

The City of  
**SAN DIEGO**

**FISCAL YEAR 2019  
MID-YEAR BUDGET MONITORING  
REPORT**



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# INTRODUCTION

The Fiscal Year 2019 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.

Department of Finance (DOF) produces this report, in collaboration with all City departments, using five months of actual (unaudited) activity in budgeted operating departments, combined with projections of anticipated spending and revenue trends for the remainder of the fiscal year. Some expenditure projections are updated for December, period 6, if available. The major General Fund revenue projections are based on the most recent economic information available and actual revenue distributions to the City during the first six months of the fiscal year.

Statistical data, economic analysis, professional judgment and expertise from economic consultants, professional organizations and other resources support the year-end revenue and expenditure projection. The Mid-Year Report provides the detail and analysis of the year-end projections. In addition, attached are Fiscal Year 2019 Charter 39 Supporting Schedules as of December 31, 2018. The data included in this report is the most current data available at the time of publication; however, the data and projections are subject to change.

## FIRST QUARTER BUDGET MONITORING REPORT RECAP

The Fiscal Year 2019 First Quarter Budget Monitoring Report (First Quarter Report) focused on significant items including major General Fund revenues and overtime expenditures. At the time, projections for major revenues and overtime expenditures were projected to exceed budget by \$24.9 million and \$16.2 million, respectively. A comprehensive review of expenditures was not done at the time so the projected ending fund balance in excess of reserves (excess equity) of \$12.5 million was projected based on the Fiscal Year 2019 Budget.

FY 2019 First Quarter General Fund Balances and Reserve Estimates		
<i>Table 1</i>		<i>in millions</i>
Description	Amount	% of Operating Revenues <sup>1</sup>
<b>FY 2018 Audited Ending Fund Balance</b>	<b>\$ 227.4</b>	<b>18.0%</b>
FY 2019 Current Budget Activity:		
Revenue	\$ 1,436.5	
Expenditures <sup>2</sup>	(1,458.7)	
<b>Use of Excess Equity</b>	<b>(22.1)</b>	
Emergency Reserve Total	(101.1)	8.0%
Stability Reserve Total	(91.7)	7.25%
<b>FY 2019 Projected Ending Fund Balance (Excess Equity)</b>	<b>\$ 12.5</b>	<b>1.0%</b>

<sup>1</sup>Based on FY 2016 through FY 2018 operating revenues as reported in the CAFR in accordance with the City's Reserve Policy (CP 100-20).

<sup>2</sup>The FY 2019 Adopted Budget has total expenditures of \$1,459.2 million which includes the use of \$22.7 million of fund balance. This use of fund balance includes the FY 2019 Reserve Contribution of \$550,000 to reach the target of 15.25%. The \$550,000 is removed from the budgeted activity to reflect the projected expenditures as the reserve contributions will close to fund balance as part of the year-end financial accounting process.

# GENERAL FUND

## OVERVIEW

The Mid-Year Report forecasts General Fund revenues greater than General Fund expenditures by fiscal year-end as reflected in Table 2: Summary of FY 2019 General Fund Projections. The Mid-Year report projects both General Fund revenue and expenditures to exceed budget; however, the revenues projection of \$41.2 million, or 2.9%, has outpaced the expenditures overbudget projection of \$23.1 million, or 1.6%. As a result, the net projected fiscal year 2019 activity is \$4.0 million which increases the projected ending fund balance in excess of reserves (excess equity) to \$30.7 million.

The Fiscal Year 2019 projected ending excess equity is \$30.7 million, or 2.4% average of operating revenues. The Fiscal Year 2019 Year-End Budget Monitoring Report (Year-End Report) to be released in May 2019 will provide updated actual revenues, expenditures and trend data as well as updated projected year-end balances.

Summary of FY 2019 General Fund Projections					
Table 2		in millions			
Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 1,436.5	\$ 1,436.5	\$ 1,477.7	\$ 41.2	2.9%
Expenditures <sup>1</sup>	1,459.2	1,458.7	1,481.7	(23.1)	-1.6%
<b>Use of Excess Equity</b>	<b>\$ (22.7)</b>	<b>\$ (22.1)</b>	<b>\$ (4.0)</b>	<b>\$ 18.1</b>	

<sup>1</sup>The FY 2019 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 \$550,000 and projected expenditures total \$1.2 million, the variance of \$650,000 is attributed to an increase in the actual operating revenues for Fiscal Year 2018 as reported in the CAFR.

Revenues are projected to exceed budget by \$41.2 million, primarily due to an increase in major General Fund revenues of \$31.3 million and an increase in departmental revenue of \$9.9 million. The increase in major General Fund revenues is primarily associated with one-time sales increase in sales tax receipts in the amount of \$19.8 million and Property Tax revenue of \$6.7 million details discussed later in the report. The primary factors contributing to the \$9.9 million increase in departmental revenue are Fire Command Inspection program revenue and reimbursements in the Fire-Rescue Department and Seized Asset Fund reimbursements in the Police Department.

The over budget expenditure projection of \$23.1 million is primarily due to increases of \$13.8 million in overtime for public safety, \$4.1 million in fixed fringe benefits, \$2.4 million in pay-in-lieu of annual leave, and \$5.7 million in contractual services. These over budget expenditures are offset with \$5.9 million in salary savings citywide. Additional detail associated with these variances are discussed in the General Fund Expenditures section of this report.

