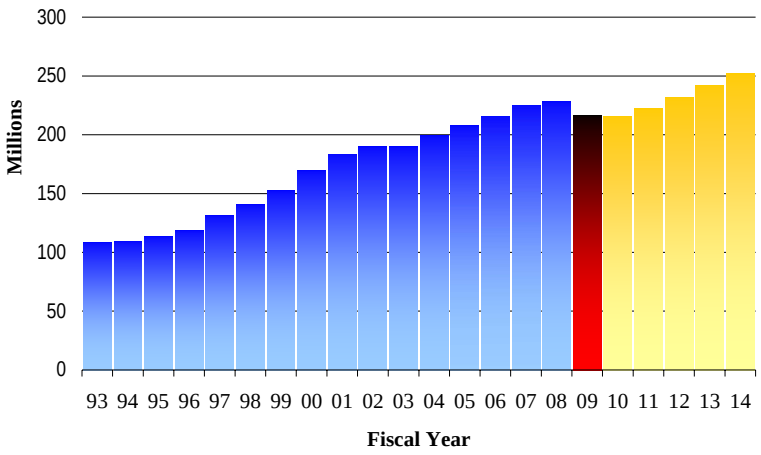
In summary, sales tax revenues have been conservatively budgeted and reductions were made in projections since the first quarter of fiscal year 2008 as the economic indicators increasingly worsened. For example, the current Fiscal Year 2009 budgeted sales tax revenue is below the fiscal year 2007 actuals by $3.4 million and below the fiscal year 2008 actuals by $6.0 million.

The Fiscal Year 2009 sales tax budget is $222.0 million which was based on a 0.75 percent growth rate over fiscal year 2008 year-end estimated revenues. Based on the current economic situation and anticipated contraction in retail sales, the projections for the remaining three quarters of Fiscal Year 2009 were revised to negative 4.0 percent from 0.75 percent budgeted growth. The new projection results in forecasted year-end sales tax revenue below the current budget by $5.8 million (Graph 4). Further supporting the revised negative projection is the fact that at the end of the first quarter, sales tax receipts were below the period-to-date budgeted amount resulting from a lower-than-expected cleanup payment received in September as well as a weaker performance of taxable sales in the local retail sector. Industry analysts are cautioning about reduced revenues to retailers in the upcoming holiday sales season, and depending on the degree of the decline, the sales tax projections may have to be revised downward in the first quarter of calendar year 2009.

Sales tax receipts may need to be further reduced if declining employment and concerns about the health of the economy continue. The pressures on consumers from the increased cost of home mortgages, declining home prices, and decreased stock portfolios, coupled with the economic uncertainty due to the banking crisis is translating to reduced sales tax revenue as consumers reduce spending. Sales tax revenue is projected to decline by negative 4.0 percent in the last 3 quarters of Fiscal Year 2009, remain flat in fiscal year 2010 and then increase by 2.0 percent in

2011. The positive or negative change in the projection of 1.0 percent would be equivalent to $2.2 million in sales tax revenue.

Sales Tax Historical Trends and Outlook



FY	Dollars	Change	FY	Dollars	Change	FY		Dollars	Change
1993	$108.4	-	2000	$169.9	11.4%	2007	[1]	225.4	4.4%
1994	$109.4	1.0%	2001	$183.6	8.1%	2008	[2]	228.0	1.1%
1995	$113.7	3.9%	2002	$190.2	3.6%	2009	[3]	216.2	-5.2%
1996	$118.7	4.4%	2003	$189.7	-0.2%	2010	[3]	215.8	-0.2%
1997	$131.2	10.6%	2004	$199.3	5.1%	2011	[3]	222.3	3.0%
1998	$140.4	7.0%	2005	$208.1	4.4%	2012	[3]	232.1	4.4%
1999	$152.6	8.6%	2006	$216.0	3.8%	2013	[3]	242.5	4.5%
						2014	[3]	252.2	4.0%

[1]Beginning in fiscal year 2007, the City's 1.0% sales tax revenue was fully budgeted in the General Fund.

[2]Unaudited actual [3]Forecast

Annual revenue growth may not be equivalent to the growth rate due to the triple-flip adjustments.

Safety Sales Tax

The Fiscal Year 2009 safety sales tax budget is $8.1 million, a 1.25 percent growth over 2008 year-end projections. Currently, safety sales tax is projected to come in at $720,000 under budget due to the same weaker performance of taxable sales in the local retail sector, as mentioned above.

Transient Occupancy Tax

The total City Transient Occupancy Tax (TOT) budget for Fiscal Year 2009 is $173 million. Based upon Council policy relating to the allocation of this revenue, the General Fund TOT budget for Fiscal Year 2009 is 52 percent of the total or $90.6 million. This budget was based on a 6 percent growth rate over fiscal year 2008 year-end estimated revenues of $85.6 million. Actual General Fund TOT revenue for fiscal year 2008 was $83.7 million. As of the first quarter of Fiscal Year 2009, actual total TOT revenue received was below the period-to-date budget and is projected to come in under budget by fiscal year-end in the amount of $16.1 million for the City and $8.4 million for the General Fund.

The current economic challenges, high fuel costs and the housing crisis have eroded consumer discretionary spending. Tourism has suffered as evident when examining recent trends in the tourism industry. According to the San Diego Convention and Visitors Bureau, the year-to-year percent growth forecast for total visitors is negative 1.0 percent. The average hotel occupancy rate is projected to decline by 2.3 percent although the average daily room rate is projected to increase to $141.3 in calendar 2008 compared to $137.7 for calendar year 2007. In addition, the hotel room supply is not expected to continue the robust expansion of recent years; however, with the opening of the new Hilton San Diego Bay hotel (planned in late 2008); there may be some moderate growth in this category.

San Diego Tourism Outlook

Year	Total Visitors	Overnight Visitors	Room Supply	Room Demand	Occupancy Rate	Average Daily Room Rate
CY 2006 Actual	1.3%	0.6%	-0.2%	1.3%	73.3%	$130.3
CY 2007 Actual	-2.0%	-2.9%	1.6%	1.1%	72.9%	$137.7
CY 2008 Forecast	-1.0%	-0.6%	1.7%	-1.6%	70.6%	$141.3
CY 2009 Forecast	0.3%	-0.3%	3.2%	0.0%	68.3%	$144.8

Source: San Diego Convention and Visitors Bureau

An analysis of TOT activity by month reveals a downward trend in the TOT growth rate. The following chart compares the aggregate of twelve months of activity to the same twelve months from the prior year. The growth rate peaked at 11.52 percent in June 2007 and has steadily declined to 2.42 percent in August 2008. A similar trend is seen when comparing the aggregate of six months of activity to the same six months from the prior year. This downward trend was reflected in the Fiscal Year 2009 final budget where the growth rate was revised from 7.5 percent to 6 percent.

Graph 5

Rolling TOT Growth Rate Comparison

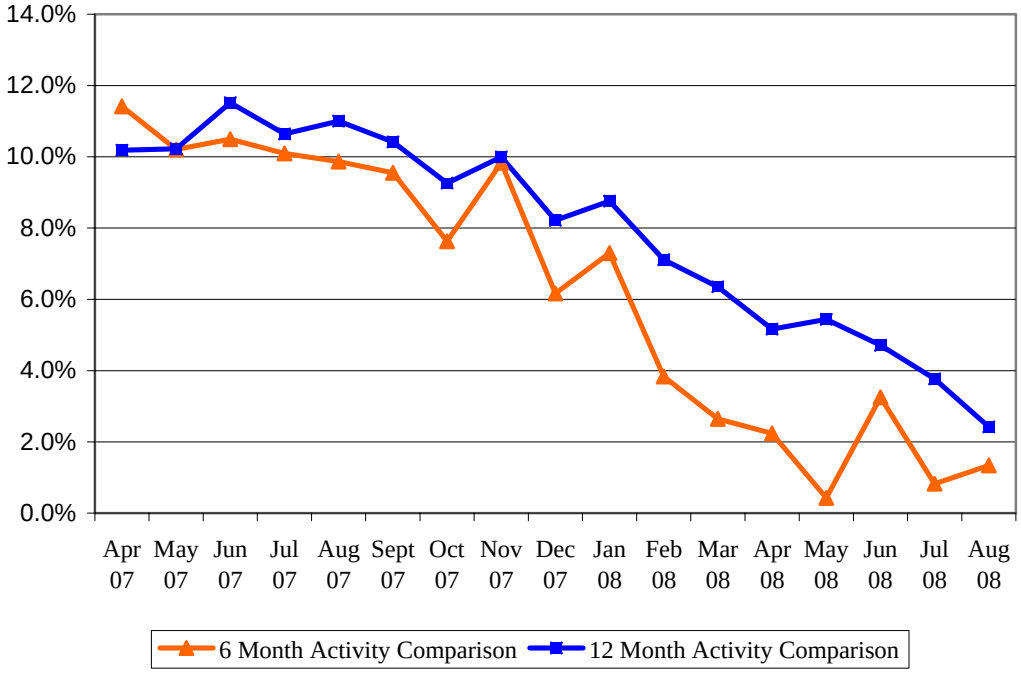


Table 3

Month/Year	6 Month Activity Comparison	12 Month Activity Comparison	Month/Year	6 Month Activity Comparison	12 Month Activity Comparison
April 07	11.4%	10.2%	January 08	7.3%	8.8%
May 07	10.2%	10.2%	February 08	3.8%	7.1%
June 07	10.5%	11.5%	March 08	2.6%	6.4%
July 07	10.1%	10.6%	April 08	2.2%	5.2%
August 07	9.9%	11.0%	May 08	0.4%	5.4%
September 07	9.6%	10.4%	June 08	3.3%	4.7%
October 07	7.6%	9.3%	July 08	0.8%	3.8%
November 07	9.8%	10.0%	August 08	1.3%	2.4%
December 07	6.2%	8.2%			

Table 3 represents a rolling growth rate based on a comparison between the current year activity and the previous year activity for the same time frame. The twelve month activity comparison provides a yearly growth rate which is trending downward, while the six month analysis illustrates the volatility that exists in TOT receipts. There is a spike in the six month growth rate in June 2008 due to the U.S. Open golf tournament, but the June 2008 receipts are not significant enough to alter the downward trend evident in the twelve month activity comparison.

The downward trend has continued through Fiscal Year 2009 at a deeper level than anticipated. An analysis of TOT revenue receipts through period 3 of Fiscal Year 2009 also supports the expectation of flat or little TOT revenue growth. The TOT revenue receipts through period 3

amount to $21.4 million compared to $22.9 million in the prior year for the same period. Based on the downward trend in TOT receipts this year, the budgeted 6.0 percent growth has been revised to no growth for the remainder of the year. The lower TOT revenue collection through period 3 along with a revised growth rate has resulted in a projected year-end deficit of $8.4 million in General Fund and $16.1 million Citywide. The lower TOT revenue projection negatively affects the 1.0 cent of discretionary TOT transfer to General Fund by approximately $1.5 million.

The TOT receipts may be lower than projected if consumer discretionary spending declines more than projected in this revision, air travel declines further, and the convention center will begin to experience cancellations. The optimistic scenario for transient occupancy tax assumes that the decreased fuel costs lowers travel costs enough to stimulate demand. The positive or negative change in the projection of 1.0 percent would be equivalent to $820,000 for the General Fund.

