



City Hall
555 Santa Clara Street
Vallejo, CA 94590

AMENDED AS OF 2-11-08¹
AGENDA
VALLEJO CITY COUNCIL
SPECIAL MEETING
FEBRUARY 13, 2008


MAYOR
Osby Davis

CITY COUNCIL
Tom Bartee, Vice Mayor
Hermie Sunga
Stephanie Gomes
Michael Wilson
Joanne Schivley
Erin Hannigan

This AGENDA contains a brief general description of each item to be considered. The posting of the recommended actions does not indicate what action may be taken. If comments come to the City Council without prior notice and are not listed on the AGENDA, no specific answers or response should be expected at this meeting per State law.

Those wishing to address the Council on any matter for which another opportunity to speak is not provided on the AGENDA but which is within the jurisdiction of the Council to resolve may come forward to the podium during the "COMMUNITY FORUM" portion of the AGENDA. Those wishing to speak on a "PUBLIC HEARING" matter will be called forward at the appropriate time during the public hearing consideration.

Copies of written documentation relating to each item of business on the AGENDA are on file in the Office of the City Clerk and are available for public inspection. Information may be obtained by calling (707) 648-4527, TDD (707) 649-3562, or at our web site: <http://www.ci.vallejo.ca.us/>

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|  | Vallejo City Council Chambers is ADA compliant. Devices for the hearing impaired are available from the City Clerk. Requests for disability related modifications or accommodations, aids or services may be made by a person with a disability to the City Clerk's office no less than 72 hours prior to the meeting as required by Section 202 of the Americans with Disabilities Act of 1990 and the federal rules and regulations adopted in implementation thereof. |
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NOTICE: Members of the public shall have the opportunity to address the City Council concerning any item listed on the notice before or during consideration of that item. No other items may be discussed at this special meeting.

VALLEJO CITY COUNCIL
SPECIAL MEETING -5:30 P.M. CITY COUNCIL CONFERENCE ROOM

- A. INTERVIEWS FOR GREATER VALLEJO RECREATION DISTRICT BOARD OF DIRECTORS

VALLEJO CITY COUNCIL
SPECIAL MEETING 6:30 P.M. - COUNCIL CHAMBERS

- A. STUDY SESSION REGARDING UPDATED GENERAL FUND FINANCIAL PROJECTION THROUGH JUNE 30, 2012 AND DRAFT FISCAL EMERGENCY PLAN

PROPOSED ACTION: Informational item. No action will be taken.

¹ STUDY SESSION TEXT CHANGED



Agenda Item No. STUDY SESSION

COUNCIL COMMUNICATION

Date: February 13, 2008

TO: Honorable Mayor and Members of the City Council

FROM: Joseph M. Tanner, City Manager
Craig Whittom, Assistant City Manager / Community Development 
Robert V. Stout, Finance Director 

SUBJECT: STUDY SESSION REGARDING UPDATED GENERAL FUND
FINANCIAL PROJECTION THROUGH JUNE 30, 2012 AND
DISCUSSION OF FISCAL EMERGENCY PLAN

BACKGROUND & DISCUSSION

On December 18, 2007, the City Council directed staff to present to the City Council no later than February 12, 2008 a comprehensive approach to ensuring a balance of General Fund expenditures and revenues through June 30, 2010 and thereafter. Since that time staff has refined and expanded to five years the General Fund financial projection. Current projections now show a critical General Fund cash shortfall as of April 2008 and the annual deficit for fiscal year 2008-09 increasing to \$13.8 million. Staff has engaged the four labor groups (as described later in the report) in discussions regarding the projected imbalance and developed a Draft Fiscal Emergency Plan (DFEP). This staff report provides information on each of these efforts and identifies next steps in resolving the issue.

I. General Fund Financial Projection through June 30, 2012

An updated General Fund financial projection is attached as Attachment A. This financial projection has been updated from the financial projection included in the December 18, 2007 staff report as follows:

1. Time frame has been expanded to five years.
2. Revenue and expenditure estimates have been updated.
3. Three additional expense line items have been added in FY 2008-09 through FY 2011-12

Updated Revenue and Expenditure Projections

Updated revenue line item projections are presented in Attachment B. These projections reflect a worsening revenue forecast. Staff has received updated information regarding its major revenue (property, sales, excise, and transfer tax) information since December 2007 and modified those estimates accordingly. The primary impacts have been the slowing



housing development and resale market, declining assessed values, and declining retail sales. In total, fiscal year 2007-08 revenues are now projected at almost \$5 million less than assumed when the budget was adopted in June.

Attachments C and D illustrate examples of the source of these revenue declines. Attachment C shows the change in Vallejo's single family residence property values and sales transactions from 1993 to 2007. Recent declines impact property and transfer tax revenues. Attachment D compares Vallejo's per capita retail sales transactions against other area cities for the past three years. Sales tax for the July to September 2007 quarter was 6% below the comparable quarter for the prior year. Sales tax is projected to decline further in the remaining quarters of the year due to the Walmart closure.

Fiscal year FY 07-08 expenditure projections have also been updated. In December, cost projections were increased by \$5 million for the impact of the Fire minimum staffing arbitration results and for the anticipated increase in Public Safety salary adjustment from 8.5 to 10% per the formula provided in the labor contracts. Projections also include \$3.5 million of program cuts discussed with City Council in December, but these cuts have been offset by a comparable increase in other costs including police operations, compensated absence payouts for retired employees, and grievance settlements.

The December 18, 2007 staff report (with attachments) included significant background information regarding the City's financial condition. Since the December 18, 2007, staff has provided additional information on the main page of the City's website on a variety of issues related to the City's economic condition. These include the financial statements for other funds. Additionally, the Comprehensive Annual Financial Report (CAFR) with audited balances for all funds has confirmed the General Fund balance at July 1, 2007 at \$4.2 million. The CAFR is scheduled for City Council approval at its meeting on February 26, 2008.

The net result of the updated projections is a projected \$10.1 million FY 2007-08 General Fund operating deficit, and a negative ending available fund balance of \$5.9 million at June 30, 2008. As identified in the December 18, 2007 staff report, without immediately addressing significant reductions in expenditures and increases in revenues, the General Fund will run out of resources before the end of this fiscal year. Based upon the update financial projections the current estimate for insolvency is late April 2008.

The projected FY 2008-09 General Fund annual operating deficit is now approximately \$13.8 million, assuming current contractual obligations. This deficit grows in succeeding years as expenditure growth continues to outpace revenues.



Additional expense line items

Staff has added the following expense line items in FY 2008-09 and future years in response to comments during previous City Council discussions to expand the General Fund financial strategy to address other unfunded City programs and costs:

1. Retiree Health Care Prefunding- the City currently funds retiree health care premiums on a pay-as-you-go basis. Actuarial projections included in the December 18 Council report show that the City currently has a \$135 million liability for the present value of retiree benefits already earned by active and retired employees, and an additional "normal" cost of \$6 million per year as employees continue to vest and earn this future benefit. To begin to fund both the current cost and to amortize the past liability over the next 30 years, the City would need to begin contributing \$12 million per year, of which the General Fund share is 80% or \$9 million. This is approximately \$ 6 million more than the current \$ 3 million pay-as-you-go funding level. This action would fund retiree health care in the same fashion as pension benefits, and costs would actually decline from these stated values if funded amounts could be invested with good results in a long-term trust portfolio such as CalPERS. If this benefit is not pre-funded, the City budget must plan for the annual increase in costs for a growing retiree pool and the increase in health premium rates, both of which are expected to grow as a rate far exceeding CPI. A placeholder of \$500,000 has been added to the FY 08-09 projection, but has been subsequently removed in the DEFP discussed below since cash is not available to fund this obligation.
2. Street Maintenance – the City currently inadequately funds basic road maintenance. This line item acknowledges that this cost is an important future expense as part of the City's basic municipal service obligations. A placeholder of \$250,000 has been added to the Fiscal Year 2008-09 projection, which is far less than engineering estimates of the cost to maintain the City's street infrastructure. This item has also been subsequently removed in the DEFP discussed below since cash is not available to fund this program.
3. Reserve – The December 18, 2007 financial projection did not include a general Fund Reserve. The updated projection acknowledges the need for an ongoing General Fund reserve to mitigate unexpected economic changes or revenue declines. Best practices recommended by the Government Finance Officers Association target reserves at 5-15% of the annual budget. City Council has previously adopted a policy of maintaining a 15% reserve. The updated financial projection proposes annual increases to a contingency reserve that reach 5% of



revenues or \$4.2 million by fiscal year 2011-12. The DEFP proposes funding a reserve of \$11.2 million in Fiscal Year 2008-09.

The ability to fund any of these three obligations is challenging in light of the existing and ongoing expense obligations and revenues of the General Fund.

II. Meetings with Labor Groups

Staff has continued to meet with the four labor groups to discuss the financial condition of the City. As the City Council is aware, the current labor agreements are in place through 2010 and the labor groups are not required to make any concessions. Most of staff's focus has been discussions with representatives of the Vallejo Police Officers Association (VPOA) and International Association of Firefighters (IAFF) FY 07-08 General Fund projections. At the inception of these discussions in December 2007, the City and VPOA were involved in ongoing arbitration (related to minimum staffing) and a grievance and the City and IAFF were involved in litigation, arbitration and grievances (on a variety of issues ranging from work rules to staffing to the City's nepotism policy). VPOA and IAFF requested that these issues be resolved prior to negotiating economic concessions to existing agreements. Staff has attempted to resolve these issues and will be presenting proposed resolutions to these issues to the City Council for consideration at its meeting on February 26, 2008.

Staff presented proposals to the labor groups in mid-January 2008. Based upon the new revised worsening financial projections staff has presented new more significant requests for salary roll backs to the labor groups on February 11, 2008 and February 12, 2008. The labor groups are currently reviewing these proposals. Staff will continue to work with the labor groups in an attempt to negotiate modifications to the labor agreements in advance of the City Council action on February 26, 2008.