The City's budget monitoring activities represent strong financial controls that allow the City to continuously assess actual revenues and expenditures against the budget. 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 \$41.2 million at fiscal year-end. This is attributed to an over budget projection of \$31.3 million in major General Fund revenues and \$9.9 million in departmental revenue. Assumptions influencing the major General Fund revenues are detailed in this report, including any significant variances from the Fiscal Year 2019 Adopted Budget. The current forecast for key General Fund revenues exceed budget; however, there could be potential impacts from actions by the state and federal government 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 includes a sensitivity analysis of potential impacts should changes in the economy occur during the second half of the fiscal year.

FY 2019 General Fund Revenue Projections					
<i>Table 3</i>					<i>in millions</i>
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Major General Fund Revenues	\$ 1,136.3	\$ 1,136.3	\$ 1,167.6	\$ 31.3	2.8%
Departmental Revenue	300.2	300.2	310.1	9.9	3.3%
<b>Total</b>	<b>\$ 1,436.5</b>	<b>\$ 1,436.5</b>	<b>\$ 1,477.7</b>	<b>\$ 41.2</b>	<b>2.9%</b>

### MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to exceed budget by \$31.3 million. Table 4: FY 2019 Major General Fund Revenue Projections summarizes the projections by major General Fund revenue category.

FY 2019 Major General Fund Revenue Projections					
<i>Table 4</i>					<i>in millions</i>
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax	\$ 560.0	\$ 560.0	\$ 566.7	\$ 6.7	1.2%
Sales Tax	282.1	282.1	301.9	19.8	7.0%
Transient Occupancy Tax <sup>1</sup>	128.4	128.4	130.3	1.9	1.5%
Franchise Fees <sup>2</sup>	77.1	77.1	79.1	2.0	2.6%
Other Major Revenues	88.8	88.8	89.7	0.8	1.0%
<b>Total</b>	<b>\$ 1,136.3</b>	<b>\$ 1,136.3</b>	<b>\$ 1,167.6</b>	<b>\$ 31.3</b>	<b>2.8%</b>

<sup>1</sup>Total City FY 2019 current revenue budget for transient occupancy tax is \$245.1 million and the projection is \$247.7 million. The balance is budgeted in the Transient Occupancy Tax Fund.

<sup>2</sup>Total City FY 2019 current revenue budget for franchise fees is \$158.5 million and the projection is \$165.3 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

The major General Fund revenue projections are based on the most recent economic information available and actual revenue distributions to the City during the first six months of the fiscal year. The Fiscal Year 2019 budget for the major General Fund revenues reflected a continued and modest improvement in the local, State, and national economies. The projections indicate that the positive signs shown by the local economic indicators during the

development of the budget have generally continued through the first half of the fiscal year as reflected in Table 5: Local Economic Indicators.

Local Economic Indicators			
<i>Table 5</i>			
Economic Indicator	Nov-17	Nov-18	Change %
City of San Diego Unemployment	3.4%	3.1%	-0.3%
City of San Diego Number of Unemployed	24,600	22,400	-8.9%
City of San Diego Home Sales	3,403	3,293	-3.2%
City of San Diego Median Home Price	\$555,000	\$580,000	4.5%
San Diego County Foreclosures	761	620	-18.5%
San Diego County Notices of Default	3,249	2974	-8.5%

The San Diego economy has remained strong through the end of calendar year 2018. Unemployment rates continue to remain at historical lows, home prices continue to rise, and consumer confidence remains relatively high. These indicators are tempered by slowing home sales, rising interest rates, recent volatility and uncertainty, and slowing growth in the economy. Nonetheless, growth is still projected for the remainder of the fiscal year and the City will continue to closely monitor economic indicators for potential impacts to the major General Fund revenues.

## Property Tax

FY 2019 Property Tax Revenue Projections					
<i>Table 6</i>					
<i>in millions</i>					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate	5.5%	5.5%	5.5%	0.0%	N/A
Property Tax Projection	\$ 560.0	\$ 560.0	\$ 566.7	\$ 6.7	1.2%

Property tax is projected to be over budget by \$6.7 million at fiscal year-end. This is due to a \$2.8 million dollar increase in the City's estimated Redevelopment Property Trust Fund (RPTTF) revenue, a \$1.3 million increase in Motor Vehicle License Fee backfill, and additional receipts from the 1.0% property tax of \$2.6 million. The Fiscal Year 2019 Adopted Budget property tax growth rate of 5.5% remains unchanged for these projections.

The Fiscal Year 2019 Adopted Budget included RPTTF payments of \$22.0 million from the former Redevelopment Agency (RDA). Based on the latest Recognized Obligation Payment Schedule (ROPS) projections, total RPTTF distributions are expected to be \$2.8 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 \$17.3 million, or \$2.5 million above the Fiscal Year 2019 budget amount. This is primarily due to significantly lower Enforceable Obligation projections for ROPS 13. Reductions from ROPS period 12 to ROPS period 13 include lower Community Development Block Grant (CDBG) loan repayments and other reductions due to completed Enforceable Obligations, which in turn increases the residual distribution to all taxing entities.

