

The City of  
**SAN DIEGO**

**FISCAL YEAR 2020  
MID-YEAR BUDGET MONITORING  
REPORT**



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**JANUARY 2020**

# INTRODUCTION

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The Fiscal Year 2020 Mid-Year Budget Monitoring Report (Mid-Year Report) forecasts year-end projections of revenues and expenditures for funds with budgeted personnel expenditures and compares to their current budget. Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. This report is an integral part of the budget process; it provides transparency to the City's budget and finances and delivers critical data for informed decision-making.

The Department of Finance (DoF) produces this report, in collaboration with City departments, to forecast revenues and expenditures. The Mid-Year Report is developed using five months of actual (unaudited) activity in budgeted operating departments, with DoF and departmental projections of anticipated spending and revenue trends for the remainder of the fiscal year.

This report provides the detail and analysis of the year-end projections using Statistical data, economic analysis, professional judgment and expertise from economic consultants, professional organizations and other resources. In addition, attached are Fiscal Year 2020 Charter 39 Supporting Schedules as of November 30, 2019.

The following discussions, analysis, and recommendations are included in this report:

- A high-level summary of projected revenues and expenditures
- Details on the major General Fund revenues and assumptions
- Discussion of General Fund revenue variances by department
- Update on General Fund Balances and Reserves
- Discussion of General Fund expenditure variances by category
- Discussion on significant variances projected for non-General Funds (significant variances are defined as greater than \$1.0 million)
- Program Updates
- Updates to the non-General Fund and Risk Management Reserves

This report also includes requested authorities and appropriation adjustments necessary to maintain budgetary control over certain General Fund and non-General Fund departments. Additional details regarding each appropriation adjustment request are included in the attached Appropriations Adjustment section of Fiscal Year 2020 Mid-Year Budget Monitoring Report.

# GENERAL FUND

## OVERVIEW

The Mid-Year Report projects General Fund resources to be slightly greater than General Fund expenditures by fiscal year-end as reflected in Table 1: Summary of FY 2020 General Fund Projections. Currently, both revenue and expenditures are projected to exceed budget and are within a percent variance of budget. The net projected activity of revenue and expenditures results in an additional \$5.8 million of General Fund fund balance in excess of required reserves (excess equity).

The Fiscal Year 2020 projected ending excess equity is \$27.9 million. This includes the budgeted use of excess equity for one-time expenditures, reserve contributions for fiscal year 2020, and the FY 2020 Mid-Year Report net projected activity. The Fiscal Year 2020 Third Quarter Budget Monitoring Report (Third Quarter Report) to be released in May 2020 will provide additional actual revenues, expenditures and trend data to better project year-end balances.

Summary of FY 2020 General Fund Projections					
<i>Table 1</i>					<i>in millions</i>
Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 1,549.2	\$ 1,549.2	\$ 1,561.8	\$ 12.6	0.8%
Use of Excess Equity <sup>1</sup>	40.8	28.9	28.9	-	
<b>Resources</b>	<b>\$ 1,590.0</b>	<b>\$ 1,578.1</b>	<b>\$ 1,590.7</b>	<b>\$ 12.6</b>	<b>0.8%</b>
Expenditures <sup>1</sup>	1,590.0	1,578.1	1,584.9	(6.8)	-0.4%
<b>Net Projected Activity</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5.8</b>	<b>\$ 5.8</b>	

<sup>1</sup>The FY 2020 Adopted Budget and projected expenditures associated to the reserve contributions were removed from the table as the reserve contributions will not be recognized as an expenditure and will close to fund balance as part of the year-end financial accounting process. The budgeted expenditures total \$11.9 million and projected expenditures total \$12.8 million, the variance of \$900,000 is attributed to an increase in the actual operating revenues for Fiscal Year 2019 as reported in the CAFR.

Revenues are projected to exceed budget by \$12.6 million, due to an increase in major General Fund revenues of \$5.5 million and an increase in departmental revenue of \$7.1 million.

The projected increase in major General Fund revenues is driven by two factors:

- \$5.5 million increase primarily due to higher residual revenues from the Redevelopment Property Tax Trust Fund (RPPTF) as a result of a rescheduling of an enforceable obligation payment for the Community Development Block Grant (CDBG) loan repayments from ROPs 14A to ROPs 14B. This reallocation to ROPs 14B will reduce the residual RPPTF revenue received in Fiscal Year 2021.
- \$2.3 million increase in sales tax associated with slightly higher than anticipated sales tax receipts in various sectors such as business-to-business, construction, and general retail sales.

These increases are offset with a \$3.3 million decrease in Transient Occupancy Tax (TOT) due to under-performance during the second quarter of the fiscal year and a downward revision of the forecasted tourism growth in San Diego.

Departmental revenue increases are associated to the following:

- \$5.1 million increase in the Office of the City Treasurer mostly due to cannabis business tax.
- \$3.4 million increase in the Fire-Rescue Department primarily due to reimbursements for services provided to other agencies and fees. The increased revenue in Fire-Rescue is partially offset with an increase in overtime expenditures associated to strike team deployments.
- \$1.3 million increase in Mission Bay Lease Revenue in the Real Estate Assets Department that is offset with an increase in the transfer to the park improvement funds with no impact to the General Fund's net position.

These increases are offset with a \$1.7 million decrease in TOT reimbursements for the maintenance of regional parks in the Parks and Recreation Department due to a decrease in TOT revenue.

The over budget expenditure projection of \$6.8 million is primarily attributed to \$5.0 million in over budget fringe benefits mostly impacting Public Safety and an increase in non-personnel expenditures which is discussed further below.

The \$5.0 million in fringe benefits are due to the following:

- \$2.3 million increase in fixed fringe accounts as a result of higher than anticipated vacancy savings in the non-General Funds which in turn increases the proportionate amount allocated to the General Fund.
- \$2.7 million increase because of increased Medicare and Supplemental Pension Savings Plan (SPSP) expenditures resulting from overtime expenditures.

The non-personnel expenditure over budget expense of \$2.5 million is associated to a variety of increases and decreases but the most notable are the following:

- \$2.7 million increase in Citywide Program Expenditures Department for transfers to other funds including: Park Improvement Funds, Public Liability Reserve Fund, and Public Works - Engineering and Capital Projects Fund.
- \$3.9 million increase in the Police Department associated with over budget supplies and contracts.
- \$4.5 million in historical projected savings associated to personnel and non-personnel expenditures.

Currently, DoF is proposing a limited amount of appropriation adjustments to the General Fund primarily associated with departments expected to exceed Availability Control (AVC) before fiscal year-end. Most appropriation adjustments recommended are associated with the recategorization of personnel and fringe benefit expenditures among various departments.

The City has strong internal controls and monitoring processes in place to maintain a structurally balanced budget throughout the fiscal year. The analysis and projections presented in this report, combined with DoF's continued monitoring of departmental projections for revenues and expenditures, are critical to maintaining a balanced budget.

## GENERAL FUND REVENUE

General Fund revenues are projected to exceed budget by \$12.6 million. This is attributed to an over budget projection of \$5.5 million in major General Fund revenues and \$7.1 million in departmental revenue. Assumptions influencing the major General Fund revenues are detailed in this report, including any significant variances from the Fiscal Year 2020 Adopted Budget. The current forecast for key General Fund revenues align closely with the budget; however, there could be potential impacts from current trends in the economy that could negatively impact these projections. To provide an understanding of the risk to the projections forecasted in this report, each of the major General Fund revenue sources include a sensitivity analysis of potential impacts should changes in the economy occur during the second half of the fiscal year.

FY 2020 General Fund Revenue Projections					
<i>Table 2</i>					<i>in millions</i>
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Major General Fund Revenues	\$ 1,205.4	\$ 1,205.4	\$ 1,210.9	5.5	0.5%
Departmental Revenue	343.8	343.8	350.9	7.1	2.1%
<b>Total</b>	<b>\$ 1,549.2</b>	<b>\$ 1,549.2</b>	<b>\$ 1,561.8</b>	<b>\$ 12.6</b>	<b>0.8%</b>

### MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to be over budget by \$5.5 million primarily due to property tax and sales tax, which are projected to be over budget by \$5.5 million and \$2.3 million, respectively. Table 3: FY 2020 Major General Fund Revenue Projections summarizes this information.

FY 2020 Major General Fund Revenue Projections					
<i>Table 3</i>					<i>in millions</i>
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax	\$ 601.9	\$ 601.9	\$ 607.4	\$ 5.5	0.9%
Sales Tax	297.9	297.9	300.2	2.3	0.8%
Transient Occupancy Tax <sup>1</sup>	136.9	136.9	133.6	(3.3)	-2.4%
Franchise Fees <sup>2</sup>	80.0	80.0	79.6	(0.4)	-0.5%
Other Major Revenues	88.8	88.8	90.1	1.4	1.6%
<b>Total</b>	<b>\$ 1,205.4</b>	<b>\$ 1,205.4</b>	<b>\$ 1,210.9</b>	<b>\$ 5.5</b>	<b>0.5%</b>

<sup>1</sup>Total City FY 2020 Adopted Budget for transient occupancy tax is \$260.3 million and the projection is \$254.1 million. The balance is budgeted in the Transient Occupancy Tax Fund.

<sup>2</sup>Total City FY 2020 Adopted Budget for franchise fees is \$162.9 million and the projection is \$168.8 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

The projections for major General Fund revenues are based on the most recent economic information available to the City and actual revenue distributions to the City during the first five months of the fiscal year. The Fiscal Year 2020 Adopted Budget for the major General Fund revenues incorporated a moderate but slower rate of growth than experienced in previous fiscal years.

Local Unemployment Economic Indicators			
<i>Table 4</i>	<i>in millions</i>		
Economic Indicator	November 2018	November 2019 <sup>1</sup>	Change %
City of San Diego Unemployment	3.0%	2.8%	-0.2%
City of San Diego Number of Unemployed	21,900	20,100	-8.2%

Source: California Employment Development Department

<sup>1</sup>Preliminary number provided as of November 2019 and is subject to change.

The local economy continued its growth through the mid-year. When compared to November 2018, the unemployment rate and the number of unemployed in the City of San Diego for November 2019 has decreased by 0.2%, from 3.0% to 2.8%.

When compared to calendar year 2018, the average median home price through November 2019 has increased by 7.8%. Home sales for the same period increased 6.9%. This growth in home prices is consistent with the moderate increase in property tax-related revenues the City received during the first half of the fiscal year. In addition, there continues to be significant decreases in both foreclosures and notices of default when compared year-over-year.

Overall, the local economy shows improvements in the real estate market and the City anticipates the continuation of this stable growth for the remainder of the fiscal year. Nonetheless, the City will continue to closely monitor economic indicators for potential impacts to the major General Fund revenues.

### Property Tax

Property tax is projected to be over budget by \$5.5 million at fiscal year-end. This is due to a \$3.9 million dollar increase in the City’s estimated Redevelopment Property Tax Trust Fund (RPTTF) revenue, a \$700,000 increase in Motor Vehicle License Fee backfill, and additional receipts from the 1.0% property tax of \$850,000. The Fiscal Year 2020 Adopted Budget property tax growth rate of 5.25% remains unchanged for the mid-year projections. This growth rate is based on a continued increase in home prices slightly tempered by fewer home sales.

FY 2020 Property Tax Revenue Projections					
<i>Table 5</i>	<i>in millions</i>				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate	5.25%	5.25%	5.25%	0.0%	N/A
Property Tax Projection	\$ 601.9	\$ 601.9	\$ 607.4	\$ 5.5	0.9%

The Fiscal Year 2020 Adopted Budget included RPTTF payments of \$32.7 million from the former Redevelopment Agency (RDA). Based on the latest Recognized Obligation Payment Schedule (ROPS) projections, total RPTTF distributions are expected to be \$3.9 million above budget. The residual property tax payment, which is the City’s proportionate share of funds remaining in the RPTTF after ROPS requirements have been met, is projected to be \$28.2 million, or \$3.5 million above the Fiscal Year 2020 budget amount. This is primarily due to significantly lower enforceable obligation projections for ROPS 14 “A” period. The timing of an enforceable obligation payment for the Community Development Block Grant (CDBG) loan repayments has been moved to the ROPS 14 “B” period which results in lower enforceable

obligations in the “A” period, and therefore higher residual RPTTF to be distributed for the “A” period. This adjustment will result in one-time revenue in the ROPS 14 “A” period in Fiscal Year 2020. The timing of the enforceable obligation payment was preliminary when the Adopted Budget was developed and the change happened after the first quarter. This change results in an increase of Fiscal Year 2020 revenue that will be offset with a reduction in Fiscal Year 2021.

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
1.0% Property Tax	\$ 415.7	\$ 415.7	\$ 416.6	\$ 0.8	0.2%
MVLF Backfill	153.5	153.5	154.2	0.7	0.5%
RPTTF Tax Sharing Pass-through Payments	8.0	8.0	8.4	0.4	5.0%
RPTTF Residual Property Tax	24.7	24.7	28.2	3.5	14.4%
<b>Total</b>	<b>\$ 601.9</b>	<b>\$ 601.9</b>	<b>\$ 607.4</b>	<b>\$ 5.5</b>	<b>0.9%</b>

The mid-year projections increased by \$3.1 million from the First Quarter Report and is primarily due to final adjustments of enforceable obligation projections for ROPS 14 to be submitted to the Oversight Board and the California Department of Finance for final approval.

Additionally, one-time residual proceeds from the sale of Successor Agency properties are expected to be \$440,000, which is an increase of \$120,000 from the First Quarter Report. These proceeds with the residual revenue discussed above, total \$28.2 million of RPTTF residual property tax. Lastly, the RPTTF tax sharing pass-through payment projections remain consistent with the First Quarter Report at \$8.4 million.

**Sensitivity Analysis**

The projections for property tax revenues displayed in Table 6: FY 2020 Property Tax Revenue Projection Details reflect the current estimates the City anticipates receiving this fiscal year. Local real estate economic indicators continue to show growth; however, projections in Fiscal Year 2020 could be impacted by the actual collection rate and the amount of refunds for the 1.0% base property tax, although are not expected to be of a material amount. A change in Property Tax of +/- 1% would deviate from projections by approximately \$6.1 million. The most significant variable influencing the current year-end projection for property tax revenue is the amount of the RPTTF residual payment. The RPTTF residual payment projection is based on the proposed ROPS 14 submission, but is still dependent upon approval by the California Department of Finance (CA-DOF) in April 2020. An update to the projection of the residual property tax distributions will be provided in the Third Quarter Report. If any of the enforceable obligations included on the ROPS are denied or changed by the CA-DOF, the amount of RPTTF residual funds could impact the General Fund.

Reviewing the risks to this projection, property tax revenues could be affected by delinquency rates, refunds, and RPTTF residual distributions. An update to the projection of the residual property tax distributions will be provided at that time.

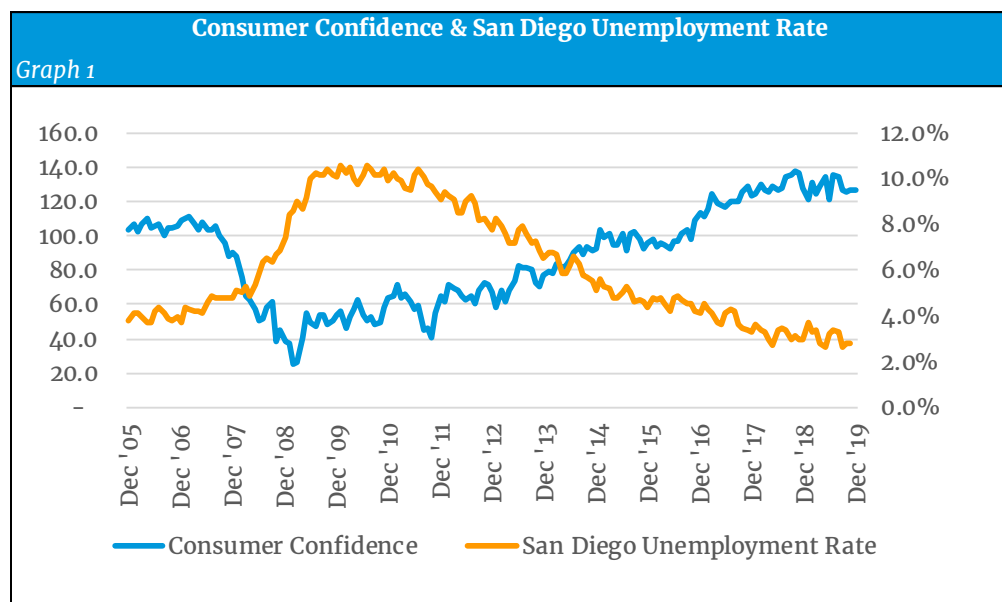


## Sales Tax

FY 2020 Sales Tax Revenue Projections					
<i>Table 7</i>					<i>in millions</i>
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Sales Tax Growth Rate	3.75%	3.75%	3.9%	0.2%	N/A
Sales Tax Projection	\$ 297.9	\$ 297.9	\$ 300.2	\$ 2.3	0.8%

Sales tax revenue is projected to be at \$300.2 million by fiscal year-end. The over budget projection of \$2.3 million can be primarily attributed to slightly higher than anticipated sales tax receipts as a result of positive business performance across various sectors. Preliminary information for the third quarter’s receipts noted strong business-to-business services, higher sales from the wholesale construction sector and a slight increase in general retail when comparing actual receipts from the same period last year. In addition, we received Fiscal year 2019 fourth quarter revenue late in September and was not recognized in Fiscal Year 2019 in compliance with the City’s accrual policy. These amounts will be recognized as one-time revenue in Fiscal Year 2020. The California Department of Tax and Fee Administration (CDTFA) implemented a new sales tax reporting software system and modified the schedules of sales tax distributions to the City in 2019. As a result of this new system, the City is receiving accelerated clean-up payments which results in more accurate receivables by quarter.

While the local economic indicators for sales tax are positive, growth in sales tax will continue to be constrained by online sales. As consumers shift from instore (brick and mortar) purchases to online sales, the City receives a smaller portion of sales tax revenues. Sales tax revenues from online retailers are distributed to the City through the county pool at a rate of approximately 0.5% as opposed to 1.0% for instore point of sale City sales tax revenues. This trend towards online sales is evidenced by the percentage of the City’s total sales tax revenue received from the county pool steadily increasing over the past several years. This shift in sales tax revenue is offset with projected revenue associated with Assembly Bill 147 which went into effect on April 1, 2019 which provides for the collection of additional sales taxes from out-of-state businesses.



Source: Consumer Confidence Board



Local economic drivers of the City’s sales tax receipts include the unemployment rate, consumer confidence, and consumer spending. As of November 2019, the San Diego unemployment rate was 2.8%, as preliminarily reported by the California Employment Development Department. The unemployment rate has increased 0.2% from September 2019 as reported in the FY 2020 First Quarter Report. Consumer confidence, a measurement of the consumer’s willingness to spend, has experienced significant growth since 2009, reaching an all-time high of 137.9 in October of 2018. Consumer confidence has gradually decreased to 126.5 as of December 2019. This is a decrease of 7.7 since August 2019. These indicators are depicted in Graph 1: Consumer Confidence and San Diego Unemployment Rate.

Overall, economic indicators for sales tax remain positive and stable. Therefore, the growth rate for Fiscal Year 2020 remains at 3.9%. This growth rate is in line with the projections developed by the City’s sales tax consultant, Avenu Insights & Analytics.

Sales tax revenue will continue to be closely monitored and updated in the Fiscal Year 2020 Third Quarter Budget Monitoring Report to account for any changes in spending trends or other economic indicators impacting sales tax receipts.

**Sensitivity Analysis**

The projections for sales tax revenues displayed in Table 7: FY 2020 Sales Tax Revenue Projections reflect the current estimates the City anticipates receiving this fiscal year. However, actual growth rates could be impacted by a variety of factors such as uncertainty at the national level that may impact consumer confidence and/or business-to-business growth. If the growth rate were to be adjusted +/- 1.0%, sales tax projections could change by approximately \$1.9 million for the fiscal year. Any potential increase or decrease in local taxable sales performance will directly impact the City’s sales tax projection and will be reflected in the Third Quarter Report and considered for the Fiscal Year 2021 Proposed Budget.

**Transient Occupancy Tax**

FY 2020 Transient Occupancy Tax (TOT) Revenue Projections <sup>1</sup>					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	3.0%	3.0%	2.0%	-1.0%	N/A
TOT Projection	\$ 136.9	\$ 136.9	\$ 133.6	\$ (3.3)	-2.4%

<sup>1</sup>Total City FY 2020 current revenue budget for transient occupancy tax is \$260.3 million and the projection is \$254.1 million. The balance is budgeted in the Transient Occupancy Tax Fund.

General Fund Transient Occupancy Tax (TOT) revenue is projected to be under budget by \$3.3 million due to under performance during the second quarter of the fiscal year and a downward revision of the forecasted tourism in San Diego. This represents a decrease of \$3.0 million from the First Quarter Report. The primary economic drivers for TOT revenues are room rates, occupancy, and overnight visitor growth. According to the December 2019 San Diego Travel Forecast by Tourism Economics, the “San Diego visitor forecast has been revised downward for the end of 2019 and Q1 2020, led primarily by a weakened forecast of day visitors. Our current forecast has 2019 experiencing a 1.5% decline in visitation, but prolonged stable growth from 2020 to 2024 should produce average growth between 1.9% and 2.2% each year” While TOT revenue growth through September performed at budgeted levels, performance in November and December did not meet budget estimates. Due to the under-performing months coupled with the updated San Diego Tourism Authority forecast and the constrained growth in economic indicators like Consumer Confidence, the projected growth rate for TOT has been

revised down to 2.0% for the remainder of the fiscal year. Table 8: San Diego County Visitor Industry, provides a summary of the updated projected growth in economic indicators that impact the City’s TOT receipts.

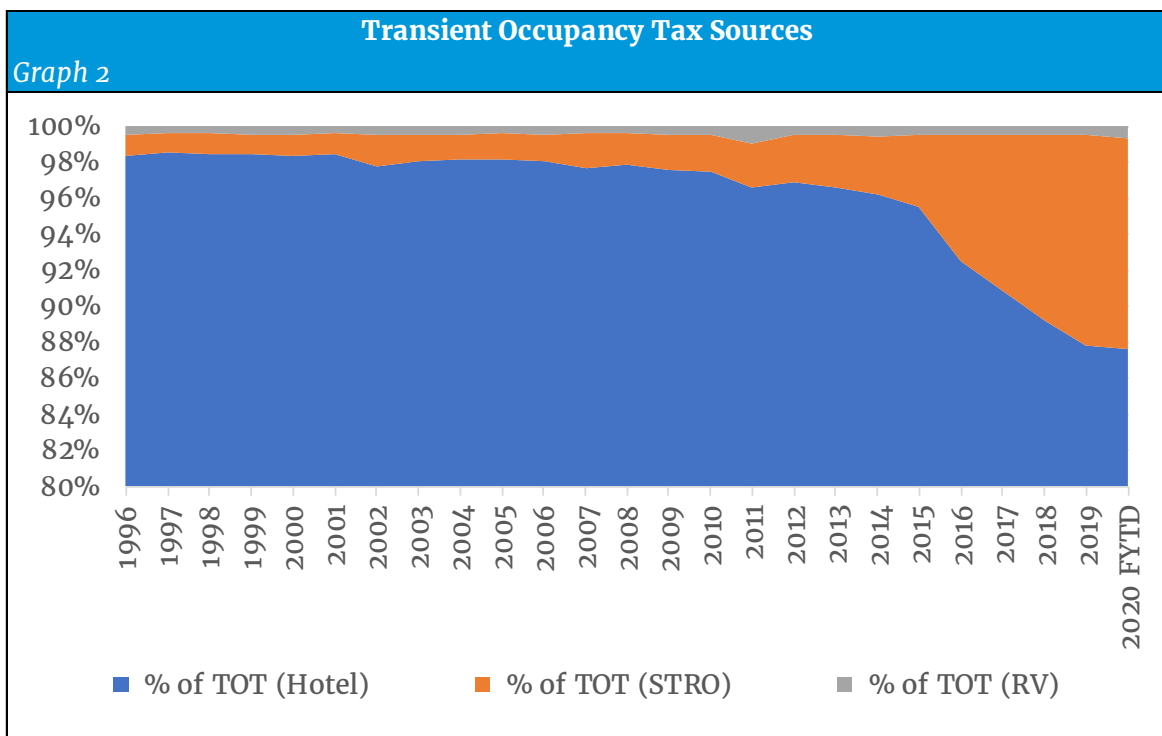
San Diego County Visitor Industry				
Table 9	in millions			
	CY 2018	CY 2019	CY 2020 <sup>2</sup>	CY 2021 <sup>2</sup>
<b>Visitors</b>				
Total Visits (millions)	35.8	35.2	36.0	36.8
Overnight Visits (millions)	18.0	18.0	18.3	18.7
<b>Total Day Visitors</b>	<b>17.8</b>	<b>17.3</b>	<b>17.7</b>	<b>18.1</b>
<b>Hotel Sector</b>				
Average Occupancy	78.6%	77.0%	76.9%	77.1%
Average Daily Rate	\$ 166.36	\$ 167.11	\$ 170.18	\$ 173.82
Revenue PAR <sup>1</sup>	\$ 130.80	\$ 128.66	\$ 130.91	\$ 133.97
Room Demand (growth)	2.6%	0.3%	1.9%	1.8%
Room Supply (growth)	0.6%	2.4%	1.9%	1.6%

Source: San Diego Tourism Authority and Tourism Economics

<sup>1</sup> Revenue Per Available Room (Average Occupancy multiplied by Average Daily Rate).

<sup>2</sup>Forecast - Tourism Economics, Dec 2019.

The City receives TOT from hotels, Short Term Residential Occupancy (STRO) units, and Recreational Vehicle Parks (RV Parks). Graph 2: FY 2020 Transient Occupancy Tax Sources details the percentage of TOT received from each of these sub-groups by fiscal year. Also shown in Graph 2 is the continued trend of growth in STRO revenues as a percentage of total TOT, which have been compounded by additional compliance efforts by the City Treasurers Office. For additional information on compliance efforts, please see the STRO Tax Compliance Program Update section.



TOT revenue projections will continue to be closely monitored and will be updated in the Fiscal Year 2020 Third Quarter Budget Monitoring Report to account for any changes in revenue trends and economic indicators related to the San Diego tourism economy.

**Sensitivity Analysis**

The projection for TOT revenues displayed in Table 8: FY 2020 Transient Occupancy Tax (TOT) Revenue Projections reflect the current estimates the City anticipates receiving this fiscal year. While the tourism market is still growing at a constrained rate, other economic indicators are volatile and could affect tourism in a negative manner in the second half of the fiscal year. If the growth rate were to be adjusted +/- 1.0% for the remainder of the fiscal year, TOT projections could change by approximately \$730,000. Any potential increase or decrease in the travel industry will directly impact the City’s TOT projection and the transfer of funds from the Special Promotional Program Fund to the General Fund.