Moving forward staff is proposing monthly meetings with all labor groups to review current financial conditions and collaboratively work on strategies to enhance services and General Fund resources.

III. Draft Fiscal Emergency Plan (DFEP)

The fundamental economics of the current General Fund projections demonstrate that current and future year General Fund expenditures are significantly in excess of projected anticipated revenues. The largest component of the City's General Fund budget is comprised of salary and benefits (approximately 87% in FY 2007-08). Correspondingly, commitments to salary and benefits and other obligations impacting costs (e.g. minimum staffing in Fire and potentially Police Departments, no contract out requirements) in current



labor agreements are in place through June 30, 2010. Additionally, staffing in all departments has been repeatedly cut during past budget reductions and is lower than necessary to deliver even average quality services to the community.

Despite the fact that staffing Citywide has declined since FY 2003-04, very significant actions are required in order that the City is still able to meet its existing General Fund expense obligations after May 1, 2008. Actions that will yield significant savings will require dramatic modifications to existing labor agreements and the willingness of the City Council to aggressively pursue revenue enhancements.

Staff has developed a Draft Fiscal Emergency Plan (DFEP) with the following objectives.

1. Retain General Fund Solvency
2. Preserve breadth of current City services
3. Limit layoff impact on current employees

The current lack of General Fund resources requires dramatic action to reduce expenditures and aggressively pursue potential new revenues. Staff has developed a Draft Fiscal Emergency Plan (DFEP) that includes the following proposed actions:

Expenditure reductions

The Draft Fiscal Emergency Plan includes the following proposed expenditure reductions:

1. Deep rollbacks in City salaries to 5% lower than June 30, 2007 effective with the pay period beginning March 29, 2008. This represents the following reduction in salaries currently required in existing labor agreements:
 - a. Vallejo Police Officers Association – 15%
(Roll-back of 10% projected FY 07-08 COLA and 5% of the 6% FY 06-07 COLA)
 - b. International Association of Firefighters – 15%
(Roll-back of 10% projected FY 07-08 COLA and 5% of the 6% FY 06-07 COLA)
 - c. International Brotherhood of Electrical Workers – 8%
(Roll-back of 3% FY 07-08 COLA, 4% FY 06-07 COLA, and 1% of FY 05-06 COLA)
 - d. Confidential, Management, and unrepresented employees – 5%
(Roll-back of 0% FY 07-08 COLA, 3% FY 06-07 COLA, and 2% of FY 05-06 COLA)



2. Elimination of 30 General Fund budgeted positions as listed in Attachment E. Of these positions, an estimated 16 are currently filled and will require layoffs. Other vacant positions in the City will provide for transfer opportunity for some of these employees in certain classifications. These reductions will reduce General Fund positions to 411, a 17% overall reduction from the 494 positions authorized in the Fiscal Year 2003-04 budget.
3. Fire Department service changes
 - a. Single engine company closed each day, on a rotating station basis
 - b. Three month temporary reduction in truck company staffing from four to three
 - c. Modifications in certain leave rules
4. Public Works reductions in Maintenance Division services and supplies - \$500,000, including reduction in maintenance services or new charges to JFK Library, Fighting Back, Naval Museum, and Cunningham Pool.
5. Transfer of eligible one-time funds to the General Fund:
 - a. Arts and Convention Center Fund - \$200,000
 - b. Repair and Demolition Fund - \$40,000
 - c. Vehicle Replacement Fund - \$1,500,000
 - d. Transportation Fund - \$300,000
6. Reduction of all Community-based organization funding commencing July 1, 2008 - \$873,700
7. Funding eligible police services in the Flosden Redevelopment Project Area with Redevelopment Agency Funds on a short term basis - \$500,000 in FY 2008-09

Revenue Enhancements

Staff believes it is critical that the City Council take action on several of the revenue increases proposed as a component of the Draft Fiscal Emergency Plan. The following revenue enhancements have been identified for Council consideration.

1. 911 Communication Center Fee to fund Police Department Communication Center. This fee was considered in 2005. Fee could be assessed and confirmed with ballot initiative in November 2008. Staff intends to return to the City Council in March 2008 with a recommendation to consider such a fee.
2. False 911 call hang up fee. Fee for false calls which require police dispatch.



Staff intends to return to the City Council in March 2008 with a recommendation to consider such a fee.

3. Work with all labor groups and community commencing Summer 2008 to pursue voter approval of:
 - a. 911 Communication Center Tax
 - b. Revenue-neutral amended Utility User Tax
4. Surplus land sales – expedite program of existing land sales of surplus property. The City Council authorized the disposition of three properties in Fall 2007. Staff intends to return to the City Council in March 2008 with a recommendation to consider additional properties for disposition.
5. Pursue recovery of all eligible costs from utilities and other agencies including but not limited to:
 - a. Increased East Vallejo Fire District reimbursement
 - b. Water Emergency Transit Agency (WETA) [newly formed Bay Area agency overseeing ferry operations] reimbursement for Transportation Fund loans

Staff has projected the impact of the expenditure reductions through FY 2008-09 (see attachment F) and these actions will generate sufficient resources to enable staff to project General Fund solvency through June 30, 2009. In advance of its recommendation to the City Council on February 26, 2008, staff will continue to negotiate with labor groups, further refine this DFEP and ultimately present a final Fiscal Emergency Plan for City Council action. Staff will present an updated five-year financial projection that will include the recommended actions in the final Fiscal Emergency Plan.

A significant challenge in developing a Fiscal Emergency Plan is to attempt to preserve a work environment in which employees continue to be interested in working for the City. Creating an environment that creates long-term stability and a fair salary/compensation package is critical to the delivery of quality services to the community. Creating an environment in which employees leave the organization in greater numbers increases costs (leave payouts) and will further diminish the ability of the organization to deliver basic services. Clearly, the dramatic actions proposed in the short term will have impacts.



IV. Bankruptcy

It may become necessary for Staff to recommend that the City Council consider filing and pursuing Chapter 9 bankruptcy in the event the City is unable to meet its existing obligations with its existing revenues. Staff is conferring with legal counsel regarding this option. The current labor agreements create significant fiscal constraints for the City (e.g. compensation, work rules) and Staff is involved in discussions with the employee organizations seeking to modify those agreements. If the City is unable to reach agreement on modifying contract terms, Staff may recommend that the City seek protection through a bankruptcy filing. Bankruptcy will not create additional revenue. A bankruptcy filing may allow the City to take actions contrary to existing contractual obligations that would allow continued General Fund operations. No California municipality has filed Chapter 9 bankruptcy, and there is very little case law guiding the potential outcome of such a filing. The risks of this option are significant.

V. Next Steps

Staff will continue to meet with the four labor groups to attempt to negotiate modified agreements that ensure a positive General Fund fund balance through June 2012. Staff will return to the City Council at its next meeting on February 26, 2008 to:

1. Recommend a resolution of intention to budget amendments to implement final Fiscal Emergency Plan.
2. Proposed modifications to labor agreements to address the resolution of existing grievances and arbitration.
3. Proposed modifications to labor agreements (if negotiated with labor groups) to implement Fiscal Emergency Plan to address General Fund solvency issues
4. Recommendation to City Council whether to provide the City Manager authority to file Chapter 9 bankruptcy.

PROPOSED ACTION

No action requested at tonight's study session. Staff is interested in City Council input regarding the contents of this report.

ENVIRONMENTAL REVIEW

This study session is not a project as defined by the California Environmental Quality Act (CEQA) pursuant to section 15378 (b)(4) of Title 14 of the California code of Regulations and is not subject to CEQA review.



DOCUMENTS ATTACHED

Attachment A – City of Vallejo General Fund Fund Balance Projections - 1/30/08

Attachment B - General Fund Revenue Trends

Attachment C – History of Single Family Residence Median Sales Price and Sales Transactions

Attachment D – Retail Sales Tax per Capita

Attachment E – Authorized Positions

Attachment F - Draft Fiscal Emergency Plan (DFEP)

CONTACT:

Craig Whittom, Assistant City Manager / Community Development, 707-648-4579 or cwhittom@ci.vallejo.ca.us

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**City of Vallejo General Fund
Fund Balance Projection**