The mid-year projections are lower than the First Quarter Report primarily due to final adjustments of Enforceable Obligation projections for ROPS 13 to be submitted to the Oversight Board and the California Department of Finance for final approval. The timing of an Enforceable Obligation payment has been moved to the ROPS 13 “A” period which results in higher enforceable obligations in the “A” period, and therefore lower residual RPTTF to be distributed for the “A” period in June 2018. This timing adjustment will result in increased revenue in Fiscal Year 2020

Additionally, one-time residual proceeds from the sale of Successor Agency properties are expected to be \$1.2 million as previously projected. These proceeds with the residuals discussed above, total \$17.3 million of RPTTF residual property tax. Lastly, the RPTTF tax sharing pass-through payments projections remain unchanged from the First Quarter Report at \$7.5 million.

FY 2019 Property Tax Revenue Projection Details					
<i>Table 7</i>					<i>in millions</i>
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
1.0% Property Tax	\$ 393.5	\$ 393.5	\$ 396.1	\$ 2.6	0.7%
MVLF Backfill	144.5	144.5	145.8	1.3	0.9%
RPTTF Tax Sharing Pass-through Payment	7.2	7.2	7.5	0.3	4.6%
RPTTF Residual Property Tax	14.8	14.8	17.3	2.5	16.8%
<b>Total</b>	<b>\$ 560.0</b>	<b>\$ 560.0</b>	<b>\$ 566.7</b>	<b>\$ 6.7</b>	<b>1.2%</b>

**Sensitivity Analysis**

The projections for property tax revenues displayed in Table 7: FY 2019 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 2019 could be impacted by the actual collection rate and the amount of refunds for the 1.0% base property tax although not expected to be of a material amount. 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 13 submission but is still dependent upon approval by the California Department of Finance (CA-DOF) in April 2019. An update to the projection of the residual property tax distributions will be provided in the Year-End 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. A change in Property Tax of +/- 1% would deviate from projections by approximately \$5.7 million.

**Sales Tax**

FY 2019 Sales Tax Revenue Projections					
<i>Table 8</i>					<i>in millions</i>
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Sales Tax Growth Rate	3.0%	3.0%	2.4%	-0.6%	N/A
Sales Tax Projection	\$ 282.1	\$ 282.1	\$ 301.9	\$ 19.8	7.0%

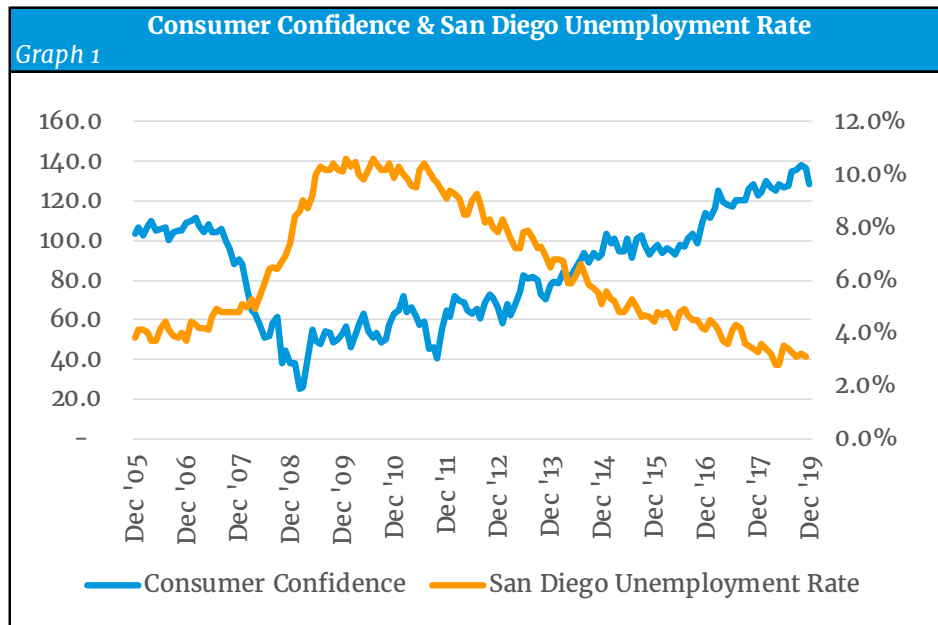


Sales tax revenue is projected to be \$301.9 million at fiscal year-end. As previously reported, the California Department of Tax and Fee Administration (CDTFA) implemented a new sales tax reporting software system and modified the schedules of sales tax distributions to the City. Complications with the software update impeded the CDTFA’s ability to process a significant amount of sales tax returns. This delayed distribution of sales tax to the City resulting in lower than anticipated revenue in Fiscal Year 2018, however these funds have been received in Fiscal Year 2019.

Since the release of the First Quarter Report, the State has distributed an additional \$1.0 million of delayed Fiscal Year 2018 sales tax revenues. Currently, a total of \$16.3 million of Fiscal Year 2018 sales tax revenue has been distributed in the current fiscal year as one-time revenue. The CDTFA is continuing to process prior year sales taxes and is nearing completion.

The delayed distributions have caused adjustments to the receipts attributable to the third and fourth quarters of Fiscal Year 2018. These amounts serve as the base for the calculation of Fiscal Year 2019 projected sales tax revenue. Because of the modified base, sales tax projections were increased by an additional \$2.6 million in ongoing revenues.

Major local economic drivers of the City’s sales tax receipts include the unemployment rate, consumer confidence, and consumer spending. As of November 2018, the San Diego unemployment rate was 3.1%, as preliminarily reported by the California Employment Development Department. The unemployment rate has decreased 0.3% from November 2017. Consumer confidence, a measurement of the consumer’s willingness to spend, has experienced significant and steady growth since 2009, reaching an all-time high of 137.9 in October 2018 before falling to 128.1 in December 2018. These indicators are depicted in Graph 1: Consumer Confidence and San Diego Unemployment Rate.