**Franchise Fees**

FY 2020 Franchise Fee Revenue Projections					
<i>Table 10</i>					<i>in millions</i>
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	3.2%	3.2%	3.2%	0.0%	N/A
Cable Growth Rate	-2.2%	-2.2%	-2.2%	0.0%	N/A
Franchise Fee Projection <sup>1</sup>	\$ 80.0	\$ 80.0	\$ 79.6	\$ (0.4)	-0.5%

<sup>1</sup>Total City FY 2020 current revenue budget for franchise fees is \$162.9 million and the projection is \$168.8 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

Franchise fee revenue is generated from agreements with private utility companies and refuse haulers in exchange for the use of the City’s rights-of-way. Currently, the City has franchise agreements with San Diego Gas & Electric (SDG&E), Cox Communications, Spectrum (formerly known as Time Warner), AT&T, and several refuse haulers. Approximately 82.4% of franchise fee revenue is comprised of revenue from SDG&E and cable companies. The revenue received from the agreements with SDG&E and the cable companies is based on a percentage .4/ of gross sales while the revenue received from refuse haulers is based on tonnage.

The Fiscal Year 2020 franchise fee revenue is projected to be under budget at fiscal year-end by \$360,000 primarily due to a decrease in cable company revenue and an increasing loss of market share to digital competitors that do not have a franchise fee levied against them. This is an increase of \$500,000 from the First Quarter Report. The City expects this accelerated declining trend to continue at the growth rate of -2.2%.

Revenue received from SDG&E is based on a percentage of gross sales and received in equal installments throughout the year; an annual clean-up payment is received in February. SDG&E will provide a preliminary estimate of the clean-up payment for our projections. The Fiscal Year 2020 Third Quarter Budget Monitoring report will reflect the estimate and actual SDG&E revenues to be received in February 2020. The Fiscal Year 2020 Adopted Budget SDG&E growth rate of 3.2% remains unchanged for these projections.

**Sensitivity Analysis**

The projections for franchise fee revenues displayed in Table 10: FY 2020 Franchise Fee Revenue Projections reflect the current estimates the City anticipates receiving this fiscal year. However, fluctuations in franchise fees may be experienced due to price adjustments and

consumption levels of electricity. A fluctuation of +/- 1.0% in SDG&E Franchise Fees growth rate could result in a change of approximately \$730,000. Due to the reconciliation occurring only once a year, variations from the budgeted growth rate have historically been significant. The City will receive a preliminary estimate from SDG&E in the coming month and do not expect a large variance from the preliminary estimate provided to the actual payment.

Cable providers have greater uncertainty in revenues due to changes in the digital competitors and consumer behavior with entertainment choices. A fluctuation of +/- 1.0% in the growth rate for the remaining period in Cable Franchise Fees could result in a change of up to \$230,000.

### Other Major Revenue

FY 2020 Other Major Revenue Projections					
Table 11					in millions
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Other Major Revenue Projections	\$ 88.8	\$ 88.8	\$ 90.1	\$ 1.4	1.6%

The Other Major Revenue category includes General Governmental Services Billing (GGSB), which is a reimbursement from other City funds that use General Fund services, one-cent per dollar TOT transfer into the General Fund, interest earnings attributable to the General Fund from the City’s investment pool, refuse collector business tax, and other miscellaneous one-time revenues. Other Major Revenues are projected to be over budget by \$1.4 million primarily due additional interest earnings and reimbursements. In addition, the City is projecting additional revenue associated with the closure of special funds with limited activity. This is a best practice of minimizing the number of funds and maximizing the use of available resources.

### DEPARTMENTAL REVENUE

General Fund departmental revenues are projected at \$350.9 million by fiscal year-end, this represents an increase of \$7.1 million, or 2.1%, from the current budget. The following section discusses the significant factors contributing to this increase.

FY 2020 Significant General Fund Departmental Revenue Projections					
Table 12					in millions
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Treasurer	\$ 33.3	\$ 33.3	\$ 38.4	\$ 5.1	15.3%
Facilities Services	7.3	7.3	6.2	(1.1)	-15.6%
Fire-Rescue	54.8	54.8	58.3	3.4	6.2%
Parks and Recreation	45.7	45.7	44.2	(1.5)	-3.3%
Police	46.3	46.3	47.1	0.8	1.7%
Purchasing and Contracting	1.9	1.9	1.1	(0.8)	-44.3%
Real Estate Assets	53.6	53.6	55.5	1.9	3.5%
Smart and Sustainable Communities	1.8	1.8	0.9	(1.0)	-52.4%
All Other Departments	99.0	99.0	99.4	0.4	0.4%
<b>Total</b>	<b>\$ 343.8</b>	<b>\$ 343.8</b>	<b>\$ 350.9</b>	<b>\$ 7.1</b>	<b>2.1%</b>

### City Treasurer

The Office of the City Treasurer projects revenue over budget by \$5.1 million at fiscal year-end. This increase is due to the following:

- \$4.9 million increase associated to cannabis business tax revenue. This projection is consistent with the first quarter projection and is due to the following:
  - \$1.1 million associated to an increase in the number of outlets operating within the City of San Diego,
  - \$1.4 million in taxable gross receipts due to restricting medical exemption to customers who possess a State Issued Medical Marijuana Identification Card,
  - \$200,000 as a result of taxing all ancillary products being sold by outlets,
  - \$1.3 million as a result of compliance efforts in registering business based outside the City's jurisdiction that conduct cannabis business activities.
  - \$850,000 associated with increased gross receipts generated by the outlets.
- The remaining increase is attributed to an increase in compliance and enforcement efforts related to the Transient Occupancy Tax.

## Facilities Services

The Real Estate Assets Department (READ), Facilities Services Division projects revenue to be under budget by \$1.1 million at fiscal year-end primarily due to a focus on the maintenance and special projects of General Fund facilities.

## Fire Rescue

The Fire-Rescue Department projects revenue over budget by \$3.4 million at fiscal year-end. This increase is driven by the following increases:

- \$960,000 in additional fees for false alarm penalties and Fire Company Inspection Program.
- \$1.2 million in reimbursements for services provided to the Airport Authority, Metro Zone agencies, and the San Diego Port District because of annual escalators and increased costs.
- \$1.2 million in reimbursements from strike team deployments. This increase in revenue is offset with an increase in overtime related to these deployments.

## Parks and Recreation

The Parks and Recreation Department projects revenue under budget by \$1.5 million at fiscal year-end primarily associated with a decrease in TOT reimbursements for the Safety and Maintenance of visitor related regional parks as a result of TOT receipts underperforming in the second quarter.

## Police

The Police Department projects revenue over budget by \$770,000 at fiscal year-end primarily associated with an increase in false alarm penalty.

## Purchasing and Contracting

The Purchasing and Contracting Department projects revenue to be under budget by \$840,000 at fiscal year-end primarily due to the executed contract for the disparity study coming in lower than budgeted. This decrease in revenue is offset with a decrease in expenditures.

## Real Estate Assets Department (READ)

The Real Estate Assets Department projects revenue to be over budget by \$1.9 million at fiscal year-end primarily due to following increases:

- \$1.4 million in Mission Bay park lease revenues associated with commercial sources including the Mission Bay hotel as a result of a 2% increase on the appraised value of

the leasehold. This increase is offset with an increase in Citywide Program Expenditures associated with a transfer to Mission Bay and Regional Parks Funds.

- \$270,000 in telecom lease associated with the collection of three years' worth of past due fees.

### **Smart and Sustainable Communities**

The Smart and Sustainable Communities Department projects revenue to be under budget by \$970,000 at fiscal year-end associated with the delay of transferring reimbursable positions over from the Civic San Diego to the General Fund. This decrease is offset with a decrease in personnel expenditures.

## GENERAL FUND EXPENDITURES

General Fund expenditures are projected to exceed budget by \$6.8 million at fiscal year-end. This is primarily attributed to an increase in fringe benefits and expenditures associated with a variety of contracts and transfer to other funds. This section will discuss General Fund expenditure variances by category.

### PERSONNEL EXPENDITURES

Personnel expenditures are projected to exceed budget by \$4.3 million, or 0.4%, at fiscal year-end primarily due to an increase in fringe benefits, as displayed in Table 13: FY 2020 General Fund Personnel Expenditure Projections.

FY 2020 General Fund Personnel Expenditure Projections					
Table 13					in millions
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries and Wages	\$ 645.1	\$ 645.1	\$ 644.4	\$ 0.7	0.1%
Fringe Benefits	466.8	466.8	471.8	(5.0)	-1.1%
<b>Total</b>	<b>\$ 1,111.9</b>	<b>\$ 1,111.9</b>	<b>\$ 1,116.2</b>	<b>\$ (4.3)</b>	<b>-0.4%</b>

### Salaries and Wages

The salaries and wages expenditure category is comprised of five distinct types of wages: salaries and add-on pays, hourly wages, overtime, pay-in-lieu of annual leave, and termination pay. Salaries include compensation for benefited employees and special pays, while hourly wages include compensation for non-benefited employees. Expenditures in overtime include the total compensation at time and a half for both salaried and hourly employees. Pay-in-lieu of annual leave represent compensation in-lieu of use of annual leave. Termination pay expenditures occur upon an employee's separation from the City and include the payout of any leave balances at the time of termination.

Salaries and wages are projected at \$644.4 million by fiscal year-end. Expenditures are projected similar to budget although variances exist within individual categories they are mostly offset by savings in the salaries and add on pays category or additional revenue. New this Fiscal Year, the Department of Finance asked departments citywide to account for attrition in their projections. Furthermore, as an additional step the Department of Finance benchmarked submissions against prior year data and at times recommended a revised projection to account for attrition to ensure that personnel expenditure projections were somewhat similar to prior year trends. In the past couple of years, departments have been optimistic about the number of positions that they plan to fill for the remainder of the year; this optimism has led to overestimating salaries and wages during the Mid-Year Report when compared to year-end actuals. The discussion below will address variances by departments as opposed to the categories.

### Discussion of Departments with Significant Variances from Budget

The Fire-Rescue Department is projecting salaries and wages to be over budget by \$1.8 million at fiscal year-end. This increase is primarily due to overtime associated to reimbursable deployments which is offset with additional revenue, constant staffing, lifeguard services, and



weather-related events. Moreover, this variance is also associated with hourly wages for seasonal lifeguards and dispatchers.

The office of the City Attorney is projecting salaries and wages to be over budget by \$1.7 million at fiscal year-end. This increase is primarily associated with the application of an additional \$1.3 million in vacancy savings as approved in the Adopted Budget. We would note that there may be additional vacancy savings if positions are not filled as projected so this variance may decrease in the Third Quarter Report. The remaining overage is primarily associated to hourly wages to cover for staff on leave.

The Police Department is projecting salaries and wages to be over budget by \$1.0 million at fiscal year-end. This increase is primarily due to extension of shift related overtime for Joint Violence Reduction.

All other departments are projecting salaries and wages to be under budget by \$5.2 million primarily associated with higher than anticipated vacancies. In the Appropriation Adjustment section, DoF is requesting various budget adjustments between General Fund departments to right size budgets by decreasing salaries and wages for overtime.

### Fringe Benefits

Fringe benefits are projected at \$471.8 million by fiscal year-end. This is an increase of \$5.0 million, or 1.1%, from the Fiscal Year 2020 current budget. The variance of \$5.0 million is due to an increase of \$2.3 million in fixed fringe benefits and an increase of \$2.7 million in variable fringe benefits.

FY 2020 General Fund Fringe Benefits Projections					
Table 14	<i>in millions</i>				
Fringe Benefit Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fixed	\$ 342.7	\$ 342.7	\$ 345.0	\$ (2.3)	-0.7%
Variable	124.1	124.1	126.8	(2.7)	-2.2%
<b>Total</b>	<b>\$ 466.8</b>	<b>\$ 466.8</b>	<b>\$ 471.8</b>	<b>\$ (5.0)</b>	<b>-1.1%</b>

### Fixed Fringe Benefits

Fixed fringe benefit expenditures include the following: Actuarially Determined Contribution to the San Diego City Employees' Retirement System, contributions for Workers' Compensation, Long-Term Disability, Other Post-Employment Benefits, Unemployment Insurance, and Risk Management Administration.

The projected increase in fixed fringe benefits of \$2.3 million is primarily attributed to Other Post-Employment Benefits, Workers Compensation, and Risk Management Administration as a result of:

- Differences between budgeted positions and actual filled positions during the fiscal year; and,
- The proportionate change of filled positions in the General Fund and the non-General Funds affects the projected expenditure allocations throughout the fiscal year.

The fixed fringe cost budget allocations were based on budgeted positions at a point in time net of any budgeted vacancy savings. Actual fixed fringe costs are based on actual filled positions, this results in the amount allocated between the General Fund and non-General

Funds to vary from the budget. The increase is primarily driven by an increase in vacancy savings in the non-General Funds which results in less fixed fringe being allocated to the non-general funds. We would note that if non-General Funds fill less positions than projected the allocation of fixed fringe benefits will be redistributed to the General Fund thus causing this expense to increase.

**Variable Fringe Benefits**

Variable fringe benefits are projected over budget by \$2.7 million, or 2.2%, at fiscal year-end from current budget. This is primarily due to the following:

- \$1.2 million and \$2.4 million increase in Medicare and Supplemental Pension Savings Plan (SPSP) expenditures, respectively. These increases are a result of partially budgeting the fringe benefits associated to overtime. SPSP expenditures correlate with over budget overtime expenditures for employees that participate in the City’s defined contribution plan (SPSP-H). The SPSP-H plan requires the City to include all pay, including overtime, in the City’s match to the defined contribution plan. For Medicare a 1.45% is applied to all overtime expenditures irrespective of whether they participate in the City’s defined contribution plan.
- \$400,000 decrease in flexible benefits expenditures. Flexible benefits are budgeted based on the health coverage selection of employees at the time the budget is developed and budgeted positions. Variances from budget are attributable to changes in coverage selections during open enrollment, which occurs after the adoption of the budget. Furthermore, the variance is also attributable to lower than anticipated budgeted positions projected to be filled.

**NON-PERSONNEL EXPENDITURES**

Non-personnel expenditures are projected at \$468.7 million by fiscal year-end. This represents an increase of \$2.5 million, or 0.5% of current budget. The following section discusses variances for non-personnel expenditures by category and highlights the significant variances by General Fund departments.

FY 2020 General Fund Non-Personnel Expenditure Projections					
Table 15					in millions
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Supplies	\$ 27.3	\$ 27.3	\$ 27.8	\$ (0.5)	-1.8%
Contracts	246.9	246.4	253.9	(7.5)	-3.0%
Information Technology	39.1	39.3	38.5	0.7	1.8%
Energy and Utilities	51.5	51.5	51.1	0.4	0.8%
Other	5.3	6.3	5.1	1.2	19.2%
Transfers Out <sup>1</sup>	86.1	73.6	75.7	(2.1)	-2.9%
Capital Expenditures	1.7	1.7	1.5	0.2	11.7%
Debt	20.1	20.1	19.5	0.6	3.0%
Historical Savings <sup>2</sup>	-	-	(4.5)	4.5	100.0%
<b>Total</b>	<b>\$ 478.1</b>	<b>\$ 466.2</b>	<b>\$ 468.7</b>	<b>\$ (2.5)</b>	<b>-0.5%</b>

<sup>1</sup>The FY 2020 Adopted Budget and projected expenditures associated to the reserve contributions were removed from the table as the reserve contributions will not be recognized as an expenditure and will close to fund balance as part of the year-end financial accounting process. The budgeted expenditures total \$11.9 million and projected expenditures total \$12.8 million, the variance of \$900,000 is attributed to an increase in the actual operating revenues for Fiscal Year 2019 as reported in the CAFR.

<sup>2</sup>Includes historical projected savings of \$4.5 million which includes personnel and non-personnel expenditures totaling \$3.0 million and \$1.5 million, respectively.

## Supplies

Supplies are projected to exceed budget by \$550,000 or 1.8% of current budget, at fiscal year-end primarily attributed to the following:

- \$1.6 million increase in the Police Department including crime laboratory and facility maintenance supplies, uniforms, ammunition, low value assets, and other safety supplies.
- \$480,000 increase in the Parks and Recreation Department primarily for cleaning and janitorial supplies for maintenance during busy summer months at Mission Bay, Shoreline Parks and Balboa Park.

These increases are partially offset by the following savings:

- \$1.2 million in the Transportation and Storm Water Department associated with non-critical spending for repair and maintenance supplies and less than anticipated pump maintenance materials and channel inspection needs.
- \$180,000 in the City Attorney's Office due to less than anticipated expenditures on non-essential supplies.

## Contracts

Contractual expenditures are projected to exceed budget by \$7.5 million, or 3.0% of current budget, at fiscal year-end primarily due to the following factors:

- \$2.3 million in the Police Department associated with increased maintenance for additional vehicle purchases, photocopier, psychological, forensic examinations, lab, operational, facility and miscellaneous contracts.
- \$1.4 million in the Transportation and Storm Water Department related to various mitigation projects, environmental permitting task orders and equipment rentals.
- \$1.0 million in the Fire-Rescue Department due to reimbursable deployment travel; facility repair and maintenance; hazardous waste removal; and facility rental and lease expenses.
- \$1.0 million in the Parks and Recreation Department due to project related maintenance and repairs such as contractual services for pest control; pool deck repair; dredging projects, and other operational related expenses.
- \$870,000 increase in the Department of Information Technology associated with a change in the leasing model for the PC Replacement Fund. This increase is offset with a decrease in the information technology category.
- \$750,000 in the Public Utilities Department due to higher than anticipated costs related to waste removal services which increased based on prevailing wages and the consumer price index.
- \$170,000 in Citywide Program Expenditures due to expenditure increase related to the San Diego Gas & Electric right-of-way permits.

## Information Technology

Information Technology (IT) expenditures are projected to be under budget by \$730,000, or 1.8% of current budget, at fiscal year-end. This is mostly associated to the following:

- \$870,000 in the Department of Information Technology due to a change in the leasing model for the PC Replacement Fund. An agreement on a lease contract was reached this year. This decrease will offset the increase in the contracts category.
- \$340,000 in savings from the Fire-Rescue Department due to delayed hiring of contracted CAD support and less than anticipated computer maintenance.

- \$300,000 in the Office of the City Treasurer associated with the Central Payment processing program being paid out of the contracts category.

These decreases are partially offset by a \$810,000 increase in fixed IT to account for unforeseen costs, including: call center upgrades, telecommunication management tools, hardware and network replacements, and procurement of licensing. Additional detail on this variance is discussed in the Department of Information Technology Fund.

## Energy and Utilities

Energy and Utilities are projected to be under budget by \$380,000 at fiscal year-end. The following are notable decreases from budget followed by subsequent increases:

- \$950,000 in the Parks and Recreation Department associated with water savings due to conservation efforts and rainfall this season.
- \$700,000 in the Environmental Services Department primarily associated with a decrease in fuel consumption as vehicles are being converted from diesel fuel to natural gas.
- \$290,000 in the Transportation and Storm Water Department due to savings in electricity expenditures for street lights and traffic signals.

These decreases are fully offset by the following increases:

- \$1.1 million in the Police Department primarily due to higher than expected fuel costs and the inclusion of all Police Department fuel consumption data which was incomplete during the Fiscal Year 2020 budget process. Additionally, due to an increase in electricity costs, and higher than anticipated costs for circuits and in wireless services.
- \$550,000 in the Fire-Rescue Department due to an increase in service levels to support the deployment of mobile devices.

## Other

Other expenditures are projected to be under budget by \$1.2 million, or 19.2% of current budget, at fiscal year-end. This is mostly associated to the following:

- \$900,000 savings in Citywide Program Expenditures Department attributed to lower than anticipated use of commercial paper, and low interest rates. Also, savings related to lower than expected supplemental cost of living adjustments (COLA) benefit expenses to retirees.
- \$190,000 in the Police Department due to lower than anticipated expenditures associated to the Lateral Police Officer II Incentive and Police Officer Recruitment Incentive programs.

## Transfers Out

Transfer out are projected over budget by \$2.1 million, or 2.9% of current budget, at fiscal year-end primarily associated with an increase in the Citywide Program Expenditures Department for: \$1.6 million related to transfer to Park Improvement Funds based on projected increases in Mission Bay lease revenue; and \$1.7 million increase associated with a transfer to the Public Liability Reserve Fund as a result of an increase in the outstanding actuarial liability average of the past three years.

## Capital Expenditures

Capital expenditures are projected under budget by \$230,000, or 11.7% of current budget, at fiscal year-end. This is primarily attributed to Transportation and Storm Water having fewer than anticipated equipment purchases as well as a halt in discretionary spending.

## Debt

The debt category is projected under budget by \$600,000, or 3.0% of current budget, at fiscal year-end due to:

- \$160,000 decrease in the Fire-Rescue Department due to self-contained breathing apparatus project delays and lower than anticipated Helicopter costs.
- \$230,000 decrease in the Transportation and Storm Water Department associated with lower than anticipated loan payments.

## Historical Trend between Mid-Year and Year-end Actuals

The General Fund Section of the Mid-Year Report is forecasted using individual General Fund Department submissions which represent each department's expenditure forecast. These forecasts are reviewed and aggregated by DOF to produce the General Fund forecasts included in this report. For the Fiscal Year 2020 Mid-year Report, DOF staff performed additional analyses and benchmarking to previous Mid-Year Reports to identify trends between mid-year projections and year-end actuals that could be used to better predict final expenditures. Based on that analysis, DOF is estimating that, in aggregate, General Fund Personnel and Non-Personnel Expenditures will be \$3.0 million and \$1.5 million under the forecast which are included in the total expenditure projection of this report. DOF has identified several factors that may contribute to this historical trend which include: internal hiring between different departments creating unanticipated vacancies not included in individual department projections; small savings in the 40+ City Departments which aggregate to larger savings for the General Fund; and behavior changes that impact expenditures based on the results presented in the Mid-Year Report. DOF hopes to enhance the tracking of these effects in future monitoring reports and provide tools for departments to include these adjustments in their individual forecasts. Since DOF is unable at this time to predict either the category of these expenditure or the department in which the change will occur, the estimate has been included in the total expenditure projection and has been identified separately on Table 15: FY 2020 General Fund Non-personnel Expenditures to account for this expected variance.

## GENERAL FUND RESERVES

The City’s Reserve Policy (Council Policy 100-20) documents the City’s approach to establishing and maintaining strong reserves across City operations. The following section discusses the General Fund FY 2020 Projected Ending Fund Balance and reserve estimates.

### FISCAL YEAR 2020 GENERAL FUND RESERVE PROJECTIONS

Table 16: FY 2020 General Fund Balances and Reserve Estimates displays the General Fund balance and reserve estimates calculation.

FY2020 General Fund Balances and Reserve Estimates				
Table 16				<i>in millions</i>
Description	First-Quarter Projection	Year-End Projection	Variance	% of Operating Revenues <sup>1</sup>
<b>Audited Beginning Fund Balance</b>	256.5	\$ 256.5	\$ -	19.3%
Emergency Reserve Total	(106.1)	(106.1)	-	8.0%
Stability Reserve	(96.2)	(96.2)	-	7.25%
Stability Reserve Increase	(3.3)	(3.3)	-	0.25%
<b>General Fund Reserves Total</b>	<b>\$ (205.6)</b>	<b>\$ (205.6)</b>	<b>\$ -</b>	
<b>Fund Balance less Reserves</b>	<b>\$ 50.9</b>	<b>\$ 50.9</b>	<b>\$ -</b>	
<b>Mid-Year Projected Activity</b>				
Revenue	1,549.2	1,561.8	12.6	
Use of Excess Equity	28.9	28.9	-	
<b>Total Resources</b>	<b>\$ 1,578.1</b>	<b>\$ 1,590.7</b>	<b>\$ 12.6</b>	
Expenditures <sup>2</sup>	(1,578.1)	(1,584.9)	(6.8)	
<b>Net Projected Activity</b>	<b>\$ -</b>	<b>\$ 5.8</b>	<b>\$ 5.8</b>	
<b>Projected Ending Fund Balance (Excess Equity)</b>	<b>\$ 22.1</b>	<b>\$ 27.9</b>	<b>\$ 5.8</b>	<b>2.1%</b>

<sup>1</sup>Based on FY 2017 through FY 2019 operating revenues as reported in the CAFR in accordance with the City’s Reserve Policy (CP 100-20).  
<sup>2</sup>The FY 2020 Adopted Budget and projected expenditures associated to the reserve contributions were removed from the table as the reserve contributions will not be recognized as an expenditure and will close to fund balance as part of the year-end financial accounting process. The budgeted expenditures total \$11.9 million and projected expenditures total \$12.8 million, the variance of \$900,000 is attributed to an increase in the actual operating revenues for Fiscal Year 2019 as reported in the CAFR.

The Fiscal Year 2020 projected ending fund balance in excess of required reserves (excess equity) is \$27.9 million after considering the following:

- \$5.8 million in Fiscal Year 2020 net projected activity.
- \$205.6 million, or 15.5% of operating revenues to meet General Fund reserve target for Fiscal Year 2020.

The following section details the projected reserves and excess equity for the General Fund in accordance with the City’s Reserve Policy.

As reported in the CAFR the FY 2019 Audited ending (FY 2020 beginning) fund balance is \$256.5 million, or 19.3%, of the three-year average of Fiscal Year 2017 through Fiscal Year 2019 audited General Fund operating revenues.

The Fiscal Year 2020 General Fund reserve of 15.5%, or \$205.6 million, is comprised of an 8.0% Emergency Reserve, or \$106.1 million, and a 7.5% Stability Reserve, or \$99.5 million. Per the Reserve Policy, the Stability Reserve will increase by 1.2% by Fiscal Year 2025 year-end, or



from 7.5% to 8.7%, of a three-year average of General Fund Operating Revenues as reported in the CAFR. In Fiscal Year 2020, the Stability Reserve target is scheduled to increase from 7.25% to 7.5%, which in turn increases the total General Fund reserve level to 15.5% by Fiscal Year 2020 year-end. It is important to note that as General Fund operating revenues increase, the contribution amounts also increase, even if the percentage targets remain constant. This relationship exists because the reserve contribution amount is a product of the General Fund operating revenues.

The Fiscal Year 2020 Adopted Budget included the use of \$40.8 million of fund balance. Currently, projected revenues exceed expenditures; the Mid-Year Report projects a net projected activity of \$5.8 million. The adopted budget anticipated the use of fund balance for the Fiscal Year 2020 reserve contribution amount of \$11.9 million to reach the target of 15.5%. This amount was excluded from the budgeted activity because it will close to fund balance instead of being recognized as an expenditure as part of the year-end financial accounting process. The remaining \$28.9 million budgeted anticipated use of fund balance primarily funded the transfer to the Infrastructure Fund and the Clean SD Expansion.

The City anticipates costs of up to \$6.2 million related to the Flores litigation will be paid this fiscal year. Staff previously anticipated paying this expenditure from excess equity. Currently these costs are anticipated to be paid from a combination of the Public Liability Fund, General Fund and other Non-General Fund operating funds for which the allocation is currently unknown.

Staff is recommending appropriation adjustments, which are discussed further in the Appropriation Adjustments section of this report. The Fiscal Year 2020 projected ending excess equity is \$27.9 million in excess of the \$205.6 million in reserve contributions, and after considering the Fiscal Year 2020 Mid-Year Report net projected activity of \$5.8 million. This is an increase of \$5.8 million from the \$22.1 million reported in the First Quarter Report.