| | FY 05-06 | FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 | | |
|---|-------------|-------------|-----------------|----------------------|--------------|----------------------|--------------|--------------|--------------|
| | Actual | Actual | Original Budget | Projected at 2-12-08 | % Inc vs. PY | Projected at 2-12-08 | % Inc | | |
| Beginning Available Balance | 9,878,065 | 7,751,830 | 3,870,634 | 4,242,256 | | (5,907,683) | (21,734,100) | (40,604,703) | (62,339,784) |
| Annual Activity: | | | | | | | | | |
| Revenues | | | | | | | | | |
| General revenues | | | | | | | | | |
| Property Tax | 15,857,808 | 18,776,182 | 19,426,244 | 19,578,142 | 4% | 19,618,142 | 0% | 20,220,186 | 20,840,292 |
| Sales Tax | 13,919,405 | 13,353,505 | 13,880,000 | 12,050,000 | -10% | 12,125,000 | 0% | 12,497,300 | 12,880,769 |
| Other | 38,786,701 | 37,636,853 | 39,339,617 | 35,904,756 | -5% | 35,243,907 | -2% | 36,838,792 | 37,782,567 |
| Program revenues | 12,645,644 | 12,741,038 | 13,143,279 | 13,424,997 | 5% | 12,909,957 | -4% | 13,632,413 | 13,880,743 |
| | 81,109,558 | 82,507,578 | 85,789,140 | 80,957,895 | -2% | 79,897,006 | -1% | 83,188,691 | 85,384,371 |
| Expenditures | | | | | | | | | |
| Salaries and benefits: | | | | | | | | | |
| VPOA | | | 29,936,391 | 30,320,177 | | 32,875,762 | 8% | 34,716,864 | 6% |
| IAFF | | | 20,387,519 | 25,095,873 | | 26,194,371 | 4% | 27,647,872 | 6% |
| IBEW | | | 15,355,015 | 15,355,024 | | 16,067,047 | 5% | 16,565,712 | 3% |
| CAMP/Other | | | 8,923,510 | 9,111,046 | | 9,715,994 | 7% | 10,004,624 | 3% |
| Cost updates - Dec 18 Report | | | (2,062,887) | (2,062,887) | | (2,592,047) | 26% | (2,709,450) | 5% |
| Cost updates - Feb 12 Report | | | 74,602,435 | 79,175,876 | 9% | 82,261,127 | 4% | 86,225,622 | 5% |
| Service and supplies: | | | | | | | | | |
| Contributions/Other agencies | | | 1,603,400 | 1,603,400 | | 1,603,400 | 0% | 1,603,400 | 0% |
| Vehicles | | | 3,580,857 | 3,079,094 | | 3,233,049 | 5% | 3,394,701 | 5% |
| Retiree Health (pay as go) | | | 2,560,214 | 2,560,214 | | 2,900,000 | 13% | 3,300,000 | 14% |
| Retiree Health (prefunding) | | | 1,750,000 | 2,750,000 | | 500,000 | 100% | 1,000,000 | 100% |
| Compensated absences | | | 10,236,594 | 10,704,127 | | 1,837,500 | -33% | 1,929,375 | 5% |
| Other | | | | | | 9,952,780 | -7% | 10,151,835 | 2% |
| Streets - Supplemental | | | | | | 250,000 | 0% | 250,000 | 0% |
| Encumbrances | | | 19,731,065 | 20,696,835 | 18% | 20,276,729 | -2% | 21,629,311 | 7% |
| Transfers (Incl Debt Service) | | | 1,813,642 | 1,913,642 | -40% | 1,813,642 | -5% | 1,813,642 | 0% |
| Interfund allocations | | | (10,358,002) | (10,678,519) | 62% | (10,628,075) | 0% | (10,946,917) | 3% |
| Subtotal, expenditures | 84,324,002 | 86,682,536 | 85,789,140 | 91,107,834 | 5% | 93,723,423 | 3% | 98,721,658 | 5% |
| Annual Operating Results | (3,214,444) | (4,174,958) | | (10,149,939) | | (13,826,417) | | (18,120,603) | (20,985,081) |
| Reserve Transactions | 1,088,209 | 665,384 | | | | (2,000,000) | | (750,000) | (750,000) |
| (5% of revenue by 2012 = \$4.2 million) | | | | | | (15,826,417) | | (18,870,603) | (21,735,081) |
| Net Annual Change | (2,126,235) | (3,509,574) | | (10,149,939) | | (15,826,417) | | (18,870,603) | (21,735,081) |
| Ending Available Balance | 7,751,830 | 4,242,256 | 3,870,634 | (5,907,683) | | (21,734,100) | | (40,604,703) | (62,339,784) |
| % annual expenditures | 9% | 5% | 5% | -6% | | -23% | -41% | -60% | -80% |
| Days of Operation | 34 | 18 | 16 | (24) | | (85) | (150) | (218) | (291) |

**City of Vallejo General Fund
Revenue Trends**
(Net of Mare Island Allocations)

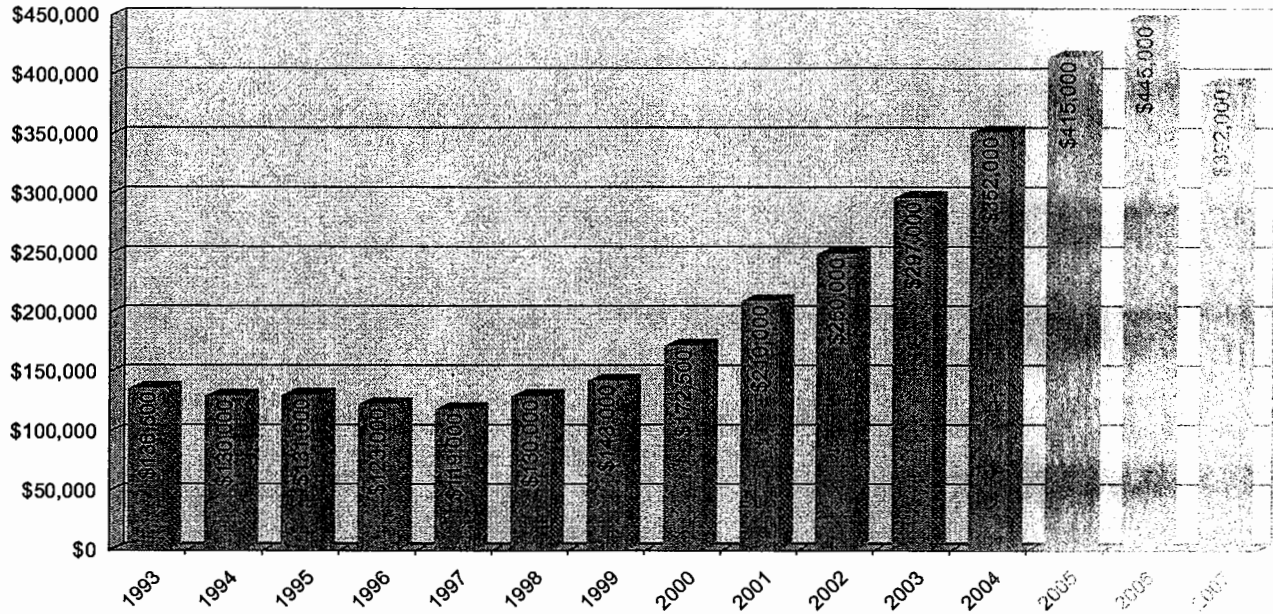
| | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | |
|-----------------------------------|-------------------|-------------------|--------------------------|-------------|--------------------------|------------|--------------------------|------------|
| | Actual | Actual | Projection at 2/12/08 | % vs PY | Projection at 2/12/08 | % vs PY | Projection at 2/12/08 | % vs PY |
| General Revenues | | | | | | | | |
| Property Taxes | | | | | | | | |
| CURRENT SECURED TAXES | 14,027,383 | 16,141,292 | 17,521,591 | 9% | 17,921,591 | 0% | 19,040,421 | 3% |
| CURRENT UNSECURED TAXES | 474,469 | 527,720 | 600,697 | 14% | 600,697 | 0% | 618,718 | 3% |
| SUPPLEMENTAL TAXES | 2,056,575 | 1,437,746 | 906,188 | -37% | 506,188 | 0% | 521,374 | 3% |
| HOMEOWNERS EXEMPTN TAX | 199,849 | 201,317 | 192,101 | -5% | 192,101 | 0% | 197,864 | 3% |
| UNITARY TAXES | 305,430 | 310,083 | 357,565 | 15% | 357,565 | 0% | 368,292 | 3% |
| TAX INCREMENT PASS-THROUGH | - | 158,024 | 40,000 | -100% | 40,000 | 0% | 41,200 | 3% |
| SB 1086 ERAF | (1,205,898) | - | - | - | - | - | - | - |
| | <u>15,857,808</u> | <u>18,776,182</u> | <u>19,578,142</u> | <u>4%</u> | <u>19,618,142</u> | <u>0%</u> | <u>20,220,186</u> | <u>3%</u> |
| Sales Tax | 13,819,405 | 13,353,505 | 12,050,000 | -10% | 12,125,000 | 0% | 12,497,300 | 3% |
| Motor Vehicle License Fees | 8,592,520 | 9,536,759 | 10,512,621 | 10% | 10,512,621 | 0% | 10,828,000 | 3% |
| Transit Occupancy Tax | 1,405,410 | 1,618,954 | 1,600,000 | -1% | 1,600,000 | 0% | 1,600,000 | 0% |
| Real Property Excise Tax | 256,438 | 662,491 | 265,000 | -60% | 300,000 | 13% | 345,000 | 15% |
| Franchise | 2,377,793 | 3,061,529 | 4,195,222 | 37% | 4,427,850 | 6% | 4,882,725 | 5% |
| UUT | 12,488,855 | 12,504,321 | 12,484,270 | 0% | 12,802,783 | 3% | 13,341,212 | 2% |
| Property Transfer Tax | 5,106,488 | 3,778,090 | 1,665,000 | -58% | 1,665,000 | 0% | 1,713,250 | 3% |
| Business License | 1,298,046 | 1,388,111 | 1,390,000 | 0% | 1,390,000 | 0% | 1,390,000 | 0% |
| Subtotal, Taxes | <u>61,202,763</u> | <u>64,679,942</u> | <u>63,740,255</u> | <u>-1%</u> | <u>64,441,396</u> | <u>1%</u> | <u>66,817,672</u> | <u>3%</u> |
| Revenue From Use of Money | | | | | | | | |
| RENTALS | 187,859 | 56,498 | 724,009 | 1181% | 786,421 | 9% | 890,811 | 6% |
| INVESTMENT INCOME | 315,289 | 206,061 | (250,000) | -35% | (250,000) | 0% | (250,000) | 0% |
| | <u>503,148</u> | <u>262,559</u> | <u>474,009</u> | <u>81%</u> | <u>536,421</u> | <u>13%</u> | <u>640,811</u> | <u>8%</u> |
| Misc | | | | | | | | |
| WATER RETURN TO RATE BASE | 2,762,722 | 2,867,434 | - | - | - | - | - | - |
| WATER RIGHTS | - | - | 1,013,332 | - | 1,043,732 | 3% | 1,107,295 | 3% |
| OTHER | 709,093 | 285,784 | 174,602 | -39% | 175,500 | 0% | 175,500 | 0% |
| | <u>3,471,815</u> | <u>3,153,218</u> | <u>1,187,934</u> | <u>-62%</u> | <u>1,219,232</u> | <u>3%</u> | <u>1,282,795</u> | <u>3%</u> |
| Transfers | | | | | | | | |
| SIX FLAGS/DISCOVERY KINGDOM | 2,977,418 | 1,454,098 | 1,680,000 | 16% | 790,000 | 3% | 790,000 | 0% |
| OTHER FUNDS | 308,770 | 216,723 | 456,700 | 168% | 25,000 | 0% | 25,000 | 0% |
| | <u>3,286,188</u> | <u>1,670,821</u> | <u>2,136,700</u> | <u>39%</u> | <u>790,000</u> | <u>3%</u> | <u>815,000</u> | <u>0%</u> |
| Subtotal, General Revenues | <u>68,463,914</u> | <u>69,766,540</u> | <u>67,532,890</u> | <u>-3%</u> | <u>66,937,049</u> | <u>-1%</u> | <u>69,556,278</u> | <u>3%</u> |