Source: Consumer Confidence Board

Due to the CDTFA’s software issues, data regarding industry level performance details is currently unavailable. The City’s sales tax consultant, Avenu Insights & Analytics, is working



with the CDTFA to obtain updated data. Once this information is available, future budget monitoring reports will resume industry level performance details.

While economic indicators are positive and stable, continued interest rate increases, changes in global economic policy, and other national uncertainties could likely result in a shift in consumer confidence and taxable sales. Additionally, as the CDTFA continues to resolve their data and prior period distributions, we are maintaining a conservative growth rate of 2.4% for the remainder of the year. This growth rate is also in line with the projections developed by Avenu Insights & Analytics. The Department of Finance will continue to work closely with the CDTFA and Avenu Insights & Analytics to closely monitor sales tax and its economic indicators.

**Sensitivity Analysis**

The projections for sales tax revenues displayed in Table 8: FY 2019 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% for each of the upcoming quarters, sales tax projections could change by approximately \$2.1 million. Furthermore, as the CDTFA continues to reconcile the prior period’s sales tax receipts, additional adjustments may occur. 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 Year-End Report and considered for the Fiscal Year 2020 Proposed Budget.

**Transient Occupancy Tax (TOT)**

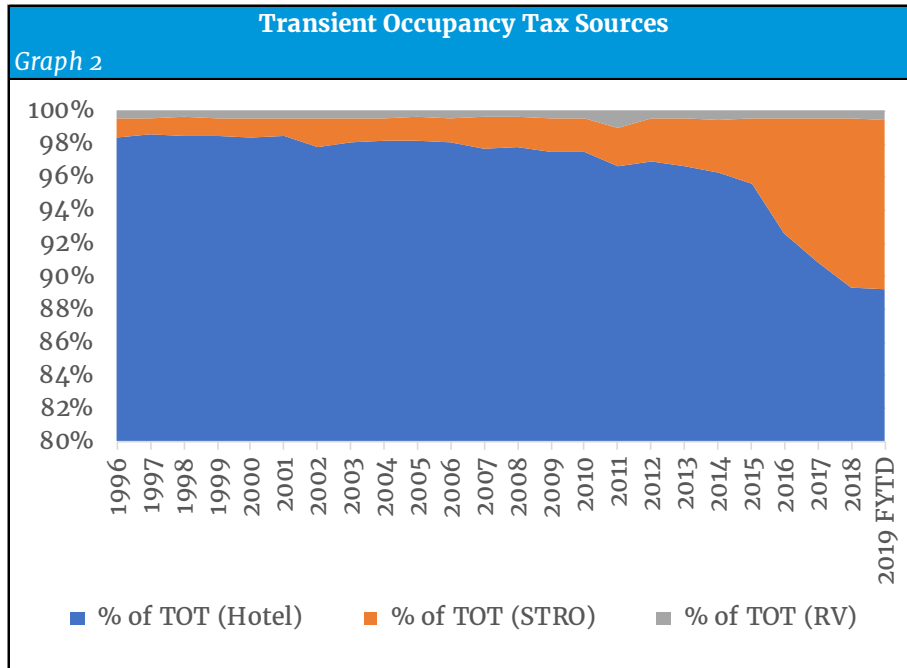
FY 2019 Transient Occupancy Tax (TOT) Revenue Projections <sup>1</sup>					
<i>Table 9</i>		<i>in millions</i>			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	5.3%	5.3%	5.3%	0.0%	N/A
TOT Projection	\$ 128.4	\$ 128.4	\$ 130.3	\$ 1.9	1.5%

<sup>1</sup> Total City FY 2019 current revenue budget for transient occupancy tax is \$245.1 million and the projection is \$247.7 million. The balance is budgeted in the Transient Occupancy Tax Fund.

General Fund Transient Occupancy Tax (TOT) revenue is projected to exceed budget by \$1.9 million due to better than expected performance during the second quarter. However, according to a recent forecast, “Developments in the US and global economies suggest that 2018 will have been a peak in the hotel industry and global growth overall” (Tourism Economics, San Diego Travel Forecast, 2018) and projects continued softening in the tourism industry. While TOT revenue growth through November has outpaced budget estimates, based on this updated forecast, the projected growth rate for TOT will remain at 5.3% for the remainder of the fiscal year. Table 10: San Diego County Visitor Industry, provides a summary of the projected growth in economic indicators that impact the City’s TOT receipts. The City receives TOT from hotels, Short Term Residential Occupancy units (STRO), and Recreational Vehicle Parks (RV Parks). Graph 2: FY 2019 Transient Occupancy Tax Sources details the percentage of TOT received from each of these sub-groups by fiscal year, and more specifically the growth in STRO revenues as a percentage of total TOT.







TOT revenue projections will continue to be closely monitored and updated in the Fiscal Year 2019 Year-End Budget Monitoring Report to account for any changes in revenue trends and economic indicators related to the San Diego tourism economy.