### **Pension Payment Stabilization Reserve**

The Pension Payment Stabilization Reserve (Pension Reserve) was established per the City's Reserve Policy to mitigate any increases in the annual pension payment, also known as the Actuarially Determined Contribution (ADC) produced by the San Diego City Employees' Retirement System's (SDCERS) actuary. The pension payment stabilization reserve target is currently 8.0% of the average of the three most recent fiscal year ADC payments.

The General Fund pension reserve contribution for Fiscal Year 2020 is \$4.3 million. Per the FY 2020-2024 Five-Year Financial Outlook (FYO), the Mayor has planned to replenish the reserve on an incremental basis of 20.0% of the reserve target, or approximately \$4.3 million per year, to achieve the full reserve target by Fiscal Year 2023. Currently, the total Pension Payment Stability Reserve is projected to be at \$10.6 million at fiscal year-end. Of this amount, the General Fund has contributed \$7.9 million.



## Non-General Funds

### Concourse Parking Garage Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 4.2	\$ 4.2	\$ 3.4	\$ (0.8)	-18.8%
Personnel Expenditures	0.1	0.1	0.1	0.0	5.5%
Non-Personnel Expenditures	4.2	4.2	3.7	0.5	11.3%
<b>Expenditures</b>	4.3	4.3	3.8	0.5	11.1%
<b>Net Year-End Projection</b>	\$ (0.1)	\$ (0.1)	\$ (0.4)	\$ (0.3)	

Revenues in the Concourse Parking Garage Fund are projected under budget by \$830,000 at fiscal year-end due to fewer licensed events at the Concourse facility and waived or discounted license fees. This decrease stems from the bridge shelter operated by Father Joe’s Village shelter occupying the second floor at no cost beyond the anticipated end date of Fiscal Year 2019. When compared to last Fiscal Year the Concourse is projecting a 38.6% decrease in the number of events held in Fiscal Year 2020.

Expenditures are projected to be under budget by \$480,000 at fiscal year-end associated with the following:

- \$120,000 increase in unanticipated security services at the Concourse, and expenditures associated to the bridge shelter operated by Father Joe’s Village such as sanitary supplies and utilities to run the HVAC unit.
- \$600,000 decrease in the transfer to the General Fund to offset the underbudget revenues discussed above. This results in the General Fund receiving less revenue in Fiscal Year 2020.

Currently, the fund is projecting to have a negative net position of \$400,000 due to a decrease in events and increased supplies associated with the Father Joe’s Village Homeless Shelter. In order to mitigate the net position, the fund will be using available fund balance of \$430,000 to offset the decrease in revenues. This is a one-time solution and will need to be discussed during the development of the Fiscal Year 2021 budget to identify ongoing funding sources. The projection does not take into consideration any expansion on the number of beds in this facility which in turn would increase expenditures.

### Development Services Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 78.4	\$ 78.4	\$ 89.4	\$ 11.0	14.1%
Personnel Expenditures	38.2	38.2	37.2	1.0	2.5%
Non-Personnel Expenditures	43.6	43.6	44.3	(0.7)	-1.7%
<b>Expenditures</b>	81.7	81.7	81.5	0.2	0.3%
<b>Net Year-End Projection</b>	\$ (3.4)	\$ (3.4)	\$ 7.9	\$ 11.2	

Revenues in the Development Services Enterprise (DSE) Fund are projected to exceed budget by \$11.0 million at fiscal year-end. This increase is driven by the following:

- \$13.2 million increase in permit and issuance fees for non-residential and residential plan checks primarily associated with a 12.0% fee increase that was effective July 1, 2019.
- \$1.1 million decrease in subdivision deposit accounts that were converted to flat fees.

- \$700,000 decrease for services provided to other departments citywide.

Expenditures are projected to be under budget by \$210,000 primarily as a result of vacancies.

Currently, the department is projecting a positive net projected activity of \$11.2 million that will be used to replenish the fund balance. As a result, the department is projecting to meet its Fiscal Year 2020 operating reserve target of 10.5% or \$7.8 million. The DSE Fund previously did not anticipate making a Pension Stabilization Reserve Fund contribution but will now contribute the \$510,000 needed to be at 40% of the target for Fiscal Year 2020.

### Engineering and Capital Projects Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 115.8	\$ 115.8	\$ 110.1	\$ (5.7)	-5.0%
Personnel Expenditures	59.5	59.5	56.4	3.0	5.0%
Non-Personnel Expenditures	56.2	56.2	51.9	4.3	7.6%
<b>Expenditures</b>	115.7	115.7	108.3	7.4	6.4%
<b>Net Year-End Projection</b>	\$ 0.1	\$ 0.1	\$ 1.8	\$ 1.6	

Revenues in the Engineering and Capital Projects Fund are projected to be under budget by \$5.7 million at fiscal year-end. This decrease is associated with less than anticipated reimbursement for services performed to the Capital Improvement Project program driven by vacant reimbursable positions.

Expenditures are projected to be under budget by \$7.4 million at fiscal year-end. This decrease is due to the following:

- \$3.0 million in personnel expenditures associated with 129 vacancies as of December.
- \$810,000 in fringe benefits including flexible benefits because of vacancies.
- \$800,000 in general office supplies and computer accessories as a result of vacancies.
- \$840,000 in training for employees to mitigate the decrease in revenues.
- \$910,000 associated with the disparity study costing less than projected and lower than anticipated services from other departments.
- \$600,000 for lower than anticipated expenditures associated to technical support, maintenance, and enhancements for the Primavera program and to a lesser extent software licenses and network access.

### Fleet Operating Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 58.9	\$ 58.9	\$ 57.4	\$ (1.5)	-2.5%
Personnel Expenditures	13.0	13.0	12.7	0.2	1.7%
Non-Personnel Expenditures	45.3	45.3	43.8	1.5	3.3%
<b>Expenditures</b>	58.2	58.2	56.5	1.7	3.0%
<b>Net Year-End Projection</b>	\$ 0.7	\$ 0.7	\$ 0.9	\$ 0.2	

Revenues in the Fleet Operating Fund are projected to be under budget by \$1.5 million at fiscal year-end due to the following:

- \$720,000 in lower than anticipated revenue reimbursements due primarily to lower than expected fuel costs and purchased fuel from the Recycling Fund.
- \$960,000 decrease in billable work.

- \$740,000 increase in Usage Fee revenue as a result of additional vehicles in the fleet.
- \$340,000 decrease in lower than anticipated cost recoveries from accidents.

Expenditures in the Fleet Operating Fund are projected to be under budget by \$1.7 million at fiscal year-end due to the following:

- \$950,000 in personnel expenditures and associated fringe benefits due to vacant positions.
- \$730,000 associated to a decrease in fuel purchases as a result of Recycling Fund no longer purchasing diesel fuel from the Fleet Operating Fund.

### Golf Course Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 20.5	\$ 20.5	\$ 24.4	\$ 3.9	19.1%
Personnel Expenditures	5.1	5.1	4.9	0.2	4.0%
Non-Personnel Expenditures	14.8	14.8	14.2	0.6	4.0%
<b>Expenditures</b>	19.9	19.9	19.1	0.8	4.0%
<b>Net Year-End Projection</b>	\$ 0.6	\$ 0.6	\$ 5.3	\$ 4.7	

Revenues in the Golf Course Fund are projected to exceed budget by \$3.9 million at fiscal year-end. This increase is associated to the following:

- \$3.3 million due to Green fees exceeding expectations at all Golf facilities and the implementation of green fee increase of up to 5.0% that is effective on January 1, 2020.
- \$420,000 in receipts from lessees primarily at the Torrey Pines Golf Course as a result of an increase in merchandise sales at the pro shop.
- \$410,000 in higher than anticipated interest earned on invested funds.

Expenditures are projected to be under budget by \$770,000 at fiscal year-end. This decrease is associated to 8.00 vacant FTE positions that are anticipated to be filled in March and conservative spending on non-essential needs at all Golf Facilities.

### Information Technology Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 60.3	\$ 60.3	\$ 61.4	1.0	1.7%
Personnel Expenditures	4.7	4.7	4.4	0.3	5.7%
Non-Personnel Expenditures	57.2	57.2	58.6	(1.4)	-2.4%
<b>Expenditures</b>	61.9	61.9	63.0	(1.1)	-1.8%
<b>Net Year-End Projection</b>	\$ (1.6)	\$ (1.6)	\$ (1.6)	\$ (0.1)	

Revenues in the Department of Information Technology are projected to exceed budget by \$1.0 million associated with increasing rates to departments/funds citywide to offset the over budget expenditures discussed below.

Expenditures are projected to be over budget by \$1.1 million at fiscal year-end. This increase is associated to the following unanticipated expenditures:

- \$190,000 for the replacement and modernization of the City's call center to create a contact center to provide and enhance citizen engagement and customer service. The following departments will be participating in the moderation efforts Public Utilities,

Parks and Recreation, Environmental Services, Treasurer, Development Services and Transportation and Storm Water.

- \$420,000 for a telecommunications expense management tool to track inventory and review spending patterns and manage expenses.
- \$390,000 for wireless access point hardware replacement and additional data ports/network switches to mitigate risk of network connectivity issues at City facilities.
- \$130,000 for voice network hardware and licensing required to support modernization of the City’s telephone system to achieve future savings.
- \$220,000 for the replacement of uninterruptable power supply hardware to ensure continuous network connectivity in case of power supply issues to network switches.

These increases are partially offset with a decrease of \$270,000 in personnel expenditures associated with vacant positions.

An appropriation adjustment will be requested for this fund to increase allocations to departments citywide to generate resources to cover the over budget expenditures discussed above. The General Fund impact is projected at \$810,000. The remaining amount will be covered by available fund balance.

### Recycling Fund

	<i>in millions</i>				
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 23.6	\$ 23.6	\$ 26.3	\$ 2.7	11.3%
Personnel Expenditures	6.2	6.2	6.1	0.1	1.7%
Non-Personnel Expenditures	20.9	20.9	22.0	(1.1)	-5.2%
<b>Expenditures</b>	27.1	27.1	28.0	(1.0)	-3.6%
<b>Net Year-End Projection</b>	\$ (3.4)	\$ (3.4)	\$ (1.7)	\$ 1.7	

Revenues in the Recycling Fund are projected to exceed budget by \$2.7 million at fiscal year-end. This increase is associated to the following:

- \$1.5 million primarily in AB939 Fees as a result of a CPI increase.
- \$530,000 in higher than anticipated interest earned on invested funds.
- \$260,000 in exempt tonnage subsidy as a result of increase Navy tonnage. This exemption will be paid by the Refuse Disposal Fund.
- \$240,000 in higher than expected Facility Franchise Fees as a result of increased tonnage received at the Sycamore Canyon Facility.

Expenditures in the Recycling Fund are projected to exceed budget by \$1.0 million at fiscal year-end. This increase is associated to the following:

- \$2.3 million primarily due to two Curbside Recyclable Materials Processing contracts awarded this year.
- \$550,000 decrease in fuel purchases from the Fleet Operating Fund as a result of purchasing red-dye diesel which is purchased directly from the vendor.
- \$330,000 decrease associated with leveraging the Cal Recycle grant for the purchase of public space recycling containers citywide.

## Refuse Disposal Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 33.0	\$ 33.0	\$ 37.9	\$ 5.0	15.0%
Personnel Expenditures	8.4	8.4	8.7	(0.3)	-3.2%
Non-Personnel Expenditures	30.8	30.8	29.8	1.0	3.3%
<b>Expenditures</b>	39.2	39.2	38.5	0.7	1.9%
<b>Net Year-End Projection</b>	\$ (6.2)	\$ (6.2)	\$ (0.5)	\$ 5.7	

Revenues in the Refuse Disposal Fund are projected to exceed budget by \$5.0 million at fiscal year-end. This increase is associated to the following:

- \$2.3 million increase in the Clean Fill Dirt fee revenue. This is associated to an increase in the fee per load based on market trends and Consumer Price Index (CPI).
- \$500,000 in unbudgeted revenues for the sale of landfill gas.
- \$400,000 in additional greens disposal fees based on increased green waste tonnage.
- \$410,000 in higher than anticipated interest earned on fund balance.

Expenditures are projected to be under budget by \$690,000 at fiscal year-end. This decrease is primarily due to the following:

- \$410,000 in facility maintenance associated with only needing minor repairs at the Ridgheaven facility.
- \$580,000 decrease in Clean SD related contracts that are being paid by the General Fund.

These decreases are partially offset by a \$270,000 increase in overtime expenditures to backfill for vacant positions while maintaining service levels and to comply with the Consent Decree and Industrial General Permit at the Miramar Landfill. This increase is offset with a decrease in fringe benefits.

## Seized Assets – Federal Treasury Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 0.1	\$ 0.1	\$ 0.2	\$ 0.1	84.2%
Personnel Expenditures	-	3.9	3.9	0.0	0.0%
Non-Personnel Expenditures <sup>1</sup>	0.1	5.8	6.5	(0.8)	-13.4%
<b>Expenditures</b>	0.1	9.7	10.4	(0.8)	-7.8%
<b>Net Year-End Projection</b>	\$ (0.0)	\$ (9.5)	\$ (10.2)	\$ (0.7)	

<sup>1</sup>The Current Budget was adjusted after the Period 5 extract date to account for the \$1.1 million and \$4.6 million increase in appropriation adjustments as approved by R-312751 and R-312743, respectively.

Revenue in the Seized Assets – Federal Treasury Fund is expected to be at budget at fiscal year-end.

Expenditures are projected to exceed budget by \$760,000 at fiscal year-end. This increase is associated to the following:

- \$510,000 in unanticipated supply expenditures including safety equipment, storage space for the property room evidence, and other low value assets; and
- \$240,000 to support upgrades mandated by State of California (SB-96) and server and data storage.

Based on current projections, the fund is anticipated to use fund balance to offset these over budget expenditures. Currently the Seized Asset – Federal Treasury fund has available fund balance to cover the projected expenditures. An appropriation adjustment is being requested and is discussed further in the Appropriation Adjustment section of this report.

### Sewer Utility Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	<i>in millions</i>
					Variance %
<b>Revenue</b>	\$ 610.9	\$ 610.9	\$ 414.7	\$ (196.2)	-32.1%
Personnel Expenditures	34.5	60.2	55.8	4.5	7.4%
Non-Personnel Expenditures	340.0	314.2	298.6	15.7	5.0%
<b>Expenditures</b>	374.5	374.5	354.3	20.1	5.4%
<b>Net Year-End Projection</b>	<b>\$ 236.5</b>	<b>\$ 236.5</b>	<b>\$ 60.3</b>	<b>\$ (176.1)</b>	

Revenues in the Sewer Utility Funds is projected to be under budget by \$196.2 million at fiscal year-end due to the following factors:

- \$200 million decrease due to delays associated with the Pure Water Program CIP as a result of litigation. This decrease results in less reimbursable revenue with no expenditures charging to the Pure Water CIP with no impact to the overall Metro Fund.

This decrease is offset with a \$5.0 million increase due to permit issuances for building permits, stronger than anticipated interest earnings and revenue from the San Vicente Emergency Water Storage Project Agreement.

Personnel Expenditures are projected under budget by approximately \$4.5 million primarily due to various vacancies in the department. Non-personnel expenditures are projected underbudget by \$15.7 million at fiscal year-end primarily due to the following decreases:

- \$10.6 million in contractual expenses related to CCTV Contract initiation, Point Loma Water Treatment Plant condition assessment initiation delays, security contract delays, and Pure Water contractual delays due to litigation.
- \$3.7 million due to less than anticipated expenditures for equipment such as pumps compressors and other equipment.
- \$3.5 million associated to a decrease in the contingency reserve target.

### Stadium Operating Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	<i>in millions</i>
					Variance %
<b>Revenue</b>	\$ 7.1	\$ 7.1	\$ 6.2	\$ (0.9)	-12.8%
Personnel Expenditures	0.2	0.2	0.2	0.0	0.5%
Non-Personnel Expenditures	14.1	14.1	13.3	0.8	5.5%
<b>Expenditures</b>	14.4	14.4	13.6	0.8	5.4%
<b>Net Year-End Projection</b>	<b>\$ (7.3)</b>	<b>\$ (7.3)</b>	<b>\$ (7.4)</b>	<b>\$ (0.1)</b>	

The Stadium Operating Fund is projecting revenues to be under budget by \$870,000 at fiscal year-end. This decrease is associated with the reduction in events pending the sale of the Stadium. Currently, no events are scheduled for the remainder of the Fiscal Year.

Expenditures for the Stadium Operating Fund are projected to be under budget by \$770,000 at fiscal year-end. Expenditures are projected to decrease as a result of the winding down of events due to the pending sale of the Stadium site.



### Transient Occupancy Tax Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 127.4	\$ 127.4	\$ 124.5	\$ (3.0)	-2.4%
Personnel Expenditures	1.2	1.2	1.3	(0.1)	-6.6%
Non-Personnel Expenditures	127.6	127.6	124.9	2.7	2.1%
<b>Expenditures</b>	128.8	128.8	126.2	2.6	2.0%
<b>Net Year-End Projection</b>	\$ (1.3)	\$ (1.3)	\$ (1.7)	\$ (0.4)	

Revenues in the Transient Occupancy Tax Fund are projected to be under budget by \$3.0 million at fiscal year-end, due to under performance during the second quarter of the fiscal year and a downward revision of the forecasted tourism in San Diego. Additional information on what specifically is causing the decreased projection and for a sensitivity analysis is provided in the TOT revenue section of the Major General Fund Revenues.

Expenditures are projected to be under budget by \$2.6 million at fiscal year-end to offset the decrease in projected revenues. The following decrease in reimbursements and transfers will take place:

- \$2.3 million decrease in the General Fund reimbursements for the safety and maintenance of visitor related facilities this includes a \$1.7 million decrease in reimbursements to the Parks and Recreation Department for regional parks, and a \$550,000 decrease due to lower than anticipated expenditures in Public Safety Support Services for special events.
- \$590,000 decrease in the 1 cent discretionary TOT transfer to the General Fund.

### Underground Surcharge Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 65.2	\$ 65.2	\$ 73.4	\$ 8.2	12.6%
Personnel Expenditures	1.6	1.6	1.6	(0.1)	-5.0%
Non-Personnel Expenditures	100.8	100.8	93.1	7.7	7.6%
<b>Expenditures</b>	102.3	102.3	94.7	7.6	7.4%
<b>Net Year-End Projection</b>	\$ (37.1)	\$ (37.1)	\$ (21.4)	\$ 15.8	

Revenue in the Underground Surcharge Fund is projected to exceed budget by \$8.2 million, or 12.6%, at fiscal year-end attributed to higher interest earned on fund balance and the erroneous exclusion of the Fiscal Year 2020 growth rate.

Expenditures in the fund are projected to be under budget by \$7.6 million at fiscal year-end. This decrease is due to the following:

- \$3.0 million associated with Underground Utility Projects not fully expending this fiscal year. Services include archeological/environmental monitoring, Aerial Survey, Tree planting, private property conversion and other as needed services.
- \$4.4 million in non-personnel expenditures associated with SDG&E reimbursements.

### Water Utility Fund



*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 995.8	\$ 1,010.2	\$ 783.6	\$ (226.7)	-22.4%
Personnel Expenditures	50.0	50.0	48.4	1.6	3.2%
Non-Personnel Expenditures	520.3	520.5	494.4	26.1	5.0%
<b>Expenditures</b>	570.3	570.5	542.8	27.7	4.9%
<b>Net Year-End Projection</b>	<b>\$ 425.5</b>	<b>\$ 439.7</b>	<b>\$ 240.8</b>	<b>\$ (199.0)</b>	

Revenues in the Water Utility Operating Fund is projected to be under budget by \$226.7 million at fiscal year-end due to the following factors:

- \$206.6 million decrease primarily due to delays in Pure Water Program CIP due to litigation creating less reimbursable revenue. Also a deficit is anticipated in potable water sales due to lower water consumption.
- \$25.4 million decrease due to delays in receiving funding agreements for State Revolving Fund loans.

Personnel expenditures are projected under budget by \$1.6 million at fiscal year-end due to various vacancies throughout the department.

Non-personnel expenditures are projected under budget by \$26.1 million at fiscal year-end due to the following decreases:

- \$10.6 million due to less than anticipated expenditures for water purchases.
- \$6.5 million related to the Pure Water Program litigation, Dam Outlet Tower contract delay and other various contractual expenses.
- \$3.1 million due to less than anticipated expenses for electrical services and fleet fuel.
- \$3.5 million in the contingency reserves not needed in this fiscal year.
- \$1.9 million in water meters originally budgeted in the operating budget now being expensed through the Advanced Metering Infrastructure (AMI) CIP project.

# PROGRAM UPDATES

## 101 Ash Street Building

*Table 17*

Project to Date Costs for 101 Ash Capital Project					
	Original Budget	Budget Changes	Current Budget	Actuals & Encumbrances to Dates	Variance
Project Costs	\$ 24,771,751	\$ 333,134	\$ 25,104,885	\$ 20,949,123	\$ 4,155,762
Remaining Project Costs	-	-	-	4,384,638	(4,384,638)
Contingency	1,108,657	-	1,108,657	879,781	228,876
<b>Total Capital Costs</b>	<b>\$ 25,880,408</b>	<b>\$ 333,134</b>	<b>\$ 26,213,542</b>	<b>\$ 26,213,542</b>	<b>\$ -</b>
Financing Costs	\$ 2,730,774	\$ -	\$ 2,730,774	\$ -	\$ 2,730,774
Move-In Costs	1,510,960	(333,134)	1,177,826	236,673	941,154
Remaining Move-In Costs	-	-	-	1,274,288	(1,274,288)
<b>Total Financing &amp; Moving</b>	<b>\$ 4,241,734</b>	<b>\$ (333,134)</b>	<b>\$ 3,908,600</b>	<b>\$ 1,510,960</b>	<b>\$ 2,397,640</b>
<b>Total Project Costs</b>	<b>\$ 30,122,142</b>	<b>\$ -</b>	<b>\$ 30,122,142</b>	<b>\$ 27,724,502</b>	<b>\$ 2,397,640</b>

The table above represents the budget, expenditures and encumbrances that were known as of January 16, 2020 for the project costs for the 101 Ash Street Building.

On January 28, 2020 Council was given an informational presentation describing the course of events that took place after January 16<sup>th</sup>. As described in the presentation, staff is currently in the process of establishing timelines, evaluating options, and estimating the costs of these options to present to City Council. These estimates will differ from the information that was available on January 16<sup>th</sup>, and used in the development of this report. City Staff will continue to provide updates to City Council and the public throughout Fiscal Year 2020.

### Accessory Dwelling Fee Waivers

The City of San Diego has adopted a strategy that makes it easier and more affordable for homeowners to build secondary units on their property. This strategy aims to waive Development Impact Fees, Facility Benefit Assessment Fees, and General Plan Maintenance Fees for the construction of companion units and directed a portion of the General Fund budget to the Public Utilities Department to cover the cost of Water and Sewer Capacity Fees.

Through November 2019, the General Fund has covered the cost of Water and Sewer Capacity Fees for approximately 220 Accessory Dwelling Units resulting in \$800,000 in expenditures. This represents a significant increase in homeowners taking advantage of the fee waiver compared to last year: through mid-year Fiscal Year 2019 only 100 Accessory Dwelling Units were associated with capacity fees waivers which resulted in approximately \$340,000 in expenditures.

### Child Care Coordinator

The Human Resources Department’s Fiscal Year 2020 budget included 1.00 Program Coordinator position to serve as the City’s Child Care Coordinator. This position will report to the Deputy Chief Operating Officer of Internal Operations. After further review of the duties of this position, it was determined that a Program Manager position would be better suited to serve as the Child Care Coordinator. It is anticipated that the position will be filled in mid-February.

## Clean San Diego (Clean SD)

The Clean SD Program is a citywide waste and debris abatement program. The objective of Clean SD is to maintain the public right of way and City property, clear from waste and illegal dumping, and ensure property owners comply with the San Diego Municipal Code. The Fiscal Year 2020 Adopted Budget included an expansion of Clean SD services for a total of \$10.2 million in funding allocated to the Environmental Services Department (ESD) and the San Diego Police Department the breakdown of this funding can be seen in the table below.

FY 2020 Clean San Diego (SD) Program Budget					
Table 18					<i>in millions</i>
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Environmental Services	\$ 6.7	\$ 6.7	\$ 6.6	\$ 0.2	2.2%
Police	3.5	3.5	3.5	-	0.0%
<b>Total</b>	<b>\$ 10.2</b>	<b>\$ 10.2</b>	<b>\$ 10.1</b>	<b>\$ 0.2</b>	<b>1.5%</b>

General Fund expenditures for the Clean SD program are projected to be under budget by \$150,000 at fiscal-year end; this decrease is driven by higher than anticipated vacancies in ESD with no service level impacts. The Police Department projects to expend its \$3.5 million overtime budget for Clean SD.

### Environmental Services Department

The Fiscal Year 2020 budget included \$2.9 million for ESD to expand the Clean SD Program. The additional funding is being used to expand the Clean SD Program services by providing 24-hours, 7 days per week litter removal, and creating a swing shift to perform after-hour encampment abatements. The three limited positions added in Fiscal Year 2020 have been filled. These positions are assisting with the following: abatement activities in the swing shift; performing quality control and oversight of after-hour litter removal; and investigating as needed illegal dumping incidents reported via the 311 application.

As of November, after hours shift performed 106 abatements and removed 42 tons of waste. Litter removal and waste abatements have resulted in nearly 850 tons removed from the public right of way, channels and open spaces, this represents an increase of approximately 40.0% over the same period in Fiscal Year 2019. Furthermore, the equivalent of 632 City blocks have been sanitized.

### Police Department

Neighborhood Policing Division (NPD) in the Police Department continues to partner with ESD to provide security and to ensure outreach and appropriate progressive enforcement is conducted for quality of life issues. Clean SD efforts are focused in the Downtown area (i.e. Transitional Storage Facility, Balboa Park and East Village), other City-owned properties and open space areas, such as canyons, creek beds, and the San Diego River Park. Approximately 365 citywide abatements were performed by NPD as reflected below:

During daytime hours, one to six NPD Officers are assigned daily to assist ESD's Code Compliance Officers (CCOs), to conduct postings and abatements citywide. For the expanded Clean SD homeless encampment abatements during after hours, one to two NPD Officers assist CCOs based on need. Approximately 1,000 Officer hours were allocated from July 1<sup>st</sup> through November 30<sup>th</sup> to support the increased abatement activities and the program posted 10,053 sites for abatement.

Other areas that the Clean SD program has covered is the abatement of numerous homeless encampments embedded within the City's regional and community parks. This led to the Homeless Outreach Team contacting 135 clients which led to 43 being placed in a shelter. Other results included interviews, citations, arrests, and PLEADS placements.

Furthermore, SDPD and ESD have worked closely to identify locations with chronic illegal dumping. Investigative operations have identified potential suspects and six cases were referred to SDPD for investigations. Of the six cases, one case is in progress; four cases were suspended; and one case resulted in charges filed against the suspect.

## Climate Action and Resiliency Plan

The Climate Action Plan (CAP) provides a roadmap for how San Diego can achieve its Green House Gas (GHG) emissions reduction targets of 50.0% of 2010 levels by 2035. The Annual Report can be found on the City's Sustainability web page: <https://www.sandiego.gov/sustainability>.