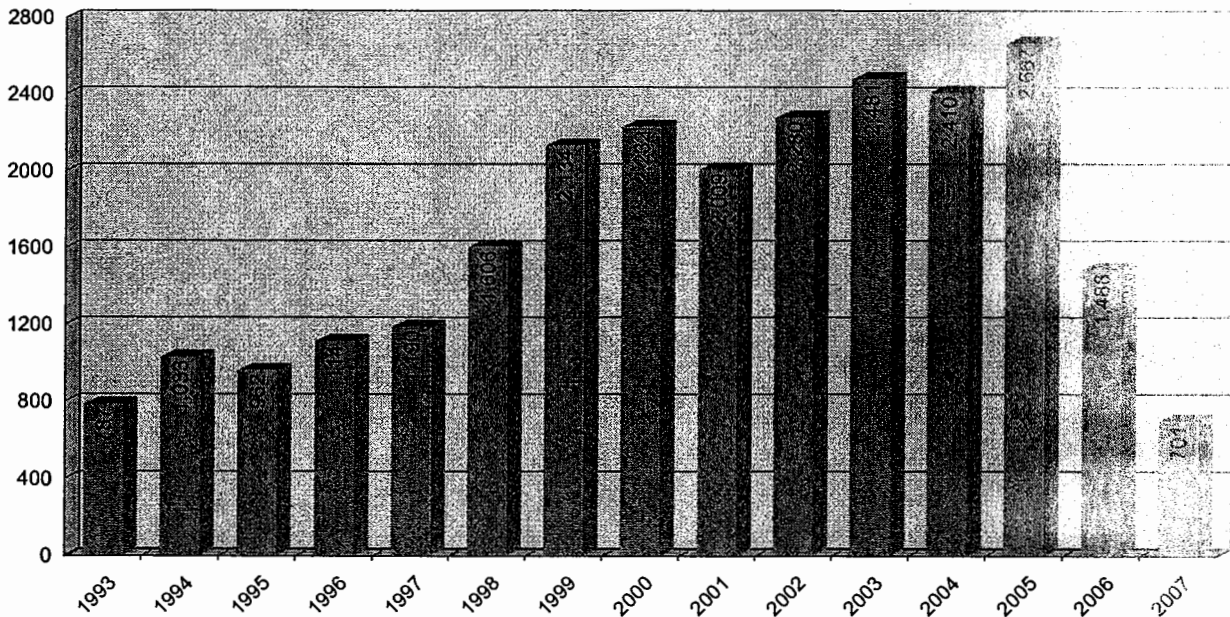
CITY OF VALLEJO - HISTORY OF MEDIAN SALES PRICE OF SINGLE FAMILY RESIDENCES (SFR) AND NUMBER OF SINGLE FAMILY RESIDENCES SOLD EACH YEAR

1993-2007*

MEDIAN SALE PRICE OF ALL SFR SOLD



NUMBER OF SFR FULL VALUE SALES TRANSACTIONS



*Sales Through 12/15/2007

**Full Value Parcel Sales (Sales not included in the analysis are quitclaim deeds, trust transfers, partial sales, multiple parcel transactions and non-reported document number transfers.)

Data Source: Solano County Assessor Secured Tax Rolls And DataQuick Information Services

Prepared On 2/12/2008 By PC

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL Coren & Cone



CITY OF VALLEJO - COMPARISON OF RETAIL SALES PER CAPITA - ALL BUSINESS TYPES - 13 QUARTER HISTORY

Adjusted by moving retroactive payments with an absolute value of \$5,000 or more into the quarter the sale was generated

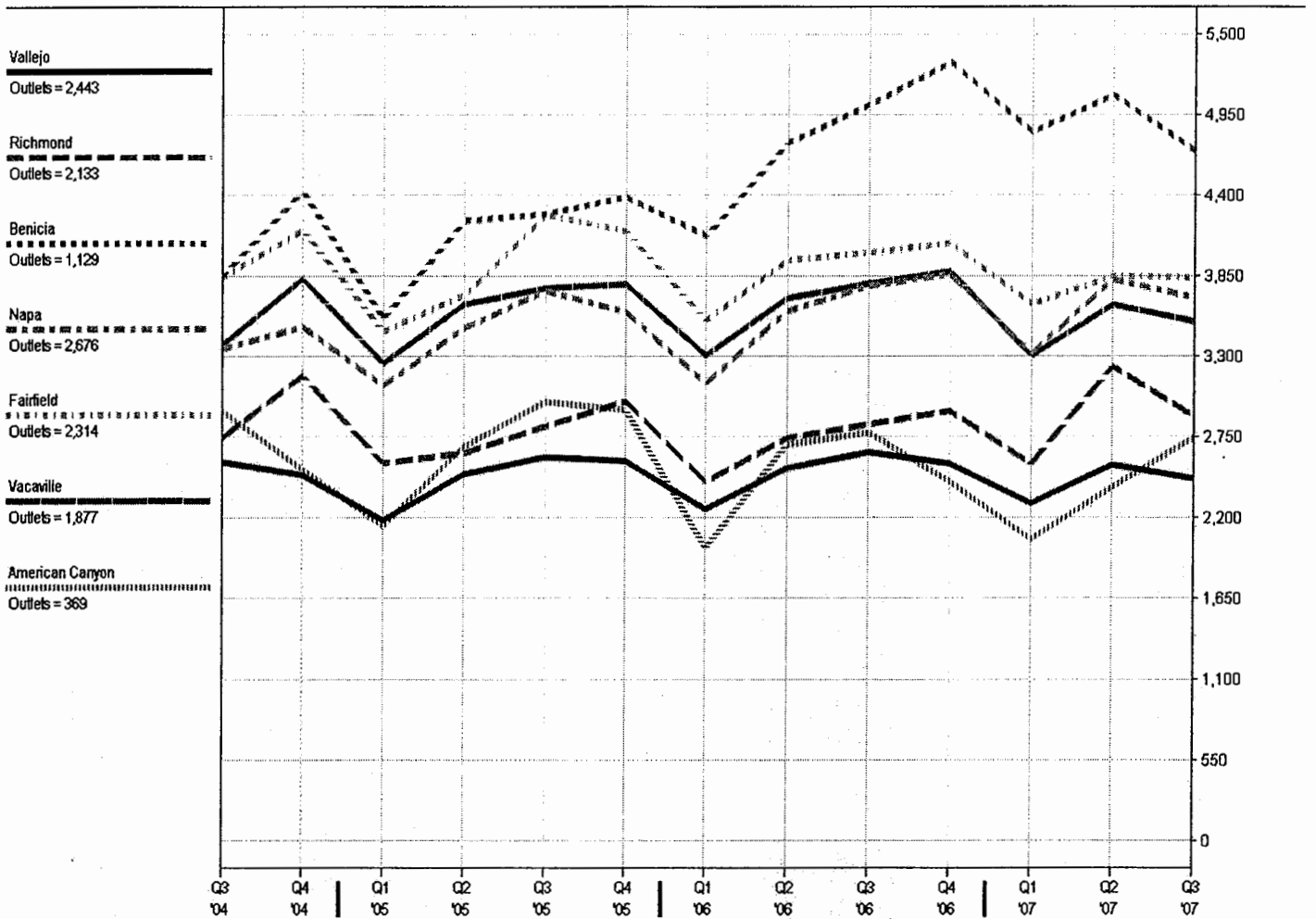
ADJUSTED FOR ECONOMIC DATA

Chart Description: This chart compares *per capita* sales to that of 6 other jurisdictions. The prior 12 quarters are shown graphically for historical reference purposes. **Allocations have been adjusted to reflect economic data.**

Comparison Agencies

Quarters Shown Reflect the Period in Which the Sales Occurred - Point of Sale

\$ (Thousands)



**LEGISLATIVE, EXECUTIVE AND LEGAL DEPARTMENTS
PERSONNEL SUMMARY**

| | FY 03-04 | FY 04-05 | FY 05-06 | FY 06-07 | FY 07-08 | | | Midyear Adjustments | | | | |
|---|--------------|--------------|--------------|--------------|-----------------|--|-------------|---------------------|--------------|--|--------------------------------|------------------|
| | | | | | Original budget | | | 12-18-07 | 2-13-08 | | | |
| | Approved | Approved | Approved | Approved | Prior Year Base | Transfers (Including New Cost Allocation Plan) | Additions | Deletions | Adopted | Additions (Minimum Staffing Arbitration) | Fiscal Emergency Plan Proposal | Adjusted Balance |
| GENERAL FUND: | | | | | | | | | | | | |
| LEGISLATIVE | | | | | | | | | | | | |
| MAYOR & COUNCIL | | | | | | | | | | | | |
| Mayor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Council | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | | | | 6.00 | | | 6.00 |
| Executive Assistant to Mayor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | (0.50) | 0.50 | | 0.50 | 1.00 |
| Total Legislative | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 0.00 | 0.00 | (0.50) | 7.50 | 0.00 | 0.50 | 8.00 |
| EXECUTIVE | | | | | | | | | | | | |
| CITY MANAGER | | | | | | | | | | | | |
| City Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Assistant City Manager | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | | 0.00 |
| Executive Assistant to City Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Administrative Analyst (PIO) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | (1.00) | 0.00 | | | 0.00 |
| Administrative Clerk II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | (1.00) | 0.00 |
| Tech. Service Media Coordinator | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | | 0.00 |
| Total Executive | 6.00 | 6.00 | 4.00 | 4.00 | 4.00 | 0.00 | 0.00 | (1.00) | 3.00 | 0.00 | (1.00) | 2.00 |
| CITY CLERK | | | | | | | | | | | | |
| City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Deputy City Clerk | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | | 0.00 |
| Administrative Clerk II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | (1.00) | 0.00 | | | 0.00 |
| Records Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | (1.00) | 0.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | | | 1.00 | 1.00 | | | 1.00 |
| Total Executive | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 | 0.00 | 0.00 | 4.00 | 0.00 | (1.00) | 3.00 |
| LEGAL | | | | | | | | | | | | |
| CITY ATTORNEY | | | | | | | | | | | | |
| City Attorney | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Assistant City Attorney | 2.00 | 2.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Deputy City Attorney (Asst. City Attorney I) | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | | | | 2.00 | | | 2.00 |
| Secretary to City Attorney | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Legal Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Total Legal | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 0.00 | 0.00 | 0.00 | 6.00 | 0.00 | 0.00 | 6.00 |
| TOTAL LEGISLATIVE, EXECUTIVE AND LEGAL | 24.00 | 24.00 | 22.00 | 22.00 | 22.00 | 0.00 | 0.00 | (1.50) | 20.50 | 0.00 | (1.50) | 19.00 |