San Diego County Visitor Industry				
Table 10 <span style="float: right;">in millions</span>				
	CY 2017	CY 2018	CY 2019 <sup>2</sup>	CY 2020 <sup>2</sup>
<b>Visitors</b>				
Total Visits (millions)	35.0	35.8	36.5	37.3
Overnight Visits (millions)	17.6	17.9	18.3	18.7
<b>Hotel Sector</b>				
Average Occupancy	77.3%	78.3%	78.0%	77.0%
Average Daily Rate	\$ 160.11	\$ 165.41	\$ 169.57	\$ 173.81
Revenue PAR <sup>1</sup>	\$ 123.73	\$ 129.54	\$ 132.23	\$ 133.91
Room Demand (growth)	1.3%	2.0%	2.0%	1.4%

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 2018

### Sensitivity Analysis

The projection for TOT revenues displayed in Table 9: FY 2019 Transient Occupancy Tax (TOT) Revenue Projections reflect the current estimates the City anticipates receiving this fiscal year. While the tourism market is 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 \$760,000. 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 2019 Franchise Fee Revenue Projections						
Table 11						in millions
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %	
SDG&E Growth Rate	2.0%	2.0%	2.0%	0.0%	N/A	
Cable Growth Rate	-2.0%	-2.0%	-2.0%	0.0%	N/A	
Franchise Fee Projection	\$ 77.1	\$ 77.1	\$ 79.1	\$ 2.0	2.6%	

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 81.7% 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 of gross sales while the revenue received from refuse haulers is based on tonnage.

The Fiscal Year 2019 franchise fee revenue is projected to be over budget at fiscal year-end by \$2.0 million primarily due to \$2.4 million in additional SDG&E franchise fees offset by lower revenues from cable companies. This is an increase of \$1.6 million from the First Quarter Report.

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 has provided a preliminary estimate of the clean-up payment for our projections. The Fiscal Year 2019 Year-End Budget Monitoring report will reflect actual SDG&E revenues to be received in February.

### Sensitivity Analysis

The projections for franchise fee revenues displayed in Table 11: FY 2019 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 \$700,000. Due to the reconciliation occurring only once a year, variations from the budgeted growth rate have historically been significant. We do not expect a large variance from the preliminary estimate provided, and the Year-End report will reflect the actuals received.

Cable providers continue to have uncertainty in revenues due to changes in 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 \$380,000.

## Other Major Revenue

FY 2019 Other Major Revenue Projections					
<i>Table 12</i>					<i>in millions</i>
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Other Major Revenue Projections	\$ 88.8	\$ 88.8	\$ 89.7	\$ 0.8	1.0%

The Other Major Revenue category includes property transfer tax, a tax on the sale of a real property within the City, General Governmental Services Billing (GGSB), which is a reimbursement from other City funds that use General Fund services, one-cent 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 revenues. Other Major Revenues are projected to be over budget by \$840,000 primarily due to higher than budgeted interest earnings offset by lower than anticipated property transfer tax.

## DEPARTMENTAL REVENUE

General Fund departmental revenues are projected at \$310.1 million by fiscal year-end which represents an increase of \$9.9 million, or 3.3%, from the current budget. The following section discusses the significant factors contributing to the increase in projected departmental revenue.

FY 2019 Significant General Fund Departmental Revenue Projections					
<i>Table 13</i>					<i>in millions</i>
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Attorney	\$ 4.2	\$ 4.2	\$ 3.5	\$ (0.7)	-16.2%
City Treasurer	26.9	26.9	27.5	0.6	2.2%
Facilities Services	6.6	6.6	5.5	(1.1)	-16.0%
Fire-Rescue	42.9	42.9	48.4	5.5	12.7%
Police	47.7	47.7	50.2	2.5	5.2%
Real Estate Assets	51.3	51.3	53.1	1.8	3.6%
Transportation and Storm Water	56.6	56.6	55.5	(1.0)	-1.9%
All Other Departments	64.0	64.0	66.3	2.3	3.6%
<b>Total</b>	<b>\$ 300.2</b>	<b>\$ 300.2</b>	<b>\$ 310.1</b>	<b>\$ 9.9</b>	<b>3.3%</b>

### City Attorney

The Office of the City Attorney projects revenues under budget by \$680,000 at fiscal year-end due to a decrease in revenues from non-General Funds and the Successor Agency, and a reduction in the receipts of fines and penalties.

### City Treasurer

The Office of the City Treasurer projects revenues over budget by \$580,000 at fiscal year-end primarily associated to Cannabis businesses tax revenue due to limiting the exemption for cannabis medical transactions to only those patients that have a valid State of California Medical Marijuana Identification Card (MMIC) and an increased number of ancillary service providers registering and remitting the tax.

## Facilities Services

The Facilities Services Department projects revenue under budget by \$1.1 million at fiscal year-end associated to a decline in reimbursable and CIP projects, the increased focus on repairs and maintenance of general fund facilities, and vacant reimbursable positions. Estimated salary savings for positions is projected at \$840,000.

## Fire-Rescue

The Fire-Rescue Department projected over budget revenue of \$5.5 million at fiscal year-end includes: \$2.1 million in reimbursements for strike team and other deployments, \$1.9 million in Fire Company Inspection Program revenue due to automation of inspection billing, \$570,000 in false alarm penalties, and \$430,000 in reimbursements from the Airport Authority.

## Police

The Police Department projects over budget revenue of \$2.5 million at fiscal year-end associated to:

- \$3.0 million in reimbursements from the Seized Asset Fund for unanticipated overtime expenditures related to the Neighborhood Policing Division including the Transitional Storage Facility, Housing Navigation Center, and San Diego Riverbed Clean-up.
- \$420,000 decrease in revenue from other agencies for task forces and the latent printer examiner program.