Looking forward, the number of overnight visitors is expected to decline in late 2008 and into 2009; as well as overall average occupancy. All of the above factors indicate that a recovery is not anticipated until the second half of 2009 at the earliest indicating that in the near term, flat to slight growth in TOT revenue should be expected.

Franchise Fees

Franchise fees revenue results from agreements with private utility companies in exchange for the use of the City's rights-of-way. Currently, San Diego Gas and Electric (SDG&E), Cox Communications, Time Warner Cable, and AT&T are the franchises that pay the City. The revenue received from the above agreements is based on a percentage of gross sales.

The fiscal year 2008 franchise fees budget is $69.6 million. The projected year-end estimate is $1.3 million below budget primarily due to lower than anticipated revenue of $1.4 million from San Diego Gas and Electric franchise fees which make up 60.2 percent of total franchise fee revenue. Lower revenue is due to a revised growth from 7.5 percent to 5.0 percent based on the average growth rate of SDG&E gross revenues and franchise fees over the past five calendar years and current negative economic conditions. Revenues from cable TV providers are projected to be at budget.

SDG&E REVENUE GROWTH 2004 - 2008

	CY 2004	CY 2005	CY 2006	CY 2007	CY 2008	Average Growth
SDGE Franchise Fee Tax Growth	8.00%	9.34%	0.72%	9.16%	1.89%	**5.82%**
SDGE Gross Revenue Growth	10.95%	5.74%	0.63%	8.79%	2.33%	**5.69%**

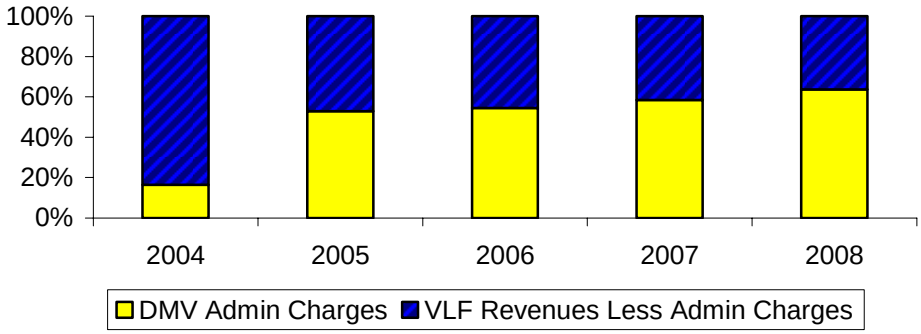
Motor Vehicle License Fees

Motor Vehicle License Fees (MVLF) are levied as a percentage of an automobile's purchase price and are paid annually to the California Department of Motor Vehicles (DMV) at the time of registration. The fees are then forwarded to the State Controller's Office, which allocates the funds to local governments on a monthly basis.

Statewide VLF revenues are distributed on a per capita basis, and therefore, growth in the amount of local vehicle sales does not directly translate into an increase in the City's VLF revenue. The number of vehicles in the State, the ages of those vehicles, and their most recent sales price affect the amount of VLF generated and the amount allocated to the City. In addition, the amount of the DMV administrative charges to the City continues to increase every year as depicted in Graph 6.

Graph 6

State MVLF Administrative Charges Proportion Of Revenue



The Fiscal Year 2009 VLF budget is $6.9 million based on a 3.4 percent growth rate over fiscal year 2008 year-end estimates. As it was discussed in the sales tax section, the current recessionary affect on new car sales, the aging inventory of existing vehicles, higher unemployment, and the finance crunch, are all negatively affecting the amount of revenue received by the City. Based on the VLF receipts through period 3, the year-end projection is $845,000 below budget.

Fiscal Condition of Other Municipalities

A National League of Cities survey indicates that the fiscal condition of local governments across the nation has weakened dramatically in calendar year 2008. Local governments are confronted with declining economic conditions which are driven by downturns in housing, consumer spending, jobs and income. The impacts of the current economic downturn are evident when the cities try to assess their fiscal situation, given declining revenue projections, and what actions should be taken in response to changing conditions. Since cities' fiscal conditions tend to lag in comparison to national economic conditions, the effects of a declining real estate market, low levels of consumer confidence, and little growth in jobs, wages, and income will likely affect cities in future years. Economic forecasts are not projecting immediate and substantial improvements in the nation's economic conditions; as a result, municipalities will most likely realize the effects of the current downturn in the second half of Fiscal Year 2009 and well into fiscal year 2010.

FY 2009 General Fund Revenue Projections Table 4				
Revenue Source	**Revised Budget**	**Year-End Projection**	**Over Budget/ (Under Budget)**	**Variance %**
Property Tax	$ 411,141,755	$ 396,620,386	$ (14,521,369)	4%
Sales Tax	222,081,552	216,223,910	(5,857,642)	3%
Transient Occupancy Tax[1]	90,628,826	82,189,398	(8,439,428)	9%
Franchises	69,482,159	68,211,068	(1,271,091)	2%
Property Transfer Tax	8,901,320	6,452,301	(2,449,019)	28%
Safety Sales Tax	8,114,255	7,394,461	(719,794)	9%
Motor Vehicle License Fees	6,875,220	6,029,889	(845,331)	12%
Other Major Revenue	82,831,585	72,044,165	(10,787,420)	13%
Departmental Revenue	292,551,719	289,353,328	(3,198,391)	1%
Total	**$ 1,192,608,391**	**$ 1,144,518,906**	**$ (48,089,485)**	**4%**

[1] Total City transient occupancy tax revenue budget for FY 2009 is $173.0 million and the projection is $156.9 million. The balance is budgeted in the Transient Occupancy Tax Fund.

Department Revenues

Similar to major revenues, other department revenues are underperforming by $3.2 million. This is primarily because of vacancies in reimbursable positions in the Engineering and Capital Projects and General Services Departments. In addition, Real Estate Assets is projecting a decline in lease revenues due to the economic slowdown. These under budget revenues are partially offset by additional revenues in other departments such as the City Attorney's legal case settlement proceeds and Fire-Rescue wildfire and strike team reimbursements.

Expenditure

The Fiscal Year 2009 General Fund expenditure budget is $1.193 billion. Expenditures are projected to conclude the year under budget by $17.0 million or 1 percent due to salary savings resulting from vacancies and the hiring freeze and savings in supplies and services and outlay expenditures. This is displayed in Table 5: FY 2009 General Fund Expenditures.

FY 2009 General Fund Expenditures Table 5				
Actual/Projection	**Budget**	**Actual/ Projection**	**Under Budget/ (Over Budget)**	**Variance %**
Actual through Period 3	$ 284,669,759	$ 268,986,545	$ 15,683,214	6%
Year-End Projection	1,192,608,391	1,175,589,409	17,018,982	1%

Note: This table does not include the Appropriated Reserve.

Salaries and Wages

The General Fund is projecting salaries to be nearly $6.7 million, or 1 percent, under budget at year-end. This is in addition to the budgeted vacancy savings of $27.0 million. The Police Department is projecting a $3.2 million variance from budget due to the timing of filling the remaining 154.00 sworn positions from the police recruit academies and other non-sworn vacancies. The Public Works Departments are also projecting a combined $3.8 million variance from budget due to delays in hiring. Only four departments are projecting to go over budget in salaries, the most significant being the City Attorney, with a projected overage of $1.1 million (and an additional $729,000 in associated fringe). This is due to a variety of factors, including the hiring of supplemental positions (positions not authorized in the budget), long-term disability, and terminal leave expenses.

FY 2009 General Fund Expenditure Projections
Table 6

Expenditure Type	Revised Budget	Year-End Projection	Under Budget/ (Over Budget)	Variance %
Salaries and Wages	$ 541,702,137	$ 535,045,069	$ 6,657,068	1%
Fringe Benefits	283,970,410	288,164,386	(4,193,976)	1%
Supplies and Services	292,779,717	279,297,437	13,482,280	5%
Information Technology	36,781,869	37,185,666	(403,797)	1%
Energy and Utilities	27,774,538	28,710,735	(936,197)	3%
Equipment Outlay	9,599,720	7,186,115	2,413,605	25%
Total	**$ 1,192,608,391**	**$ 1,175,589,409**	**$ 17,018,982**	**1%**

Note: This table does not include the Appropriated Reserve.

Fringe Benefits

Fringe benefits are projecting to end the year $4.2 million, or 1 percent, over budget. A significant factor in this variance is the large amount of vacancies being experienced in non-general fund departments. This shifts more of the burden of the fixed fringe expenses, such as the annual required contribution (ARC) for retirement, other post employment benefits, worker's compensation, and risk management administration, to the General Fund in order to ensure required City contributions are met by year-end. In addition, the retirement contribution for the Police Department is being expensed at a rate higher than budgeted. As a result of these factors, an increase to the fringe benefits budget for the General Fund is recommended.

Supplies and Services

The General Fund is projecting to have savings of $13.5 million, or 5 percent, in supplies and services at year-end. This is primarily the result of the following: 1) $3.7 million reserve contribution is no longer needed due to reduced revenue projections. Based on current revenue projections and the City Reserve Policy (O-19679), the 6.5 percent reserve goal for Fiscal Year 2009 is $74.3 million. The current estimated combined reserves balance, including the Appropriated and Emergency Reserves, is $74.6 million which exceeds the reserve goal for this fiscal year. 2) The Leverage of Employee Pick-Up Savings, budgeted at $7.6 million in the

Citywide Program Expenditures Department along with the offsetting revenue in Major General Fund Revenues, is no longer required. 3) The deferred maintenance debt service payments, budgeted at $3.6 million in the General Services Department, is not required this year due to the expected timing of the deferred maintenance bond financing.

Information Technology
General Fund departments are projecting to be approximately $404,000, or 1 percent, over budget in information technology at year-end. This does not reflect a significant over budget expenditure in any single department but is rather an aggregate of small projected over budget expenditures projected by many departments.

Energy and Utilities
The General Fund is projecting to be approximately $936,000, or 3 percent, over budget in energy and utilities at year-end. This is primarily in the Park and Recreation and General Services Departments.

Equipment Outlay
General Fund departments are projecting to be $2.4 million, or 25 percent, under budget in equipment outlay at year-end. Departments that are projecting large savings in this category, such as Park and Recreation and General Services, anticipate using the funds to offset overages in other spending categories. Overall, the projected variance in equipment outlay represents small savings across many departments, rather than a significant change in departmental operations.

CORRECTIVE ACTIONS

To address the budget deficit resulting from the $40.9 million revenue shortfall, it is necessary to make budgetary adjustments. This will be addressed by applying $17.0 million in expected departmental savings and an additional $23.9 million in corrective actions.

The corrective actions required to balance the Fiscal Year 2009 Budget are detailed below by business center. These include a total of 210.04 Full Time Equivalent (FTE) positions that will be eliminated from the General Fund budget in order to reduce expenditures and maintain a balanced budget.