**FINANCE DEPARTMENT
PERSONNEL SUMMARY**

FY 03-04 FY 04-05 FY 05-06 FY 06-07 FY 07-08

| | Original Budget | | | | | Midyear Adjustments | | | Adjusted Balance | |
|--|-----------------|--------------|--------------|--------------|--------------|--|-------------|---------------|------------------|--------------------------------|
| | Approved | Approved | Approved | Approved | Approved | Transfers (Including New Cost Allocation Plan) | 12-18-07 | | | Fiscal Emergency Plan Proposal |
| | | | | | | | Deletions | Adopted | | |
| GENERAL FUND: | | | | | | | | | | |
| ACCOUNTING | | | | | | | | | | |
| Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | 1.00 |
| Assistant Finance Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | 1.00 |
| Auditor Controller | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | 1.00 |
| Accounting Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | 1.00 |
| Senior Accountant | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | | | | | 2.00 |
| Accountant | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 | 0.50 | | | | 1.00 |
| Budget Analyst (Sr. Accountant) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | (1.00) | 1.00 |
| Executive Secretary | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | | | | | 0.00 |
| Secretary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | | | | 1.00 |
| Administrative Analyst II ¹ | | | | | | | | | 1.00 | 1.00 |
| Accounting Technician | 2.00 | 1.00 | 2.00 | 2.00 | 2.00 | | | | | 2.00 |
| Administrative Clerk II | 1.00 | 0.50 | 0.50 | 0.50 | 0.50 | (0.50) | | | | 0.00 |
| Accounting Clerk II | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | | | | | 0.00 |
| | 12.50 | 11.00 | 11.00 | 11.00 | 11.00 | 1.00 | 0.00 | 0.00 | 0.00 | 12.00 |
| COMMERCIAL SERVICES | | | | | | | | | | |
| Customer Service Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | 1.00 |
| Accounting Clerk II | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1.00) | | | | 0.00 |
| Revenue Collection Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | (1.00) | | 1.00 |
| Administrative Clerk II | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | 1.00 |
| | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 0.00 | 0.00 | (1.00) | 0.00 | 2.00 |
| INFORMATION TECHNOLOGY | | | | | | | | | | |
| Chief Information Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | 1.00 |
| Information Services Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | 1.00 |
| Information Services Technician II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | 1.00 |
| Information System Technician II | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | 0.00 |
| Technical Services Media Coordinator | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | | | | | 1.00 |
| | 3.00 | 3.00 | 4.00 | 5.00 | 5.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.00 |
| CENTRALIZED PURCHASING | | | | | | | | | | |
| Purchasing Manager | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | 0.00 |
| Buyer | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | 0.00 |
| Administrative Clerk II | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | 0.00 |
| | 2.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal, General Fund | 20.00 | 17.00 | 18.00 | 19.00 | 19.00 | 1.00 | 0.00 | (1.00) | 0.00 | 19.00 |

¹ Administrative Analyst II - transfer from Fire

**HUMAN RESOURCES
PERSONNEL SUMMARY**

| | FY 03-04 | FY 04-05 | FY 05-06 | FY 06-07 | FY 07-08 | Original Budget | | | Midyear Adjustments | | | |
|--------------------------|--------------|-------------|-------------|-------------|----------|--|-------------|---------------|---------------------|---|--|---------------------|
| | Approved | Approved | Approved | Approved | | Transfers (Including New Cost Allocation Plan) | Additions | Deletions | Adopted | 12-18-07 Additions (Minimum Staffing Arbitration) | 2-13-08 Fiscal Emergency Plan Proposal | Adjusted Balance |
| Director | 1.00 | 0.00 | 1.00 | 1.00 | | 1.00 | 1.00 | | 1.00 | | | 1.00 |
| HR Operations Manager | 0.00 | 1.00 | 1.00 | 1.00 | | 1.00 | 1.00 | | 1.00 | | (1.00) | 0.00 |
| HR Program Manager | 2.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | | 0.00 | | | 0.00 |
| Senior Personnel Analyst | 0.00 | 1.00 | 1.00 | 1.00 | | 1.00 | 1.00 | (1.00) | 0.00 | | | 0.00 |
| Personnel Analyst I/II | 3.00 | 3.00 | 2.00 | 2.00 | | 2.00 | 2.00 | (1.00) | 1.00 | | (1.00) | 0.00 |
| Executive Secretary | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | 1.00 | | 1.00 | | (1.00) | 0.00 |
| Personnel Technician | 2.00 | 2.00 | 0.50 | 1.00 | | 1.00 | 1.00 | | 1.00 | | | 1.00 |
| HR Specialist | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | 1.00 | | 1.00 | | | 1.00 |
| TOTAL DEPARTMENT | 10.00 | 9.00 | 7.50 | 8.00 | | 8.00 | 0.00 | (2.00) | 6.00 | 0.00 | (3.00) | 3.00 |

GENERAL FUND:
HUMAN RESOURCES

**COMMUNITY DEVELOPMENT DEPARTMENT
PERSONNEL SUMMARY**

| | FY 03-04 | FY 04-05 | FY 05-06 | FY 06-07 | FY 07-08 | Original Budget | | Midyear Adjustments | | Adjusted Balance | | | |
|---|--------------|--------------|--------------|--------------|--------------|-----------------|--|---------------------|---------------|------------------|---|--|--------------|
| | Approved | Approved | Approved | Approved | | Prior Year Base | Transfers (Including New Cost Allocation Plan) | Additions | Deletions | Adopted | 12-18-07 Additions (Minimum Staffing Arbitration) | 2-13-08 Fiscal Emergency Plan Proposal | |
| GENERAL FUND: | | | | | | | | | | | | | |
| COMMUNITY DEVELOPMENT ADMINISTRATION | | | | | | | | | | | | | |
| Assistant City Manager | 0.00 | 0.00 | 0.00 | 0.35 | 0.35 | 0.35 | 0.65 | | | 1.00 | | | 1.00 |
| Administrative Analyst II | 0.00 | 0.00 | 0.00 | 0.70 | 0.70 | 0.70 | 0.30 | | | 1.00 | | | 1.00 |
| | 0.00 | 0.00 | 0.00 | 1.05 | 1.05 | 1.05 | 0.95 | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 2.00 |
| ECONOMIC DEVELOPMENT | | | | | | | | | | | | | |
| Economic Development Manager | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | | | 1.00 | | | 1.00 |
| M.I. Conversion Program Manager | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | | | 1.00 | | | 1.00 |
| Community Dev. Analyst/Sr. Comm. Analyst | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | | | 2.00 | | (1.00) | 1.00 |
| Asset Manager | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | | | 1.00 | | | 1.00 |
| Secretary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | | | 1.00 | | | 1.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 | 0.00 | 0.00 | 6.00 | 0.00 | (1.00) | 5.00 |
| DEVELOPMENT SERVICES | | | | | | | | | | | | | |
| BUILDING | | | | | | | | | | | | | |
| Chief Building Official | 1.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Building Inspector I/II | 4.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | | | | 6.00 | | | 6.00 |
| Building Plans Examiner | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | | 0.00 |
| Building Permit Technician | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | | 0.00 |
| Secretary | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | 0.00 | | | 0.00 |
| Senior Administrative Clerk | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| | 8.00 | 7.00 | 8.00 | 8.00 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 | 8.00 | 0.00 | 0.00 | 8.00 |
| PLANNING | | | | | | | | | | | | | |
| Development Services Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Planning Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Senior Planner/Permit Coord. | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Assistant/Associate Planner | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | | | | 4.00 | | (2.00) | 2.00 |
| Administrative Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| | 9.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 0.00 | 0.00 | 0.00 | 8.00 | 0.00 | (2.00) | 6.00 |
| CODE ENFORCEMENT | | | | | | | | | | | | | |
| Code Enforcement Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Code Enforcement Officer | 3.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | | | (0.60) | 1.40 | | | 1.40 |
| Code Enforcement Technician | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Sr. Code Enforcement Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| Sr. Administrative Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | | | 1.00 |
| | 6.00 | 5.00 | 5.00 | 6.00 | 6.00 | 6.00 | 0.00 | 0.00 | (0.60) | 5.40 | 0.00 | 0.00 | 5.40 |
| Subtotal, Development Services | 23.00 | 20.00 | 21.00 | 22.00 | 21.40 | 21.40 | 0.00 | 0.00 | (0.60) | 21.40 | 0.00 | (2.00) | 19.40 |
| Subtotal, General Fund | 23.00 | 20.00 | 21.00 | 23.05 | 23.05 | 23.05 | 6.95 | 0.00 | (0.60) | 29.40 | 0.00 | (3.00) | 26.40 |