## Real Estate Assets

The Real Estate Assets Department projects revenue over budget by \$1.8 million at fiscal year-end associated to \$860,000 in Mission Bay Lease revenue, \$430,000 in Pueblo Lands lease revenue, and \$250,000 from telecommunication carriers for the use of the public right-of-way. The Mission Bay Lease revenue offsets the increase in the transfer to the Park improvement in Citywide Program Expenditures Department.

## Transportation and Storm Water

The Transportation and Storm Water Department projects revenue under budget by \$1.0 million at fiscal year-end associated to \$670,000 in less than anticipated reimbursements from CIP Projects and other billable work as a result of vacancies, and \$460,000 attributed to vacant Parking Enforcement Officer positions and decreased enforcement during the rainy season.

## GENERAL FUND EXPENDITURES

General Fund expenditures are projected to exceed budget by \$23.1 million at fiscal year-end. This is primarily attributed to unbudgeted expenditures associated to public safety overtime, fixed fringe benefits, and contractual expenditures. This section will discuss General Fund expenditure variances by category.

### PERSONNEL EXPENDITURES

Personnel expenditures are projected to exceed budget by \$15.5 million, or 1.5%, at fiscal year-end primarily due to an increase in overtime expenditures, as displayed in Table 14: FY 2019 General Fund Personnel Expenditure Projections.

FY 2019 General Fund Personnel Expenditure Projections					
Table 14					<i>in millions</i>
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries and Wages	\$ 589.1	\$ 589.1	\$ 600.5	\$ (11.4)	-1.9%
Fringe Benefits	438.0	438.0	442.1	(4.1)	-0.9%
<b>Total</b>	<b>\$ 1,027.1</b>	<b>\$ 1,027.1</b>	<b>\$ 1,042.6</b>	<b>\$ (15.5)</b>	<b>-1.5%</b>

### Salaries and Wages

The salaries and wages expenditure category is comprised of five distinct wage types: salaries, hourly wages, overtime, pay-in-lieu of annual leave, and termination pay. Salaries include compensation for benefited employees and associated 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.

FY 2019 General Fund Salaries and Wages Projections					
Table 15					<i>in millions</i>
Salaries and Wages Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries and Add on Pays	\$ 499.7	\$ 496.1	\$ 490.1	\$ 5.9	1.2%
Overtime	66.6	70.2	84.0	(13.8)	-19.7%
Hourly Wages	13.5	13.5	13.2	0.4	2.8%
Pay-in-Lieu of Annual Leave	6.9	6.9	9.3	(2.4)	-34.8%
Termination Pay	2.4	2.4	3.9	(1.5)	-64.4%
<b>Total</b>	<b>\$ 589.1</b>	<b>\$ 589.1</b>	<b>\$ 600.5</b>	<b>\$ (11.4)</b>	<b>-1.9%</b>

Salaries and wages are projected at \$600.5 million by fiscal year-end. This is an increase of \$11.4 million, or 1.9%, from the Fiscal Year 2019 current budget. Table 15: FY 2019 General Fund Salaries and Wages Expenditure Projections displays the variances by the five distinct categories of wages. The variance is primarily attributed to the overtime and pay-in-lieu of

annual leave which are projected to be over budget by \$13.8 million and \$2.4 million, respectively. This increase is partially offset by projected under budget expenditures of \$5.9 million in salaries and add on pays. Additional detail on variances by wage type and the major contributing departments are discussed below.

### Salaries

Salaries are projected under budget by \$5.9 million, or 1.2%, at fiscal year-end primarily due to the following Departments:

- \$1.0 million in Facilities Services associated vacant positions.
- \$960,000 in Parks and Recreation. associated to vacant positions.
- \$890,000 in the Office of the City Attorney associated to vacant Deputy City Attorney's and vacant legal support staff.
- \$510,000 in Environmental Services associated to sanitation driver vacancies partially offset with an increase in overtime to cover routes that would be operated by vacancies.
- \$340,000 in Transportation and Storm Water associated to vacant positions.
- \$2.6 million in various departments citywide primarily due to vacant positions.

### Overtime

Overtime is projected to exceed budget by \$13.8 million, or 19.7%, at fiscal year-end associated to the following Departments:

- \$8.6 million in Police associated to:
  - \$3.2 million in the neighborhood policing division to address quality of life issues associated to the following:
    - \$2.1 million around the transitional storage facility.
    - \$500,000 near the San Diego riverbed.
    - \$400,000 for general neighborhood policing.
    - \$250,000 near the Housing Navigation center.
  - \$2.7 million in extension of shift related overtime.
  - \$1.5 million in patrol staffing backfill as a result of a high number of vacancies and the formation of the neighborhood policing division.
  - \$760,000 for special events.
- \$4.1 million in Fire-Rescue primarily associated to:
  - \$2.3 million in strike team deployments and other deployments. This increase is offset with an increase in deployment revenue of \$2.1 million.
  - \$810,000 in weather related staffing.
  - \$710,000 train an additional unbudgeted Fire Academy. This will help increase the Departments staffing levels and reduce the overtime needs to maintain the constant staffing model.
- \$440,000 in Environmental Services associated with vacant sanitation drivers.
- \$410,000 in Facilities Services associated to projects scheduled outside normal business hours and for services to the stadium.

