

Citywide Program Expenditures



Description

The Citywide Program Expenditures budget is comprised of various programs and activities that provide benefits and services citywide. The General Fund portion of programs or activities whose funding is divided among the General Fund and the Non-General funds, and/or programs or activities that are generally not attributable to any one City department are allocated in this budget. The Citywide Program Expenditure budget is administered by the Financial Management Department with input from responsible departments throughout the City.

Citywide Program Expenditures

Department Summary

Citywide Program Expenditures				
	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED	FY 2009-2010 CHANGE
Positions	0.00	0.00	0.00	0.00
Personnel Expense	\$ -	\$ -	\$ (29,843,536)	\$ (29,843,536)
Non-Personnel Expense	\$ 47,811,862	\$ 67,542,463	\$ 53,089,729	\$ (14,452,734)
TOTAL	\$ 47,811,862	\$ 67,542,463	\$ 23,246,193	\$ (44,296,270)

Department Expenditures

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED
GENERAL FUND			
Citywide Program Expenditures			
Annual Audit	\$ 681,805	\$ 1,000,000	\$ -
Assessments to Public Property	\$ 300,500	\$ 425,235	\$ 450,235
Citywide Elections	\$ 2,700,000	\$ 2,700,000	\$ 2,000,000
Citywide Program Expenditures	\$ 3,328,641	\$ -	\$ -
Corporate Master Leases Rent	\$ 6,688,027	\$ 9,023,325	\$ 9,350,765
Employee Personal Prop Claims	\$ 5,000	\$ 5,000	\$ 5,000
General Fund Reserve	\$ -	\$ 3,687,718	\$ -
Insurance	\$ 1,840,000	\$ 1,365,879	\$ 1,358,129
Leverage of Employee Pick-Up Savings	\$ -	\$ 7,614,000	\$ -
Memberships	\$ 630,000	\$ 630,000	\$ 630,000
Preservation of Benefits ¹	\$ -	\$ 1,100,000	\$ 1,150,000
Projected Concessions Labor Negotiations	\$ -	\$ -	\$ (29,843,536)
Property Tax Administration	\$ 3,027,643	\$ 3,027,643	\$ 4,139,984
Public Liab Claims Fund Trans	\$ 18,000,000	\$ 28,000,000	\$ 25,071,350
Special Consulting Services	\$ 2,883,169	\$ 1,482,000	\$ 1,350,000
TRANS Interest Expense Transfer Fund	\$ 2,449,000	\$ 2,269,981	\$ 2,269,981
Transfer to Park Improvement Funds	\$ 5,000,000	\$ 4,933,605	\$ 5,036,208
Transportation Subsidy	\$ 278,077	\$ 278,077	\$ 278,077
Total	\$ 47,811,862	\$ 67,542,463	\$ 23,246,193

¹ Appropriations for Preservation of Benefits was allocated under "Special Consulting Services" in the Fiscal Year 2008 Annual Budget and has since been itemized separately as its own budgeted expense line for Fiscal Years 2009 and 2010.

Citywide Program Expenditures

Significant Budget Adjustments

GENERAL FUND

Citywide Program Expenditures	Positions	Cost	Revenue
<p>Increase to Property Tax Administration</p> <p>Per the Five-Year Financial Outlook, the expenditures for Property Tax Administration is projected to increase by \$1.1 million.</p>	0.00 \$	1,112,341 \$	0
<p>Non-Discretionary Adjustment</p> <p>Adjustments to expense allocations that are determined outside of the department's direct control. These adjustments are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.</p>	0.00 \$	507,619 \$	0
<p>Adjustment to Mission Bay and Regional Park Improvement Funds</p> <p>Adjustment to the expenditure transfer to the improvement funds based off of projected Mission Bay rent and concession revenues per the revised Mission Bay Ordinance.</p>	0.00 \$	102,603 \$	0
<p>Increase to Preservation of Benefits</p> <p>Increase covers expense related to compliance with the IRS to maintain the preservation of benefits of SDCERS plan members.</p>	0.00 \$	50,000 \$	0
<p>Increase to Assessments to Public Property</p> <p>Per the Five-Year Financial Outlook, this adjustment is necessary to fund the expenditures related to assessments to public property the City maintains.</p>	0.00 \$	25,000 \$	0
<p>Adjustment to Special Consulting Services</p> <p>Adjustment reflects revised projected expenditures for citywide consultant contracts.</p>	0.00 \$	(132,000) \$	0
<p>Fiscal Year 2009 Budget Amendment</p> <p>Adjustments to personnel and non-personnel expenses, and revenue as a result of the Fiscal Year 2009 Budget Amendment. These adjustments are further discussed in Volume 1: Budget Overview and Schedules.</p>	0.00 \$	(187,929) \$	0
<p>Adjustment to Citywide Election Costs</p> <p>Expenditures are allocated based on known election activity throughout the City within the fiscal year.</p>	0.00 \$	(700,000) \$	0
<p>Transfer of Annual Audit Expense</p> <p>Transfer of the General Fund cost of the Annual Audit expense allocation to the City Auditor's Department.</p>	0.00 \$	(1,000,000) \$	0
<p>Public Liability Claims Reserve Contribution</p> <p>Adjustment to reflect change to the Public Liability Fund Reserves contribution as defined by the City's Reserve Policy funding level requirement.</p>	0.00 \$	(2,928,650) \$	0

Citywide Program Expenditures

Significant Budget Adjustments

GENERAL FUND

Citywide Program Expenditures	Positions	Cost	Revenue
Removal of General Fund Reserve Contribution	0.00	\$ (3,687,718)	\$ 0
Adjustment reflects the funding amount required to achieve the 7 percent of General Fund revenues as defined by the the City's Reserve Policy. The projected funding level achieves the Reserve Policy requirement without any additional contributions.			
Removal of Employee Pick-Up Savings for Leverage	0.00	\$ (7,614,000)	\$ 0
Leveraging of Employee Offset Savings to infuse additional funding into the City Employees' Retirement System has ceased.			
Budget Adjustment	0.00	\$ (29,843,536)	\$ 0
Projected concessions from labor negotiations.			

Expenditures by Category

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED
PERSONNEL			
Salaries & Wages	\$ -	-	(29,843,536)
SUBTOTAL PERSONNEL	-	-	(29,843,536)
NON-PERSONNEL			
Supplies & Services	\$ 47,811,862	67,542,463	53,089,729
SUBTOTAL NON-PERSONNEL	47,811,862	67,542,463	53,089,729
TOTAL	47,811,862	67,542,463	23,246,193

Salary Schedule

GENERAL FUND

Citywide Program Expenditures

Class	Position Title	FY 2009 Positions	FY 2010 Positions	Salary	Total
	Labor Negotiation Adjustment	0.00	0.00	\$ -	\$ (29,843,536)
	Total	0.00	0.00		\$ (29,843,536)
CITYWIDE PROGRAM EXPENDITURES TOTAL		0.00	0.00		\$ (29,843,536)