**POLICE DEPARTMENT
PERSONNEL SUMMARY**

| | FY 03-04 | FY 04-05 | FY 05-06 | FY 06-07 | FY 07-08 | | | Midyear Adjustments | | | | |
|--------------------------------|---------------|---------------|---------------|---------------|--------------------|--|---------------|---|-----------|----------------|---------------------|---|
| | Approved | Approved | Approved | Approved | Original Budget | | | 12-18-07 Additions (Minimum Staffing Arbitration) | 2-13-08 | | Adjusted Balance | |
| | | | | | Prior Year Base | Transfers (Including New Cost Allocation Plan) | Additions | | Deletions | Adopted | | Fiscal Emergency Plan Proposal |
| GENERAL FUND: | | | | | | | | | | | | |
| Police Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | 1.00 |
| Police Captain | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | | | | | 2.00 |
| Police Lieutenant | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | | | | | 9.00 |
| Police Sergeant | 20.00 | 20.00 | 21.00 | 21.00 | 21.00 | (3.00) | 18.00 | | | (2.00) | | 18.00 |
| Police Corporal | 21.00 | 20.00 | 20.00 | 21.00 | 21.00 | | 21.00 | | | (2.00) | | 19.00 |
| Police Officer | 100.00 | 91.00 | 94.00 | 97.00 | 97.00 | (4.00) | 93.00 | | | (1.00) | | 92.00 |
| | 155.00 | 145.00 | 149.00 | 153.00 | 0.00 | (7.00) | 146.00 | 0.00 | | (5.00) | | 141.00 |
| Account Clerk II | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | | 1.00 | | | (1.00) | | 0.00 |
| Admin. Analyst | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | | | (1.00) | | 0.00 |
| Admin. Clerk | 4.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | | | | 0.00 |
| Communications Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | | | | | 1.00 |
| Computer Information Tech | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | | | | | 1.00 |
| Computer Systems Administrator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | | | | | 1.00 |
| Crime Analyst | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | (1.00) | 0.00 | | | | | 0.00 |
| Communications Supervisor | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | | 4.00 | | | | | 4.00 |
| Communications Operator | 24.00 | 23.00 | 23.00 | 23.00 | 23.00 | | 23.00 | | | (4.00) | | 19.00 |
| Executive Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | | | | | 1.00 |
| Police Assistant | 11.00 | 8.50 | 10.50 | 10.50 | 10.50 | (8.00) | 2.50 | | | (0.50) | | 2.00 |
| Police Clerk | 14.00 | 11.00 | 14.00 | 14.00 | 14.00 | | 15.00 | | | 1.00 | | 16.00 |
| Police Clerk Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | 1.00 | | | | | 1.00 |
| Secretary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | | (1.00) | | 0.00 |
| Records Supervisor | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | | | | 0.00 |
| Sr. Admin. Clerk | 6.00 | 5.00 | 5.00 | 5.00 | (2.00) | (1.00) | 2.00 | | | (2.00) | | 0.00 |
| | 73.00 | 60.50 | 65.50 | 65.50 | 0.00 | (11.00) | 54.50 | 0.00 | | (8.50) | | 46.00 |
| TOTAL DEPARTMENT | 228.00 | 205.50 | 214.50 | 218.50 | 0.00 | (18.00) | 200.50 | 0.00 | | (13.50) | | 187.00 |

**FIRE DEPARTMENT
PERSONNEL SUMMARY**

| | FY 03-04 | FY 04-05 | FY 05-06 | FY 06-07 | FY 07-08 | Original Budget | | | Midyear Adjustments | | | |
|--|---------------|---------------|---------------|---------------|---------------|--|-------------|----------------|---------------------|---|--|---------------------|
| | Approved | Approved | Approved | Approved | | Transfers (Including New Cost Allocation Plan) | Additions | Deletions | Adopted | 12-18-07 Additions (Minimum Staffing Arbitration) | 2-13-08 Fiscal Emergency Plan Proposal | Adjusted Balance |
| GENERAL FUND: | | | | | | | | | | | | |
| ADMINISTRATION | | | | | | | | | | | | |
| Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | 5.00 | 0.00 | (4.00) | 1.00 |
| Deputy Fire Chief | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 | 2.00 | 0.00 | (2.00) | 0.00 |
| Administrative Analyst II ¹ | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 0.00 | (1.00) | 0.00 |
| Executive Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 0.00 | (1.00) | 0.00 |
| Administrative Clerk II | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 6.00 | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 | 0.00 | 0.00 | 5.00 | 0.00 | (4.00) | 1.00 |
| SUPPRESSION | | | | | | | | | | | | |
| Assistant Fire Chief | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 0.00 | 0.00 | 3.00 | 0.00 | 0.00 | 3.00 |
| Fire Captains | 27.00 | 28.00 | 28.00 | 27.00 | 27.00 | 27.00 | (2.00) | (2.00) | 25.00 | 2.00 | 2.50 | 29.50 |
| Fire Engineers | 27.00 | 27.00 | 27.00 | 27.00 | 27.00 | 27.00 | (3.00) | (3.00) | 24.00 | 3.00 | 0.00 | 27.00 |
| Firefighters | 45.00 | 42.00 | 38.00 | 37.00 | 37.00 | 37.00 | (11.00) | (11.00) | 26.00 | 7.00 | 0.00 | 33.00 |
| | 102.00 | 100.00 | 98.00 | 94.00 | 94.00 | 0.00 | 0.00 | (16.00) | 78.00 | 12.00 | 2.50 | 92.50 |
| PREVENTION | | | | | | | | | | | | |
| Assistant Fire Chief (Fire Marshal) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | (1.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| Fire Prevention Inspector | 3.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 0.00 | (1.00) | 2.00 | 0.00 | 0.00 | 2.00 |
| Secretary | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| Administrative Clerk II | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 6.00 | 4.00 | 4.00 | 5.00 | 5.00 | 0.00 | 0.00 | (2.00) | 3.00 | 0.00 | 0.00 | 3.00 |
| TRAINING | | | | | | | | | | | | |
| Assistant Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| Fire Captain | 2.00 | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | (1.00) | (1.00) | 1.00 | 1.00 | (1.50) | 0.50 |
| Secretary | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 4.00 | 2.00 | 2.00 | 3.00 | 3.00 | 0.00 | 0.00 | (1.00) | 2.00 | 1.00 | (1.50) | 1.50 |
| WEED ABATEMENT | | | | | | | | | | | | |
| Senior Code Enforcement Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 0.00 | (1.00) | 0.00 |
| PARAMEDIC | | | | | | | | | | | | |
| Emergency Medical Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | (1.00) | 0.00 | 1.00 | 0.00 | 1.00 |
| Administrative Clerk II | 0.50 | 0.50 | 0.50 | 1.00 | 1.00 | 1.00 | 0.00 | (1.00) | 1.00 | 1.00 | (1.00) | 0.00 |
| | 1.50 | 1.50 | 1.50 | 2.00 | 2.00 | 0.00 | 0.00 | (1.00) | 1.00 | 1.00 | (1.00) | 1.00 |
| EMERGENCY SERVICES | | | | | | | | | | | | |
| Emergency Preparedness Manager | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Clerk II | 0.50 | 0.50 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1.50 | 0.50 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DEPARTMENT | 122.00 | 114.00 | 110.00 | 110.00 | 110.00 | 0.00 | 0.00 | (20.00) | 90.00 | 14.00 | (5.00) | 99.00 |

¹ Administrative Analyst II - transfer to Finance

**PUBLIC WORKS
PERSONNEL SUMMARY**

| | FY 03-04 | FY 04-05 | FY 05-06 | FY 06-07 | FY 07-08 | Original Budget | | | Midyear Adjustments | | | | |
|--|--------------|--------------|--------------|--------------|--------------|-----------------|--|-------------|---------------------|--------------|---|--|------------------|
| | Approved | Approved | Approved | Approved | | Prior Year Base | Transfers (Including New Cost Allocation Plan) | Additions | Deletions | Adopted | 12-18-07 Additions (Minimum Staffing Arbitration) | 2-13-08 Fiscal Emergency Plan Proposal | Adjusted Balance |
| TRAFFIC SIGNS & SIGNALS | | | | | | | | | | | | | |
| Assistant Maintenance Superintendent | 0.45 | 0.45 | 0.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deputy Maintenance Superintendent | 0.00 | 0.00 | 0.00 | 0.40 | 0.45 | 0.40 | 0.05 | 0.00 | 0.00 | 0.45 | 0.45 | 0.00 | 0.45 |
| Public Works Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | 1.00 | | 1.00 |
| Electrician/Traffic & Lighting Tech II | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | | | | 3.00 | 3.00 | | 3.00 |
| Senior Public Works Maintenance Worker | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | | | | 4.00 | 4.00 | | 4.00 |
| Traffic & Lighting Tech I | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | 1.00 | | 1.00 |
| | 9.45 | 9.45 | 9.45 | 9.40 | 9.45 | 9.40 | 0.05 | 0.00 | 0.00 | 9.45 | 0.00 | 0.00 | 9.45 |
| GROUNDNS | | | | | | | | | | | | | |
| Assistant Maintenance Superintendent | 0.45 | 0.45 | 0.45 | 0.50 | 0.50 | 0.50 | | | | 0.50 | 0.50 | (0.25) | 0.25 |
| Deputy Maintenance Superintendent | 0.00 | 0.00 | 0.00 | 0.10 | 0.10 | 0.10 | (0.10) | | | 0.00 | 0.00 | | 0.00 |
| Public Works Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | 1.00 | 1.00 | (0.50) | 0.50 |
| Landscape Maintenance Manager | 0.00 | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 | | | (2.00) | 0.50 | 0.50 | (0.25) | 0.25 |
| Tree Maintenance Workers | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | | | (2.00) | 1.00 | 1.00 | | 1.00 |
| Public Works Maintenance Worker | 6.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | | | (2.00) | 3.00 | 3.00 | | 3.00 |
| | 10.45 | 9.45 | 9.95 | 10.10 | 10.10 | 10.10 | (0.10) | 0.00 | (4.00) | 6.00 | 0.00 | (1.00) | 5.00 |
| Total, Maintenance | 42.90 | 39.40 | 38.45 | 40.45 | 40.45 | 40.45 | 0.00 | 0.00 | (4.00) | 36.45 | 0.00 | (1.00) | 35.45 |
| SOLID WASTE | | | | | | | | | | | | | |
| Public Works Director | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 | | 0.00 |
| Administrative Analyst I/II | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | 1.00 | 1.00 | | 1.00 |
| Executive Secretary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 | | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| Total Solid Waste | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.32 | 0.00 | (4.00) | 62.20 | 0.00 | (4.00) | 58.20 |
| Total Public Works (General Fund) | 67.39 | 58.64 | 58.88 | 62.88 | 62.88 | 62.88 | 3.32 | 0.00 | (4.00) | 62.20 | 0.00 | (4.00) | 58.20 |