### Pay-in-Lieu of Annual Leave

Pay-in-Lieu (PIL) of Annual Leave is projected to be over budget by \$2.4 million, or 34.8%, at fiscal year-end primarily due to employees having the option of having up to two annual leave payouts of 125 hours in Fiscal Year 2019. Due to two changes in City policy. One is a transition from a fiscal year to a calendar year period and the second requires employees to decide in advance of the calendar year whether to take any PIL. There, was an increase in PIL expenditures in the first half of fiscal year 2019. Additionally, there is a projection for another payment associated to calendar year 2019 PIL expenditures expected during the last half of Fiscal Year 2019.

**Termination Pay**

Termination pay is projected to be over budget by \$1.5 million, or 64.4%, at fiscal year-end primarily due to increased payout of leave balances in the Police Department. Typically, termination pay is offset with salary savings and not specifically budgeted unless a retirement is known such as employees exiting DROP.

**Fringe Benefits**

Fringe benefits are projected at \$442.1 million by fiscal year-end. This is an increase of \$4.1 million, or 0.9%, from the Fiscal Year 2019 current budget. The variance of \$4.1 million is due to a reallocation of \$4.3 million in fixed fringe benefits to the General Fund departments from the non-general fund departments. Fixed fringe costs do not change, only the allocation to departments/funds, which are adjusted throughout the year to reconcile estimated amounts from budgeted positions to actual filled positions.

FY 2019 General Fund Fringe Benefits Projections					
<i>Table 16</i>					<i>in millions</i>
Fringe Benefits Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fixed	\$ 308.3	\$ 308.3	\$ 312.5	\$ (4.3)	-1.4%
Variable	129.7	129.7	129.6	0.2	0.1%
<b>Total</b>	<b>\$ 438.0</b>	<b>\$ 438.0</b>	<b>\$ 442.1</b>	<b>\$ (4.1)</b>	<b>-0.9%</b>

**Fixed Fringe Benefits**

Fixed fringe benefit expenditures include the following: the Actuarially Determined Contribution (ADC) to the San Diego City Employees' Retirement System (SDCERS), contributions for Workers' Compensation, Long-Term Disability (LTD), Other Post-Employment Benefits (OPEB), Unemployment Insurance, and Risk Management Administration (RMA). Variances in this category are the result of unexpected personnel vacancies or attrition within the City's many funds. Fixed fringe is projected to be over budget by \$4.3 million at fiscal year-end and is driven by \$2.5 million in ADC, \$610,000 in OPEB, and \$990,000 in Workers' Compensation.

This shift in filled positions has an effect on actual and projected expenditures because fixed fringe costs are annual liabilities the City is obligated to pay regardless of current employee count or salary amounts. Collection rates are adjusted periodically throughout the fiscal year to ensure that the required obligations are appropriately funded by the contributing departments and funds, which can result in the amount allocated between the General Fund and non-General Funds varying from the current budget.

**Variable Fringe Benefits**

Variable expenditures associated with fringe benefits include Flexible Benefits, Supplemental Pension Savings Plan (SPSP), Medicare, Retiree Medical Trust, and the Deferred Retirement Option Plan (DROP). Variable fringe benefits are projected under budget by \$160,000, or 0.1%, at fiscal year-end from current budget. This is primarily due to savings of \$950,000 in Flexible Benefits, \$340,000 in Retiree Medical Trust and \$250,000 in Retirement Contributions that is offset by higher \$890,000 in Medicare and \$500,000 in SPSP.

Flexible benefits are budgeted based on the health coverage selections of employees at the time the budget is developed. Variances to actuals are attributable to changes in coverage selections



during open enrollment, which occurs after the budget is adopted. The over budget projection associated with is primarily driven by high overtime within the Fire-Rescue Department. SPSP expenditures correlate with overtime for post Prop B employees only and the City's requirement to include all pay in the City's match to the defined contribution plan (SPSP-H). The over budget projection associated with Medicare is primarily driven by less vacancies than anticipated within the Police Department, and higher overtime within the Fire-Rescue Department.

### NON-PERSONNEL EXPENDITURES

Non-personnel expenditures are projected at \$439.1 million by fiscal year-end. This represents an increase of \$7.6 million, or 1.8% over the current budget. The following section discusses variances for non-personnel expenditures by category and highlights the significant variances within the General Fund departments.

FY 2019 General Fund Non-Personnel Expenditure Projections					
Table 17					in millions
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Supplies	\$ 30.2	\$ 30.5	\$ 30.6	\$ (0.2)	-0.7%
Contracts	240.7	231.2	236.9	(5.7)	-2.5%
Information Technology	32.0	32.7	32.4	0.3	0.9%
Energy and Utilities	49.3	49.3	50.9	(1.6)	-3.2%
Other	5.2	5.4	8.0	(2.7)	-50.4%
Transfers Out <sup>1</sup>	63.1	62.0	62.9	(0.9)	-1.5%
Capital Expenditures	2.1	1.7	1.3	0.4	24.0%
Debt	9.6	19.0	16.1	2.8	14.8%
<b>Total</b>	<b>\$ 432.1</b>	<b>\$ 431.6</b>	<b>\$ 439.1</b>	<b>\$ (7.6)</b>	<b>-1.8%</b>

<sup>1</sup>The FY 2019 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 \$550,000 and projected expenditures total \$1.2 million, the variance of \$650,000 is attributed to an increase in the actual operating revenues for Fiscal Year 2018 as reported in the CAFR.