Summary of FY 2009 General Fund Appropriation Adjustments Table 7				
Business Center	**Revenue Increase/(Decrease)**	**Expenditures Increase/(Decrease)**	**Net Impact**	**Percent of**
Major General Fund Revenues	$ (43,512,503)	$ -	$ (43,512,503)	5%
City Planning and Development	-	(903,798)	903,798	0%
Community and Legislative Svcs	-	(203,799)	203,799	5%
Community Services	2,779,210	(6,057,146)	8,836,356	7%
Office of the Chief Fin Officer	(136,000)	(8,131,700)	7,995,700	0%
Office of Ethics and Integrity	-	-	-	0%
Office of the Mayor and COO	-	(699,580)	699,580	2%
Public Safety and Homeland Sec	-	(10,316,783)	10,316,783	2%
Public Works	-	(11,857,245)	11,857,245	16%
Non-Mayoral	-	(723,724)	723,724	1%
Addit'l Reductions Required	-	*(425,519)*	*425,519*	*2%*
Other Items	-	(1,550,000)	1,550,000	
Total	**$ (40,869,293)**	**$ (40,869,293)**	**$ -**	

City Planning and Development

City Planning and Community Investment (CPCI)
Expenditure Reduction: $492,874
The City Planning and Community Investment Department will reduce 1.00 Planning Division Program Manager and 1.00 vacant Community Development Specialist IV. Additionally, the department will reduce non-personnel expenses that support public outreach, information services and community plan updates. It is not anticipated that most of these reductions will have an impact on services to the public; however, the reduction in the community plan update funding may delay the completion of the Uptown, North Park and Golden Hill community plan updates.

Development Services – Neighborhood Code Compliance
Expenditure Reduction: $171,431
Development Services – Neighborhood Code Compliance Department will reduce 1.00 vacant Public Information Clerk and 3.00 Code Compliance Officers for a total of 4.00 positions. The reduction of these positions may result in increased wait times for citizens calling into the division and will suspend enforcement for low priority code violations. None of the Code Compliance Officers positions slated for elimination are involved in graffiti removal.

Real Estate Assets
Expenditure Reduction: $239,493
The Real Estate Assets Department will transfer the funding for one half of the Ball Park Administrator position from the General Fund to the Petco Ballpark Fund. In addition, 1.00 Associate Property Agent, 1.00 Associate Management Analyst and 1.00 Word Processing Operator will be eliminated and other non-personnel expenses reduced. It is not anticipated that this will result in any external service impacts.

Community & Legislative Services

Community & Legislative Services
Expenditure Reduction: $203,799
Community & Legislative Services Department will be reduced by 8 percent annually. The department has eliminated 2.00 Council Representative II positions and 1.00 Clerical Assistant II from the Fiscal Year 2009 Budget, in addition to funding for non-personnel expenses. These reductions are in addition to the 6.8 percent decrease in funding taken by this department prior to the start of Fiscal Year 2009 for a total reduction of 14 percent.

Community Services

Environmental Services
Expenditure Reduction: $1,675,094, Revenue Increase: $2,160,000
Net Impact: 3,835,094
The Environmental Services Department reductions include the elimination of 4.00 positions as well as non-personnel expense. In addition, there will be an increase in revenues due to the transfer of funds from the Sycamore Canyon Landfill Facility franchise fee into the General Fund. No service level impacts are anticipated from these changes. The specific corrective actions being made by the Department are detailed below.

Expenditures:

- Refuse Tipping Fee budget reduction to reflect projected tonnage to be disposed of in Miramar Landfill.
- Refuse Container purchases will be reduced
- Eliminate extra Mission Beach summer refuse collection during three months of the summer
- Preferred Disposal Rates - City Tons - This proposal would reduce the rate paid by the City's by $2 for all tonnage delivered or brought to the Miramar Landfill in City Vehicles. There would be no service level impacts associated with this expenditure savings.

Revenue:

- Transfer of $2.2 million in revenue from Sycamore Canyon Landfill facility franchise fees to the General Fund.

Library
Expenditure Reduction: $2,007,864
The Library Department will reduce 33.81 positions through the closure of one branch library in Council Districts 1 through 7. These include: The University Community (Council District 1), Ocean Beach (Council District 2), University Heights (Council District 3), Mountain View/Beckwourth (Council District 4), Carmel Mountain Ranch (Council District 5), Clairemont (Council District 6), and Allied Gardens/Benjamin (Council District 7) libraries. These facilities were selected due to low or declining circulation and/or overall use. Some schools and local groups will be impacted by the loss of library service within these communities.

One additional Associate Management Analyst is being reduced from the Department's administration budget with no anticipated service level impacts. Due to an expected decline in

grant funding being available, a reduction in the grant matching funds budget will be made with little, if any, service level impacts.

Park & Recreation
Expenditure Reduction: $2,245,398, Revenue Increase: $748,000
Net Impact: $2,993,398
Park & Recreation Department will reduce 49.75 positions from the budget. The reductions include:

- Elimination of the Competitive Level Swim Team program which serves the most advanced swimmers for competitive swim opportunities at Memorial and City Heights Pools.
- Return of Grant Match funding for capital improvement projects – no direct service impact.
- Eliminate vacant Assistant Director Position
- The reduction of Grounds Maintenance Workers in Public Right-of-Way, Coastal Park View Areas, Beach Access Ways and Open Space will result in increased view point litter and debris, delay in removing graffiti, removal of trash receptacles, elimination of weed removal, elimination of shrub and tree maintenance and delay in hardscape repairs.
- Cease Security Services at Rose Canyon Yard, Balboa Park Administration Building and Community Parks II locations – no anticipated service level impact.
- Removal of fire rings located along the ocean front and Mission Bay shorelines creating an increased vulnerability to illegal fires in the sand.
- Reduction of power washing and sweeping at Ocean Beach Pier which may result in increased litter, fishing debris, and fish remnants.
- Discontinue contractual services for Balboa Park restroom cleaning shifting the maintenance of these facilities to Grounds Maintenance staff.
- Eliminate a vacant Supervising Custodian in Balboa Park leaving custodial staff for seven comfort stations and ten Balboa Park public facilities with limited supervision. No service impact.
- Reduce 6.25 Assistant Center Director positions at recreation centers. This will result in a reduction in hours of operations from 48 to 40 hours per week at the following locations: Robb Field, Carmel Valley, City Heights, Chollas Lake, Encanto, Martin Luther King, Jr., Mountain View, Skyline Hills, Paradise Hills, Standley and Willie Henderson. Assistant Center Directors were removed from all other centers in prior fiscal year reductions.
- Reduce hours at the Municipal Gym, Balboa Park Activity Center and reduce support for Morley Field. This will impact the number of community programs, special events (Toys for Tots, Egg Hunt, Halloween Carnival, etc.), seasonal youth sports leagues, youth/adult badminton, table tennis, volleyball open play and leagues offered.
- Convert all skate parks to unsupervised facilities.
- Close 14 restrooms in Mission Bay and Shoreline Parks during winter months (November 1st - March 31st).
- Close nine recreation centers and one gym: Penn (Council District 4), Adams (Council District 3), Azalea (Council District 3), Cabrillo (Council District 6), Stockton (Council District 8), Presidio (Council District 2), Lopez Ridge (Council District 5), Cadman (Council District 6), Tecolote (Council District 6) and Black Mountain Gym (Council

District 1. These centers are the smallest centers operating within the park system. Some youth and adult programs could be eliminated as well as contractual programs.

Office of the Chief Financial Officer

Office of the Chief Financial Officer
Expenditure Reduction: $69,777
The Office of the Chief Financial Officer is removing the position of the Director of Major Gifts/Planned Giving from the budget.

City Treasurer
Expenditure Reduction: $752,714
The City Treasurer is reducing 3.00 Collection Investigator I positions, 1.00 Account Clerk and 1.00 Clerical Assistant II which will result in extended wait times for callers and over the counter customers, processing delays, and reduced public access to staff. Additional non-personnel expense reductions are being made with no service impact.

Financial Management
Expenditure Reduction: $249,444
The Financial Management Department is reducing 2.00 Associate Management Analysts and other non-personnel expenses.

Purchasing and Contracting
Expenditure Reduction: $136,046
The Purchasing and Contracting Department is reducing one Purchasing Agent and non-personnel expenses with no anticipated service level impacts.

Office of the Mayor & COO

Administration
Expenditure Reduction: $95,983
One Associate Management Analyst position in the Administration Department is recommended for elimination.

Business Office
Expenditure Reduction: $466,752
In the Business Office one Associate Engineer - Civil position and 1.00 Organizational Effectiveness Specialist II position are being eliminated, along with a reduction of non-personnel expenses.

Office of the Chief Information Officer
Expenditure Reduction: $136,845
The Office of the Chief Information Officer will eliminate 1.00 Information Systems Analyst II and 1.00 Information Systems Analyst IV, along with non-personnel expenses. These reductions to the non-general fund component of the department will result in $137,000 in savings to the General Fund.

Public Safety & Homeland Security

Fire-Rescue
Expenditure Reduction: $4,032,982
Through the following reductions, Fire-Rescue Department will eliminate 9.00 positions from the budget.

- Emergency Medical Services for La Jolla Fire Station 9 will no longer be provided by City staff and will be contracted to an outside vendor resulting in no reduction in service delivery.
- Eliminate the number of fire recruit academies from two to one annually.
- Reduce fire academy coordinator (1.00 Captain) and assistant coordinator (1.00 Engineer) to reflect reduced academy requirements.
- Overtime staffing for the Light and Air Unit is no longer required as a project to provide a fixed air compressor in each battalion for refilling air bottles is nearly complete.
- Seasonal lifeguard hours budgeted for the temporary staging of the Children's Pool Lifeguard Tower can be reduced as the permanent tower will be in place sooner than planned.
- Eliminate the budget for slip rental fees for docking emergency vessels at a local marina. This funding is no longer needed because the Lifeguard Operations Dock is complete.
- Reduce of 2.00 Lifeguard II positions.
- Salary savings associated with reclassifying positions to more appropriate job classifications.
- Overtime savings associated with reassigning staff to more critical functions.
- Savings resulting from maintaining the vacancy of 1.00 Deputy Fire Chief which may result in an increased workload and a decrease in the ability to provide timely administrative project support.
- Reduction of 2.00 Code Compliance Officers resulting in a decrease in the percentage of parcels inspected from 50 to 36 percent.
- Reduction of 2.00 vacant Senior Clerk/Typist and 1.00 vacant Clerical Assistant II. The duties performed by these positions will be absorbed by existing administrative staff.
- Reduction of 1.00 Project Assistant might impact the Department's ability to coordinate timely maintenance and construction projects at Department facilities.
- Reduction of 1.00 Organization Effectiveness Specialist III associated with the Lifeguard community education, outreach and recruitment efforts including the Junior Lifeguard Program and school safety presentations.
- The cross-staffing of one helicopter during non-wild land fire season will result in delays in activating the 2nd helicopter, increased out-of-service time for the cross-staffed engine, and reduced training time for the helicopter crew.
- Rolling service reduction of two companies per day (either an engine or truck company) which may result in increased response times to emergency calls for service in that district as companies would be responding from fire stations further away.

Office of Homeland Security
Expenditure Reduction: $83,801
The Office of Homeland Security will eliminate the City's Reverse 911 emergency notification system because the City has signed an memorandum of understanding (MOU) with the County to use the regional emergency notification system.