The Sustainability Department has been implementing a \$150,000 grant from SANDAG to support the following programs:

- #MoveFreeSD, an education, encouragement and awareness campaign for active transportation and transit options. Through November 16 public facing events (e.g. walk audits, bike rodeos, etc.) have been held alongside partners.
- CicloSDias which promotes active living and healthy communities via Open Street Celebrations. Streets were temporarily closed to cars for the use of healthy and fun physical activities like walking, jogging, biking and dancing.

Additionally, the Sustainability Department received a \$150,000 grant from Partners4Places and the San Diego Foundation to support an environmental literacy course. The project recently saw the graduation of the first Sustainability Ambassador class.

Notable highlights to establish the Community Choice Aggregation (CCA) program include:

- Filing the necessary documentation as required by the California Public Utilities Commission (CPUC).
- Conducting outreach associated to other CPUC related regulatory proceedings.
- Holding the inaugural meeting to swear in board members and appoint the interim executive officer of the organization.
- Adoption of official JPA name the "San Diego Community Power".

The department has been working with stakeholders within San Diego to develop a Climate Equity Index (CEI). The CEI will serve as a tool in the Sustainability Department to measure equity from a CAP perspective in San Diego's Communities of Concern.

## HOMELESS PROGRAMS, SERVICES AND STAFF SUPPORT

The Fiscal Year 2020 Current Budget includes \$33.0 million in funding for homeless programs and services and City staff support. This is comprised of \$10.3 million in General Funds and \$22.6 million in Non-General Funds. Of the \$33.0 million, the City transfers just under half, or \$15.6 million, to the Housing Commission for administration of specific homeless programs and services. There are no other Housing Commission funds included in this discussion. A breakdown of current budget and projected expenditures can be seen in Table 19: Summary of FY 2020 Homeless Services and Staff Support.

Summary of FY 2020 Homeless Services and Staff Support			
Table 19		Rounded to the ten-thousand	
Description	Current Budget	Year-End Projection	Variance
<b>Homeless Services</b>	<b>\$ 31,860,000</b>	<b>\$ 25,520,000</b>	<b>\$ 6,340,000</b>
General Fund	9,220,000	9,020,000	200,000
Non-General Fund	22,640,000	16,490,000	6,150,000
<b>Staff Support</b>	<b>\$ 1,110,000</b>	<b>\$ 1,150,000</b>	<b>\$ (40,000)</b>
General Fund	1,110,000	930,000	180,000
Non-General Fund	-	220,000	(220,000)
<b>Total</b>	<b>\$ 32,970,000</b>	<b>26,670,000</b>	<b>\$ 6,300,000</b>

The Fiscal Year 2020 Current Budget of \$33.0 million can be further broken down as follows:

- \$10.3 million in the General Fund.
- \$250,000 in the Low-Moderate Income Housing Asset Fund (LMIHAF).
- \$2.6 million in Low Income Housing Lease Revenue Fund.
- \$7.1 million in Community Development Block Grant (CDBG) program entitlement allocations and program income fund allocations for the City’s CDBG Reinvestment Initiative.
- \$12.7 million in State Homeless Emergency Aid Program (HEAP) grant funding.

## HOMELESS SERVICES AND PROGRAMS

FY 2020 Homeless Services and Programs			
Table 20		Rounded to the ten-thousandth	
Program	Current Budget	Year-End Projection	Variance
<b>Bridge Shelters Ancillary Services</b>	<b>\$ 3,070,000</b>	<b>\$ 1,920,000</b>	<b>\$ 1,150,000</b>
<b>Fourth Bridge Shelter Subtotal</b>	<b>\$ 4,410,000</b>	<b>\$ 4,410,000</b>	<b>\$ -</b>
HEAP	2,070,000	2,070,000	-
Low Income Housing Lease Revenue Funds	2,340,000	2,340,000	-
<b>Golden Hall Expansion (5th Bridge Shelter) Subtotal</b>	<b>\$ 960,000</b>	<b>\$ 1,910,000</b>	<b>\$ (950,000)</b>
General Fund	-	950,000	(950,000)
HEAP	710,000	710,000	-
Low Income Housing Lease Revenue Funds	260,000	260,000	-
-	-	-	-
<b>Bridge Shelter Expenditures Total</b>	<b>\$ 8,440,000</b>	<b>\$ 8,250,000</b>	<b>\$ 200,000</b>
Homeless Outreach Team	3,010,000	3,010,000	-
Transitional Storage Facility (Sherman Heights)	200,000	200,000	-

### Bridge Shelters

The Fiscal Year 2020 Adopted Budget includes \$3.1 million from the General Fund for ancillary program expenses at the following three bridge shelters: 1) Single Adult Shelter operated by Alpha Project (324 beds); 2) Families and Single Women Shelter operated by Father Joe’s Villages at Golden Hall (141 beds); 3) Veterans Shelter operated by Veterans Village of San Diego (200 beds). The funds support the rental of mobile offices, restrooms, showers, laundry units, storage units, and equipment. Bridge Shelter expenditures are projected at \$1.9 million. The decrease is primarily due to the comprehensive evaluation of the services and needs at each facility and associated recalibration of the related contracts. This Fiscal Year, the

projected savings will be used to support the expansion of the Father Joe's Village Bridge Shelter at Golden Hall which is discussed below. Staff is working on transferring contracts to the San Diego Housing Commission for restrooms, handwashing stations, and showers in order to streamline services between the vendors and Bridge Shelter operators.

#### **17<sup>th</sup>/Imperial Bridge Shelter (4<sup>th</sup> Bridge Shelter)**

The City opened its fourth Bridge Shelter in November 2019. The shelter, operated by Alpha Project, includes approximately 138 beds. An estimated \$605,000 in HEAP funds has been expended this Fiscal Year on capital improvements. Total improvement expenditures through December 2019 have totaled \$2.51 million.

In October 2019, the City Council approved the operating agreement and full financing plan which transferred to the SDHC:

- \$440,000 from the Homeless Emergency Aid Program (HEAP) Outreach Funds.
- \$2.3 million from the Low-Income Housing Lease Revenue Funds.

In addition to the \$440,000 from HEAP, the City has also allocated and will administer an additional \$100,000 of HEAP funds to cover expenses associated with ancillary services.

#### **Father Joe's Villages Bridge Shelter at Golden Hall**

Father Joe's Villages currently operates 141 beds for families and single women at Golden Hall. Due to the decision to keep the shelter operating at Golden Hall rather than relocating it to Imperial as originally planned, operational costs are anticipated to exceed the previously approved budget of \$2,470,000, funded through SDHC property reserves. This increase is primarily due to costs related to food services, security personnel, and client transportation. In December 2019, City Council approved an additional \$690,000 to maintain the initial shelter space at the Golden Hall location.

In addition, the Mayor proposed and the Council agreed to add 138 beds to the Copper and Silver Rooms of Golden Hall. The expanded shelter will also provide services to transitionally aged youth.

The total project cost for the facility, at its expanded capacity, is projected to be \$4.4 million. The City anticipates using \$710,000 in State of HEAP funds and \$260,000 in Low-Income Housing Lease Revenue Funds for the budget amendment. In addition, \$950,000 in savings from the amount budgeted in the General Fund for the three original bridge shelters will be used to support this shelter. This will supplement the \$2,470,000 previously committed by the Housing Commission's Local Property Fund to support operation of the initial 141 shelter beds.

#### **Homeless Outreach Team (HOT)**

The Police Department's Homeless Outreach Team (HOT) is a collaboration with the Psychiatric Emergency Response Team (PERT) and the Health and Human Services Association (HHS). The purpose of HOT is to seek out and engage chronically homeless individuals throughout the City and connect them to supportive services. Additionally, HOT places willing participants in homeless shelters and provides them with resources based on each person's needs. The Fiscal Year 2020 Adopted Budget includes \$3.01 million for this team, and expenditures are expected to be at budget.

#### **Transitional Storage Facility – Sherman Heights**

The Transitional Storage Facility opened in June 2018 to meet storage needs within the downtown homeless community. It provides a location to keep personal belongings safe while individuals attend work or school, visit service providers for assistance, and otherwise carry



on their lives, while helping to keep streets, sidewalks, and storefronts clear and clean. The Fiscal Year 2020 lease budget is \$200,000 which is reimbursed by the San Diego Housing Commission. Expenditures are projected to be at budget.

**Economic Development Department Administered Homelessness Projects using Community Development Block Grant (CDBG) Allocations/Emergency Solutions Grant (ESG)/Economic Development Department Annual General Fund Budget)**

FY 2020 Homeless Services and Programs Administered by Economic Development			
Program/Funding Source	Current Budget	Year-End Projection	Variance
<b>Housing Navigation Center</b>	<b>\$ 1,550,000</b>	<b>\$ 1,370,000</b>	<b>\$ 180,000</b>
<i>General Fund</i>	300,000	300,000	-
<i>Low-Moderate Income Housing Asset Fund</i>	250,000	250,000	-
<i>CDBG Reinvestment Initiative</i>	1,000,000	820,000	180,000
<b>Connections Housing</b>	<b>\$ 710,000</b>	<b>\$ 710,000</b>	<b>\$ -</b>
<i>CDBG Funds</i>	300,000	300,000	-
<i>General Fund</i>	270,000	270,000	-
<i>ESG</i>	130,000	130,000	-
<b>Transitional Storage Facility (Think Dignity)</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>
<i>General Fund</i>	60,000	60,000	-
<b>Cortez Hill</b>	<b>\$ 530,000</b>	<b>\$ 530,000</b>	<b>\$ -</b>
<i>General Fund</i>	210,000	210,000	-
<i>ESG</i>	330,000	330,000	-
<b>Day Center for Single Adults</b>	<b>\$ 690,000</b>	<b>\$ 690,000</b>	<b>\$ -</b>
<i>CDBG Funds</i>	690,000	690,000	-
<b>Interim Housing Program</b>	<b>\$ 2,060,000</b>	<b>\$ 2,060,000</b>	<b>\$ -</b>
<i>CDBG Funds</i>	270,000	270,000	-
<i>ESG</i>	190,000	190,000	-
<i>General Fund</i>	1,600,000	1,600,000	-
<b>Rapid Rehousing Programs</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ -</b>
<i>ESG</i>	350,000	350,000	-
<b>Serial Inebriate Program</b>	290,000	290,000	-
<b>Homeless Facility Rehabilitation</b>	600,000	600,000	-
<b>Homeless related Public Services projects<sup>1</sup></b>	330,000	330,000	-
<b>Transfer to San Diego Housing Commission</b>	420,000	420,000	-
<b>CDBG Reinvestment Initiative</b>	<b>\$ 3,720,000</b>	<b>\$ 3,120,000</b>	<b>\$ 600,000</b>
<i>Homeless Facility/Permanent Supportive Housing Acquisition/Rehabilitation<sup>1</sup></i>	600,000	-	600,000
<i>Palm Avenue Transitional Housing<sup>1</sup></i>	3,120,000	3,120,000	-

**Housing Navigation Center**

The Housing Navigation Center (HNC) opened in December 2019. The HNC is designed to provide onsite intake, assessment, triage and connections to permanent housing opportunities. The San Diego Housing Commission estimated the operational expenditures for the HNC for the time period of July 1, 2019 through December 31, 2019 to total \$730,000. The 7-month operating budget for the HNC (July 1, 2019 through January 31, 2020) totals \$1,240,000 in CDBG, General Fund, and LMIHF. In January 2020, staff brought forward an amendment to City Council and the Housing Authority to amend the Memorandum of Understanding between the City and the San Diego Housing Commission for the HNC to extend



the term of the agreement with the operator. For the time period of January 1, 2020 through June 30, 2020, the Housing Commission estimates an additional expenditure of \$640,000 for operations of the facility. Total expenditures for Fiscal year 2020 are projected at \$1,370,000.

The Fiscal Year 2020 Adopted Budget includes \$2.6 million in CDBG program allocations for the following homeless-related programs, \$2,520,000 in General Funds and \$1,010,000 in ESG program allocations. Projects supported with these funds are all projected at budget and include:

- **Connections Housing:** \$300,000 (CDBG), \$130,000 (ESG) and \$270,000 (GF)  
Connections Housing is a continuum of housing and services for homeless single adults, providing resources individuals might need to rebuild their lives: short-term shelter (interim) beds, long-term supportive housing, a primary healthcare facility, and a service center where outside organizations can come onsite to engage Connections Housing clients with services. Services onsite include individual assessments, work readiness programs and job interviews, recovery support, clothing, and space for outside agencies to meet with clients. The 134-interim bed program operates 24 hours, seven days a week and provides two meals daily, professionally cleaned linens, personal hygiene kits, clothing, and 24-hour security.
- **Cortez Hill:** \$210,000 (CDBG) and \$330,000 (ESG)  
Cortez Hill is a short-term 47-unit (or 156 beds) shelter providing support for homeless families (adults and children). The shelter operates 24 hours, seven days a week and provides two meals daily, clean linens, laundry facilities, and 24-hour security. Case management and services are family-centered, providing parenting classes for adults, teen counseling group sessions, and children's play and socialization group sessions. During their stay, families develop a plan to increase their income through work and/or public resources and connect with longer-term housing opportunities.
- **Day Center for Single Adults:** \$690,000 (CDBG)  
The Day Center for Single Adults (formerly the Neil Good Day Center), is a drop-in center operated by St. Vincent de Paul Village where homeless individuals can access resources to meet basic needs and get referrals to services. The Day Center is open daily, and services include laundry, mail, phones, messages, computer access, and limited storage space.
- **Interim Housing Program:** \$270,000 (CDBG), \$190,000 (ESG) and \$1,600,000 (GF)  
The Interim Housing Program is operated by St. Vincent de Paul Village and provides 350 beds for single adults and veterans. The shelter operates 24 hours, seven days a week all year and provides three meals daily, clean linens, laundry facilities, and 24-hour security. Clients have access to the many services at the St. Vincent de Paul Village campus designed to assist clients with accessing health care, mental health treatment, job readiness training, case management, and housing navigation.
- **Rapid Rehousing Programs:** \$350,000 (ESG)  
Emergency Solutions Grant funds support the operation of rapid rehousing programs to provide households exiting transitional housing and shelters with a security and/or utility deposit plus short-term rental assistance, if needed. The program assists approximately 50 households to gain stable housing.
- **Serial Inebriate Program (SIP):** \$290,000 (GF)  
Under SIP, chronic offenders facing Penal Code § 647(f) charges are given the option

to complete substance abuse treatment in County-funded treatment programs in lieu of serving custody time.

- **Transitional Storage Facility (16<sup>th</sup> Street): \$60,000 (GF)**  
Provides 350 bins, free of charge, to meet storage needs within the downtown homeless community and provides a location to keep personal belongings off downtown streets, sidewalks, and storefronts.
- **Homeless Facility Rehabilitation: \$600,000 (CDBG)**  
Funds allocated to meet the City's financial obligations under the NTC Homeless Agreement. Two facilities serving individuals experiencing homelessness will be improved – these facilities are operated by Vietnam Veterans of San Diego and San Diego Youth Services.

Additionally, CDBG Public Service projects awarded funds of \$330,000 through the competitive annual NOFA process include:

- *Father Joe's Villages*: \$60,000 has been budgeted. Health Outreach Project Expansion (HOPE) – expands outreach in the community to establish relationships with individuals experiencing homelessness and makes connections to the SVDP healthcare clinic. Goal: 50 people.
- *La Maestra Health Services*: \$170,000 has been budgeted. Homeless Outreach Services – serves homeless individuals and families in City Heights and surrounding communities and utilizes targeted outreach to ensure that the homeless population has access to medical, dental, behavioral health care and social services / Goal: 720 people.
- *Serving Seniors*: \$50,000 has been budgeted. Transitional Housing for Homeless Seniors – expands a transitional housing program for homeless seniors by adding 6 new transitional units and funds a new housing navigator to assist seniors prepare for, locate and transition into affordable housing. Goal: 80 people.
- *Wesley House*: \$50,000 has been budgeted. Wesley House Second Start Program – serves systemically marginalized college students by providing no-cost housing for one year, along with support services and programs, to college students experiencing homelessness. Goal: 8 people.

### **Homeless Emergency Aid Program (HEAP) Funding**

As part of the State's Fiscal Year 2019 Budget, Senate Bill (SB) 850 authorized \$500.0 million for the Homeless Emergency Aid Program (HEAP), a block grant to provide direct assistance to cities, counties and Continuums of Care (CoCs) to address the homelessness crisis in California. The State determined that the City was eligible to receive an allocation of approximately \$14.1 million, based on its population and Point in Time Count of individuals experiencing homelessness. The City applied for this funding and received approval for the full allocation.

**FY2020 Homeless Programs funded by State Homeless Emergency Aid Program Grant (HEAP)**  
 Table 22 Rounded to the ten-thousand

Description	Carry Forward Budget <sup>1</sup>	Year-End Projection	Remaining Budget
Transitional Storage Facilities	1,100,000	900,000	200,000
Prosecution and Law Enforcement Assisted Criminal Diversion Program	260,000	170,000	90,000
Family Reunifications	450,000	290,000	160,000
SDHC Diversion Program	1,000,000	670,000	330,000
Safe Parking	1,170,000	1,170,000	-
17th/Imperial Bridge Shelter	2,070,000	2,070,000	-
Rapid Rehousing	2,730,000	1,360,000	1,370,000
Landlord Engagement	500,000	330,000	170,000
Administration	710,000	350,000	360,000
FY21 Programs	2,700,000	-	2,700,000
<b>Total</b>	<b>\$ 12,690,000</b>	<b>\$ 7,310,000</b>	<b>\$ 5,380,000</b>

<sup>1</sup>Includes Multi-Year Budgets. Programs include funding that crosses multiple fiscal years and if not spent will carryover

Year-end projected expenditures are \$7.3 million. A detail of program expenditures for Fiscal Year 2020 is as follows:

- *Transitional Storage Facilities:* \$900,000 has been budgeted for operations and site preparation for the Lea Street facility operated by Mental Health Systems. Fiscal Year 2020 expenditures are projected to be at budget. The remaining \$200,000 will carry forward to Fiscal Year 2021 to support operations of these facilities.
- *Prosecution and Law-Enforcement Assisted Diversion Services Program (PLEADS):* PLEADS is designed to provide an early access point to existing City and County treatment resources for individuals experiencing homelessness who also suffer from substance use disorders. The program diverts individuals from the traditional criminal justice system by taking them to a safe alternative environment, where they are provided referrals and transportation to services, when accepted by the individual. An estimated \$170,000 is expected to be spent this fiscal year.
- *Family Reunification:* The Family Reunification Program serves to reconnect individuals experiencing homelessness with their families and loved ones. As one of the resources in the City’s diversion programming, Family Reunification helps individuals build their support system and establish long-term housing. The program is on track to spend \$290,000, and the City is continuously working with the operator to provide services in areas of need with the goal of spending the full contract amount of \$450,000 by fiscal year-end.
- *San Diego Housing Commission Prevention and Diversion Program:* The SDHC’s Prevention and Diversion Program serves individuals and families who are at-risk or newly homeless and connects them to resources to help them access long-term housing. \$670,000 is budgeted for this Fiscal Year.
- *Safe Parking:* The Safe Parking Program is operated by Jewish Family Services of San Diego and located at Aero Drive, Balboa Avenue, and Mission Valley. The program provides individuals and families who are temporarily living in their cars with a safe and secure place to park at night. Participants are provided with case management, food assistance, access to restrooms and showers, and assistance in finding permanent housing. Fiscal Year 2020 projected expenditures are \$1.17 million and are expected to

be at budget at year-end. This includes \$960,000 for operations of all three lots, and \$210,000 in ancillary services.

- *17<sup>th</sup>/Imperial Bridge Shelter*: Consistent with Council action, \$1.6 million was budgeted in the capital improvements category of which \$1.1 million was spent in Fiscal Year 2019. The remaining \$470,000 from Fiscal Year 2019 and an additional \$1.6 million, which was reallocated from outreach, are being utilized for this project.
- *Rapid Rehousing*: The Rapid Rehousing program connects individuals and families experiencing homelessness to long-term or permanent housing solutions in a quick manner. \$1.36 million has been allocated for the Rapid Rehousing Program, and the program will serve approximately 80 households in Fiscal Year 2020. Projected expenditures are at budget and will be used to reimburse the SDHC.
- *Landlord Engagement*: The Landlord Engagement Program assists individuals experiencing homelessness by providing security deposits, a contingency fund to mitigate landlord financial risks, and financial incentives for landlords to rent to individuals experiencing homelessness. \$330,000 has been budgeted for Fiscal Year 2020. Projected expenditures at year-end are at budget.
- *Administration*: For Fiscal Year 2020, approximately \$350,000 has been allocated to cover expenses associated with the management of the grant programs. Expenditures are expected at budget at year-end.

## STAFF SUPPORT FOR HOMELESS SERVICES

Summary of FY 2020 Staff Support for Homeless Services			
Table 23		Rounded to the ten-thousand	
Expenditures	Current Budget	Year-End Projection	Variance
<b>General Fund</b>	<b>\$ 1,110,000</b>	<b>\$ 930,000</b>	<b>\$ 180,000</b>
Economic Development	380,000	380,000	-
Neighborhood Services	730,000	520,000	210,000
All other GF Departments	-	30,000	(30,000)
<b>Non-General Fund</b>	<b>\$ -</b>	<b>\$ 220,000</b>	<b>\$ (220,000)</b>
Other Non-General Funds	-	220,000	(220,000)
<b>Total</b>	<b>\$ 1,110,000</b>	<b>1,150,000</b>	<b>\$ (40,000)</b>

Total expenditures for staff support of homeless services is projected at \$930,000 at fiscal year-end in the General Fund and \$220,000 in Non-General Funds.

### Economic Development

The Economic Development Department provides administrative support for various homelessness programs, grants, and coordination with the San Diego Housing Commission. Total personnel expenditures are projected at \$380,000 at year-end.

### Neighborhood Services

The Neighborhood Services Branch currently leads the effort of oversight and project management for all homelessness related services. The Fiscal Year 2020 Adopted Budget includes \$730,000 in personnel expenditures, and year-end expenditures are projected at \$520,000. The \$210,000 variance is mainly due to reimbursement from the HEAP grant for staff time charged to the grant.

### Staff Support from Other Departments

General Fund departments including Parks and Recreation, Transportation and Storm Water, Purchasing and Contracting, and City Attorney's Office also provide staff support for various homeless related programs.

The Public Works Department provides oversight on capital improvement and engineering projects related to homeless services including bridge shelter construction and storage and safe parking site preparation.

### Housing Affordability Program – Housing SD

Housing SD is a series of policies and initiatives designed to increase housing affordability and address the statewide housing crisis at the local level. The program proposes to increase supply, lower costs, promote smart growth, and implement the Climate Action Plan. Initiatives that have been completed since July 1, 2019 include:

- The Moderate-Income Density Bonus Program
- Phase 1 of the 12<sup>th</sup> Land Development Code update
- The introduction of Mixed-Use Zones into the Land Development Code

Additionally, three community/specific plan updates have been adopted in Fiscal Year 2020 that will result in an added supply of 37,000 new housing units to meet the City's Regional Housing Needs Assessment as required by State Law. These include the following:

- Mission Valley Community Plan
- Balboa Avenue Station Area Plan
- Morena Corridor Specific Plan

Other Fiscal Year 2020 initiatives and updates underway include:

- Phase 2 of the 12<sup>th</sup> Land Development Code
- Housing and Infrastructure Incentive Program
- Implementation of Senate Bill 743
- The Kearny Mesa Community Plan
- The evaluation and redesign/rebuild of the Development Impact Fee (DIF) Program
- Release a draft General Plan Housing Element and completion of the 2019 Housing Inventory Annual Report.

### Library Programming

The Fiscal Year 2020 Adopted Budget includes \$300,000 in non-personnel expenditures for Library Programming support and is projected to be fully spent. Various programs that are being funded in Fiscal Year 2020 include but are not limited to youth and adult programming kits, mobile STEAM stations, multilingual experiences, and college/workforce readiness.

The Fiscal Year 2020 Adopted Budget also includes an additional \$200,000 for system-wide technology upgrades. This amount will be expended on Windows 10 upgrades for self-checkout stations, security gates at four branches, and the replacement of 100 public-use computers across the Library system.

### Mobility Program

#### Communications – Vision Zero Education

The Communication Department projects to fully expend the \$100,000 budgeted in the Fiscal Year 2020 Adopted Budget for Vision Zero Education by fiscal year-end. In collaboration with



the Mayor’s Office and Circulate San Diego, the Communications Department will move forward with promoting Vision Zero through education and encouragement activities. Expenditures in support of Vision Zero Education are estimated at \$86,000 and include the following programs: Don’t Text and Drive Campaign, Tourist Scooter Rodeo Program, Vision Zero Signage, educational videos and social media advertising. The remaining \$14,000 will be expensed by the Communications Department on radio and social media advertising, printed items and other Vision Zero outreach materials. Outreach efforts began in January 2020 and will continue through fiscal year-end.

Scooter Corral Painting and El Cajon Boulevard Bus Lane Striping:

The Fiscal Year 2020 Adopted Budget includes \$250,000 for Street Corral Painting and El Cajon Boulevard Dedicated Bus Lane Street Striping. Through November 2019, 385 corrals have been completed and it is anticipated that a total of 500 street corrals will be installed by fiscal year-end. The El Cajon Boulevard Dedicated Bus Lane Street Striping project was completed in January 2020. The entire budget is projected to be expended by the end of the Fiscal Year.

EAM and Get it Done Positions

The Transportation and Storm Water Department received \$160,000 to support Enterprise Asset Management and Get-it-Done related work in the Fiscal Year 2020 Adopted Budget. Recruitment of the Principal Utility Supervisor and Public Works Dispatcher is in process and the positions are anticipated to be filled by February 2020.

Mobility Monitoring:

The Fiscal Year 2020 Adopted Budget includes \$230,000 for Mobility Monitoring. With this funding the Transportation and Storm Water Department plans to conduct pedestrian, bicycle, and traffic counts. Expenditures for the counts are projected to be \$195,000 at fiscal year-end.

The Sustainability Department received the remaining \$35,000 from the Transportation and Storm Water Department to conduct a travel survey. With anticipation that results will provide mode share and insights on mobility preferences within the City. Additionally, a portion of this funding will be used to develop a survey to dockless operators within the City to provide their customers to better understand how travel choices are changing as a result of the onset of shared mobility devices.

Mobility Enforcement

The Police Department received \$150,000 in Fiscal Year 2020 Adopted Budget for a Mobility Enforcement Program. The department projects to spend the entire budget. Through November 2019, the Police Department has had 24 details of enforcement/education and one survey detail of the Shared Mobility Devices. The department’s goal is to have a detail every week. The current challenge for the department is staffing the details. If the department is unable to fully staff a detail, they will have more than one detail the same week.

Through November, the Department has had:

- 694 Contacts
- 334 Citations issued for Riding a Scooter on a Sidewalk
- 81 Hazardous Citations issued
- 38 Citations issued for Riding a Scooter the Wrong Way
- 36 Citations issued for Having Two Riders on a Scooter
- 22 Citations issued for using a Cell Phone While Riding a Scooter
- 3 Scooters Impounded
- 2 Citations issued for Riding a Scooter with a Suspended/Revoked Driver’s License

The hazardous citations include violations of stop signs and traffic signals, stopped in roadway, violation of signs (turns from improper position), and failure to yield to pedestrians.