**City of Vallejo
General Fund
Draft Fiscal Emergency Plan**

| | FY 07-08 | FY 08-09 | |
|--|-------------|-----------|-------------------------|
| Beginning Available Fund Balance (July 1, 2007) | 4,242,256 | | Employee Association |
| | | | |
| December 18, 2007 Council Report | | | |
| <u>Updated General/Tax Revenue Projections</u> | | | |
| General Tax Revenues: | | | |
| Property Taxes | 200,000 | | |
| Sales Tax | (1,250,000) | | |
| Motor Vehicle License Fee | 287,160 | | |
| Excise Tax | (500,000) | | |
| Franchise/Utility User Tax | (163,000) | | |
| Property Transfer Tax | (1,450,000) | | |
| Marine World/Six Flags Revenue Sharing | (185,000) | | |
| Transfers In | 430,000 | | |
| Development Fees | (816,395) | | |
| Other | (75,000) | | |
| | (3,522,235) | | |
| | | | |
| <u>Increased Program Costs</u> | | | |
| Fire Arbitration | (4,256,710) | | IAFF |
| Public Safety COLA - Increase from 8.5% to 10% | (383,785) | | VPOA |
| Police | (451,287) | | IAFF |
| Fire | (200,000) | | |
| Other | | | |
| | (5,291,782) | | |
| | | | |
| <u>Budget Reductions</u> | | | |
| <u>Police</u> | | | |
| New grant revenues | 318,749 | | |
| Salary and operation reductions | 146,987 | 155,071 | Reversed/repriced below |
| Overtime reductions | 500,000 | 527,500 | VPOA |
| Operating services/supplies (Probation Team) | (25,000) | | |
| Interfund grant reimbursements (CDCR Fighting Back) | 100,000 | | |
| | 1,040,736 | | 682,571 |
| | | | |
| <u>Fire</u> | | | |
| Updated revenue projections | | | |
| Employee reductions | 269,000 | | |
| 4 Sworn Retirements | 874,467 | 1,472,179 | Reversed/repriced below |
| 5 Admin Positions (1 Deputy, AA, Exec Sec, Admin Clerk & SCEO) | | | |
| Operating services/supplies | 86,175 | | |
| Reduction in vehicle maintenance and replacement | 510,854 | | |
| | 1,740,496 | | 1,472,179 |
| | | | |
| <u>Public Works</u> | | | |
| Salary savings - Engineering vacancies | 227,560 | 234,387 | Reversed/repriced below |
| Assistant City Engineer (12 months) | | | |
| Associate Traffic Engineer (6 months) | 141,700 | | |
| Maintenance - operating service/supplies | 10,740 | | |
| Interfund CIP overhead allocations | | | |
| | 380,000 | | 234,387 |
| | | | |
| <u>Community Development</u> | | | |
| Salary/benefit savings | 117,000 | 120,510 | Reversed/repriced below |
| Operating service/supplies | 25,000 | | |
| | 142,000 | | 120,510 |

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Administration
 Salary/benefit savings (vacancies) - See detail in February list below
 Operating service/supplies
 Reduction in interfund cost allocation

Subtotal, 12-18-07 Changes

Fund Projections at 12-18-07

Projected Annual Deficit
Projected June 30 available fund balance

January 30 Projection

Updated Revenue Projections

Property Taxes
 Sales Tax
 Excise Tax
 Franchise/Utility User Tax
 Property Transfer Tax
 Investment income (expense)
 Other general revenues
 Departmental Program revenues

Expenditure Proposals

Police
 Overall budget risk assessment - labor
 Overall budget risk assessment - non-labor

Fire

Add Spring 2008 academy
 Grievance settlement:
 Inspector (six months)
 To correct the cost of 12-18 position add-backs (Paramedic Coordinator)
 Increase interfund charges to Hazmat Fund
 Delay in Admin Cuts to 3/1
 Deputy (2nd of 2) - Annuitant savings

Public Works - Engineering

Vacancies - See detail in February list below
 One-time correction - Lenar 05-06 reimbursement
 Public Buildings - Salary Savings for vacancies

CD - Economic Development

Update for pass-throughs

Admin

Human Resources Services/Supplies

Non-department

Compensated absences
 Water usage - City facilities

Subtotal, January 30 Changes

Fund Projections at 1-30-08

Projected Annual Deficit

Projected June 30 available fund balance

FY 07-08

FY 08-09

Employee Association

32,970
 318,000
 (150,222)

82,400

Reversed/repriced below

200,748

82,400

(5,310,037)

2,592,047

(5,310,037)

(1,067,781)

(49,000)
 (580,000)
 (235,000)
 (811,992)
 (535,000)
 (250,000)
 53,869
 510,364

(1,896,759)

(815,000)
 (450,000)

(1,265,000)

(425,000)

(113,000)

(129,000)

40,000

(150,643)

66,000

(711,643)

185,000

320,000

25,000

530,000

(96,500)

(96,500)

(100,000)

(100,000)

(1,000,000)

(300,000)

(1,300,000)

(4,835,902)

(10,148,936)

(13,626,000)

(5,807,532)

February 13 Proposal

One-time Funds

Arts and Convention Funds
 Repair and Demolition Fund
 Vehicle Replacement Fund (Suspend Spring '08 Purchases - 16 PD cars)
 Vehicle Replacement Fund (Rebates remaining General Fund balance)
 Transportation - Bus Inventory buy-out

Employee Contract Items

Roll-back salaries to June 30, 2007 less additional 5% effective 4-1-08
 (FTEs per Original Budget plus Dec Fire addbacks)

| | FY 07-08 | FY 08-09 | Employee Association |
|-------|-----------|-----------|----------------------|
| VPOA | 200,000 | | |
| IAFF | 40,000 | | |
| IBEW | 500,000 | (500,000) | Non-Salary |
| CAMP | 1,200,000 | | |
| Other | 300,000 | | |
| | 2,240,000 | (500,000) | |

Service Reductions

Police

Eliminate (5) sworn FTEs - Current Vacancies

| | | | |
|----------------|-------|--------|-------|
| Lieutenants | 5 mos | 95,833 | VPOA |
| Lieutenants | 5 mos | 95,833 | VPOA |
| Corporal | 5 mos | 69,167 | IAFF |
| Corporal | 5 mos | 69,167 | IBEW |
| Police Officer | 5 mos | 63,333 | CAMP |
| Police Officer | 5 mos | 63,333 | Other |

Potential retirements/vacancy savings (Chief's estimate)

Non-sworn positions

| | | | |
|-------------------|-------|--------|------|
| Admin Analyst | 5 mos | 47,917 | CAMP |
| Comm Operator | 5 mos | 40,000 | IBEW |
| Comm Operator | 5 mos | 40,000 | IBEW |
| Comm Operator | 5 mos | 40,000 | IBEW |
| Comm Operator | 5 mos | 40,000 | IBEW |
| Sr. Admin Clerk | 5 mos | 32,353 | IBEW |
| Sr. Admin Clerk | 2 mos | 12,941 | IBEW |
| Accounting Clerk | 2 mos | 13,167 | IBEW |
| Police Asst (0.5) | 2 mos | 8,628 | IBEW |

Non-sworn positions

| | | | |
|---------------------|--|---------|---------------------|
| 6 Police Assistants | | 150,000 | Reversed from above |
|---------------------|--|---------|---------------------|

Less savings included in Dec 18 report

Non-sworn positions

| | | | |
|---------------------|--|-----------|--|
| 6 Police Assistants | | (155,071) | |
|---------------------|--|-----------|--|

These positions are filled but not budgeted; layoffs will reduce estimated salary budget risk in January projection

Memo: Remaining Administrative Staff

- 16 Police Clerks
- 1 Record Supervisor
- 1 Communications Manager
- 1 Computer Systems Administrator
- 1 Computer Information Tech
- 4 Communications Supervisors
- 19 Communications Operators
- 1 Executive Secretary
- 2 Police Assistants