Police
Expenditure Reduction: $6,200,000
Police Department reductions are being made in the following areas with minimal anticipated service level impacts:

- Employee Vacancies - This provides additional savings associated with maintaining civilian and sworn vacancies, suspending promotions and limiting academy enrollment. Additionally, the Department is eliminating 35.00 vacant civilian positions.
- Academy Reduction - Reducing the number of sworn personnel hired into the January 2009 and April 2009 academy
- Overtime Savings - This projected savings from the year-end forecast will possibly reduce the number of officers available for joint task forces and reduce the number of available officers for special events.
- Reduce Supplies and Services budget by 4 percent which will delay the scheduled replacement of equipment and will postpone deferred maintenance on police facilities.
- Data Processing and Supplies and Services - Miscellaneous Data Processing reductions will delay software updates and slow the replacement of outdated mobile data terminals.
- Reducing the equipment outlay budget will delay scheduled equipment replacement and possibly impact emergency equipment replacement.

Public Works

Engineering and Capital Projects
Expenditure Reduction: $209,496
The reductions being made by the Engineering and Capital Projects Department are entirely non-personnel reductions and will have no service impacts.

General Services
Expenditure Reduction: $5,973,934
General Services Facilities Division will reduce 1.00 Custodian II, 1.00 Plasterer, 1.00 Refrigeration Mechanic, 1.00 Painter Supervisor, 4.00 Painters, 1.00 Principal Engineering Aide, 1.00 Public Works Supervisor, 1.00 Electrician Supervisor, and 1.00 Associate Engineer - Traffic positions. Additionally, a reduction in non-personnel expenses is being made which may result in fewer palm trees being trimmed and fewer miles of sidewalks being repaired.

Storm Water
Expenditure Reduction: $5,673,815
The Storm Water Department is reducing 1.00 Administrative Aide II, 1.00 Associate Engineer – Civil, 1.00 Biologist II, 2.00 Biologist III, 1.00 Information Systems Analyst II, 1.00 Senior Zoning Investigator, 2.00 Zoning Investigator II, and 1.00 Word Processing Operator positions. The amount of industrial inspections performed and the number of industrial facilities inspected will be reduced, the implementation of the Watershed CIP projects will be delayed, and responses to Storm Water hotline calls and email inquiries will slow. There are additional reductions being made in non-personnel expenses which may impact education and outreach.

Non-Mayoral

The following reflects all the reductions submitted by Non-Mayoral departments. As many did not meet the requested 10 percent annualized target, the Mayor recommends an additional reduction amounting to a total of 10 percent for each non-Mayoral department. This reduction, however, is not recommended for the Personnel Department in anticipation of the reduction in force workload that may impact the Department this fiscal year.

City Attorney
The City Attorney did not offer any reductions and in lieu of recommending budget reductions, the Mayor recommends that the City Attorney adhere to the Council-approved budget amount for Fiscal Year 2009. This will save the City $1.8 million that the City Attorney projected to spend in excess of the approved budget.

City Clerk
Reduction Target: $229,420
Reduction offered: $90,000
The City Clerk Department proposed a 2 percent reduction in information technology, salary savings due to delay in hiring vacant positions and the reduction in provisional employment and overtime budget.

City Council
Reduction Target (per district): $49,500
Reduction offered: $49,500
Council Districts 2, 3, 5, and 7 offered the requested reduction with no anticipated service level impacts. Council Districts 1, 4, 6 and 8 did not submit any reductions.

In addition, remaining available balances in Council and Mayoral Infrastructure Funds amounting to $1.4 million will be returned to the General Fund.

Council Administration
Reduction Target: $98,758
Reduction offered: $0
Council Administration did not submit any reduction options.

Ethics Commission
Reduction Target: $50,315
Reduction offered: $10,000
The Ethics Commission Department reduction in non-personnel expenses will not result in service level impacts.

Office of the Independent Budget Analyst
Reduction Target: $80,761
Reduction offered: $149,011
The Office of the Independent Budget Analyst's proposal reduces personnel expenses associated with a vacant position and non-personnel expenses, with no service impacts. The Mayor recommends that this position be reduced from the budget rather than carried forward into future fiscal years.

Personnel Department
Reduction Target: $322,921
Reduction offered: $227,213
The Personnel Department proposal includes the reduction of 1.00 Associate Personnel Analyst, the reduction in miscellaneous non-personnel expenses, and salary savings with no anticipated service impacts.

Other Corrective Actions

Fringe Adjustment
A budget adjustment of $4.0 million has been included in Citywide Program Expenditures to mitigate the projected fringe deficit. Authority will be requested in the Mid-Year Budget Monitoring Report to distribute these appropriations to the respective departments.

Transient Occupancy Tax (TOT)

Special Events
The Special Events Program will be reduced by 10 percent annually. This reduction includes approximately $45,000 in non-personnel expense.

Arts & Culture
The Commission for Arts & Culture budget will be reduced by 10 percent annually. 1.00 Associate Management Analyst which functions in the capacity of Public Art Project Coordinator will be reduced from the budget.

Reductions will also be taken from:

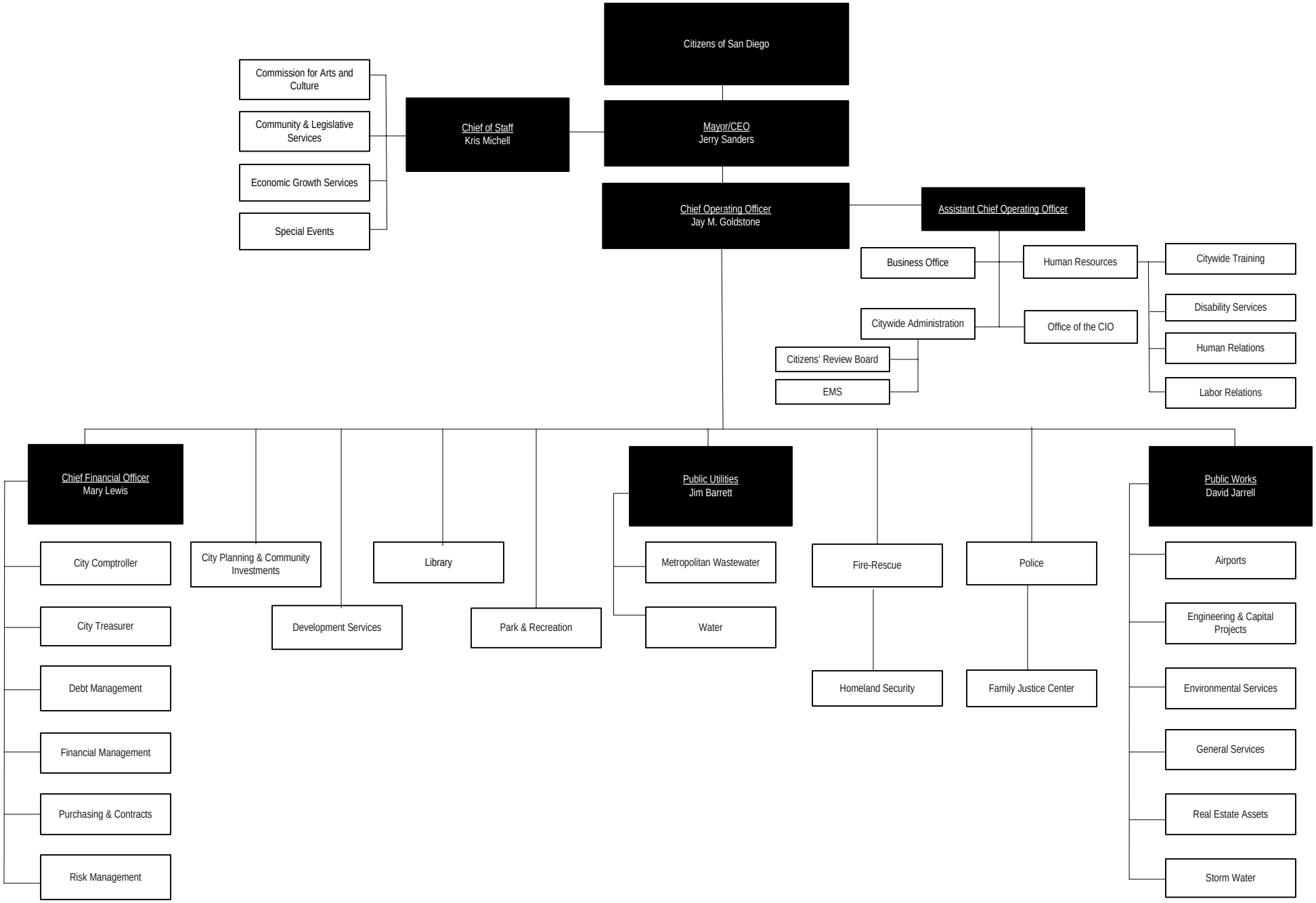
- Contribution to the Public Art Fund
- New Convention Facility
- Petco Park
- Major Events Revolving Fund
- Balboa Park Centennial
- QUALCOMM Stadium

Attachments:

I. New Managerial Reorganization Chart
II. General Fund Revenue Budget and Projections Prior to Corrective Actions
III. General Fund Expenditure Budget and Projections Prior to Corrective Actions
IV. Summary of General Fund Appropriation Adjustments
V. General Fund Revenue Budget and Projections After Corrective Actions
VI. General Fund Expenditure Budget and Projections After Corrective Actions
VII. Position Reductions

Attachment I

CITY OF SAN DIEGO ORGANIZATION
(Mayoral Functions)



General Fund Revenue Budget and Projections Prior to Corrective Actions

Business Center/Department	Adopted Budget	Revised Budget	Year-End Projection	Over Budget/ (Under Budget)	Variance %
Major General Fund Revenues					
Charges for Current Services	$ 20,519,925	$ 20,519,925	$ 20,519,925	$ -	0%
Franchises	69,482,159	69,482,159	68,211,068	(1,271,091)	2%
Interest Earnings	9,613,317	9,613,317	7,944,338	(1,668,979)	17%
Miscellaneous and Unbudgeted	1,250,143	1,250,143	1,250,143	-	0%
Motor Vehicle License Fees	6,875,220	6,875,220	6,029,889	(845,331)	12%
Property Tax	411,141,755	411,141,755	396,620,386	(14,521,369)	4%
Property Transfer Tax	8,901,320	8,901,320	6,452,301	(2,449,019)	28%
Refuse Collector Business Tax	1,800,000	1,800,000	1,800,000	-	0%
Revenue from Other Agencies	7,900,000	7,900,000	7,900,000	-	0%
Safety Sales Tax	8,114,255	8,114,255	7,394,461	(719,794)	9%
Sales Tax	222,081,552	222,081,552	216,223,910	(5,857,642)	3%
Transfers from Other Funds	41,748,200	41,748,200	32,629,759	(9,118,441)	22%
Transient Occupancy Tax[1]	90,628,826	90,628,826	82,189,398	(8,439,428)	9%
TOTAL	900,056,672	900,056,672	855,165,578	(44,891,094)	5%
City Planning and Development					
City Planning and Development	-	-	-	-	0%
City Planning and Community Investment	4,640,508	4,640,508	3,962,961	(677,547)	15%
Development Services - Neighborhood Code Compliance	730,267	730,267	752,485	22,218	3%
Real Estate Assets	43,604,594	43,604,594	42,432,382	(1,172,212)	3%
Community and Legislative Services					
Community and Legislative Services	266,900	266,900	269,072	2,172	1%
Community Services					
Community Services	-	-	-	-	0%
Customer Services	704,021	704,021	610,114	(93,907)	13%
Environmental Services	1,665,653	1,665,653	1,788,189	122,536	7%
Library	1,745,548	1,745,548	1,329,086	(416,462)	24%
Park and Recreation	31,031,101	31,031,101	30,400,579	(630,522)	2%