### **STRO Tax Compliance**

The Office of the City Treasurer has increased tax compliance and enforcement efforts with the positions added for the Short-term Residential Occupancy (STRO) Tax Compliance Program. The positions partner to administer, enforce, and collect Transient Occupancy Tax (TOT) from STRO Operators.

As of November 2019, the Compliance Program has issued a total of 1,358 noncompliance letters, 500 outreach letters, and collected approximately \$1.15 million in TOT. The Revenue Audit Program (Program) has completed seven STRO related audits to-date, resulting in deficiencies totaling approximately \$70,000 and has an additional 26 STRO related audits in progress. The Program is in the process of finalizing audit procedures for the STRO population.



## Reporting Requirements per the AO

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When the Appropriation Ordinance (AO) for Fiscal Year 2020 was passed by the City Council, a reporting requirement was added to section 18 of the AO. This section required the Chief Financial Officer (CFO) to report all actions that are taken when authorizing to accept, appropriate and expend grant funds awarded to the City for the City Attorney's prosecutorial function for the purpose of implementing grants.

Through the period five of the Fiscal Year the City Attorney's Office accepted and appropriated:

- \$61,850 for Year 3 of Prop 47 Smart Program Grant
- \$78,586 for Year 1 of Criminal Restitution Compact Program Grant
- \$198,302 for Year 1 Alcohol and Drug Abuse Prosecution Program Grant

Expended \$177,857.61 in various grant funds including:

- Attorney General Privacy and Piracy Fund
- Alcohol and Drug Abuse Prosecution Program
- Criminal Restitution Compact Program
- Family Justice Center Program
- San Diego Misdemeanants at Risk Track Program

De-appropriated \$47,110.22 in Alcohol and Drug Abuse Prosecution program Grant.

# Appropriation Adjustments

The following section discusses the appropriation adjustments recommended in the Mid-Year Report. All appropriation adjustments are balanced by an increase in budgeted revenue, offset with savings in other departments, or use fund balance in the non-General Funds.

## RECOMMENDED APPROPRIATIONS

Authorities are requested to allow for a budget transfer and appropriations between non-General Funds as displayed in Table 24: FY 2020 Mid-Year Appropriation Adjustments. All adjustments are balanced by an increase in budgeted revenue, or fund balances available in non-General Funds.

FY 2020 Mid-Year Appropriation Adjustments			
<i>Table 24</i>			<i>Rounded to the ten-thousandth</i>
Fund/Department	Expenditures Increase/(Decrease)	Revenue	Net Impact
<b>General Fund</b>			
Office of the City Treasurer	\$ -	\$ 4,165,000	\$4,165,000
SANDAG 2020 Census Reimbursement	50,000	-	(50,000)
Fire Strike Deployment Revenues	-	1,320,000	1,320,000
Culture Plan	100,000	-	(100,000)
Fringe Increase	5,000,000	-	(5,000,000)
Police Non-Personnel Expenditures	1,410,000	770,000	(640,000)
Sidewalk Repair Incentive Program	100,000	-	(100,000)
Transportation & Storm Water	(405,000)	-	405,000
Inter Departmental Wage Reallocation (-)	(1,320,000)	-	1,320,000
Inter Departmental Wage Reallocation (+)	1,320,000	-	(1,320,000)
Inter Departmental Fringe Reallocation (-)	(1,840,000)	-	1,840,000
Inter Departmental Fringe Reallocation (+)	1,840,000	-	(1,840,000)
<b>General Fund Total</b>	<b>\$ 6,255,000</b>	<b>\$ 6,255,000</b>	<b>\$ -</b>
<b>Non-General Funds</b>			
Airports Fund	\$ 470,000	\$ -	\$ (470,000)
Information Technology Fund	1,000,000	1,000,000	-
Seized Assets - Federal Treasury Fund	750,000	-	(750,000)
State COPS	880,000	-	(880,000)

<sup>1</sup> Remaining balances in non-general funds will be offset by available fund balance.

## General Fund Appropriation Adjustments

### Office of the City Treasurer

The Office of the City Treasurer requires a \$4.2 million increase in revenue appropriations associated to cannabis business tax to support over budget expenditures in fringe benefits and the Police Department.

### Citywide Program Expenditures

The Citywide Program Expenditures Department requires a \$50,000 increase in expenditure appropriations for a reimbursement to SANDAG for the 2020 Census. To ensure that State grant funding reaches those individuals in “hard to count communities,” the City is providing \$50,000 to United Way of San Diego County via a reimbursement to SANDAG - the State-designated Regional Census Data Center for San Diego. This will leverage funding, specific

strategies, tactics, and timelines to address any potential gaps in the 2020 Census and to support and encourage a complete count of every resident. The United Way of San Diego County – the Administrative Community-Based Organization – is carrying out the work on our jurisdiction’s behalf.

### **Culture Plan – Arts and Culture**

The Arts and Culture via the Office of Boards and Commission requires a \$100,000 increase in expenditure appropriations to initiate the planning of a citywide cultural plan. The cultural plan will include a robust comprehensive community engagement process in all districts to identify resident priorities for the city’s investment in arts, culture and creatively. Utilizing equity as a guiding principal, the plan will include new data on the capacity of the non-profit arts sector, and strategies to better leverage arts, culture and creativity in achieving broad city objectives in areas such as homelessness, and environment. The plan will also identify multiyear economic development strategies in workforce development, creative economy, cultural tourism, creative placemaking, and long-term capital priorities for city cultivate assets. The plan will interface with other city plan documents, and ultimately create the city’s first foundation for making San Diego a world class cultural city. The funding will support the contracting of an outside consultant to conduct community engagement, data collection and analysis and internal analysis.

### **Fire-Rescue**

The Fire-Rescue Department requires a \$1.3 million increase in revenue appropriations as a result of strike team reimbursements and additional revenue from fees. This will be covering over-budget fringe benefits in the Fire-Rescue Department. The department also requires a fringe benefit increase of \$5.0 million for over budget fringe benefits including SPSP, Medicare, Workers’ Compensation, Risk Management Administration and Other Post-Employment Benefits.

### **Transportation and Storm Water**

The Transportation and Storm Water Department requires an \$405,000 decrease in debt as a result of reduced loan payments. This decrease will help support electricity and fuel expenditures that are over budget in the Police Department. Furthermore, the department will need an increase of \$100,000 in appropriations for a Sidewalk Repair Incentive Program that will reimburse the Development Services Enterprise Fund and the Public Works –Engineering and Capital Projects Fund to support the fee holiday associated with the sidewalk repairs.

### **Police**

The Police Department requires an increase in non-personnel expenditures in the amount of \$1.4 million. This increase will support Police operations and overages associated to fuel, utilities, sexual assault testing kits, and for the maintenance of facilities. This increase will be partially offset with \$770,000 in excess revenue due to false alarm penalties, ball park events, and the use of grants and task forces.

### **Personnel Expenditure Reallocation**

The General Fund requires a personnel expenditure reallocation among various General Fund departments in order to align budget with projections resulting in no net impact to the salaries and wages category of the General Fund. A list of departments affected by this reallocation are noted below in Table 25: FY 2020 Mid-Year General Fund Expenditure Reallocation.

**FY 2020 Mid-Year General Fund Personnel Expenditure Reallocation**  
*Table 25*

Department	Expenditures Increase/(Decrease)		Net Impact
<b>Other Salary Group Increases (+)</b>	<b>\$ 1,320,000</b>	<b>\$ -</b>	<b>\$ 1,320,000</b>
Police	1,000,000	-	1,000,000
Environmental Services	320,000	-	320,000
<b>Personnel Expenditure Decrease (-)</b>	<b>\$ -</b>	<b>\$ (1,320,000)</b>	<b>\$ (1,320,000)</b>
Transportation and Storm Water	-	(330,000)	(330,000)
Finance	-	(290,000)	(290,000)
City Treasurer	-	(280,000)	(280,000)
Smart & Sustainable Communities	-	(240,000)	(240,000)
Economic Development	-	(180,000)	(180,000)
<b>General Fund Total</b>	<b>\$ 1,320,000</b>	<b>\$ (1,320,000)</b>	<b>\$ -</b>

The Police Department will receive a \$1.0 million increase in budget from other departments for projected increases in overtime associated with the Joint Violence Reduction plan.

The Environmental Services Department will receive a \$320,000 reallocation of budget from other departments for projected increases in overtime to maintain service level standards.

**Fringe Reallocation**

The General Fund requires a reallocation of fringe benefits among various General Fund departments in order to align budget with projections resulting in no net impact to the fringe benefits category of the General Fund. For a full list of departments affected by the reallocations please see the Table 26: FY 2020 Mid-Year General Fund Fringe Benefits Reallocation.

**FY 2020 Mid-Year General Fund Fringe Benefit Reallocation**  
*Table 26*

Department	Expenditures Increase/(Decrease)		Net Impact
<b>Fringe Reallocation (+)</b>	<b>\$ 1,840,000</b>	<b>\$ -</b>	<b>\$ 1,840,000</b>
Police	870,000	-	870,000
Fire-Rescue	340,000	-	340,000
City Attorney	270,000	-	270,000
City Clerk	110,000	-	110,000
Personnel	80,000	-	80,000
Neighborhood Services	55,000	-	55,000
Council District 4	70,000	-	70,000
Development Services	25,000	-	25,000
Office of the COO	20,000	-	20,000
<b>Fringe Reallocation (-)</b>	<b>\$ -</b>	<b>\$ (1,840,000)</b>	<b>\$ (1,840,000)</b>
Finance	-	(480,000)	(480,000)
Purchasing and Contracting	-	(280,000)	(280,000)
Debt Management	-	(250,000)	(250,000)
Smart and Sustainable Communities	-	(180,000)	(180,000)
City Council Administration	-	(140,000)	(140,000)
Real Estate Assets	-	(140,000)	(140,000)
City Auditor	-	(130,000)	(130,000)
General Services	-	(130,000)	(130,000)
Parks and Recreation	-	(60,000)	(60,000)
Homeland Security	-	(50,000)	(50,000)
<b>General Fund Total</b>	<b>\$ 1,840,000</b>	<b>\$ (1,840,000)</b>	<b>\$ -</b>

## **Non-General Fund Appropriation Adjustments**

### **Airports Fund**

The Airports Fund requires an increase in expenditures of \$470,000 for operational contractual expenses and utilities to maintain newly acquired facilities.

### **Department of Information Technology**

The Department of Information Technology Fund requires an increase in expenditures and revenues of \$1.0 million for a variety of unanticipated expenditures which are discussed in the non-General Fund section. This over budget expense will be offset with an increase in allocations to other funds/departments citywide.

### **Seized Assets**

The Seized Assets Fund requires an increase in expenditures of \$750,000 for information technology related upgrades, officer safety equipment, low value equipment, and property room evidence storage.

### **State COPS**

The State COPS Fund requires an increase in expenditures of \$880,000 for professional services, body-worn cameras, tasers, specialized vests for SWAT, and various equipment upgrades.

## CONCLUSION

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The Fiscal Year 2020 Mid-Year Budget Monitoring Report (Mid-Year Report) presents year-end projections of revenues and expenditures for funds with budgeted personnel expenditures. General Fund revenues and expenditures are projected to exceed budget by less than 1.0%, and the General Fund is projected to end the fiscal year with fund balance in excess of required reserves (excess equity) of \$27.9 million. This is an increase of \$5.8 million in excess equity from the First Quarter Report. During the First Quarter Report the excess equity presented did not include any projected activity at the time.

The Department of Finance and City departments will continue to monitor their budget as discussed in this adhering to conservative spending practices through the end of the fiscal year and provide an update in the upcoming Third-Quarter Budget Monitoring Report.

The Fiscal Year 2020 Third Quarter Budget Monitoring Report will provide additional actual revenues, expenditures and trend data to better project year-end balances.

## ATTACHMENTS

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- I. Mid-Year Budget Monitoring – Vacancy Status Report
- II. General Fund Projected Revenues
- III. General Fund Projected Expenditures
- IV. Non-General Fund Projections
- V. Non-General Fund Reserves
- VI. Fiscal Year 2020 Charter 39 Supporting Schedules, as of November 2019

# Fiscal Year 2020 Mid Year Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 27, 2020)

Department	Fund Name	Job Classification	FTE
Airports	Airports Fund	Airport Operations Assistant	1.00
Airports	Airports Fund	Program Manager	2.00
<b>Airports Total</b>			<b>3.00</b>
City Attorney	General Fund	Administrative Aide 1	1.00
City Attorney	General Fund	Associate Management Analyst	1.00
City Attorney	General Fund	City Attorney Investigator	3.00
City Attorney	General Fund	Clerical Assistant 2	3.00
City Attorney	General Fund	Court Support Clerk 2	3.00
City Attorney	General Fund	Deputy City Attorney	1.75
City Attorney	General Fund	Legal Secretary 2	2.00
City Attorney	General Fund	Senior Legal Intern	1.00
City Attorney	General Fund	Victim Services Coordinator	1.00
City Attorney	General Fund	Word Processing Operator	1.00
<b>City Attorney Total</b>			<b>17.75</b>
City Auditor	General Fund	Performance Auditor	1.00
<b>City Auditor Total</b>			<b>1.00</b>
City Clerk	General Fund	Clerical Assistant 2	1.00
City Clerk	General Fund	Deputy City Clerk 1	1.00
City Clerk	General Fund	Storekeeper 1	1.00
<b>City Clerk Total</b>			<b>3.00</b>
City Treasurer	General Fund	Account Clerk	1.00
City Treasurer	General Fund	Accountant 2	2.00
City Treasurer	General Fund	Accountant 3	2.00
City Treasurer	General Fund	Administrative Aide 2	1.00
City Treasurer	General Fund	Assistant Department Director	1.00
City Treasurer	General Fund	Clerical Assistant 2	1.00
City Treasurer	General Fund	Collections Investigator 1	4.00
City Treasurer	General Fund	Principal Accountant	1.00
City Treasurer	General Fund	Program Manager	1.00
City Treasurer	General Fund	Public Information Clerk	2.00
City Treasurer	General Fund	Senior Account Clerk	1.00
City Treasurer	Parking Meter Operations Fund	Parking Meter Technician	1.00
<b>City Treasurer Total</b>			<b>18.00</b>
Communications	General Fund	Communications Technician	1.00
Communications	General Fund	Multimedia Production Specialist	1.00
Communications	General Fund	Program Coordinator	1.00
Communications	General Fund	Senior Public Information Officer	1.00
<b>Communications Total</b>			<b>4.00</b>
Council District 1	General Fund	Council Representative 1	1.00
<b>Council District 1 Total</b>			<b>1.00</b>
Council District 2	General Fund	Council Representative 2A	1.00
<b>Council District 2 Total</b>			<b>1.00</b>
Council District 4	General Fund	Council Representative 1	0.75
<b>Council District 4 Total</b>			<b>0.75</b>
Council District 5	General Fund	Council Representative 1	1.00
<b>Council District 5 Total</b>			<b>1.00</b>
Council District 6	General Fund	Council Representative 1	1.00
<b>Council District 6 Total</b>			<b>1.00</b>
Council District 7	General Fund	Council Representative 1	2.00
<b>Council District 7 Total</b>			<b>2.00</b>
Council District 8	General Fund	Council Representative 1	1.00
<b>Council District 8 Total</b>			<b>1.00</b>
Council District 9	General Fund	Council Representative 1	1.00
<b>Council District 9 Total</b>			<b>1.00</b>
Debt Management	General Fund	Senior Management Analyst	2.00
<b>Debt Management Total</b>			<b>2.00</b>
Department of Finance	General Fund	Administrative Aide 2	1.00
Department of Finance	General Fund	Finance Analyst II	6.00
Department of Finance	General Fund	Finance Analyst III	2.00
Department of Finance	General Fund	Principal Accountant	1.00
Department of Finance	General Fund	Program Coordinator	2.00
<b>Department of Finance Total</b>			<b>12.00</b>
Department of Information Technology	GIS Fund	Geographic Info Systems Analyst 2	6.00
Department of Information Technology	GIS Fund	Geographic Info Systems Analyst 3	3.00
Department of Information Technology	GIS Fund	Geographic Info Systems Analyst 4	1.00
Department of Information Technology	Information Technology Fund	Associate Management Analyst	1.00
Department of Information Technology	Information Technology Fund	Information Systems Analyst 3	4.00
Department of Information Technology	Information Technology Fund	Information Systems Analyst 4	1.00
Department of Information Technology	Information Technology Fund	Program Manager	2.00
Department of Information Technology	OneSD Support Fund	Program Coordinator	2.00
Department of Information Technology	OneSD Support Fund	Program Manager	2.00
Department of Information Technology	Wireless Communications Technology Fund	Apprentice 1-Communications Technician	1.00
Department of Information Technology	Wireless Communications Technology Fund	Equipment Technician 1	1.00
<b>Department of Information Technology Total</b>			<b>24.00</b>
Development Services	Development Services Fund	Assistant Engineer-Civil	11.00
Development Services	Development Services Fund	Assistant Engineer-Traffic	2.00
Development Services	Development Services Fund	Assistant Planner	1.00



# Fiscal Year 2020 Mid Year Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 27, 2020)

Department	Fund Name	Job Classification	FTE
Development Services	Development Services Fund	Associate Engineer-Civil	6.00
Development Services	Development Services Fund	Associate Engineer-Traffic	1.00
Development Services	Development Services Fund	Associate Management Analyst	1.00
Development Services	Development Services Fund	Associate Planner	1.00
Development Services	Development Services Fund	Cashier	1.00
Development Services	Development Services Fund	Clerical Assistant 2	5.00
Development Services	Development Services Fund	Combination Inspector 1	1.00
Development Services	Development Services Fund	Combination Inspector 2	1.00
Development Services	Development Services Fund	Development Project Manager 2	10.00
Development Services	Development Services Fund	Electrical Inspector 1	1.00
Development Services	Development Services Fund	Electrical Inspector 2	1.00
Development Services	Development Services Fund	Information Systems Technician	1.00
Development Services	Development Services Fund	Junior Engineer-Civil	1.00
Development Services	Development Services Fund	Land Surveying Assistant	1.00
Development Services	Development Services Fund	Land Surveying Associate	1.00
Development Services	Development Services Fund	Legislative Recorder 1	2.00
Development Services	Development Services Fund	Life Safety Inspector 2	1.00
Development Services	Development Services Fund	Mechanical Inspector 2	2.00
Development Services	Development Services Fund	Organization Effectiveness Supervisor	1.00
Development Services	Development Services Fund	Plan Review Specialist 2	2.00
Development Services	Development Services Fund	Plan Review Specialist 3	7.00
Development Services	Development Services Fund	Program Coordinator	3.00
Development Services	Development Services Fund	Public Information Clerk	6.00
Development Services	Development Services Fund	Senior Civil Engineer	1.00
Development Services	Development Services Fund	Senior Clerk/Typist	2.00
Development Services	Development Services Fund	Senior Combination Inspector	1.00
Development Services	Development Services Fund	Senior Planner	2.00
Development Services	Development Services Fund	Senior Structural Inspector	1.00
Development Services	Development Services Fund	Structural Engineering Associate	5.00
Development Services	Development Services Fund	Structural Inspector 2	3.00
Development Services	Development Services Fund	Supervising Plan Review Specialist	1.00
Development Services	Development Services Fund	Training Supervisor	1.00
Development Services	Development Services Fund	Word Processing Operator	1.00
Development Services	General Fund	Public Information Clerk	1.00
Development Services	General Fund	Senior Clerk/Typist	1.00
Development Services	General Fund	Zoning Investigator 1	2.00
Development Services	General Fund	Zoning Investigator 2	6.00
<b>Development Services Total</b>			<b>99.00</b>
Economic Development	General Fund	Assistant Deputy Director	1.00
Economic Development	General Fund	Assistant Management Analyst	1.00
Economic Development	General Fund	Community Development Specialist 2	3.00
Economic Development	General Fund	Community Development Specialist 3	2.00
Economic Development	General Fund	Community Development Specialist 4	1.00
Economic Development	General Fund	Payroll Specialist 2	1.00
Economic Development	General Fund	Senior Traffic Engineer	1.00
Economic Development	General Fund	Word Processing Operator	1.00
<b>Economic Development Total</b>			<b>11.00</b>
Emergency Medical Services	Fire/EMS Transport Program Fund	Paramedic 2	1.00
<b>Emergency Medical Services Total</b>			<b>1.00</b>
Environmental Services	General Fund	Clerical Assistant 2	0.63
Environmental Services	General Fund	Code Compliance Officer	1.00
Environmental Services	General Fund	Hazardous Materials Inspector 3	1.00
Environmental Services	General Fund	Hazardous Materials Program Manager	0.45
Environmental Services	General Fund	Heavy Truck Driver 2	1.00
Environmental Services	General Fund	Information Systems Analyst 3	0.38
Environmental Services	General Fund	Public Information Clerk	0.63
Environmental Services	General Fund	Public Works Supervisor	1.00
Environmental Services	General Fund	Safety Representative 2	0.35
Environmental Services	General Fund	Sanitation Driver 2	5.00
Environmental Services	General Fund	Sanitation Driver 3	2.00
Environmental Services	General Fund	Sanitation Driver Trainee	1.00
Environmental Services	General Fund	Supervising Management Analyst	0.35
Environmental Services	General Fund	Utility Worker 2	1.00
Environmental Services	Recycling Fund	Associate Management Analyst	1.00
Environmental Services	Recycling Fund	Clerical Assistant 2	0.16
Environmental Services	Recycling Fund	Custodian 1	0.31
Environmental Services	Recycling Fund	Hazardous Materials Program Manager	0.45
Environmental Services	Recycling Fund	Heavy Truck Driver 1	1.00
Environmental Services	Recycling Fund	Information Systems Analyst 3	0.28
Environmental Services	Recycling Fund	Public Information Clerk	0.16
Environmental Services	Recycling Fund	Recycling Specialist 2	1.00
Environmental Services	Recycling Fund	Safety Representative 2	0.31
Environmental Services	Recycling Fund	Sanitation Driver 2	2.00
Environmental Services	Recycling Fund	Sanitation Driver 3	1.00
Environmental Services	Recycling Fund	Sanitation Driver Trainee	3.00
Environmental Services	Recycling Fund	Supervising Management Analyst	0.31
Environmental Services	Refuse Disposal Fund	Associate Engineer-Civil	1.00

# Fiscal Year 2020 Mid Year Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 27, 2020)

Department	Fund Name	Job Classification	FTE
Environmental Services	Refuse Disposal Fund	Clerical Assistant 2	0.21
Environmental Services	Refuse Disposal Fund	Custodian 1	0.69
Environmental Services	Refuse Disposal Fund	Equipment Operator 2	1.00
Environmental Services	Refuse Disposal Fund	Hazardous Materials Inspector 2	1.00
Environmental Services	Refuse Disposal Fund	Hazardous Materials Program Manager	0.10
Environmental Services	Refuse Disposal Fund	Heavy Truck Driver 1	3.00
Environmental Services	Refuse Disposal Fund	Heavy Truck Driver 2	1.00
Environmental Services	Refuse Disposal Fund	Information Systems Analyst 3	0.34
Environmental Services	Refuse Disposal Fund	Laborer	4.00
Environmental Services	Refuse Disposal Fund	Landfill Equipment Operator	5.00
Environmental Services	Refuse Disposal Fund	Public Information Clerk	0.21
Environmental Services	Refuse Disposal Fund	Recycling Specialist 3	1.00
Environmental Services	Refuse Disposal Fund	Safety Representative 2	0.34
Environmental Services	Refuse Disposal Fund	Senior Civil Engineer	1.00
Environmental Services	Refuse Disposal Fund	Senior Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Fund	Supervising Management Analyst	1.34
Environmental Services	Refuse Disposal Fund	Supervising Recycling Specialist	1.00
Environmental Services	Refuse Disposal Fund	Utility Worker 2	1.00
<b>Environmental Services Total</b>			<b>51.00</b>
Ethics Commission	General Fund	Program Manager	1.00
<b>Ethics Commission Total</b>			<b>1.00</b>
Facilities Financing Program	Facilities Financing Fund	Associate Planner	1.00
Facilities Financing Program	Facilities Financing Fund	Senior Management Analyst	1.00
Facilities Financing Program	Facilities Financing Fund	Senior Planner	1.00
<b>Facilities Financing Program Total</b>			<b>3.00</b>
Fire-Rescue	General Fund	Administrative Aide 2	1.00
Fire-Rescue	General Fund	Clerical Assistant 2	3.00
Fire-Rescue	General Fund	Construction Estimator	1.00
Fire-Rescue	General Fund	Dispatcher 1	3.00
Fire-Rescue	General Fund	Dispatcher 2	2.00
Fire-Rescue	General Fund	Fire Battalion Chief	1.00
Fire-Rescue	General Fund	Fire Captain	15.00
Fire-Rescue	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Dispatcher	1.00
Fire-Rescue	General Fund	Fire Engineer	31.00
Fire-Rescue	General Fund	Fire Fighter 1	1.00
Fire-Rescue	General Fund	Fire Fighter 2	7.00
Fire-Rescue	General Fund	Fire Fighter 3	4.00
Fire-Rescue	General Fund	Fire Prevention Inspector 2	6.00
Fire-Rescue	General Fund	Fire Prevention Inspector 2-Civilian	1.00
Fire-Rescue	General Fund	Fire Prevention Supervisor	1.00
Fire-Rescue	General Fund	Fire Prevention Supervisor-Civilian	1.00
Fire-Rescue	General Fund	Helicopter Mechanic	2.00
Fire-Rescue	General Fund	Information Systems Analyst 2	2.00
Fire-Rescue	General Fund	Information Systems Analyst 4	1.00
Fire-Rescue	General Fund	Lifeguard 2	4.00
Fire-Rescue	General Fund	Payroll Specialist 2	2.00
Fire-Rescue	General Fund	Program Manager	1.00
Fire-Rescue	General Fund	Senior Account Clerk	1.00
Fire-Rescue	General Fund	Senior Management Analyst	2.00
Fire-Rescue	Junior Lifeguard Program Fund	Organization Effectiveness Specialist 3	1.00
<b>Fire-Rescue Total</b>			<b>96.00</b>
Fleet Operations	Fleet Services Operating Fund	Body and Fender Mechanic	1.00
Fleet Operations	Fleet Services Operating Fund	Equipment Operator 2	1.00
Fleet Operations	Fleet Services Operating Fund	Equipment Trainer	1.00
Fleet Operations	Fleet Services Operating Fund	Fleet Team Leader	1.00
Fleet Operations	Fleet Services Operating Fund	Fleet Technician	6.00
Fleet Operations	Fleet Services Operating Fund	Master Fleet Technician	5.00
Fleet Operations	Fleet Services Operating Fund	Metal Fabrication Supervisor	1.00
Fleet Operations	Fleet Services Operating Fund	Stock Clerk	1.00
Fleet Operations	Fleet Services Operating Fund	Welder	1.00
<b>Fleet Operations Total</b>			<b>18.00</b>
Human Resources	General Fund	Program Manager	4.00
<b>Human Resources Total</b>			<b>4.00</b>
Library	General Fund	Account Clerk	1.00
Library	General Fund	Associate Management Analyst	1.00
Library	General Fund	Librarian 2	1.50
Library	General Fund	Library Assistant I	2.50
Library	General Fund	Library Assistant II	2.50
Library	General Fund	Library Assistant III	0.50
Library	General Fund	Project Assistant	1.00
Library	General Fund	Senior Clerk/Typist	1.00
Library	General Fund	Senior Library Technician	1.00
<b>Library Total</b>			<b>12.00</b>
Neighborhood Services	General Fund	Assistant Management Analyst	1.00
<b>Neighborhood Services Total</b>			<b>1.00</b>
Office of Boards & Commissions	Transient Occupancy Tax Fund	Public Art Program Administrator	1.00