RDA/Floresden charge-out

| | | | |
|--|---------|---------|-----------|
| | 893,339 | 500,000 | 2,114,991 |
|--|---------|---------|-----------|

| | FY 07-08 | FY 08-09 | Employee Association |
|--|-----------|-------------|----------------------|
| Fire | | | |
| Defer spring training academy to Fall '08 | 425,000 | (425,000) | IAFF |
| Single Engine Company closed each day | | | |
| 1 Captain | 356,141 | 1,424,562 | IAFF |
| 1 Engineer | | | |
| 1 Firefighter/Paramedic | | | |
| Truck Company-Reduced from 4 person to 3 person company | 142,719 | - | |
| Temporary - Three months only | | | |
| Transfer Captain from Training to Suppression | 53,970 | 214,292 | IAFF |
| Transfer Captain from Training to Suppression - 4/1 - 12/31/08. | 53,970 | 107,146 | IAFF |
| Assume Asst. Chief in Training retires 6/30/08. | | 270,439 | IAFF |
| Training Asst. Chief-Retiree Annuitant-7/1-12/31/08 | | (67,419) | IAFF |
| Grievance Settlement - Add back inspector | | (201,623) | IAFF |
| Transfer Inspector from Prevention to Suppression-entire year | 50,766 | 201,623 | IAFF |
| Deputy Chief position (2nd of 2 positions) | | 286,407 | CAMP |
| Deputy Chief-Retiree Annuitant 7/1/08-12/31/08 | | (77,926) | CAMP |
| Reduce Leave Available to 3 Vacation and 1 Comp Time per day (4) | 107,915 | 431,659 | IAFF |
| Reprice value of fall cuts with new COLA assumptions: FY 07-08 (partial year) | 633,763 | | |
| Sworn - Four retirements | | 707,318 | IAFF |
| IBEW - Exec Secretary, Sr Code Enforcement Officer, Admin Clerk | | 302,163 | IBEW |
| Deputy Chief (1 of 2) | | 269,863 | CAMP |
| Admin Analyst (transferred to Finance) | | | |
| Less amounts deducted in Dec projections | (723,824) | (1,472,179) | Reversed from above |
| Potential retirements/vacancy savings (Chief's estimate) | 250,000 | | |
| Restore annual vehicle replacement contribution | | (500,000) | Non-salary |
| Increase Hazmat inter-fund reimbursement | | 40,000 | Non-salary |
| Public Works | 1,350,419 | 1,511,325 | |
| Assistant City Engineer | 155,717 | 159,893 | CAMP |
| Associate Traffic Engineer | 120,534 | 123,885 | IBEW |
| Engineering Technician II | 107,724 | 110,784 | IBEW |
| Associate Civil Engineer 6-months 07-08 | 61,767 | | |
| Less amounts deducted in Dec and Jan projections | (412,560) | (234,387) | Reversed from above |
| Cut Part-time position | | 23,472 | Non-Salary |
| Developer-funded positions | | | |
| Eliminate 4 positions (2 inspectors, 2 assoc eng); also eliminate Developer reimbursement (zero net impact) | | | |
| Overhead on Developer reimbursement (25% CE + City overhead) | (25,000) | (100,000) | IBEW |
| Maintenance Division - Service and Supplies | | | |
| City materials/services | | 384,972 | Non-Salary |
| Non-City services: | | | |
| Cunningham Pool - utilities to heat swimming pool | | 55,200 | Non-Salary |
| Museum utility and elevator costs | | 22,340 | Non-Salary |
| Fighting Back facilities at JFK library - Cleaning/janitorial | | 10,188 | Non-Salary |
| JFK Library cleaning, janitorial, and maintenance - Bill to County | | 27,300 | Non-Salary |
| Maintenance Division - Supplemental Street Contribution | | 250,000 | Non-Salary |
| | 8,182 | | |
| | | 833,647 | |

| | FY 07-08 | FY 08-09 | Employee Association |
|---|-------------|-------------|----------------------|
| Community Development | | | |
| Code Enforcement Revenues (Transfer Weed Abatement) | | 143,000 | Non-Salary |
| Reduced consultant costs - Plan Check | | 30,000 | Non-Salary |
| Eliminate 2 FTE - Assistant/Associate Planner | | 38,000 | Non-Salary |
| Less amount included in December projection | | 232,408 | IBEW |
| Memo: Eliminate 1 FTE - Sr Community Dev analyst - RDA | 94,187 | (120,510) | Reversed from above |
| | | | IBEW |
| | 94,187 | 322,898 | |
| Administration | | | |
| City Manager - 50% Admin Clerk | 28,117 | 39,935 | CAMP |
| City Clerk - Admin Clerk | 18,641 | 75,430 | IBEW |
| Less CM and CC amounts deducted in Dec and Jan projections | (32,970) | (82,400) | Reversed from above |
| City Attorney - Legal Secretary 25% to Risk | 23,288 | 23,970 | Non-salary |
| Finance - General Fund Accountant | 25,900 | 106,687 | IBEW |
| Human Resources - Operations Manager | 43,843 | 179,958 | CAMP |
| Human Resources - Personnel Analyst II | 33,995 | 139,886 | CAMP |
| Human Resources - Executive Secretary | 27,377 | 112,607 | CAMP |
| Cost Plan Offset (preliminary estimate 50%) | (84,095) | (297,937) | Non-salary |
| | 84,095 | 297,936 | |
| Non-department | | | |
| Community Based Organizations | | | |
| JFK Library | | 403,200 | Non-salary |
| GVRD | | 270,500 | Non-salary |
| Community Based Organizations | | 200,000 | Non-salary |
| Additional leave payouts - employee flight (FY 07-08 \$3.6 mil; FY 08-09 \$2.3 mil) | (850,000) | (500,000) | Non-salary |
| Defer Retiree Health Pre-Funding | | 500,000 | Non-salary |
| | (850,000) | 873,700 | |
| Other Costs Updates | | | |
| Cancel \$4 million in CIP Projects/Reduce Debt Service | | 240,000 | Non-salary |
| PERS Misc "Fresh Start" actuarial rate reduction | 55,000 | 50,000 | Non-salary |
| TOT/Tourism Business Improvement District (Revenue pass - through) | | (97,000) | Non-salary |
| Water Usage - City buildings and certain park facilities | | (300,000) | Non-salary |
| Potential November 2008 Election costs (County and Consultants) | | (200,000) | Non-salary |
| Rounding | 1,921 | (9,463) | Non-salary |
| | 56,921 | (316,463) | |
| Insolvency - Estimated Costs | | | |
| Debt - Increased Variable Interest Rate (to estimated bank rate of 12%) | | (1,300,000) | Non-salary |
| Attorneys and Consultants (Increment from \$200K in base) | | (1,000,000) | Non-salary |
| | (500,000) | (2,300,000) | |
| Reserve | | | |
| Begin to restore 5% operating reserve over four years | | (1,200,000) | Non-salary |
| | | (1,200,000) | |
| Subtotal, February Updates | 5,407,683 | 13,826,000 | |
| | | | |
| | (4,742,256) | (0) | |
| | (500,000) | (500,000) | |
| Fund Projections at 2-13-08 | | | |
| Projected Annual Deficit | | | |
| Projected June 30 available fund balance | | | |

Other Risks/Opportunities

- Police Arbitration - minimum staffing
- Unfunded Retiree Health
- Further Revenue declines
- State Budget Situation - potential local agency impacts
- State Budget Situation - potential Gas Tax withheld payments (eventual impact on Gen Fund reimbursements)
- Long-term vehicle replacement strategy
- Triad Funding/Bond Proceeds

Revenue Options

| | |
|--|-----|
| 911 Fee | TBD |
| False 911 Fee | TBD |
| VSFCD Impact Fee | TBD |
| East Vallejo Fire District - revisit reimbursement formula | TBD |
| WETA - repay Transportation Advances | TBD |
| Ferry Parking Fee - repay Transportation Advances | TBD |
| Fire - Bill Non-Resident Accident Victims | TBD |
| Surplus Land Sales (March 11th - revenue package) | TBD |

Cummulative Reductions by Department

(Includes increased program costs from December 18 projections for Fire Arbitration add-backs and Updated Safety COLA)

Police

| | |
|---|------------|
| Original 07-08 budget (07-08 dollars) (Budget Book, page D-2) | 3,392,000 |
| December Updates | 298,786 |
| February Updates | 7,704,577 |
| Subtotal | 11,395,363 |

Fire

| | |
|---|-------------|
| Original 07-08 budget (07-08 dollars) (Budget Book, page D-2) | 4,078,000 |
| December Updates | (3,235,818) |
| February Updates | 5,988,922 |
| Subtotal | 6,831,104 |

Public Works

| | |
|---|-----------|
| Original 07-08 budget (07-08 dollars) (Budget Book, page D-2) | 1,130,000 |
| December Updates | 234,387 |
| February Updates | 833,647 |
| Subtotal | 2,198,034 |

Community Development

| | |
|---|---------|
| Original 07-08 budget (07-08 dollars) (Budget Book, page D-2) | 430,000 |
| December Updates | 120,510 |
| February Updates | 322,898 |
| Subtotal | 873,408 |

Administration

| | |
|---|-----------|
| Original 07-08 budget (07-08 dollars) (Budget Book, page D-2) | 1,204,000 |
| December Updates | 82,400 |
| February Updates | 297,936 |
| Subtotal | 1,584,336 |

Cross-departmental Salary rollback

| | |
|----------|-----------|
| IBEW | 1,420,481 |
| CAMP | 440,339 |
| Other | 259,963 |
| Subtotal | 2,120,783 |

Non-department/Other

| | |
|---|-------------|
| Original 07-08 budget (07-08 dollars) (Budget Book, page D-2) | 650,000 |
| February Updates | (3,442,763) |
| Subtotal | (2,792,763) |

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| | FY 07-08 | FY 08-09 | Employee Association |
|---|----------|-------------------|----------------------|
| Total Changes | | | |
| Original 07-08 budget (07-08 dollars) (Budget Book, page D-2) | | | |
| FY 08-09 Changes: | | | |
| December changes | | 10,884,000 | |
| February changes | | (2,499,735) | |
| Subtotal, FY 08-09 changes | | 13,826,000 | |
| Cumulative Changes | | 11,326,265 | |
| | | <u>22,210,265</u> | |

Reductions by Employee Association

(Priced in FY 08-09 dollars; includes increased program costs from December 18 projections for Fire Arbitration add-backs and Updated Safety COLA)

| Salary/Benefits | FY 07-08 | FY 08-09 |
|-------------------------------|-------------|------------|
| VPOA | | |
| IAFF | 6,705,301 | |
| IBEW | 2,432,597 | |
| CAMP | 3,051,843 | |
| Other | 1,669,019 | |
| Subtotal, Salary and Benefits | 259,963 | |
| Service/Supplies, Interfund | 14,118,523 | |
| Total FY 08-09 Changes | (2,792,258) | 11,326,265 |

J:\FY 07-08\General Fund\Fund Balance Projections\Feb 13 Projections\07-08 Gen Fund Projection Detail at 2-11-08 8 pm.xls\Sheet1
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