General Fund Revenue Budget and Projections Prior to Corrective Actions

Business Center/Department	Adopted Budget	Revised Budget	Year-End Projection	Over Budget/ (Under Budget)	Variance %
Non-Mayoral					
City Attorney	$ 5,001,558	$ 5,001,558	$ 6,991,326	$ 1,989,768	40%
City Clerk	29,477	29,477	40,861	11,384	39%
City Council - District 1	-	-	-	-	0%
City Council - District 2	-	-	-	-	0%
City Council - District 3	-	-	-	-	0%
City Council - District 4	-	-	-	-	0%
City Council - District 5	-	-	-	-	0%
City Council - District 6	-	-	-	-	0%
City Council - District 7	-	-	-	-	0%
City Council - District 8	-	-	-	-	0%
Council Administration	-	-	-	-	0%
Ethics Commission	-	-	4,900	4,900	100%
Office of the Independent Budget Analyst	-	-	-	-	0%
Personnel	147,000	147,000	146,999	(1)	0%
Office of the Chief Financial Officer					
Office of the Chief Financial Officer	350,000	350,000	365,329	15,329	4%
City Comptroller	3,870,654	3,870,654	3,514,022	(356,632)	9%
City Treasurer	29,048,691	29,048,691	28,904,467	(144,224)	0%
Citywide Program Expenditures	-	-	-	-	0%
Debt Management	1,243,485	1,243,485	1,267,977	24,492	2%
Financial Management	652,784	652,784	632,149	(20,635)	3%
Purchasing and Contracting	865,121	865,121	901,150	36,029	4%
Office of Ethics and Integrity					
Office of Ethics and Integrity	604,101	604,101	625,417	21,316	4%

General Fund Revenue Budget and Projections Prior to Corrective Actions

Business Center/Department	Adopted Budget	Revised Budget	Year-End Projection	Over Budget/ (Under Budget)	Variance %
Office of the Mayor and Chief Operating Officer					
Office of the Mayor and Chief Operating Officer	$ -	$ -	$ -	$ -	0%
Administration	103,074	103,074	106,381	3,307	3%
Business Office	-	-	-	-	0%
City Auditor	-	-	3,024	3,024	100%
Labor Relations	-	-	-	-	0%
Office of the Chief Information Officer	-	-	-	-	0%
Public Safety and Homeland Security					
Public Safety	311,775	311,775	278,146	(33,629)	11%
Family Justice Center	59,753	59,753	57,313	(2,440)	4%
Fire-Rescue	9,574,413	9,574,413	11,597,037	2,022,624	21%
Office of Homeland Security	765,895	765,895	757,223	(8,672)	1%
Police	44,785,622	44,785,622	45,982,684	1,197,062	3%
Public Works					
Public Works	-	-	-	-	0%
Engineering and Capital Projects	63,064,976	63,064,976	60,842,877	(2,222,099)	4%
General Services	41,424,657	41,424,657	39,759,423	(1,665,234)	4%
Storm Water	6,260,091	6,260,091	5,029,756	(1,230,335)	20%
Total General Fund Revenues	**$ 1,192,608,391**	**$ 1,192,608,391**	**$ 1,144,518,906**	**$ (48,089,485)**	**4%**

[1] Total City transient occupancy tax revenue budget for FY 2009 is $173.0 million and the projection is $156.9 million. The balance is budgeted in the Transient Occupancy Tax Fund.

General Fund Expenditure Budget and Projections Prior to Corrective Actions

Business Center/Department	Adopted Budget	Revised Budget	Year-End Projection	Under Budget/ (Over Budget)	Variance %
City Planning and Development					
City Planning and Development	$ 534,098	$ 534,098	$ 530,600	$ 3,498	1%
City Planning and Community Investment	17,898,126	17,898,126	17,682,658	215,468	1%
Development Services - Neighborhood Code Compliance	6,499,347	6,499,347	6,468,799	30,548	0%
Real Estate Assets	4,062,120	4,062,120	3,987,064	75,056	2%
Community and Legislative Services					
Community and Legislative Services	4,186,805	4,186,805	4,072,302	114,503	3%
Community Services					
Community Services	348,585	348,585	346,347	2,238	1%
Customer Services	2,328,997	2,328,997	2,314,927	14,070	1%
Environmental Services	40,511,321	40,511,321	39,464,757	1,046,564	3%
Library	37,013,557	37,013,557	37,124,096	(110,539)	0%
Park and Recreation	88,333,436	88,241,436	88,800,490	(559,054)	1%
Non-Mayoral					
City Attorney	36,391,174	36,391,174	38,206,634	(1,815,460)	5%
City Clerk	4,496,396	4,588,396	4,553,125	35,271	1%
City Council - District 1	990,000	990,000	978,809	11,191	1%
City Council - District 2	990,000	990,000	928,463	61,537	6%
City Council - District 3	990,000	990,000	996,087	(6,087)	1%
City Council - District 4	990,000	990,000	985,887	4,113	0%
City Council - District 5	990,000	990,000	957,589	32,411	3%
City Council - District 6	990,000	990,000	980,877	9,123	1%
City Council - District 7	990,000	990,000	957,114	32,886	3%
City Council - District 8	990,000	990,000	1,015,017	(25,017)	3%
Council Administration	1,975,158	1,975,158	1,920,780	54,378	3%
Ethics Commission	1,006,299	1,006,299	1,012,034	(5,735)	1%
Office of the Independent Budget Analyst	1,615,215	1,615,215	1,569,799	45,416	3%
Personnel	6,458,415	6,458,415	6,458,415	-	0%

General Fund Expenditure Budget and Projections Prior to Corrective Actions

Business Center/Department	Adopted Budget	Revised Budget	Year-End Projection	Under Budget/ (Over Budget)	Variance %
Office of the Chief Financial Officer					
Office of the Chief Financial Officer	$ 1,025,169	$ 1,025,169	$ 1,015,487	$ 9,682	1%
City Comptroller	12,097,492	12,097,492	11,959,149	138,343	1%
City Treasurer	14,917,574	14,917,574	14,375,158	542,416	4%
Citywide Program Expenditures					
Annual Audit	1,000,000	1,000,000	1,000,000	-	0%
Assessments to Public Property	425,235	425,235	425,235	-	0%
Citywide Elections	2,700,000	2,700,000	1,000,000	1,700,000	63%
Corporate Master Leases Rent	9,023,325	9,023,325	9,023,325	-	0%
Employee Personal Property Claims	5,000	5,000	5,000	-	0%
General Fund Reserve Contribution	3,687,718	3,687,718	-	3,687,718	100%
Insurance	1,365,879	1,365,879	1,218,252	147,627	11%
Local 127 Settlement	-	-	1,000,000	(1,000,000)	100%
Leverage of Employee Pick-Up Savings	7,614,000	7,614,000	-	7,614,000	100%
Memberships	630,000	630,000	630,000	-	0%
Preservation of Benefits	1,100,000	1,100,000	1,100,000	-	0%
Property Tax Administration	3,027,643	3,027,643	4,227,643	(1,200,000)	40%
Public Liability Claims Fund Transfer	28,000,000	28,000,000	28,000,000	-	0%
Special Consulting Services	1,482,000	1,482,000	2,212,000	(730,000)	49%
TRANS Interest Expense Transfer	2,269,981	2,269,981	2,269,981	-	0%
Transfer to Park Improvement Funds	4,933,605	4,933,605	4,933,605	-	0%
Transportation Subsidy	278,077	278,077	278,077	-	0%
Vernal Pools Settlement	-	-	500,000	(500,000)	100%
TOTAL	$ 67,542,463	$ 67,542,463	$ 57,823,118	$ 9,719,345	14%
Debt Management	2,753,916	2,753,916	2,673,429	80,487	3%
Financial Management	4,271,664	4,271,664	4,041,526	230,138	5%
Purchasing and Contracting	4,440,215	4,440,215	4,388,954	51,261	1%
Office of Ethics and Integrity					
Office of Ethics and Integrity	2,087,168	2,087,168	2,073,153	14,015	1%

General Fund Expenditure Budget and Projections Prior to Corrective Actions

Business Center/Department	Adopted Budget	Revised Budget	Year-End Projection	Under Budget/ (Over Budget)	Variance %
Office of the Mayor and Chief Operating Officer					
Office of the Mayor and Chief Operating Officer	$ 775,950	$ 775,950	$ 776,462	$ (512)	0%
Administration	1,897,380	1,897,380	1,723,173	174,207	9%
Business Office	1,948,924	1,948,924	1,901,369	47,555	2%
City Auditor	1,677,628	1,677,628	1,627,210	50,418	3%
Labor Relations	963,547	963,547	964,111	(564)	0%
Office of the Chief Information Officer	24,963,599	24,963,599	24,916,647	46,952	0%
Public Safety and Homeland Security					
Public Safety	2,421,907	2,421,907	2,401,968	19,939	1%
Family Justice Center	643,682	643,682	581,300	62,382	10%
Fire-Rescue	190,696,777	190,696,777	190,170,995	525,782	0%
Office of Homeland Security	1,603,908	1,603,908	1,495,602	108,306	7%
Police	410,670,845	410,670,845	414,813,598	(4,142,753)	1%
Public Works					
Public Works	324,388	324,388	307,613	16,775	5%
Engineering and Capital Projects	65,159,933	65,159,933	62,368,764	2,791,169	4%
General Services	69,324,877	69,324,877	64,114,412	5,210,465	8%
Storm Water	48,820,336	48,820,336	46,763,541	2,056,795	4%
Total General Fund Expenditures	**$ 1,192,608,391**	**$ 1,192,608,391**	**$ 1,175,589,409**	**$ 17,018,982**	**1%**
Appropriated Reserve	-	10,000,000	-	10,000,000	100%
Gen Fund Expenditures plus Appropriated Reserve	**$ 1,192,608,391**	**$ 1,202,608,391**	**$ 1,175,589,409**	**$ 27,018,982**	**2%**