# Fiscal Year 2020 Mid Year Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of January 27, 2020)

Department	Fund Name	Job Classification	FTE
<b>Office of Boards &amp; Commissions Total</b>			<b>1.00</b>
Office of Homeland Security	General Fund	Administrative Aide 2	1.00
Office of Homeland Security	General Fund	Senior Management Analyst	2.00
<b>Office of Homeland Security Total</b>			<b>3.00</b>
Office of Sustainability	Energy Conservation Program Fund	Associate Engineer-Civil	1.00
Office of Sustainability	Energy Conservation Program Fund	Program Coordinator	1.00
Office of Sustainability	Energy Conservation Program Fund	Program Manager	1.00
Office of Sustainability	Energy Conservation Program Fund	Senior Civil Engineer	1.00
<b>Office of Sustainability Total</b>			<b>4.00</b>
Office of the IBA	General Fund	Budget/Legislative Analyst 1	1.00
<b>Office of the IBA Total</b>			<b>1.00</b>
Office of the Mayor	General Fund	Mayor Representative 2	3.00
<b>Office of the Mayor Total</b>			<b>3.00</b>
Parks and Recreation	General Fund	Account Clerk	1.00
Parks and Recreation	General Fund	Area Manager 2	2.00
Parks and Recreation	General Fund	Assistant Recreation Center Director	2.00
Parks and Recreation	General Fund	Clerical Assistant 2	2.00
Parks and Recreation	General Fund	District Manager	1.00
Parks and Recreation	General Fund	Equipment Operator 1	1.00
Parks and Recreation	General Fund	Equipment Operator 2	1.00
Parks and Recreation	General Fund	Equipment Technician 1	1.00
Parks and Recreation	General Fund	Grounds Maintenance Worker 1	3.00
Parks and Recreation	General Fund	Grounds Maintenance Worker 2	14.00
Parks and Recreation	General Fund	Irrigation Specialist	1.00
Parks and Recreation	General Fund	Laborer	2.00
Parks and Recreation	General Fund	Light Equipment Operator	3.00
Parks and Recreation	General Fund	Park Designer	1.00
Parks and Recreation	General Fund	Park Ranger	5.00
Parks and Recreation	General Fund	Project Officer 2	1.00
Parks and Recreation	General Fund	Recreation Center Director 1	1.00
Parks and Recreation	General Fund	Recreation Center Director 3	1.00
Parks and Recreation	General Fund	Recreation Leader 2	0.50
Parks and Recreation	General Fund	Senior Planner	1.00
Parks and Recreation	General Fund	Supervising Recreation Specialist	1.00
Parks and Recreation	General Fund	Tree Trimmer	1.00
Parks and Recreation	General Fund	Word Processing Operator	1.00
Parks and Recreation	Golf Course Fund	Equipment Technician 3	1.00
Parks and Recreation	Golf Course Fund	Grounds Maintenance Worker 1	3.00
Parks and Recreation	Golf Course Fund	Pesticide Applicator	2.00
Parks and Recreation	MAD Management Fund	Assistant Deputy Director	1.00
<b>Parks and Recreation Total</b>			<b>54.50</b>
Performance & Analytics	General Fund	Program Manager	1.00
<b>Performance &amp; Analytics Total</b>			<b>1.00</b>
Personnel	General Fund	Associate Management Analyst	1.00
Personnel	General Fund	Clerical Assistant 2	1.00
Personnel	General Fund	Senior Personnel Analyst	2.00
Personnel	General Fund	Word Processing Operator	1.00
<b>Personnel Total</b>			<b>5.00</b>
Planning	General Fund	Associate Engineer-Traffic	1.00
Planning	General Fund	Clerical Assistant 2	1.00
Planning	General Fund	Development Project Manager 3	1.00
Planning	General Fund	Executive Assistant	1.00
Planning	General Fund	Program Manager	1.00
Planning	General Fund	Senior Management Analyst	1.00
Planning	General Fund	Senior Planner	4.00
<b>Planning Total</b>			<b>10.00</b>
Police	General Fund	Administrative Aide 2	2.00
Police	General Fund	Associate Management Analyst	1.00
Police	General Fund	Cal-ID Technician	1.00
Police	General Fund	Clerical Assistant 2	3.00
Police	General Fund	Crime Laboratory Manager	1.00
Police	General Fund	Criminalist 2	5.00
Police	General Fund	Dispatcher 1	1.00
Police	General Fund	Dispatcher 2	3.00
Police	General Fund	Geographic Info Systems Analyst 3	1.00
Police	General Fund	Information Systems Administrator	1.00
Police	General Fund	Information Systems Analyst 2	1.00
Police	General Fund	Latent Print Examiner Aide	1.00
Police	General Fund	Parking Enforcement Officer 2	1.00
Police	General Fund	Police Captain	3.00
Police	General Fund	Police Detective	93.00
Police	General Fund	Police Dispatch Supervisor	1.00
Police	General Fund	Police Dispatcher	3.00
Police	General Fund	Police Lead Dispatcher	1.00
Police	General Fund	Police Lieutenant	2.00
Police	General Fund	Police Officer 1	11.00
Police	General Fund	Police Officer 2	13.00

# Fiscal Year 2020 Mid Year Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 27, 2020)

Department	Fund Name	Job Classification	FTE
Police	General Fund	Police Officer 3	2.00
Police	General Fund	Police Records Clerk	12.00
Police	General Fund	Police Recruit	4.00
Police	General Fund	Police Sergeant	28.00
Police	General Fund	Police Service Officer 1	2.00
Police	General Fund	Police Service Officer 2	2.00
Police	General Fund	Polygrapher 3	2.00
Police	General Fund	Word Processing Operator	3.00
<b>Police Total</b>			<b>204.00</b>
Public Utilities	Metropolitan Sewer Utility Fund	Account Clerk	0.34
Public Utilities	Metropolitan Sewer Utility Fund	Accountant 3	0.24
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 1	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 2	0.93
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Chemist	1.52
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Department Director	0.80
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Deputy Director	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Civil	3.07
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Laboratory Technician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Management Analyst	0.34
Public Utilities	Metropolitan Sewer Utility Fund	Associate Chemist	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Associate Department Human Resources Analyst	0.90
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Civil	0.86
Public Utilities	Metropolitan Sewer Utility Fund	Associate Management Analyst	2.01
Public Utilities	Metropolitan Sewer Utility Fund	Clerical Assistant 2	1.37
Public Utilities	Metropolitan Sewer Utility Fund	Electronics Technician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Equipment Technician 1	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Field Representative	0.46
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 2	0.56
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 3	0.28
Public Utilities	Metropolitan Sewer Utility Fund	Instrumentation and Control Technician	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Laboratory Technician	5.16
Public Utilities	Metropolitan Sewer Utility Fund	Organization Effectiveness Specialist 2	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Organization Effectiveness Specialist 3	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Payroll Specialist 2	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Payroll Supervisor	0.33
Public Utilities	Metropolitan Sewer Utility Fund	Plant Operator Trainee	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Electrician	6.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Supervisor	2.06
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 1	8.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 2	7.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 3	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Power Plant Supervisor	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Principal Drafting Aide	0.33
Public Utilities	Metropolitan Sewer Utility Fund	Principal Engineering Aide	0.21
Public Utilities	Metropolitan Sewer Utility Fund	Program Coordinator	0.95
Public Utilities	Metropolitan Sewer Utility Fund	Program Manager	2.16
Public Utilities	Metropolitan Sewer Utility Fund	Project Officer 2	0.62
Public Utilities	Metropolitan Sewer Utility Fund	Property Agent	0.23
Public Utilities	Metropolitan Sewer Utility Fund	Pump Station Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Safety Officer	0.33
Public Utilities	Metropolitan Sewer Utility Fund	Senior Account Clerk	0.34
Public Utilities	Metropolitan Sewer Utility Fund	Senior Civil Engineer	1.21
Public Utilities	Metropolitan Sewer Utility Fund	Senior Drafting Aide	0.33
Public Utilities	Metropolitan Sewer Utility Fund	Senior Management Analyst	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Senior Plant Technician Supervisor	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Power Plant Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Plant Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Stock Clerk	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Storekeeper 1	0.34
Public Utilities	Metropolitan Sewer Utility Fund	Storekeeper 2	0.90
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Department Human Resources Analyst	0.33
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Management Analyst	0.85
Public Utilities	Metropolitan Sewer Utility Fund	Trainer	0.33
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Operations Supervisor	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Plant Operator	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Pretreatment Inspector 2	0.23
Public Utilities	Metropolitan Sewer Utility Fund	Word Processing Operator	1.30
Public Utilities	Municipal Sewer Revenue Fund	Account Clerk	0.21
Public Utilities	Municipal Sewer Revenue Fund	Accountant 3	0.16
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 1	0.23
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 2	1.64
Public Utilities	Municipal Sewer Revenue Fund	Assistant Chemist	0.23
Public Utilities	Municipal Sewer Revenue Fund	Assistant Department Director	0.23
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Civil	3.77
Public Utilities	Municipal Sewer Revenue Fund	Assistant Management Analyst	0.21
Public Utilities	Municipal Sewer Revenue Fund	Associate Department Human Resources Analyst	0.69
Public Utilities	Municipal Sewer Revenue Fund	Associate Management Analyst	1.77

# Fiscal Year 2020 Mid Year Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of January 27, 2020)

Department	Fund Name	Job Classification	FTE
Public Utilities	Municipal Sewer Revenue Fund	Clerical Assistant 2	0.64
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Representative	1.25
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 1	7.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 2	3.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Technician 1	1.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Technician 2	2.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Technician 3	1.00
Public Utilities	Municipal Sewer Revenue Fund	Field Representative	2.54
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 2	0.48
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 3	0.24
Public Utilities	Municipal Sewer Revenue Fund	Laboratory Technician	3.84
Public Utilities	Municipal Sewer Revenue Fund	Laborer	4.00
Public Utilities	Municipal Sewer Revenue Fund	Organization Effectiveness Specialist 2	0.23
Public Utilities	Municipal Sewer Revenue Fund	Organization Effectiveness Specialist 3	0.23
Public Utilities	Municipal Sewer Revenue Fund	Payroll Specialist 2	0.23
Public Utilities	Municipal Sewer Revenue Fund	Payroll Supervisor	0.18
Public Utilities	Municipal Sewer Revenue Fund	Plant Process Control Electrician	1.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Process Control Supervisor	0.41
Public Utilities	Municipal Sewer Revenue Fund	Plant Technician 1	3.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Technician 2	2.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Technician 3	1.00
Public Utilities	Municipal Sewer Revenue Fund	Principal Drafting Aide	0.18
Public Utilities	Municipal Sewer Revenue Fund	Principal Engineering Aide	0.79
Public Utilities	Municipal Sewer Revenue Fund	Program Coordinator	1.16
Public Utilities	Municipal Sewer Revenue Fund	Program Manager	1.02
Public Utilities	Municipal Sewer Revenue Fund	Project Officer 2	0.50
Public Utilities	Municipal Sewer Revenue Fund	Property Agent	0.35
Public Utilities	Municipal Sewer Revenue Fund	Safety Officer	0.18
Public Utilities	Municipal Sewer Revenue Fund	Senior Account Clerk	0.21
Public Utilities	Municipal Sewer Revenue Fund	Senior Civil Engineer	0.79
Public Utilities	Municipal Sewer Revenue Fund	Senior Customer Services Representative	0.50
Public Utilities	Municipal Sewer Revenue Fund	Senior Drafting Aide	0.18
Public Utilities	Municipal Sewer Revenue Fund	Senior Engineering Aide	4.00
Public Utilities	Municipal Sewer Revenue Fund	Senior Management Analyst	0.70
Public Utilities	Municipal Sewer Revenue Fund	Senior Water Utility Supervisor	3.00
Public Utilities	Municipal Sewer Revenue Fund	Stock Clerk	0.23
Public Utilities	Municipal Sewer Revenue Fund	Storekeeper 1	0.33
Public Utilities	Municipal Sewer Revenue Fund	Storekeeper 2	0.69
Public Utilities	Municipal Sewer Revenue Fund	Supervising Department Human Resources Analyst	0.18
Public Utilities	Municipal Sewer Revenue Fund	Supervising Field Representative	0.50
Public Utilities	Municipal Sewer Revenue Fund	Supervising Management Analyst	1.15
Public Utilities	Municipal Sewer Revenue Fund	Supervising Meter Reader	0.50
Public Utilities	Municipal Sewer Revenue Fund	Trainer	0.18
Public Utilities	Municipal Sewer Revenue Fund	Utility Worker 1	13.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 2	0.52
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	3.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Worker	3.00
Public Utilities	Municipal Sewer Revenue Fund	Word Processing Operator	1.23
Public Utilities	Water Utility Operating Fund	Account Clerk	0.45
Public Utilities	Water Utility Operating Fund	Accountant 3	0.10
Public Utilities	Water Utility Operating Fund	Administrative Aide 1	0.47
Public Utilities	Water Utility Operating Fund	Administrative Aide 2	2.43
Public Utilities	Water Utility Operating Fund	Assistant Chemist	0.25
Public Utilities	Water Utility Operating Fund	Assistant Department Director	0.97
Public Utilities	Water Utility Operating Fund	Assistant Deputy Director	1.00
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	6.16
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Corrosion	1.00
Public Utilities	Water Utility Operating Fund	Assistant Management Analyst	0.45
Public Utilities	Water Utility Operating Fund	Assistant Reservoir Keeper	1.00
Public Utilities	Water Utility Operating Fund	Associate Chemist	2.00
Public Utilities	Water Utility Operating Fund	Associate Department Human Resources Analyst	1.41
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	2.14
Public Utilities	Water Utility Operating Fund	Associate Engineer-Corrosion	1.00
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	5.22
Public Utilities	Water Utility Operating Fund	Clerical Assistant 2	1.99
Public Utilities	Water Utility Operating Fund	Code Compliance Officer	1.00
Public Utilities	Water Utility Operating Fund	Customer Services Representative	1.75
Public Utilities	Water Utility Operating Fund	Equipment Operator 2	2.00
Public Utilities	Water Utility Operating Fund	Equipment Technician 1	1.00
Public Utilities	Water Utility Operating Fund	Equipment Technician 2	1.00
Public Utilities	Water Utility Operating Fund	Field Representative	2.00
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 2	0.96
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 3	0.48
Public Utilities	Water Utility Operating Fund	Instrumentation and Control Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Junior Engineer-Civil	1.00
Public Utilities	Water Utility Operating Fund	Laboratory Technician	1.00



# Fiscal Year 2020 Mid Year Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 27, 2020)

Department	Fund Name	Job Classification	FTE
Public Utilities	Water Utility Operating Fund	Laborer	11.00
Public Utilities	Water Utility Operating Fund	Lake Aide 2	2.00
Public Utilities	Water Utility Operating Fund	Organization Effectiveness Specialist 2	0.47
Public Utilities	Water Utility Operating Fund	Organization Effectiveness Specialist 3	0.47
Public Utilities	Water Utility Operating Fund	Payroll Specialist 2	0.47
Public Utilities	Water Utility Operating Fund	Payroll Supervisor	0.49
Public Utilities	Water Utility Operating Fund	Plant Process Control Supervisor	5.53
Public Utilities	Water Utility Operating Fund	Plant Technician 2	1.00
Public Utilities	Water Utility Operating Fund	Plant Technician 3	2.00
Public Utilities	Water Utility Operating Fund	Plant Technician Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Principal Drafting Aide	0.49
Public Utilities	Water Utility Operating Fund	Program Coordinator	2.89
Public Utilities	Water Utility Operating Fund	Program Manager	2.82
Public Utilities	Water Utility Operating Fund	Project Officer 2	0.88
Public Utilities	Water Utility Operating Fund	Property Agent	0.42
Public Utilities	Water Utility Operating Fund	Ranger/Diver 2	1.00
Public Utilities	Water Utility Operating Fund	Reservoir Keeper	1.00
Public Utilities	Water Utility Operating Fund	Safety Officer	0.49
Public Utilities	Water Utility Operating Fund	Senior Account Clerk	0.45
Public Utilities	Water Utility Operating Fund	Senior Backflow & Cross Connection Specialist	2.00
Public Utilities	Water Utility Operating Fund	Senior Customer Services Representative	0.50
Public Utilities	Water Utility Operating Fund	Senior Drafting Aide	0.49
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	0.95
Public Utilities	Water Utility Operating Fund	Senior Water Distribution Operations Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Stock Clerk	0.47
Public Utilities	Water Utility Operating Fund	Storekeeper 1	0.33
Public Utilities	Water Utility Operating Fund	Storekeeper 2	1.41
Public Utilities	Water Utility Operating Fund	Supervising Department Human Resources Analyst	0.49
Public Utilities	Water Utility Operating Fund	Supervising Field Representative	0.50
Public Utilities	Water Utility Operating Fund	Supervising Management Analyst	1.00
Public Utilities	Water Utility Operating Fund	Supervising Meter Reader	0.50
Public Utilities	Water Utility Operating Fund	Trainer	0.49
Public Utilities	Water Utility Operating Fund	Wastewater Pretreatment Inspector 2	0.25
Public Utilities	Water Utility Operating Fund	Water Distribution Operator	2.00
Public Utilities	Water Utility Operating Fund	Water Plant Operator	2.00
Public Utilities	Water Utility Operating Fund	Water Systems District Manager	2.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 1	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 2	2.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	44.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	5.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Water Utility Worker	1.00
Public Utilities	Water Utility Operating Fund	Welder	1.00
Public Utilities	Water Utility Operating Fund	Word Processing Operator	1.47
<b>Public Utilities Total</b>			<b>316.50</b>
Public Works - Contracts	Engineering & Capital Projects Fund	Administrative Aide 1	2.00
Public Works - Contracts	Engineering & Capital Projects Fund	Assistant Engineer-Civil	11.00
Public Works - Contracts	Engineering & Capital Projects Fund	Associate Engineer-Civil	2.00
Public Works - Contracts	Engineering & Capital Projects Fund	Clerical Assistant 2	1.00
Public Works - Contracts	Engineering & Capital Projects Fund	Senior Civil Engineer	2.00
Public Works - Contracts	Engineering & Capital Projects Fund	Word Processing Operator	1.00
<b>Public Works - Contracts Total</b>			<b>19.00</b>
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 1	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 2	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Deputy Director	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	30.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Trainer	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	7.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Electrical	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	3.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Planner	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Auto Messenger 2	0.50
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Clerical Assistant 2	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Executive Assistant	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Analyst 2	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Analyst 4	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Technician	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineer-Civil	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineering Aide	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Assistant	9.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Associate	3.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Organization Effectiveness Specialist 2	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Payroll Specialist 2	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Drafting Aide	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Engineering Aide	18.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	7.00



# Fiscal Year 2020 Mid Year Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 27, 2020)

Department	Fund Name	Job Classification	FTE
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	10.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 1	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 2	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Safety Officer	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Civil Engineer	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Engineering Aide	4.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Management Analyst	4.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Survey Aide	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Supervising Management Analyst	1.00
<b>Public Works - Engineering &amp; Capital Projects Total</b>			<b>125.50</b>
Public Works - General Services	General Fund	Apprentice 2-HVACR Technician	2.00
Public Works - General Services	General Fund	Building Service Technician	1.00
Public Works - General Services	General Fund	Building Supervisor	1.00
Public Works - General Services	General Fund	Construction Estimator	1.00
Public Works - General Services	General Fund	Custodian 1	1.00
Public Works - General Services	General Fund	Custodian 2	1.50
Public Works - General Services	General Fund	Electrician	5.00
Public Works - General Services	General Fund	Electrician Supervisor	1.00
Public Works - General Services	General Fund	Grounds Maintenance Worker 2	1.00
Public Works - General Services	General Fund	HVACR Technician	2.00
Public Works - General Services	General Fund	Painter	1.00
Public Works - General Services	General Fund	Plasterer	1.00
Public Works - General Services	General Fund	Project Assistant	1.00
Public Works - General Services	General Fund	Senior HVACR Technician	1.00
Public Works - General Services	General Fund	Senior Locksmith	1.00
Public Works - General Services	General Fund	Stadium Maintenance Technician	1.00
<b>Public Works - General Services Total</b>			<b>22.50</b>
Purchasing & Contracting	Central Stores Fund	Auto Messenger 1	1.00
Purchasing & Contracting	General Fund	Associate Management Analyst	2.00
Purchasing & Contracting	General Fund	Associate Procurement Contracting Officer	1.00
Purchasing & Contracting	General Fund	Buyer's Aide 1	1.00
Purchasing & Contracting	General Fund	Management Trainee	1.00
Purchasing & Contracting	General Fund	Senior Management Analyst	2.00
Purchasing & Contracting	General Fund	Senior Procurement Contracting Officer	6.00
Purchasing & Contracting	General Fund	Supervising Management Analyst	1.00
Purchasing & Contracting	General Fund	Supervising Procurement Contracting Officer	1.00
<b>Purchasing &amp; Contracting Total</b>			<b>16.00</b>
Real Estate Assets	General Fund	Associate Property Agent	1.00
Real Estate Assets	General Fund	Property Agent	4.00
Real Estate Assets	General Fund	Supervising Property Agent	1.00
<b>Real Estate Assets Total</b>			<b>6.00</b>
Risk Management	Risk Management Administration Fund	Administrative Aide 2	1.00
Risk Management	Risk Management Administration Fund	Claims Clerk	3.00
Risk Management	Risk Management Administration Fund	Claims Representative 2	2.00
Risk Management	Risk Management Administration Fund	Employee Benefits Specialist 2	1.00
Risk Management	Risk Management Administration Fund	Payroll Specialist 1	1.00
Risk Management	Risk Management Administration Fund	Program Coordinator	2.00
Risk Management	Risk Management Administration Fund	Program Manager	1.00
Risk Management	Risk Management Administration Fund	Senior Management Analyst	1.00
<b>Risk Management Total</b>			<b>12.00</b>
Smart & Sustainable Communities	General Fund	Associate Planner	1.00
<b>Smart &amp; Sustainable Communities Total</b>			<b>1.00</b>
Special Events and Filming	Transient Occupancy Tax Fund	Executive Director	1.00
<b>Special Events and Filming Total</b>			<b>1.00</b>
Transportation & Storm Water	General Fund	Administrative Aide 1	1.00
Transportation & Storm Water	General Fund	Administrative Aide 2	1.00
Transportation & Storm Water	General Fund	Assistant Department Director	1.00
Transportation & Storm Water	General Fund	Assistant Engineer-Civil	1.00
Transportation & Storm Water	General Fund	Assistant Engineer-Traffic	1.00
Transportation & Storm Water	General Fund	Assistant Management Analyst	1.00
Transportation & Storm Water	General Fund	Associate Engineer-Civil	1.00
Transportation & Storm Water	General Fund	Associate Management Analyst	2.00
Transportation & Storm Water	General Fund	Cement Finisher	2.00
Transportation & Storm Water	General Fund	Clerical Assistant 2	1.00
Transportation & Storm Water	General Fund	Code Compliance Officer	1.00
Transportation & Storm Water	General Fund	Code Compliance Supervisor	1.00
Transportation & Storm Water	General Fund	Electrician	6.00
Transportation & Storm Water	General Fund	Equipment Operator 1	3.00
Transportation & Storm Water	General Fund	Equipment Operator 2	3.00
Transportation & Storm Water	General Fund	Geographic Info Systems Analyst 2	1.00
Transportation & Storm Water	General Fund	Geographic Info Systems Analyst 3	1.00
Transportation & Storm Water	General Fund	Heavy Truck Driver 1	3.00
Transportation & Storm Water	General Fund	Heavy Truck Driver 2	2.00
Transportation & Storm Water	General Fund	Junior Engineer-Civil	2.00
Transportation & Storm Water	General Fund	Laborer	4.00
Transportation & Storm Water	General Fund	Principal Engineering Aide	1.00
Transportation & Storm Water	General Fund	Principal Utility Supervisor	1.00

# Fiscal Year 2020 Mid Year Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of January 27, 2020)

Department	Fund Name	Job Classification	FTE
Transportation & Storm Water	General Fund	Program Manager	1.00
Transportation & Storm Water	General Fund	Public Works Dispatcher	1.00
Transportation & Storm Water	General Fund	Senior Planner	1.00
Transportation & Storm Water	General Fund	Senior Traffic Engineer	1.00
Transportation & Storm Water	General Fund	Sign Painter	1.00
Transportation & Storm Water	General Fund	Storm Water Environmental Specialist 2	1.00
Transportation & Storm Water	General Fund	Storm Water Inspector II	2.00
Transportation & Storm Water	General Fund	Traffic Signal Technician 1	1.00
Transportation & Storm Water	General Fund	Traffic Signal Technician 2	7.00
Transportation & Storm Water	General Fund	Utility Worker 1	16.00
Transportation & Storm Water	General Fund	Utility Worker 2	1.00
Transportation & Storm Water	General Fund	Word Processing Operator	1.00
Transportation & Storm Water	Underground Surcharge Fund	Project Assistant	1.00
<b>Transportation &amp; Storm Water Total</b>			<b>76.00</b>
<b>Total Vacant Positions</b>			<b>1,272.50</b>

## General Fund Projected Revenues

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>General Fund Major Revenues</b>					
Charges for Current Services	\$ 25,000,289	\$ 25,000,289	\$ 25,000,289	\$ -	0.0%
Franchise Fees <sup>1</sup>	80,147,966	79,959,175	79,602,662	(356,513)	-0.4%
Interest and Dividends	671,348	3,040,254	4,410,640	1,370,386	45.1%
Motor Vehicle License Fees	283,064	283,064	294,517	11,453	4.0%
Other Revenue	-	-	23	23	100.0%
Property Tax	601,925,242	601,925,242	607,417,585	5,492,343	0.9%
Property Transfer Tax	10,068,772	10,257,563	10,951,072	693,509	6.8%
Refuse Collector Business Tax	1,215,000	1,215,000	1,240,000	25,000	2.1%
Revenue from Federal and Other Agencies	-	-	1,180	1,180	100.0%
Revenue from Money and Property	10,450,887	8,081,981	9,003,622	921,641	11.4%
Sales Tax	297,858,391	297,858,391	300,153,736	2,295,345	0.8%
Transfers In	40,878,886	40,878,886	40,290,157	(588,729)	-1.4%
Transient Occupancy Tax <sup>2</sup>	136,880,341	136,880,341	133,602,190	(3,278,151)	-2.4%
<i>Subtotal Major General Fund Revenues</i>	<u>\$ 1,205,380,186</u>	<u>\$ 1,205,380,186</u>	<u>\$ 1,211,967,674</u>	<u>\$ 6,587,488</u>	<u>0.5%</u>
City Auditor	\$ -	\$ -	\$ 265	\$ 265	100.0%
City Clerk	155,582	155,582	170,744	15,162	9.7%
Communications	417,384	417,384	408,566	(8,818)	-2.1%
Council Administration	-	-	519	519	100.0%
Council District 7	-	-	450	450	100.0%
Debt Management	874,000	874,000	757,747	(116,253)	-13.3%
Department of Finance	2,100,000	2,100,000	2,010,235	(89,765)	-4.3%
Development Services	3,000,369	3,000,369	2,958,985	(41,384)	-1.4%
Economic Development	6,186,684	6,186,684	6,136,954	(49,730)	-0.8%
Environmental Services	1,619,345	1,619,345	1,806,287	186,942	11.5%
Ethics Commission	-	-	21,441	21,441	100.0%
Fire-Rescue	54,845,241	54,845,241	58,254,693	3,409,452	6.2%
Government Affairs	319,094	319,094	319,094	-	0.0%
Human Resources	614,280	614,280	411,432	(202,848)	-33.0%
Infrastructure/Public Works	292,221	292,221	292,221	-	0.0%
Internal Operations	15,632	15,632	15,632	-	0.0%
Library	2,742,773	2,742,773	2,483,669	(259,104)	-9.4%
Neighborhood Services	\$ 178,995	\$ 178,995	\$ 209,282	\$ 30,287	16.9%
Office of Boards and Commissions	-	-	124	124	100.0%
Office of Homeland Security	1,249,911	1,249,911	1,249,911	-	0.0%
Office of the Assistant Chief Operating Officer	-	-	37	37	100.0%
Office of the City Attorney	3,911,796	3,911,796	4,160,973	249,177	6.4%
Office of the City Treasurer	33,311,506	33,311,506	38,403,652	5,092,146	15.3%

## General Fund Projected Revenues

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Office of the Mayor	180,000	180,000	180,000	-	0.0%
Parks and Recreation	45,672,621	45,672,621	44,166,171	(1,506,450)	-3.3%
Performance and Analytics	-	-	1,548	1,548	100.0%
Personnel	6,200	6,200	6,379	179	2.9%
Planning	1,602,166	1,602,166	1,395,089	(207,077)	-12.9%
Police	46,322,260	46,322,260	47,090,085	767,825	1.7%
Public Utilities	1,345,146	1,345,146	1,525,000	179,854	13.4%
Real Estate Assets - Facilities Service	7,304,653	7,304,653	6,165,171	(1,139,482)	-15.6%
Purchasing and Contracting	1,893,716	1,893,716	1,054,839	(838,877)	-44.3%
Real Estate Assets	53,603,163	53,603,163	55,456,186	1,853,023	3.5%
Smart and Sustainable Communities	-	-	157,274	157,274	100.0%
Sustainability	1,846,784	1,846,784	878,334	(968,450)	-52.4%
Transportation and Storm Water	72,234,790	72,234,790	72,747,935	513,145	0.7%
<i>Subtotal Departmental General Fund Revenues</i>	<u>\$ 343,846,312</u>	<u>\$ 343,846,312</u>	<u>\$ 350,896,924</u>	<u>\$ 7,050,612</u>	<u>2.1%</u>
<b>Total General Fund Revenues</b>	<b>\$ 1,549,226,498</b>	<b>\$ 1,549,226,498</b>	<b>\$ 1,562,864,597</b>	<b>\$ 13,638,099</b>	<b>0.9%</b>

The current budget presented in this table is as of November 2019 (accounting period 5) unless otherwise noted.