Summary of General Fund Appropriation Adjustments

Business Center/Department	Revenue Increase/(Decrease)	Expenditures Increase/(Decrease)	Net Impact	Percent of Budget
Major General Fund Revenues	$ (43,512,503)	$ -	$ (43,512,503)	5%
City Planning and Development				
City Planning and Development	-	-	-	0%
City Planning and Community Investment	-	(492,874)	492,874	4%
Development Services - Neighborhood Code Compliance	-	(171,431)	171,431	3%
Real Estate Assets	-	(239,493)	239,493	1%
Community and Legislative Services				
Community and Legislative Services	-	(203,799)	203,799	5%
Community Services				
Community Services	-	-	-	0%
Customer Services	-	-	-	0%
Environmental Services	2,160,000	(1,675,094)	3,835,094	10%
Library	-	(2,007,864)	2,007,864	6%
Park and Recreation	619,210	(2,374,188)	2,993,398	5%
Non-Mayoral				
City Attorney	-	-	-	0%
City Clerk	-	(90,000)	90,000	2%
Additional Reduction Required	-	*(137,946)*	*137,946*	*3%*
City Council - District 1	-	-	-	0%
Reduction Required	-	*(49,500)*	*49,500*	*5%*
City Council - District 2	-	(49,500)	49,500	5%
City Council - District 3	-	(49,500)	49,500	5%
City Council - District 4	-	-	-	0%
Reduction Required	-	*(49,500)*	*49,500*	*5%*
City Council - District 5	-	(49,500)	49,500	5%
City Council - District 6	-	-	-	0%
Reduction Required	-	*(49,500)*	*49,500*	*5%*
City Council - District 7	-	(49,500)	49,500	5%
City Council - District 8	-	(49,500)	49,500	5%

Summary of General Fund Appropriation Adjustments

Business Center/Department	Revenue Increase/(Decrease)	Expenditures Increase/(Decrease)	Net Impact	Percent of Budget
Non-Mayoral (continued)				
Council Administration	$ -	$ -	$ -	0%
Reduction Required	-	*(98,758)*	*98,758*	*5%*
Ethics Commission	-	(10,000)	10,000	1%
Additional Reduction Required	-	*(40,315)*	*40,315*	*4%*
Office of the Independent Budget Analyst	-	(149,011)	149,011	9%
Personnel	-	(227,213)	227,213	4%
Office of the Chief Financial Officer				
Office of the Chief Financial Officer	-	(69,777)	69,777	10%
City Comptroller	-	-	-	0%
City Treasurer	-	(752,715)	752,715	5%
Citywide Program Expenditures	-	(6,787,718)	6,787,718	10%
Debt Management	-	-	-	0%
Financial Management	(136,000)	(385,444)	249,444	7%
Purchasing and Contracting	-	(136,047)	136,047	4%
Office of Ethics and Integrity				
Office of Ethics and Integrity	-	-	-	0%
Office of the Mayor and Chief Operating Officer				
Office of the Mayor and Chief Operating Officer	-	-	-	0%
Administration	-	(95,983)	95,983	5%
Business Office	-	(466,752)	466,752	24%
City Auditor	-	-	-	0%
Labor Relations	-	-	-	0%
Office of the Chief Information Officer	-	(136,845)	136,845	1%
Public Safety and Homeland Security				
Public Safety	-	-	-	0%
Family Justice Center	-	-	-	0%
Fire-Rescue	-	(4,032,982)	4,032,982	2%
Office of Homeland Security	-	(83,801)	83,801	10%

Summary of General Fund Appropriation Adjustments

Business Center/Department	Revenue Increase/(Decrease)	Expenditures Increase/(Decrease)	Net Impact	Percent of Budget
Public Safety and Homeland Security (continued)				
Police	$ -	$ (6,200,000)	$ 6,200,000	2%
Public Works				
Public Works	-	-	-	0%
Engineering and Capital Projects	-	(209,496)	209,496	10%
General Services	-	(5,973,934)	5,973,934	21%
Storm Water	-	(5,673,815)	5,673,815	13%
Other Items				
Managerial Re-organization	-	(1,550,000)	1,550,000	
Park and Recreation and Fire-Rescue Fee Increases	-	-	-	
Total General Fund Appropriation Adjustments	**$ (40,869,293)**	**$ (40,869,293)**	**$ -**	

General Fund Revenue Budget and Projections After Corrective Actions

Business Center/Department/Corrective Action	Revised Budget	Year-End Projection	Over Budget/ (Under Budget)	Variance %
Major General Fund Revenues	$ 900,056,672	$ 855,165,578	$ (44,891,094)	5%
Reduction in Property Tax	(14,521,369)	-		
Reduction in Transfers from Other Funds	(9,118,441)	-		
Reduction in Transient Occupancy Tax	(8,439,428)	-		
Reduction in Sales Tax	(5,857,642)	-		
Reduction in Property Transfer Tax	(2,449,019)	-		
Reduction in Interest Earnings	(1,668,979)	-		
Reduction in Franchises	(1,271,091)	-		
Reduction in Motor Vehicle License Fees	(845,331)	-		
Reduction in Safety Sales Tax	(719,794)	-		
Return of Council and Mayor Infrastructure Improvement Fund Balances	1,378,591	1,443,954		
New Budget and Projections	$ 856,544,169	$ 856,609,532	$ 65,363	0%
City Planning and Development				
City Planning and Development	-	-	-	0%
City Planning and Community Investment	4,640,508	3,962,961	(677,547)	15%
Development Services - Neighborhood Code Compliance	730,267	752,485	22,218	3%
Real Estate Assets	43,604,594	42,432,382	(1,172,212)	3%
Community and Legislative Services				
Community and Legislative Services	266,900	269,072	2,172	1%
Community Services				
Community Services	-	-	-	0%
Customer Services	704,021	610,114	(93,907)	13%
Environmental Services	1,665,653	1,788,189	122,536	7%
Increase Transfer of Facility Franchise Revenue	2,160,000	2,160,000		
New Budget and Projections	$ 3,825,653	$ 3,948,189	$ 122,536	3%
Library	1,745,548	1,329,086	(416,462)	24%

General Fund Revenue Budget and Projections After Corrective Actions

Business Center/Department/Corrective Action	Revised Budget	Year-End Projection	Over Budget/ (Under Budget)	Variance %
Community Services (continued)				
Park and Recreation	$ 31,031,101	$ 30,400,579	$ (630,522)	2%
Return Prior Year Funding for CIP Grant Matches	398,000	398,000		
Return Prior Year Funding for Balboa Park Tram Grant Match	350,000	350,000		
Eliminate Funding for CIP Grant Matches	(4,500)	(4,500)		
Eliminate Competitive Level Swim Team, including 1.00 position	(74,000)	(74,000)		
Eliminate Power Washing and Sweeping at Ocean Beach Pier	(50,290)	(50,290)		
New Budget and Projections	$ 31,650,311	$ 31,019,789	$ (630,522)	2%
Non-Mayoral				
City Attorney	5,001,558	6,991,326	1,989,768	40%
City Clerk	29,477	40,861	11,384	39%
City Council - District 1	-	-	-	0%
City Council - District 2	-	-	-	0%
City Council - District 3	-	-	-	0%
City Council - District 4	-	-	-	0%
City Council - District 5	-	-	-	0%
City Council - District 6	-	-	-	0%
City Council - District 7	-	-	-	0%
City Council - District 8	-	-	-	0%
Council Administration	-	-	-	0%
Ethics Commission	-	4,900	4,900	100%
Office of the Independent Budget Analyst	-	-	-	0%
Personnel	147,000	146,999	(1)	0%
Office of the Chief Financial Officer				
Office of the Chief Financial Officer	350,000	365,329	15,329	4%
City Comptroller	3,870,654	3,514,022	(356,632)	9%

General Fund Revenue Budget and Projections After Corrective Actions

Business Center/Department/Corrective Action	Revised Budget	Year-End Projection	Over Budget/ (Under Budget)	Variance %
Office of the Chief Financial Officer (continued)				
City Treasurer	$ 29,048,691	$ 28,904,467	$ (144,224)	0%
Citywide Program Expenditures	-	-	-	0%
Debt Management	1,243,485	1,267,977	24,492	2%
Financial Management	652,784	632,149	(20,635)	3%
Reduce Offsetting Revenue for Information Technology	(136,000)	(136,000)		
New Budget and Projections	$ 516,784	$ 496,149	$ (20,635)	4%
Purchasing and Contracting	865,121	901,150	36,029	4%
Office of Ethics and Integrity				
Office of Ethics and Integrity	604,101	625,417	21,316	4%
Office of the Mayor and Chief Operating Officer				
Office of the Mayor and Chief Operating Officer	-	-	-	0%
Administration	103,074	106,381	3,307	3%
Business Office	-	-	-	0%
City Auditor	-	3,024	3,024	100%
Labor Relations	-	-	-	0%
Office of the Chief Information Officer	-	-	-	0%
Public Safety and Homeland Security				
Public Safety	311,775	278,146	(33,629)	11%
Family Justice Center	59,753	57,313	(2,440)	4%
Fire-Rescue	9,574,413	11,597,037	2,022,624	21%
Office of Homeland Security	765,895	757,223	(8,672)	1%
Police	44,785,622	45,982,684	1,197,062	3%

General Fund Revenue Budget and Projections After Corrective Actions

Business Center/Department/Corrective Action	Revised Budget	Year-End Projection	Over Budget/ (Under Budget)	Variance %
Public Works				
Public Works	$ -	$ -	$ -	0%
Engineering and Capital Projects	63,064,976	60,842,877	(2,222,099)	4%
General Services	41,424,657	39,759,423	(1,665,234)	4%
Storm Water	6,260,091	5,029,756	(1,230,335)	20%
Total Prior to Corrective Actions	$ 1,192,608,391	$ 1,144,518,906	$ (48,089,485)	4%
Total Corrective Actions	$ (40,869,293)	$ 4,087,164	$ 44,956,457	100%
Total Revenue Budget and Projections After Corrective Actions	**$ 1,151,739,098**	**$ 1,148,606,070**	**$ (3,133,028)**	**0%**

General Fund Expenditure Budget and Projections After Corrective Actions

Business Center/Department/Corrective Action	Revised Budget	Year-End Projection	Under Budget/ (Over Budget)	Variance %
City Planning and Development				
City Planning and Development	$ 534,098	$ 530,600	$ 3,498	1%
City Planning and Community Investment	17,898,126	17,682,658	215,468	1%
Reduce Funding for Uptown Cluster Community Plan Updates	(200,000)	(200,000)		
Reduce 1.00 Program Manager, Planning Division	(123,970)	(123,970)		
Reduce 1.00 Community Development Specialist IV	(118,904)	-		
Reduce Funding for Public Information Support	(50,000)	(50,000)		
New Budget and Projections	$ 17,405,252	$ 17,308,688	$ 96,564	1%
Development Services - Neighborhood Code Compliance	6,499,347	6,468,799	30,548	0%
Reduce 3.00 Code Compliance Officers	(109,230)	(109,230)		
Reduce 1.00 Public Information Clerk	(62,201)	(47,847)		
New Budget and Projections	$ 6,327,916	$ 6,311,722	$ 16,194	0%
Real Estate Assets	4,062,120	3,987,064	75,056	2%
Reduce Funding for Supplies and Services	(73,000)	(73,000)		
Reduce 1.00 Associate Management Analyst	(47,991)	(47,991)		
Reduce 1.00 Associate Property Agent	(47,326)	(47,326)		
Transfer 0.50 Ball Park Administrator to PETCO Park	(40,336)	(40,336)		
Reduce 1.00 Word Processing Operator	(30,840)	(30,840)		
New Budget and Projections	$ 3,822,628	$ 3,747,571	$ 75,057	2%
Community and Legislative Services				
Community and Legislative Services	4,186,805	4,072,302	114,503	3%
Reduce Funding for Supplies and Services	(112,000)	-		
Reduce 2.00 Council Representative II and 1.00 Clerical Assistant II	(91,799)	(87,914)		
New Budget and Projections	$ 3,983,006	$ 3,984,388	$ (1,382)	0%
Community Services				
Community Services	348,585	346,347	2,238	1%
Customer Services	2,328,997	2,314,927	14,070	1%

General Fund Expenditure Budget and Projections After Corrective Actions

Business Center/Department/Corrective Action	Revised Budget	Year-End Projection	Under Budget/ (Over Budget)	Variance %
Community Services (continued)				
Environmental Services	$ 40,511,321	$ 39,464,757	$ 1,046,564	3%
Reduce 4.00 Positions and Related Support due to Efficiencies	(594,034)	-		
Reduce Funding for Landfill Disposal Fees	(500,000)	-		
Establish Preferred Landfill Disposal Fee Rates for City Tonnage	(360,000)	(360,000)		
Reduce Funding for Refuse Container Purchases	(200,000)	(200,000)		
Discontinue Extra Summer Refuse Collection in Mission Beach	(21,060)	(21,060)		
New Budget and Projections	$ 38,836,227	$ 38,883,697	$ (47,470)	0%
Library	37,013,557	37,124,096	(110,539)	0%
Close 7 Branch Libraries, including 33.81 positions	(1,705,008)	(1,705,008)		
Reduce Funding for Grant Matches	(250,000)	(250,000)		
Reduce 1.00 Associate Management Analyst	(52,856)	(52,856)		
New Budget and Projections	$ 35,005,693	$ 35,116,232	$ (110,539)	0%
Park and Recreation	88,241,436	88,800,490	(559,054)	1%
Close 9 Recreation Centers and 1 Gym, including 22.90 positions	(773,471)	(773,471)		
Eliminate Funding for CIP Grant Matches	(446,955)	(446,955)		
Convert Skate Parks to Unsupervised, including 8.70 positions	(255,246)	(255,246)		
Eliminate 6.25 Assistant Center Directors at Recreation Centers	(188,664)	(188,664)		
Reduce 1.00 Assistant Director	(159,153)	-		
Eliminate Grounds Maintenance at Various Locations, incl 3.00 positions	(137,718)	(73,359)		
Removal of Fire Rings at Beaches and Bays, including 2.00 positions	(86,525)	(86,525)		
Eliminate or Reduce Security Services at Various Locations	(74,961)	(74,961)		
Reduce Hours/Support at Various Gyms/Activity Centers, incl 2.00 positions	(70,781)	(70,781)		
Close 14 Restrooms During Winter Months, including 1.90 positions	(68,520)	(68,520)		
Reduce 1.00 Supervising Custodian in Balboa Park	(60,899)	-		
Eliminate Competitive Level Swim Team, including 1.00 position	(20,045)	(20,045)		
Eliminate Contractual Services for Balboa Park Restroom Cleaning	(20,000)	(20,000)		
Eliminate Power Washing and Sweeping at Ocean Beach Pier	(11,250)	(11,250)		
New Budget and Projections	$ 85,867,248	$ 86,710,713	$ (843,465)	1%

General Fund Expenditure Budget and Projections After Corrective Actions

Business Center/Department/Corrective Action	Revised Budget	Year-End Projection	Under Budget/ (Over Budget)	Variance %
Non-Mayoral				
City Attorney	$ 36,391,174	$ 38,206,634	$ (1,815,460)	5%
Remain within Budget		(1,815,460)		
New Budget and Projections	$ 36,391,174	$ 36,391,174	$ -	0%
City Clerk	4,588,396	4,553,125	35,271	1%
Increase Vacancy Factor	(50,000)	(32,081)		
Reduce Funding for Information Technology	(20,000)	(20,000)		
Reduce Funding for Provisional Employment	(10,000)	(10,000)		
Reduce Funding for Overtime	(10,000)	(10,000)		
Additional Reduction Required	*(137,946)*	*(137,946)*		
New Budget and Projections	$ 4,360,450	$ 4,343,098	$ 17,352	0%
City Council - District 1	990,000	978,809	11,191	1%
Reduction Required	*(49,500)*	*(49,500)*		
New Budget and Projections	$ 940,500	$ 929,309	$ 11,191	1%
City Council - District 2	990,000	928,463	61,537	6%
Reduce Funding for Supplies and Services	(49,500)	(49,500)		
New Budget and Projections	$ 940,500	$ 878,963	$ 61,537	7%
City Council - District 3	990,000	996,087	(6,087)	1%
Reduce Funding for Personnel Expenses and Supplies and Services	(49,500)	(49,500)		
New Budget and Projections	$ 940,500	$ 946,587	$ (6,087)	1%
City Council - District 4	990,000	985,887	4,113	0%
Reduction Required	*(49,500)*	*(49,500)*		
New Budget and Projections	$ 940,500	$ 936,387	$ 4,113	0%
City Council - District 5	990,000	957,589	32,411	3%
Reduce Funding for Personnel Expenses and Supplies and Services	(49,500)	(49,500)		
New Budget and Projections	$ 940,500	$ 908,089	$ 32,411	3%
City Council - District 6	990,000	980,877	9,123	1%
Reduction Required	*(49,500)*	*(49,500)*		
New Budget and Projections	$ 940,500	$ 931,377	$ 9,123	1%

General Fund Expenditure Budget and Projections After Corrective Actions

Business Center/Department/Corrective Action	Revised Budget	Year-End Projection	Under Budget/ (Over Budget)	Variance %
Non-Mayoral (continued)				
City Council - District 7	$ 990,000	$ 957,114	$ 32,886	3%
Reduce Funding for Personnel Expenses and Supplies and Services	(49,500)	(49,500)		
New Budget and Projections	$ 940,500	$ 907,614	$ 32,886	3%
City Council - District 8	990,000	1,015,017	(25,017)	3%
Reduction in Funding for Personnel Expenses and Supplies and Services	(49,500)	(49,500)		
New Budget and Projections	$ 940,500	$ 965,517	$ (25,017)	3%
Council Administration	1,975,158	1,920,780	54,378	3%
Reduction Required	*(98,758)*	*(98,758)*		
New Budget and Projections	$ 1,876,400	$ 1,822,022	$ 54,378	3%
Ethics Commission	1,006,299	1,012,034	(5,735)	1%
Reduce Funding for Supplies and Services	(10,000)	(10,000)		
Additional Reduction Required	*(40,315)*	*(40,315)*		
New Budget and Projections	$ 955,984	$ 961,719	$ (5,735)	1%
Office of the Independent Budget Analyst	1,615,215	1,569,799	45,416	3%
Increase Vacancy Factor by Maintaining 1.00 Analyst Vacant	(149,011)	(118,549)		
New Budget and Projections	$ 1,466,204	$ 1,451,250	$ 14,954	1%
Personnel	6,458,415	6,458,415	-	0%
Increase Vacancy Factor	(119,695)	(119,695)		
Reduce 1.00 Associate Personnel Analyst	(100,018)	(100,018)		
Reduce Funding for Supplies and Services	(7,500)	(7,500)		
New Budget and Projections	$ 6,231,202	$ 6,231,202	$ -	0%
Office of the Chief Financial Officer				
Office of the Chief Financial Officer	1,025,169	1,015,487	9,682	1%
Reduce 1.00 Director of Major Gifts/Planned Giving	(69,777)	(69,777)		
New Budget and Projections	$ 955,393	$ 945,710	$ 9,683	1%
City Comptroller	12,097,492	11,959,149	138,343	1%

General Fund Expenditure Budget and Projections After Corrective Actions

Business Center/Department/Corrective Action	Revised Budget	Year-End Projection	Under Budget/ (Over Budget)	Variance %
Office of the Chief Financial Officer (continued)				
City Treasurer	$ 14,917,574	$ 14,375,158	$ 542,416	4%
Reduce Funding for Supplies and Services	(381,469)	(381,469)		
Reduce 3.00 Collection Investigator I positions	(251,207)	(140,854)		
Reduce 1.00 Account Clerk and 1.00 Clerical Assistant II	(120,038)	(60,019)		
New Budget and Projections	$ 14,164,859	$ 13,792,816	$ 372,043	3%
Citywide Program Expenditures	67,542,463	57,823,118	9,719,345	14%
Remove Funding for Leverage of Employee Pick-Up Savings	(7,600,000)	-		
Remove Funding for General Fund Reserve Contribution	(3,687,718)	-		
Add Funding for Vernal Pool Settlement	500,000	-		
Increase Funding for Fringe Benefits throughout the General Fund	4,000,000	-		
New Budget and Projections	$ 60,754,745	$ 57,823,118	$ 2,931,627	5%
Debt Management	2,753,916	2,673,429	80,487	3%
Financial Management	4,271,664	4,041,526	230,138	5%
Reduce Funding for Information Technology	(200,000)	(200,000)		
Reduce 2.00 Associate Management Analysts	(111,980)	(111,980)		
Reduce Funding for Supplies and Services	(23,464)	(23,464)		
Increase Vacancy Factor	(50,000)	-		
New Budget and Projections	$ 3,886,220	$ 3,706,082	$ 180,138	5%
Purchasing and Contracting	4,440,215	4,388,954	51,261	1%
Reduce 1.00 Purchasing Agent	(86,047)	(86,047)		
Reduce Funding for Supplies and Services	(50,000)	(50,000)		
New Budget and Projections	$ 4,304,169	$ 4,252,908	$ 51,261	1%
Office of Ethics and Integrity				
Office of Ethics and Integrity	2,087,168	2,073,153	14,015	1%
Office of the Mayor and Chief Operating Officer				
Office of the Mayor and Chief Operating Officer	775,950	776,462	(512)	0%
Administration	1,897,380	1,723,173	174,207	9%
Reduce 1.00 Associate Management Analyst	(95,983)	-		
New Budget and Projections	$ 1,801,397	$ 1,723,173	$ 78,224	4%