<sup>1</sup> Total City FY 2020 Adopted Budget for franchise fees is \$162.9 million and the projection is \$168.8 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

<sup>2</sup> Total City FY 2020 Adopted Budget for transient occupancy tax is \$260.3 million and the projection is \$254.1 million. The balance is budgeted in the Transient Occupancy Tax Fund.

## General Fund Projected Expenditures

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Auditor	\$ 4,016,417	\$ 4,016,417	\$ 3,537,705	\$ 478,712	11.9%
City Clerk	5,991,511	5,991,511	6,127,175	(135,664)	-2.3%
Citywide Program Expenditures <sup>1</sup>	153,233,189	141,333,189	144,068,099	(2,734,910)	-1.9%
Communications	4,964,179	4,964,179	4,801,433	162,746	3.3%
Council Administration	3,024,483	3,024,483	2,727,959	296,524	9.8%
Council District 1	1,389,789	1,389,789	1,166,919	222,870	16.0%
Council District 1 - Community Projects, Programs and Services	148,136	148,136	148,136	-	0.0%
Council District 2	1,164,408	1,164,408	1,078,204	86,204	7.4%
Council District 2 - Community Projects, Programs and Services	271,168	271,168	271,168	-	0.0%
Council District 3	1,155,666	1,155,666	1,124,952	30,714	2.7%
Council District 3 - Community Projects, Programs and Services	216,829	216,223	216,223	-	0.0%
Council District 4	1,204,933	1,204,933	1,252,645	(47,712)	-4.0%
Council District 4 - Community Projects, Programs and Services	160,917	156,617	156,617	-	0.0%
Council District 5	1,140,185	1,140,185	1,011,022	129,163	11.3%
Council District 5 - Community Projects, Programs and Services	267,183	267,183	267,183	-	0.0%
Council District 6	1,261,176	1,261,176	1,156,702	104,474	8.3%
Council District 6 - Community Projects, Programs and Services	120,682	120,682	120,682	-	0.0%
Council District 7	1,221,464	1,221,464	1,076,186	145,278	11.9%
Council District 7 - Community Projects, Programs and Services	157,345	154,258	154,258	-	0.0%
Council District 8	1,432,415	1,432,415	1,353,217	79,198	5.5%
Council District 8 - Community Projects, Programs and Services	148,872	146,097	145,706	391	0.3%
Council District 9	1,472,478	1,472,478	1,366,191	106,287	7.2%
Council District 9 - Community Projects, Programs and Services	671	671	671	-	0.0%
Debt Management	2,932,336	2,932,336	2,574,593	357,743	12.2%
Department of Finance	19,743,271	19,743,271	18,487,871	1,255,400	6.4%
Department of Information Technology	267,172	267,172	267,172	-	0.0%
Development Services	8,046,497	8,046,497	7,985,954	60,543	0.8%
Economic Development	13,710,133	13,710,133	12,884,503	825,630	6.0%
Environmental Services	48,133,005	48,133,005	48,037,279	95,726	0.2%
Ethics Commission	1,298,098	1,298,098	1,272,952	25,146	1.9%
Fire-Rescue	284,905,725	284,905,725	294,060,235	(9,154,510)	-3.2%
Government Affairs	1,253,756	1,253,756	1,151,245	102,511	8.2%
Human Resources	5,853,406	5,853,406	5,624,258	229,148	3.9%
Infrastructure/Public Works	561,299	561,299	384,070	177,229	31.6%
Internal Operations	481,022	481,022	464,516	16,506	3.4%
Library	56,408,923	56,408,923	56,695,157	(286,234)	-0.5%
Neighborhood Services	1,925,024	1,933,692	2,016,956	(83,264)	-4.3%
Office of Boards and Commissions	801,684	793,016	1,015,433	(222,417)	-28.0%
Office of Homeland Security	3,080,300	3,080,300	2,687,502	392,798	12.8%
Office of the Assistant Chief Operating Officer	1,065,364	1,065,364	996,348	69,016	6.5%
Office of the Chief Financial Officer	606,371	606,371	583,312	23,059	3.8%
Office of the Chief Operating Officer	1,260,557	1,260,557	1,272,834	(12,277)	-1.0%

## General Fund Projected Expenditures

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Office of the City Attorney	\$ 60,303,573	\$ 60,303,573	\$ 62,212,295	\$ (1,908,722)	-3.2%
Office of the City Treasurer	18,294,845	18,294,845	17,400,667	894,178	4.9%
Office of the Independent Budget Analyst	2,189,081	2,189,081	2,150,895	38,186	1.7%
Office of the Mayor	4,100,118	4,100,118	3,668,779	431,339	10.5%
Parks and Recreation	122,248,277	122,254,114	121,975,040	279,074	0.2%
Performance and Analytics	4,661,541	4,661,541	4,304,934	356,607	7.6%
Personnel	9,716,560	9,716,560	9,754,160	(37,600)	-0.4%
Planning	9,976,245	9,976,245	9,869,401	106,844	1.1%
Police	539,262,929	539,267,254	546,235,941	(6,968,687)	-1.3%
Public Utilities	2,712,536	2,712,536	3,466,111	(753,575)	-27.8%
Facilities Services	24,531,875	24,531,875	24,412,524	119,351	0.5%
Purchasing and Contracting	20,150,112	20,150,112	19,415,154	734,958	3.6%
Real Estate Assets	6,342,319	6,342,319	6,004,517	337,802	5.3%
Smart and Sustainable Communities	1,054,467	1,089,467	1,118,262	(28,795)	-2.6%
Sustainability	1,978,255	1,978,255	1,246,787	731,468	37.0%
Transportation and Storm Water	125,963,917	125,929,523	124,294,890	1,634,633	1.3%
Historical Savings <sup>2</sup>	-	-	(4,470,000)	4,470,000	100.0%
<b>Total General Fund Expenditures</b>	<b>\$ 1,589,984,689</b>	<b>\$ 1,578,084,689</b>	<b>\$ 1,584,851,600</b>	<b>\$ (6,766,911)</b>	<b>-0.4%</b>

The current budget presented in this table is as of November 2019 (accounting period 5) unless otherwise noted.

<sup>1</sup>The FY 2020 Adopted Budget and projected expenditures associated to the reserve contributions were removed from the table as the reserve contributions will not be recognized as an expenditure and will close to fund balance as part of the year-end financial accounting process. The budgeted expenditures total \$11.9 million and projected expenditures total \$12.8 million, the variance of \$900,000 is attributed to an increase in the actual operating revenues for Fiscal Year 2019 as reported in the CAFR.

<sup>2</sup>Includes historical projected savings of \$4.5 million which includes personnel and non-personnel expenditures totaling \$3.0 million and \$1.5 million, respectively.



### Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Airports Fund	Revenue	\$ 4,881,882	\$ 4,881,882	\$ 4,887,057	\$ 5,175	0.1%
	Expenditures	6,001,481	6,001,481	6,334,355	(332,874)	-5.5%
Central Stores Fund	Revenue	7,633,347	7,633,347	7,574,203	(59,144)	-0.8%
	Expenditures	7,489,187	7,489,187	7,522,775	(33,588)	-0.4%
Concourse and Parking Garages Operating Fund	Revenue	4,244,226	4,244,226	3,409,471	(834,755)	-19.7%
	Expenditures	4,321,921	4,321,921	3,841,752	480,169	11.1%
Department of Information Technology Fund	Revenue	60,326,593	60,326,593	61,360,684	1,034,091	1.7%
	Expenditures	61,891,341	61,891,341	62,986,163	(1,094,822)	-1.8%
Development Services Fund	Revenue	78,351,692	78,351,692	89,380,404	11,028,712	14.1%
	Expenditures	81,726,481	81,726,481	81,512,474	214,007	0.3%
Energy Conservation Program Fund	Revenue	4,180,739	4,180,739	4,484,524	303,785	7.3%
	Expenditures	4,668,804	4,668,804	4,881,406	(212,602)	-4.6%
Engineering and Capital Projects Fund	Revenue	115,836,658	115,836,658	110,090,835	(5,745,823)	-5.0%
	Expenditures	115,708,740	115,708,740	108,335,036	7,373,704	6.4%
Facilities Financing Fund	Revenue	3,100,248	3,100,248	3,112,893	12,645	0.4%
	Expenditures	3,099,854	3,099,854	2,912,767	187,087	6.0%
Fire/EMS Transportation Program Fund	Revenue	12,344,106	12,344,106	12,344,106	-	0.0%
	Expenditures	12,170,687	12,170,687	12,425,179	(254,492)	-2.1%
Fleet Operating Fund	Revenue	58,919,709	58,919,709	57,423,171	(1,496,538)	-2.5%
	Expenditures	58,237,015	58,237,015	56,508,346	1,728,669	3.0%
GIS Fund	Revenue	3,767,988	3,767,988	3,772,780	4,792	0.1%
	Expenditures	3,793,850	3,793,850	3,658,487	135,363	3.6%
Golf Course Fund	Revenue	20,470,347	20,470,347	24,377,601	3,907,254	19.1%
	Expenditures	19,911,781	19,911,781	19,120,287	791,494	4.0%
Junior Lifeguard Program Fund	Revenue	615,150	615,150	591,709	(23,441)	-3.8%
	Expenditures	618,842	618,842	586,616	32,226	5.2%
Local Enforcement Agency Fund	Revenue	786,417	786,417	730,929	(55,488)	-7.1%
	Expenditures	1,009,689	1,009,689	923,657	86,032	8.5%
Los Peñasquitos Canyon Preserve Fund	Revenue	186,000	186,000	186,000	-	0.0%
	Expenditures	236,757	236,757	247,246	(10,489)	-4.4%
OneSD Support Fund	Revenue	25,124,081	25,124,081	25,130,303	6,222	0.0%
	Expenditures	27,129,825	27,129,825	26,884,641	245,184	0.9%
Parking Meter Operations Fund	Revenue	11,297,852	11,297,852	11,312,746	14,894	0.1%
	Expenditures	10,857,870	10,857,870	10,929,280	(71,410)	-0.7%

## Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Petco Park Fund	Revenue	\$ 16,232,066	\$ 16,232,066	\$ 16,232,065	\$ (1)	0.0%
	Expenditures	17,337,201	17,337,201	17,313,641	23,560	0.1%
Publishing Services Fund	Revenue	2,498,676	2,498,676	1,968,415	(530,261)	-21.2%
	Expenditures	2,205,276	2,205,276	2,174,688	30,588	1.4%
Recycling Fund	Revenue	23,631,760	23,631,760	26,300,408	2,668,648	11.3%
	Expenditures	27,059,886	27,059,886	28,043,889	(984,003)	-3.6%
Refuse Disposal Fund	Revenue	32,994,373	32,994,373	37,949,116	4,954,743	15.0%
	Expenditures	39,213,129	39,213,129	38,475,199	737,930	1.9%
Risk Management Administration Fund	Revenue	13,200,293	13,200,293	13,099,176	(101,117)	-0.8%
	Expenditures	13,116,151	13,116,151	12,469,734	646,417	4.9%
Seized Asset Fund - Federal Treasury Fund <sup>1</sup>	Revenue	118,812	118,812	210,439	91,627	77.1%
	Expenditures	119,187	9,652,453	10,407,225	(754,772)	-7.8%
Sewer Utility Funds <sup>2</sup>	Revenue	610,912,622	610,912,622	414,669,898	(196,242,724)	-32.1%
	Expenditures	374,454,750	374,454,750	354,332,186	20,122,564	5.4%
Stadium Operations Fund	Revenue	7,050,373	7,050,373	6,182,167	(868,206)	-12.3%
	Expenditures	14,350,466	14,350,466	13,577,846	772,620	5.4%
Transient Occupancy Tax Fund <sup>3</sup>						
Commission for Arts and Culture Department	Revenue	\$ -	\$ -	\$ 511	\$ 511	100.0%
Special Events Department	Revenue	75,000	75,000	62,636	(12,364)	-16.5%
Major Revenues	Revenue	-	-	-	-	0.0%
Special Promotional Programs	Revenue	127,373,322	127,373,322	124,408,905	(2,964,417)	-2.3%
<i>Total Transient Occupancy Tax Fund Revenue</i>		<u>\$ 127,448,322</u>	<u>\$ 127,448,322</u>	<u>\$ 124,472,052</u>	<u>\$ (2,976,270)</u>	
Commission for Arts and Culture Department	Expenditures	\$ 1,336,596	\$ 1,336,596	\$ 1,340,414	\$ (3,818)	-0.3%
Special Events Department	Expenditures	1,228,422	1,228,422	1,300,597	(72,175)	-5.9%
Special Promotional Programs	Expenditures	126,187,332	126,187,332	123,539,883	2,647,449	2.1%
<i>Total Transient Occupancy Tax Fund Expenditures</i>		<u>\$ 128,752,350</u>	<u>\$ 128,752,350</u>	<u>\$ 126,180,894</u>	<u>\$ 2,571,456</u>	
Underground Surcharge Fund <sup>4</sup>	Revenue	65,195,970	\$ 65,195,970	\$ 73,362,977	\$ 8,167,007	12.5%
	Expenditures	102,322,016	102,322,016	94,717,876	7,604,140	7.4%
Water Utility Operating Fund <sup>2</sup>	Revenue	1,010,243,291	1,010,243,291	783,588,300	(226,654,991)	-22.4%
	Expenditures	570,305,118	570,513,458	542,818,394	27,695,064	4.9%
Wireless Communications Technology Fund	Revenue	9,129,456	9,129,456	9,171,794	42,338	0.5%
	Expenditures	10,105,542	10,105,542	10,088,541	17,001	0.2%

The current budget presented in this table is as of November 2019 (accounting period 5) unless otherwise noted. Capital Improvements Program expenditure budgets are excluded.

<sup>1</sup> The Current Budget was adjusted after the Period 5 extract date to account for the \$1.1 million and \$4.6 million increase in appropriation adjustments as approved by R-312751 and R-312743, respectively.

<sup>2</sup> Revenues in the Sewer Utility and Water Utility Operating Funds support both Operating and Capital Improvements Program (CIP) activity; however, only operating expenditures are reflected in this report.

<sup>3</sup> Total City FY 2020 Adopted Budget for transient occupancy tax is \$260.3 million and the projection is \$254.1 million. The balance is budgeted in the Transient Occupancy Tax Fund.

<sup>4</sup> Total City FY 2020 Adopted Budget for franchise fees is \$162.9 million and the projection is \$168.8 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

## Non-General Fund Reserves

*in millions*

Description	Fund Name	Reserve Type	FY 2020 Target	Status
Development Services	Development Services Fund	Operating Reserve	\$ 7.8	On Target
Golf Course	Golf Course Fund	Operating Reserve	2.2	On Target
Environmental Services	Recycling Enterprise Fund	Operating Reserve	3.9	On Target
	Refuse Disposal Fund	Operating Reserve	5.6	On Target
Public Utilities	Sewer Utility Funds	Emergency Operating Reserve	50.7	On Target
		Emergency Capital Reserve	10.0	On Target
		Rate Stabilization Fund Reserve	18.3	On Target
	Water Utility Funds	Emergency Operating Reserve	40.1	On Target
		Emergency Capital Reserve	5.0	On Target
		Rate Stabilization Fund Reserve	26.7	On Target
		Secondary Purchase Reserve	16.1	On Target
Risk Management	Public Liability Fund	Risk Management Reserve	33.8	On Target
	Workers' Compensation Fund	Risk Management Reserve	32.0	On Target
	Long-Term Disability Fund	Risk Management Reserve	3.8	On Target

# Financial Performance Report

**Fiscal Year 2020**

As of November 30, 2019



Department of Finance

## Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for Period 5 (as of November 30, 2019).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of November 30, 2019, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Comprehensive Annual Financial Report (CAFR). The attached report contains **unaudited** information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<https://www.sandiego.gov/finance/financialrpts>

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**General Fund Summary**  
**As of Period 5, Ended November 30, 2019 (42% Completed)**  
**(Unaudited)**

	<b>FY20 Adopted Budget</b>	<b>FY20 Current Budget</b>	<b>FY20 Year-to-Date Actuals<sup>1</sup></b>	<b>FY20 % of Current Budget</b>	<b>FY19 Year-to-Date Actuals</b>	<b>Actuals FY20/FY19 Change</b>	<b>FY20/FY19 % Change</b>
<b>Revenue</b>							
Property Taxes	\$ 601,925,242	\$ 601,925,242	\$ 29,747,234	4.9%	\$ 30,864,837	\$ (1,117,603)	-3.6%
Sales Taxes	297,858,391	297,858,391	78,091,667	26.2%	82,013,248	(3,921,581)	-4.8%
Transient Occupancy Taxes	136,880,341	136,880,341	49,351,155	36.1%	49,109,257	241,898	0.5%
Property Transfer Taxes	10,257,563	10,257,563	3,082,057	30.0%	2,702,937	379,120	14.0%
Licenses & Permits	34,679,512	34,679,512	12,868,909	37.1%	7,730,282	5,138,627	66.5%
Fines & Forfeitures	31,116,979	31,116,979	10,154,651	32.6%	9,871,818	282,833	2.9%
Interest & Dividends	3,040,254	3,040,254	108,192	3.6%	271,433	(163,241)	60.1%
Franchises & Other Local Taxes	82,026,603	82,026,603	20,058,267	24.5%	17,869,485	2,188,782	12.2%
Rents & Concessions	61,395,593	61,395,593	23,010,406	37.5%	22,084,565	925,841	4.2%
Revenues from Other Agencies	6,444,316	6,444,316	2,341,954	36.3%	1,530,950	811,004	53.0%
Charges for Current Services	176,371,747	176,371,747	36,485,359	20.7%	35,468,973	1,016,386	2.9%
Other Revenue	3,155,083	3,155,083	1,157,600	36.7%	1,190,833	(33,233)	-2.8%
Transfers	104,074,874	104,074,874	16,616,126	16.0%	20,818,806	(4,202,680)	-20.2%
<b>Total General Fund Revenue</b>	<b>\$ 1,549,226,498</b>	<b>\$ 1,549,226,498</b>	<b>\$ 283,073,577</b>	<b>18.3%</b>	<b>\$ 281,527,424</b>	<b>\$ 1,546,153</b>	<b>0.5%</b>
<b>Expenditures</b>							
Personnel Services	\$ 645,083,533	\$ 645,089,133	\$ 267,270,284	41.4%	\$ 250,480,942	\$ 16,789,342	6.7%
<b>Total PE</b>	<b>645,083,533</b>	<b>645,089,133</b>	<b>267,270,284</b>	<b>41.4%</b>	<b>250,480,942</b>	<b>16,789,342</b>	<b>6.7%</b>
Fringe Benefits	466,832,928	466,832,928	190,699,638	40.8%	182,007,355	8,692,283	4.8%
Supplies	27,297,110	27,300,067	13,196,744	48.3%	14,353,110	(1,156,366)	-8.1%
Contracts	246,944,205	246,420,148	78,496,700	31.9%	94,429,693	(15,932,993)	-16.9%
Information Technology	39,073,334	39,273,334	11,625,295	29.6%	7,542,498	4,082,797	54.1%
Energy & Utilities	51,520,422	51,520,422	19,162,013	37.2%	18,172,644	989,369	5.4%
Capital Expenditures	1,704,750	1,704,750	79,954	4.7%	184,024	(104,070)	-56.6%
Debt	20,064,773	20,064,773	9,003,167	44.9%	1,225,988	7,777,179	634.4%
Other Expenditures	6,261,771	6,262,271	1,655,234	26.4%	1,753,970	(98,736)	-5.6%
Transfers	85,201,863	85,516,863	13,943,987	16.3%	17,179,184	(3,235,197)	-18.8%
<b>Total NPE</b>	<b>944,901,156</b>	<b>944,895,556</b>	<b>337,862,732</b>	<b>35.8%</b>	<b>336,848,466</b>	<b>1,014,266</b>	<b>0.3%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,589,984,689</b>	<b>\$ 1,589,984,689</b>	<b>\$ 605,133,016</b>	<b>38.1%</b>	<b>\$ 587,329,408</b>	<b>\$ 17,803,608</b>	<b>3.0%</b>
<b>General Fund Encumbrances</b>			88,049,779		101,353,059	(13,303,280)	
<b>Net Impact</b>	<b>\$ (40,758,191)</b>	<b>\$ (40,758,191)</b>	<b>\$ (410,109,218)</b>		<b>\$ (407,155,043)</b>	<b>\$ (2,954,175)</b>	

<sup>1</sup> Includes adjustments made in future periods.

## Schedule 1

**General Fund Revenue Status Report**  
**As of Period 5, Ended November 30, 2019 (42% Completed)**  
**(Unaudited)**

	FY20 Year-to-Date Revenue <sup>1</sup>	FY20 Current Budget	FY20 % of Current Budget	FY19 Year-to-Date Revenue <sup>1</sup>	FY20/FY19 Change	FY20/FY19 % Change
<b>Property Taxes</b>	\$ 29,747,234	\$ 601,925,242	4.9%	\$ 30,864,837	\$ (1,117,603)	-3.6%
<b>Sales Taxes</b>	78,091,667	297,858,391	26.2%	82,013,248	(3,921,581)	-4.8%
<b>Transient Occupancy Taxes</b>	49,351,155	136,880,341	36.1%	49,109,257	241,898	0.5%
<b>Property Transfer Taxes</b>	3,082,057	10,257,563	30.0%	2,702,937	379,120	14.0%
<b>Licenses &amp; Permits</b>						
Business Taxes	8,517,082	19,965,206	42.7%	5,078,006	3,439,076	67.7%
Rental Unit Taxes	606,566	7,284,502	8.3%	595,234	11,332	1.9%
Alarm Permit Fees	233,362	540,000	43.2%	272,281	(38,919)	-14.3%
Other Licenses & Permits	3,511,899	6,889,804	51.0%	1,784,761	1,727,138	96.8%
<b>Total Licenses &amp; Permits</b>	<b>12,868,909</b>	<b>34,679,512</b>	<b>37.1%</b>	<b>7,730,282</b>	<b>5,138,627</b>	<b>66.5%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	6,865,988	22,132,006	31.0%	6,955,729	(89,741)	-1.3%
Municipal Court	1,232,280	4,713,638	26.1%	1,447,461	(215,181)	-14.9%
Other Fines & Forfeitures	2,056,383	4,271,335	48.1%	1,468,628	587,755	40.0%
<b>Total Fines &amp; Forfeitures</b>	<b>10,154,651</b>	<b>31,116,979</b>	<b>32.6%</b>	<b>9,871,818</b>	<b>282,833</b>	<b>2.9%</b>
<b>Interest &amp; Dividends</b>	108,192	3,040,254	3.6%	271,433	(163,241)	60.1%
<b>Franchises</b>						
SDG&E	12,192,780	51,112,134	23.9%	11,580,524	612,256	5.3%
CATV	3,582,464	14,821,560	24.2%	2,404,376	1,178,088	49.0%
Refuse Collection	3,684,486	13,500,000	27.3%	3,241,897	442,589	13.7%
Other Franchises	598,537	2,592,909	23.1%	642,688	(44,151)	-6.9%
<b>Total Franchises</b>	<b>20,058,267</b>	<b>82,026,603</b>	<b>24.5%</b>	<b>17,869,485</b>	<b>2,188,782</b>	<b>12.2%</b>
<b>Rents &amp; Concessions</b>						
Mission Bay	14,401,124	31,761,997	45.3%	13,202,025	1,199,099	9.1%
Pueblo Lands	2,490,883	7,550,703	33.0%	2,565,144	(74,261)	-2.9%
Other Rents and Concessions	6,118,399	22,082,893	27.7%	6,317,396	(198,997)	-3.1%
<b>Total Rents &amp; Concessions</b>	<b>23,010,406</b>	<b>61,395,593</b>	<b>37.5%</b>	<b>22,084,565</b>	<b>925,841</b>	<b>4.2%</b>
<b>Revenue from Other Agencies</b>	2,341,954	6,444,316	36.3%	1,530,950	811,004	53.0%
<b>Charges for Current Services</b>	36,485,359	176,371,747	20.7%	35,468,973	1,016,386	2.9%
<b>Other Revenue</b>	1,157,600	3,155,083	36.7%	1,190,833	(33,233)	-2.8%
<b>Transfers</b>	16,616,126	104,074,874	16.0%	20,818,806	(4,202,680)	-20.2%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 283,073,577</b>	<b>\$ 1,549,226,498</b>	<b>18.3%</b>	<b>\$ 281,527,424</b>	<b>\$ 1,546,153</b>	<b>0.5%</b>

<sup>1</sup> Includes adjustments made in future periods.



## Schedule 2

**General Fund Expenditure Status Report**  
**As of Period 5, Ended November 30, 2019 (42% Completed)**  
**(Unaudited)**

	FY20 Year-to-Date Expenditure <sup>1</sup>	FY20 Current Budget	%	FY19 Year-to-Date Expenditure <sup>1</sup>	FY20/FY19 Change	FY20/FY19 % Change
			Consumed			
<b>Mayor</b>						
Office of the Mayor	\$ 1,554,843	\$ 4,100,118	37.9%	\$ 1,631,400	\$ (76,557)	-4.7%
Performance & Analytics	1,369,062	4,661,541	29.4%	1,590,714	(221,652)	-13.9%
Office of Boards & Commissions	312,967	793,016	39.5%	544,942	(231,975)	-42.6%
Government Affairs	407,998	1,253,756	32.5%	352,455	55,543	15.8%
<b>Chief Operating Officer</b>						
Office of the Chief Operating Officer	519,875	1,260,557	41.2%	496,466	23,409	4.7%
Communications	1,869,492	4,964,179	37.7%	1,813,032	56,460	3.1%
<b>Public Safety</b>						
Fire-Rescue	121,259,304	284,905,725	42.6%	112,349,820	8,909,484	7.9%
Police	215,921,105	539,267,254	40.0%	198,978,183	16,942,922	8.5%
Office of Homeland Security	425,154	3,080,300	13.8%	995,873	(570,719)	-57.3%
<b>Office of the Chief Financial Officer</b>						
City Treasurer	6,266,548	18,294,845	34.3%	5,889,065	377,483	6.4%
Citywide Program Expenditures	43,816,705	153,233,189	28.6%	58,989,977	(15,173,272)	-25.7%
Debt Management	1,021,700	2,932,336	34.8%	1,070,795	(49,095)	-4.6%
Department of Finance	7,352,843	19,743,271	37.2%	6,646,095	706,748	10.6%
Office of the Chief Financial Officer	242,797	606,371	40.0%	241,358	1,439	0.6%
<b>Office of the Assistant COO</b>						
Office of the Assistant Chief Operating Officer	385,515	1,065,364	36.2%	342,068	43,447	12.7%
<b>Infrastructure &amp; Public Works</b>						
Environmental Services	18,112,076	48,133,005	37.6%	16,448,457	1,663,619	10.1%
Public Utilities	1,717,377	2,712,536	63.3%	1,604,451	112,926	7.0%
Public Works	164,335	561,299	29.3%	203,052	(38,717)	-19.1%
Transportation & Storm Water	41,877,364	125,929,523	33.3%	41,589,526	287,838	0.7%
<b>Internal Operations</b>						
Internal Operations	188,012	481,022	39.1%	85,529	102,483	119.8%
Department of Information Technology	-	267,172	0.0%	4,880	(4,880)	-100.0%
Human Resources	2,076,405	5,853,406	35.5%	2,088,835	(12,430)	-0.6%
Purchasing & Contracting	4,790,460	20,150,112	23.8%	6,108,798	(1,318,338)	-21.6%
Real Estate Assets	1,841,282	6,342,319	29.0%	2,344,074	(502,792)	-21.4%
Facilities <sup>2</sup>	9,975,154	24,531,875	40.7%	9,790,264	184,890	1.9%

Continued on Next Page

## Schedule 2 (cont.)

	<b>FY20 Year-to-Date Expenditure<sup>1</sup></b>	<b>FY20 Current Budget</b>	<b>% Consumed</b>	<b>FY19 Year-to-Date Expenditure<sup>1</sup></b>	<b>FY20/FY19 Change</b>	<b>FY20/FY19 % Change</b>
<b>Neighborhood Services</b>						
Smart and Sustainable Communities	217,672	1,978,255	11.0%	179,681	37,991	21.1%
Development Services	2,974,821	8,046,497	37.0%	2,738,487	236,334	8.6%
Planning	3,572,863	9,976,245	35.8%	3,371,102	201,761	6.0%
Office of Sustainability <sup>3</sup>	228,320	1,089,467	21.0%	-	228,320	100.0%
Economic Development	3,247,877	13,710,133	23.7%	3,636,464	(388,587)	-10.7%
Library	22,079,522	56,408,923	39.1%	21,268,919	810,603	3.8%
Parks & Recreation	49,597,441	122,254,114	40.6%	46,883,765	2,713,676	5.8%
Neighborhood Services	794,015	1,933,692	41.1%	518,653	275,362	53.1%
<b>Non-Mayoral</b>						
City Attorney	24,884,034	60,303,573	41.3%	22,997,837	1,886,197	8.2%
City Auditor	1,373,565	4,016,417	34.2%	1,447,802	(74,237)	-5.1%
City Clerk	2,380,247	5,991,511	39.7%	2,184,982	195,265	8.9%
Council Administration	1,035,553	3,024,483	34.2%	1,063,453	(27,900)	-2.6%
City Council - District 1	500,762	1,537,925	32.6%	465,661	35,101	7.5%
City Council - District 2	444,301	1,435,576	30.9%	434,733	9,568	2.2%
City Council - District 3	451,788	1,371,889	32.9%	396,148	55,640	14.0%
City Council - District 4	487,719	1,361,550	35.8%	458,724	28,995	6.3%
City Council - District 5	424,550	1,407,368	30.2%	364,573	59,977	16.5%
City Council - District 6	452,619	1,381,858	32.8%	437,314	15,305	3.5%
City Council - District 7	468,954	1,375,722	34.1%	415,494	53,460	12.9%
City Council - District 8	557,330	1,578,512	35.3%	494,163	63,167	12.8%
City Council - District 9	552,088	1,473,149	37.5%	554,433	(2,345)	-0.4%
Ethics Commission	454,570	1,298,098	35.0%	435,314	19,256	4.4%
Office of the IBA	859,568	2,189,081	39.3%	791,003	68,565	8.7%
Personnel	3,624,464	9,716,560	37.3%	3,590,594	33,870	0.9%
<b>Total General Fund Expenditures</b>	<b>\$ 605,133,016</b>	<b>\$ 1,589,984,689</b>	<b>38.1%</b>	<b>\$ 587,329,408</b>	<b>\$ 17,803,608</b>	<b>3.0%</b>

<sup>1</sup> Includes adjustments made in future periods.

<sup>2</sup> Formerly Public Works – General Services.

<sup>3</sup> New department in FY20.

## Schedule 2a

**Citywide Program Expenditure Status Report**  
**As of Period 5, Ended November 30, 2019 (42% Completed)**  
**(Unaudited)**

	FY20 Year-to-Date Expenditure <sup>1</sup>	FY20 Current Budget	%	%	FY19 Year-to-Date Expenditure <sup>1</sup>	FY20/FY19 Change	FY20/FY19 % Change
			Consumed				
<b>Citywide Program Expenditures</b>							
Assessments To Public Property	-	905,690	0.0%		-	-	0.0%
Citywide Elections	-	2,210,985	0.0%		-	-	0.0%
Corporate Master Leases Rent	<b>9,573,213</b>	23,448,865	40.8%		10,656,968	(1,083,755)	-10.2%
Deferred Capital Debt Service	<b>11,727,625</b>	18,480,838	63.5%		12,779,793	(1,052,168)	-8.2%
Engineering and Capital Projects	<b>161,729</b>	250,000	64.7%		45,303	116,426	257.0%
General Fund Reserve	-	11,900,000	0.0%		-	-	0.0%
Insurance	<b>1,656,907</b>	2,347,435	70.6%		1,476,236	180,671	12.2%
Memberships	<b>824,389</b>	969,817	85.0%		651,018	173,371	26.6%
Pension Pmt Stab Res	-	4,334,238	0.0%		-	-	0.0%
PL Claims Trans-Ins	<b>10,900,000</b>	10,900,000	100.0%		10,900,000	-	0.0%
Preservation of Benefits	-	1,500,000	0.0%		96	(96)	-100.0%
Property Tax Administration	<b>103,562</b>	4,593,620	2.3%		98,700	4,862	4.9%
Public Liability Claims Xfer-Claims Fund	<b>5,000,000</b>	14,500,000	34.5%		17,100,000	(12,100,000)	-70.8%
Public Use Leases	<b>1,582,144</b>	1,582,144	100.0%		1,582,144	-	0.0%
Special Consulting Services	<b>1,021,744</b>	7,168,477	14.3%		1,186,561	(164,817)	-13.9%
Supplemental COLA Benefit	<b>1,207,476</b>	1,289,110	93.7%		1,345,158	(137,682)	-10.2%
Transfer to Capital Improvement Program	-	10,557,600	0.0%		1,168,000	(1,168,000)	-100.0%
Transfer to Park Improvement Funds	-	11,761,997	0.0%		-	-	0.0%
Transportation Subsidy	<b>57,916</b>	459,102	12.6%		-	57,916	0.0%
Transfer to Infrastructure Fund	-	24,073,271	0.0%		-	-	0.0%
<b>Total Citywide Program Expenditures</b>	<b>\$ 43,816,705</b>	<b>\$ 153,233,189</b>	<b>28.6%</b>		<b>\$ 58,989,977</b>	<b>\$ (15,173,272)</b>	<b>-25.7%</b>

<sup>1</sup> Includes adjustments made in future periods.

## Schedule 2b

**Council Districts Expenditure Status Report**  
**As of Period 5, Ended November 30, 2019 (42% Completed)**  
**(Unaudited)**

	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>	<b>%</b>	<b>FY19</b>	<b>FY20/FY19</b>	<b>FY20/FY19</b>	
	<b>Year-to-Date</b>	<b>Adopted</b>	<b>Current</b>	<b>Budget</b>	<b>Year-to-Date</b>	<b>Change</b>	<b>% Change</b>	
	<b>Expenditure</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Expenditure</b>			
				<b>%</b>			<b>% Change</b>	
				<b>Consumed</b>				
Council District 1	\$ 500,762	\$ 1,389,789	\$ 1,389,789	\$ -	36.0%	\$ 465,661	\$ 35,101	7.5%
District 1 CPPS	-	148,136	148,136	-	-	-	-	-
<b>Total Council District 1</b>	<b>500,762</b>	<b>1,537,925</b>	<b>1,537,925</b>	<b>-</b>	<b>32.6%</b>	<b>465,661</b>	<b>35,101</b>	<b>7.5%</b>
Council District 2	442,078	1,164,408	1,164,408	-	38.0%	432,733	9,345	2.2%
District 2 CPPS	2,223	271,168	271,168	-	0.8%	2,000	223	11.2%
<b>Total Council District 2</b>	<b>444,301</b>	<b>1,435,576</b>	<b>1,435,576</b>	<b>-</b>	<b>30.9%</b>	<b>434,733</b>	<b>9,568</b>	<b>2.2%</b>
Council District 3	451,788	1,155,666	1,155,666	-	39.1%	396,148	55,640	14.0%
District 3 CPPS	-	216,829	216,223	(606)	-	-	-	-
<b>Total Council District 3</b>	<b>451,788</b>	<b>1,372,495</b>	<b>1,371,889</b>	<b>(606)</b>	<b>32.9%</b>	<b>396,148</b>	<b>55,640</b>	<b>14.0%</b>
Council District 4	487,464	1,204,933	1,204,933	-	40.5%	452,619	34,845	7.7%
District 4 CPPS	255	160,917	156,617	(4,300)	0.2%	6,105	(5,850)	-95.8%
<b>Total Council District 4</b>	<b>487,719</b>	<b>1,365,850</b>	<b>1,361,550</b>	<b>(4,300)</b>	<b>35.8%</b>	<b>458,724</b>	<b>28,995</b>	<b>6.3%</b>
Council District 5	426,657	1,140,185	1,140,185	-	37.4%	364,573	62,084	17.0%
District 5 CPPS	(2,107)	267,183	267,183	-	-0.8%	-	(2,107)	-
<b>Total Council District 5</b>	<b>424,550</b>	<b>1,407,368</b>	<b>1,407,368</b>	<b>-</b>	<b>30.2%</b>	<b>364,573</b>	<b>59,977</b>	<b>16.5%</b>
Council District 6	448,075	1,261,176	1,261,176	-	35.5%	427,170	20,905	4.9%
District 6 CPPS	4,544	120,682	120,682	-	3.8%	10,144	(5,600)	-55.2%
<b>Total Council District 6</b>	<b>452,619</b>	<b>1,381,858</b>	<b>1,381,858</b>	<b>-</b>	<b>32.8%</b>	<b>437,314</b>	<b>15,305</b>	<b>3.5%</b>
Council District 7	468,954	1,221,464	1,221,464	-	38.4%	415,494	53,460	12.9%
District 7 CPPS	-	157,345	154,258	(3,087)	-	-	-	-
<b>Total Council District 7</b>	<b>468,954</b>	<b>1,378,809</b>	<b>1,375,722</b>	<b>(3,087)</b>	<b>34.1%</b>	<b>415,494</b>	<b>53,460</b>	<b>12.9%</b>
Council District 8	557,466	1,432,415	1,432,415	-	38.9%	494,163	63,303	12.8%
District 8 CPPS	(136)	148,872	146,097	(2,775)	-0.1%	-	(136)	-
<b>Total Council District 8</b>	<b>557,330</b>	<b>1,581,287</b>	<b>1,578,512</b>	<b>(2,775)</b>	<b>35.3%</b>	<b>494,163</b>	<b>63,167</b>	<b>12.8%</b>
Council District 9	552,088	1,472,478	1,472,478	-	37.5%	554,433	(2,345)	-0.4%
District 9 CPPS	-	671	671	-	-	-	-	-
<b>Total Council District 9</b>	<b>552,088</b>	<b>1,473,149</b>	<b>1,473,149</b>	<b>-</b>	<b>37.5%</b>	<b>554,433</b>	<b>(2,345)</b>	<b>-0.4%</b>
<b>Total Council Districts</b>	<b>\$ 4,340,111</b>	<b>\$ 12,934,317</b>	<b>\$ 12,923,549</b>	<b>\$ (10,768)</b>	<b>33.6%</b>	<b>\$ 4,021,243</b>	<b>\$ 318,868</b>	<b>7.9%</b>

**Other Budgeted Funds Revenue Status Report**  
**As of Period 5, Ended November 30, 2019 (42% Completed)**  
**(Unaudited)**

	FY20 Year-to-Date Revenue <sup>1</sup>	FY20 Current Budget	FY20 % of Current Budget	FY19 Year-to-Date Revenue <sup>1</sup>	FY20/FY19 Change	FY20/FY19 % Change
Airports Fund	\$ 2,234,167	\$ 4,881,882	45.8%	\$ 2,259,798	\$ (25,631)	-1.1%
Automated Refuse Container Fund	598,176	1,000,000	59.8%	495,858	102,318	20.6%
Central Stores Internal Service Fund	2,527,967	7,633,347	33.1%	2,890,782	(362,815)	-12.6%
Concourse and Parking Garages Operating Fund	1,414,570	4,244,226	33.3%	1,739,293	(324,723)	-18.7%
Convention Center Complex Funds	2,125,259	12,498,305	17.0%	2,557,132	(431,873)	-16.9%
Development Services Fund	43,213,421	78,351,692	55.2%	33,243,493	9,969,928	30.0%
Energy Conservation Program Fund	4,028,860	4,180,739	96.4%	4,076,492	(47,632)	-1.2%
Engineering and Capital Projects	45,681,313	115,836,658	39.4%	38,447,257	7,234,056	18.8%
Environmental Growth Fund 1/3	1,378,616	5,688,126	24.2%	1,316,881	61,735	4.7%
Environmental Growth Fund 2/3	2,735,329	11,383,252	24.0%	2,591,314	144,015	5.6%
Facilities Financing Fund	1,095,281	3,100,248	35.3%	1,149,079	(53,798)	-4.7%
Fire/Emergency Medical Services Fund	6,065,365	12,344,106	49.1%	5,877,342	188,023	3.2%
Fire and Lifeguard Facilities Fund	(2,065)	1,383,570	-0.1%	(619)	(1,446)	233.6%
Fleet Services Funds	39,401,077	130,780,375	30.1%	34,493,355	4,907,722	14.2%
Gas Tax Fund	6,830,091	37,356,140	18.3%	7,560,529	(730,438)	-9.7%
General Plan Maintenance Fund	1,916,626	3,961,000	48.4%	1,101,603	815,023	74.0%
GIS Fund	15,391	3,767,988	0.4%	8,723	6,668	76.4%
Golf Course Fund	10,615,384	20,470,347	51.9%	10,668,396	(53,012)	-0.5%
Information Technology Fund	14,257,921	60,326,593	23.6%	358,350	13,899,571	3878.8%
Infrastructure Fund	-	24,073,271	0.0%	-	-	0.0%
Junior Lifeguard Program Fund	33,944	615,150	5.5%	24,941	9,003	36.1%
Los Penasquitos Canyon Preserve Fund	92,279	186,000	49.6%	118,825	(26,546)	-22.3%
Maintenance Assessment District (MAD) Funds	1,020,827	26,073,219	3.9%	886,157	134,670	15.2%
Mission Bay/Balboa Park Improvement Fund	1,399,635	1,855,453	75.4%	1,494,685	(95,050)	-6.4%
Mission Bay Improvement Fund	292,301	7,645,298	3.8%	188,859	103,442	54.8%
New Convention Facility Fund	1,772,367	2,126,840	83.3%	1,777,521	(5,154)	-0.3%
OneSD Support Fund	(7,391)	25,124,081	0.0%	1,760	(9,151)	-519.9%
Parking Meter Operations	4,945,551	11,297,852	43.8%	4,805,673	139,878	2.9%
PETCO Park Fund	8,066,251	16,232,066	49.7%	9,606,676	(1,540,425)	-16.0%
Prop 42 Replacement - Transportation Relief Fund	26,401	-	100.0%	35,434	(9,033)	-25.5%
Public Art Fund	433,761	555,771	78.0%	55,643	378,118	679.5%
Public Safety Needs & Debt Service Fund	3,355,222	10,104,026	33.2%	2,579,881	775,341	30.1%
Publishing Services Internal Fund	579,713	2,498,676	23.2%	189,632	390,081	205.7%

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## Schedule 3 (cont.)

	<b>FY20 Year-to-Date Revenue<sup>1</sup></b>	<b>FY20 Current Budget</b>	<b>FY20 % of Current Budget</b>	<b>FY19 Year-to-Date Revenue<sup>1</sup></b>	<b>FY20/FY19 Change</b>	<b>FY20/FY19 % Change</b>
Recycling Fund	\$ 7,828,870	\$ 23,631,760	33.1%	\$ 6,392,000	\$ 1,436,870	22.5%
Refuse Disposal Fund	15,757,025	32,994,373	47.8%	15,007,153	749,872	5.0%
Regional Park Improvements Fund	115,199	4,116,699	2.8%	82,035	33,164	40.4%
Risk Management Fund	4,662,369	13,200,293	35.3%	4,447,998	214,371	4.8%
Road Maintenance & Rehabilitation	7,206,743	23,500,757	30.7%	6,633,748	572,995	8.6%
Seized and Forfeited Assets Funds	494,879	1,200,000	41.2%	21,158,456	(20,663,577)	-97.7%
Solid Waste Local Enforcement Agency Fund	469,701	786,417	59.7%	468,300	1,401	0.3%
Stadium Operations Fund	2,390,392	7,050,373	33.9%	7,414,724	(5,024,332)	-67.8%
State COPS	1,748,978	2,140,000	81.7%	1,511,696	237,282	15.7%
Storm Drain Fund	2,076,963	5,700,000	36.4%	2,154,426	(77,463)	-3.6%
Successor Agency Admin & Project Fund	408,289	1,934,326	21.1%	320,873	87,416	27.2%
Transient Occupancy Tax Fund	44,053,480	127,448,322	34.6%	44,029,010	24,470	0.1%
TOT - Major Events Revolving FD	79,300	-	100.0%	212,500	(133,200)	-62.7%
TransNet Extension Funds	9,661,670	35,268,000	27.4%	15,245,643	(5,583,973)	-36.6%
Trolley Extension Reserve Fund	848,979	925,799	91.7%	968,725	(119,746)	-12.4%
Underground Surcharge Fund	18,046,377	65,195,970	27.7%	11,240,016	6,806,361	60.6%
Wastewater Department Funds	157,465,551	610,912,622	25.8%	156,140,788	1,324,763	0.8%
Water Department Funds	235,905,151	1,010,243,291	23.4%	266,013,887	(30,108,736)	-11.3%
Wireless Communication Technology Fund	115,802	9,129,456	1.3%	89,732	26,070	29.1%
Zoological Exhibits Maintenance Fund	929,106	14,814,168	6.3%	978,893	(49,787)	-5.1%

<sup>1</sup> Includes adjustments made in future periods.

## Schedule 4

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 5, Ended November 30, 2019 (42% Completed)**  
**(Unaudited)**

	<b>FY20 Year-to-Date Expenditures<sup>1</sup></b>	<b>FY20 Current Budget</b>	<b>% Consumed</b>	<b>FY19 Year-to-Date Expenditures<sup>1</sup></b>	<b>FY20/FY19 Change</b>	<b>FY20/FY19 % Change</b>
Airports Fund	\$ 2,130,060	\$ 6,001,481	35.5%	\$ 1,881,589	\$ 248,471	13.2%
Automated Refuse Container Fund	254,167	1,333,324	19.1%	500,560	(246,393)	-49.2%
Central Stores Internal Service Fund	3,719,342	7,489,187	49.7%	3,771,517	(52,175)	-1.4%
Concourse and Parking Garages Operating Fund	1,080,109	4,321,921	25.0%	531,200	548,909	103.3%
Convention Center Complex Funds	2,676,817	13,879,301	19.3%	2,611,888	64,929	2.5%
Development Services Fund	27,730,667	81,726,481	33.9%	27,024,758	705,909	2.6%
Energy Conservation Program Fund	1,634,052	4,668,804	35.0%	1,427,772	206,280	14.4%
Engineering and Capital Projects	42,681,252	115,708,740	36.9%	38,221,604	4,459,648	11.7%
Environmental Growth Fund 1/3	1,368,108	5,254,180	26.0%	1,451,592	(83,484)	-5.8%
Environmental Growth Fund 2/3	-	10,903,909	0.0%	-	-	-
Facilities Financing Fund	841,866	3,099,854	27.2%	886,331	(44,465)	-5.0%
Fire/Emergency Medical Services Fund	2,102,485	12,170,687	17.3%	1,597,509	504,976	31.6%
Fire and Lifeguard Facilities Fund	699,549	1,391,981	50.3%	695,173	4,376	0.6%
Fleet Services Funds	35,499,381	178,576,423	19.9%	46,130,169	(10,630,787)	-23.0%
Gas Tax Fund	11,785,674	48,389,085	24.4%	6,316,007	5,469,667	86.6%
General Plan Maintenance Fund	881,463	4,365,000	20.2%	1,242,208	(360,745)	-29.0%
GIS Fund	1,802,568	3,793,850	47.5%	151,740	1,650,828	1087.9%
Golf Course Fund	6,584,906	19,911,781	33.1%	6,352,583	232,323	3.7%
Information Technology Fund	26,126,840	61,891,341	42.2%	4,301,008	21,825,832	507.5%
Infrastructure Fund	1,231,192	16,548,721	7.4%	1,231,633	(441)	0.0%
Junior Lifeguard Program Fund	273,681	618,842	44.2%	353,152	(79,471)	-22.5%
Los Penasquitos Canyon Preserve Fund	97,905	236,757	41.4%	95,461	2,444	2.6%
Maintenance Assessment District (MAD) Funds	7,814,540	42,314,409	18.5%	7,845,257	(30,717)	-0.4%
Mission Bay/ Balboa Park Improvement Fund	1,619,427	1,885,751	85.9%	1,443,765	175,662	12.2%
New Convention Facility Fund	1,777,521	2,133,025	83.3%	1,777,521	-	0.0%
OneSD Support Fund	7,975,484	27,129,825	29.4%	4,069,511	3,905,973	96.0%
Parking Meter Operations	1,441,938	10,857,870	13.3%	1,483,192	(41,254)	-2.8%
PETCO Park Fund	12,418,157	17,337,201	71.6%	13,649,917	(1,231,760)	-9.0%
Prop 42 Replacement - Transportation Relief Fund	41,940	411,139	10.2%	156,806	(114,866)	-73.3%
Public Art Fund	36,634	2,560,926	1.4%	28,879	7,755	26.9%
Public Safety Needs & Debt Service Fund	-	10,104,026	0.0%	-	-	-
Publishing Services Internal Fund	751,470	2,205,276	34.1%	794,689	(43,219)	-5.4%

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## Schedule 4 (cont.)

	<b>FY20 Year-to-Date Expenditures<sup>1</sup></b>	<b>FY20 Current Budget</b>	<b>% Consumed</b>	<b>FY19 Year-to-Date Expenditures<sup>1</sup></b>	<b>FY20/FY19 Change</b>	<b>FY20/FY19 % Change</b>
Recycling Fund	\$ 9,619,519	\$ 27,059,886	35.5%	\$ 8,873,844	\$ 745,675	8.4%
Refuse Disposal Fund	12,268,234	39,213,129	31.3%	11,764,330	503,904	4.3%
Risk Management Fund	4,603,489	13,116,151	35.1%	4,206,093	397,396	9.4%
Road Maintenance & Rehabilitation	2,273,964	24,349,212	9.3%	2,743,411	(469,447)	100.0%
Seized and Forfeited Assets Funds	2,812,398	5,695,846	49.4%	482,516	2,329,882	482.9%
Solid Waste Local Enforcement Agency Fund	345,000	1,009,689	34.2%	347,245	(2,245)	-0.6%
Stadium Operations Fund	7,375,324	14,350,466	51.4%	8,149,049	(773,725)	-9.5%
State COPS	1,357,147	2,140,000	63.4%	269,161	1,087,986	404.2%
Storm Drain Fund	1,434,468	5,700,000	25.2%	1,434,976	(508)	0.0%
Successor Agency Admin & Project Fund	408,289	1,934,326	21.1%	320,873	87,416	27.2%
Transient Occupancy Tax Fund	24,093,101	128,752,350	18.7%	29,725,639	(5,632,538)	-18.9%
TOT - Special Events	56,239	431,132	13.0%	62,000	(5,761)	100.0%
TransNet Extension Funds	4,174,749	14,678,606	28.4%	4,172,246	2,503	0.1%
Trolley Extension Reserve Fund	992,149	1,068,375	92.9%	968,280	23,869	2.5%
Underground Surcharge Fund	26,507,769	102,322,016	25.9%	18,898,385	7,609,384	40.3%
Wastewater Department Funds	106,242,270	374,454,750	28.4%	100,876,125	5,366,144	5.3%
Water Department Funds	218,189,656	570,513,458	38.2%	206,338,832	11,850,824	5.7%
Wireless Communication Technology Fund	4,303,809	10,105,542	42.6%	3,836,750	467,059	12.2%
Zoological Exhibits Maintenance Fund	-	14,814,168	0.0%	-	-	0.0%

<sup>1</sup> Includes adjustments made in future periods.