General Fund Expenditure Budget and Projections After Corrective Actions

Business Center/Department/Corrective Action	Revised Budget	Year-End Projection	Under Budget/ (Over Budget)	Variance %
Office of the Mayor and Chief Operating Officer (continued)				
Business Office	$ 1,948,924	$ 1,901,369	$ 47,555	2%
Reduce Funding for Managed Competition Contract	(250,000)	(250,000)		
Reduce 1.00 Associate Engineer - Civil	(117,225)	(58,613)		
Reduce 1.00 Organization Effective Specialist II	(99,527)	(49,764)		
New Budget and Projections	$ 1,482,172	$ 1,542,992	$ (60,820)	4%
City Auditor	1,677,628	1,627,210	50,418	3%
Labor Relations	963,547	964,111	(564)	0%
Office of the Chief Information Officer	24,963,599	24,916,647	46,952	0%
Reduce General Fund Support for Office of the Chief Information Officer	(136,845)	(136,845)		
New Budget and Projections	$ 24,826,754	$ 24,779,802	$ 46,952	0%
Public Safety and Homeland Security				
Public Safety	2,421,907	2,401,968	19,939	1%
Family Justice Center	643,682	581,300	62,382	10%
Fire-Rescue	190,696,777	190,170,995	525,782	0%
Rolling Service Reduction of 1 Engine or Truck Company Per Day	(1,638,543)	(1,638,543)		
Eliminate One Fire Recruit Academy	(715,731)	(715,731)		
Cross-Staff One Helicopter During Non-Wildfire Season	(384,364)	(384,364)		
Eliminate Medic Rescue 9	(274,456)	(274,456)		
Reduce 2.00 Clerical Assistant II positions and 1.00 Senior Clerk/Typist	(186,116)	(93,058)		
Reduce 2.00 Code Compliance Officers	(145,638)	(72,819)		
Reduce 1.00 Organization Effectiveness Specialist III (Lifeguard Division)	(109,489)	-		
Increase Vacancy Factor by Maintaining 1.00 Deputy Fire Chief Vacant	(106,794)	(106,794)		
Reduce 1.00 Project Assistant	(103,431)	(103,431)		
Reduce 2.00 Lifeguard II positions (Lifeguard Division)	(98,086)	(98,086)		
Reduce Hours of Light and Air Unit Overtime Staffing	(81,500)	(81,500)		
Reduce Lifeguard Seasonal Hours	(70,000)	(70,000)		
Reduce Funding for Community Outreach	(63,945)	(63,945)		
Reclassify Positions	(42,490)	(42,490)		
Reduce Funding for Supplies and Services (Lifeguard Division)	(12,400)	(12,400)		
New Budget and Projections	$ 186,663,795	$ 186,413,379	$ 250,416	0%

General Fund Expenditure Budget and Projections After Corrective Actions

Business Center/Department/Corrective Action	Revised Budget	Year-End Projection	Under Budget/ (Over Budget)	Variance %
Public Safety and Homeland Security (continued)				
Office of Homeland Security	$ 1,603,908	$ 1,495,602	$ 108,306	7%
Reduce Funding for Reverse 911 System	(83,801)	(83,801)		
New Budget and Projections	$ 1,520,107	$ 1,411,801	$ 108,306	7%
Police	410,670,845	414,813,598	(4,142,753)	1%
Increase Vacancy Factor	(3,800,000)	(3,800,000)		
Reduce Funding for Supplies and Services	(1,800,000)	(1,800,000)		
Reduce Police Academy Attendance to 25 Recruits	(1,500,000)	(1,500,000)		
Reduce Funding for Overtime	(500,000)	(500,000)		
Reduce Funding for Equipment Outlay	(500,000)	(500,000)		
Reduce Funding for Information Technology	(200,000)	(200,000)		
Add Funding for Booking Fees	2,100,000	-		
New Budget and Projections	$ 404,470,845	$ 406,513,598	$ (2,042,753)	1%
Public Works				
Public Works	324,388	307,613	16,775	5%
Engineering and Capital Projects	65,159,933	62,368,764	2,791,169	4%
Reduce Funding for Supplies and Services	(209,496)	(209,496)		
New Budget and Projections	$ 64,950,437	$ 62,159,268	$ 2,791,169	4%
General Services	69,324,877	64,114,412	5,210,465	8%
Reductions in Street Division, including 3.00 positions	(4,391,028)	(1,500,000)		
Reductions in Facilities Division, including 8.00 positions	(1,328,393)	(276,078)		
Reductions in Contracts Division, including 1.00 position	(254,513)	(170,000)		
New Budget and Projections	$ 63,350,943	$ 62,168,333	$ 1,182,610	2%
Storm Water	48,820,336	46,763,541	2,056,795	4%
Reduce Funding for Storm Drain Repairs	(2,250,000)	(2,250,000)		
Reduce Funding for Contracts, Use Prior Year Encumbrances	(1,400,000)	(1,400,000)		
Reduce Funding for Pollution Prevention Eduction and Outreach	(1,054,250)	(1,054,250)		
Reduce 10.00 positions	(969,565)	-		
New Budget and Projections	$ 43,146,521	$ 42,059,291	$ 1,087,230	3%

General Fund Expenditure Budget and Projections After Corrective Actions

Business Center/Department/Corrective Action	Revised Budget	Year-End Projection	Under Budget/ (Over Budget)	Variance %
Other Items				
Managerial Re-organization	$ (1,550,000)	$ (1,550,000)		
Park and Recreation and Fire-Rescue Fee Increases	-	(200,000)		
New Budget and Projections	$ (1,550,000)	$ (1,750,000)	$ 200,000	13%
Total Prior to Corrective Actions	$ 1,192,608,391	$ 1,175,589,409	$ 17,018,982	1%
Total Corrective Actions	$ (40,869,293)	$ (30,823,550)	$ (10,045,743)	25%
Total Expenditure Budget and Projections After Corrective Actions	**$ 1,151,739,097**	**$ 1,144,765,859**	**$ 6,973,238**	**1%**

Note: This table does not include the Appropriated Reserve

Fiscal Year	Business Center	Department	Job Classification	FTE	Personnel Expense
2009	Chief Financial Officer	City Treasurer	Account Clerk	1.00	61,703
			Clerical Assistant II	1.00	58,336
			Collections Investigator I	3.00	219,707
		Financial Management	Associate Management Analyst	2.00	191,966
		Office of the Chief Financial Officer	Director of Major Gifts/Planned Giving	1.00	139,553
		Purchasing and Contracting	Purchasing Agent	1.00	172,093
	Chief Financial Officer Total			**9.00**	**843,358**
	City Planning and Development	City Planning and Community Investment	Community Development Specialist IV	1.00	119,079
			Program Manager	1.00	123,970
		Concourse Parking Garages	Associate Management Analyst	1.00	95,982
		Neighborhood Code Compliance	Code Compliance Officer	3.00	218,457
			Public Information Clerk	1.00	62,201
		Real Estate Assets	Associate Property Agent	1.00	94,652
			Word Processing Operator	1.00	61,679
	City Planning and Development Total			**9.00**	**776,020**
	Community Services	Customer Services	Administrative Aide I	1.00	70,567
			Asst to the Director	1.00	75,766
			Department Director	1.00	198,922
			Executive Secretary	1.00	81,218
			Neighborhood Services Coordinator	2.00	248,261
			Program Manager	2.00	266,480
			Public Info Specialist	9.00	576,675
			Sr Management Analyst	1.00	105,882
		Environmental Services	Area Refuse Collections Supv.	1.00	91,164
			Associate Management Analyst	1.00	95,982
			Sanitation Driver I	2.00	153,323
		Library	Associate Management Analyst	1.00	95,982
			Librarian II	2.90	259,396
			Librarian III	5.00	498,264
			Librarian IV	2.00	217,506
			Library Aide	9.51	405,225
			Library Assistant	1.70	130,898
			Library Clerk	12.70	801,714
		Park and Recreation	Area Manager	2.00	192,026
			Asst. Department Director	1.00	190,753
			Asst. Rec Center Director	9.25	549,561
			Equipment Operator II	2.00	157,875
			Grounds Maintenance Workers I - Hourly	0.19	8,641
			Grounds Maintenance Workers II	5.79	358,837
			Pool Guard II Hourly	1.00	39,911
			Rec Aide - Hourly	0.40	11,558
			Rec Leader II - Hourly	1.00	41,037
			Rec. Center Director I	14.75	1,026,488
			Rec. Leader I Hourly	10.85	400,691
			Supervising Custodian	1.00	60,899
	Community Services Total			**106.04**	**7,411,502**

Fiscal Year	Business Center	Department	Job Classification	FTE	Personnel Expense
	Managerial Re-Organization	City Planning and Development	Assistant Deputy Chief	1.00	172,593
		Community Services	Deputy Chief Operating Officer	1.00	237,626
			Executive Secretary	1.00	81,218
		Family Justice Center	Clerical Assistant II	1.00	58,336
			Director	1.00	133,315
		Office of Ethics and Integrity	Assistant Deputy Chief	1.00	132,687
			Construction Estimator	1.00	100,140
			Deputy Chief Operating Officer	1.00	213,566
			Executive Secretary	3.00	243,654
		Public Safety & Homeland Security	Deputy Chief Operating Officer	1.00	237,626
			Executive Secretary	1.00	81,218
	Managerial Re-Organization Total			**13.00**	**1,691,979**
	Non-Mayoral	IBA	Budget Legislative Analyst	1.00	118,815
		Personnel	Associate Personnel Analyst	1.00	100,018
	Non-Mayoral Total			**2.00**	**218,833**
	Office of the Mayor and COO	Administration	Associate Management Analyst	1.00	95,983
		Business Office	Associate Civil Engineer	1.00	117,225
			Organizational Effectiveness Specialist II	1.00	99,527
		Community and Legislative Services	Clerical Assistant II	1.00	58,335
			Council Representative II	2.00	150,010
		Office of the CIO	Communication Technicians	3.00	314,464
			Information Systems Analyst II	1.00	99,929
			Information Systems Analyst IV	1.00	119,695
	Office of the Mayor and COO Total			**11.00**	**1,055,168**
	Public Safety and Homeland Security	Fire-Rescue	Clerical Assistant II	2.00	116,671
			Code Compliance Officer	2.00	145,638
			Construction Estimator	1.00	100,139
			Lifeguard II	2.00	196,172
			Organizational Effectiveness Specialist III	1.00	109,489
			Senior/Clerk Typist	1.00	69,444
		Police	Administrative Aide II	1.00	78,155
			Associate Management Analyst	1.00	95,983
			Clerical Assistant II	0.50	29,168
			Parking Enforcement Officer I	2.00	139,308
			Parking Enforcement Supervisor	1.00	80,062
			Police Code Compliance Officer	2.00	163,234
			Police Investigative Aide II	2.00	151,182
			Police Prop & Evidence Clerk	1.50	97,398
			Police Records Clerk	6.00	383,736
			Police Records Data Specialist	1.00	63,444
			Police Service Officer II	13.00	944,710
			Property & Evidence Supervisor	1.00	79,083
			Public Information Clerk	1.00	62,202
			Senior Management Analyst	1.00	105,882
			Word Processing Operator	1.00	61,680
	Public Safety and Homeland Security Total			**44.00**	**3,272,780**

Fiscal Year	Business Center	Department	Job Classification	FTE	Personnel Expense
	Public Works	General Services	Associate Engineer- Traffic	1.00	117,009
			Custodian II	1.00	44,180
			Electrician Supervisor	1.00	99,998
			Painter	4.00	321,600
			Painter Supervisor	1.00	86,282
			Plasterer	1.00	89,540
			Principal Engineering Aide	1.00	90,773
			Public Work Supervisor	1.00	90,761
			Refrigeration Mechanic	1.00	85,575
		Storm Water	Administrative Aide II	1.00	78,155
			Assoc Engineer - Civil	1.00	117,225
			Biologist II	1.00	97,164
			Biologist III	2.00	219,054
			Information Systems Analyst II	1.00	99,929
			Sr Zoning Investigator	1.00	99,199
			Word Processing Operator	1.00	61,679
			Zoning Investigator II	2.00	192,560
	Public Works Total			**22.00**	**1,990,683**
2009 Total				216.04	17,260,323
2010	Non-Mayoral	City Council District 2	Council Representative I	1.00	81,315
	Non-Mayoral Total			**1.00**	**81,315**
2010 Total				1.00	81,315
Grand Total				**217.04**	**17,341,638**