### Supplies

Supplies are projected to exceed budget by \$200,000, or 0.7% of current budget, at fiscal year-end primarily attributed to the following:

- \$1.3 million increase in the Police Department including crime laboratory and facility maintenance supplies, uniforms, ammunition, low value assets, batteries and other safety supplies.
- \$510,000 increase in the Parks and Recreation Department primarily for cleaning and janitorial supplies for maintenance of restrooms during busy summer months and extended 24-hour maintenance at restrooms in Balboa Park.

These increases are partially offset by the following decreases:

- \$1.2 in the Transportation and Storm Water Department associated with moderate non-critical spending for electrical items, pump stations, signs, and maintenance activities.



## Contracts

The Contracts category is projected to exceed budget by \$5.7 million, or 2.5% of current budget, at fiscal year-end primarily due to the following factors:

- \$2.4 million in the Police Department for Lateral and Recruitment Incentives programs, photocopier, psychological, forensic examinations, and other services including: crime lab, employee health, operational, training, and miscellaneous contracts.
- \$2.3 million in the Fire-Rescue Department primarily for the helicopter maintenance program and pilot training program; contractual increases for wellness services and airport hangar lease; deployment travel; hazardous waste removal; and various City gate studies including: Emergency Command Data Center Space Facility Needs Assessment, EMS Ambulance Deployment Study, and Maritime Capabilities Study.
- \$1.8 million in the Transportation and Storm Water Department primarily for equipment rentals and condition assessment of storm drain pipes.
- \$930,000 in the Parks and Recreation Department primarily due to increases in contractual services for Mission Bay, Shoreline Parks, and Balboa Park and project related maintenance and repairs.
- \$940,000 in the Citywide Program Expenditures Department for new leases associated with the executive complex relocation and transitional storage facility, additional election costs, and for operational and winters storm related expenditures at the bridge shelters.

These increased projections are partially offset by the following projected decreases:

- \$1.0 million in the Real Estate Assets Department primarily due to the tentative scheduled move-in date for 101 Ash Street taking place in Fiscal Year 2020. The budget previously assumed that the move-in would take place in Fiscal Year 2019.
- \$900,000 in the Environmental Services Department primarily for decreases in equipment usage and refuse disposal fees.

## Information Technology

Information Technology expenditures are projected under budget by \$300,000, or 0.9% of current budget, at fiscal year-end primarily associated to the planet bids solicitation application that will now be expended by the Public Works—Engineering and Capital Projects Fund instead of the Purchasing and Contracting Department.

## Energy and Utilities

Energy and utilities are projected to exceed budget by \$1.6 million, or 3.2% of current budget, at fiscal year-end associated to the following increases:

- \$1.2 million in the Parks and Recreation Department primarily associated to increases in electricity services and water when compared to budget. Electricity usage is due to recreation centers serving as cool zones during summer months and street lighting expenditures. Street lighting costs are offset with savings in street lighting debt service payments.
- \$290,000 in the Fire-Rescue Department due to ongoing expenditures related to a change in cellular providers and an increase of service levels to support the deployment of mobile devices.
- \$360,000 in the Police Department due to higher gasoline prices, utilities at Legacy Park (former Chargers training facility), and the higher than anticipated costs for circuits and an increase in wireless services.

These increases are partially offset by a decrease of \$330,000 in the Environmental Services Department associated with a decrease in both diesel fuel and gas consumption.

## Other

Other expenditures are projected over budget by \$2.7 million, or 50.4% of current budget, at fiscal year-end associated to following:

- \$3.0 million increase in the Citywide Program Expenditures Department associated with a modification to employee's regular rate of pay used to calculate overtime. The regular rate of pay was modified to include cash payments in lieu of health benefits provided to employees as required by the recent Flores legal case.

## Transfers Out

Transfer out are projected over budget by \$900,00, or 1.5% of current budget, at fiscal year-end associated to a \$860,000 increase in the Citywide Program Expenditures Department for the transfer to Park Improvement Funds based on projected increases in Mission Bay lease revenue.

## Capital Expenditures

Capital expenditures are projected under budget by \$400,000, or 24.0% of current budget, at fiscal year-end primarily attributed to the following:

- \$180,000 decrease in Transportation and Storm Water associated with conservative spending for office equipment.
- \$140,000 decrease in the Parks and Recreation Department due to deferring vehicle purchases.

## Debt

The debt category is projected under budget by \$2.8 million, or 14.8% of current budget, at fiscal year-end due to the following:

- \$1.6 million decrease in the Transportation Water Department due to the GE lighting Program (Intelligent Cities Lighting Project). For additional detail please refer to the write-up in the program updates section.
- \$1.1 million decrease in the Fire-Rescue Department primarily due to the timing of the first lease payments for the Sikorsky S-70i Firehawk Helicopter taking place in Fiscal Year 2020 rather than in Fiscal Year 2019

## GENERAL FUND BALANCES AND RESERVES

The City's Reserve Policy (Council Policy 100-20) documents the City's approach to establishing and maintaining reserves across City operations. The following section discusses the General Fund FY 2019 Projected Ending Fund Balance and reserve estimates for the current year and upcoming fiscal year.

### FISCAL YEAR 2019 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

Table 18: FY 2019 General Fund Balances and Reserve Estimates displays the General Fund balance and reserve estimates calculation.

FY 2019 General Fund Balances and Reserve Estimates			
Table 18			in millions
Description	First-Quarter Projection	Year-End Projection	% of Operating Revenues <sup>1</sup>
<b>FY 2019 Beginning Fund Balance<sup>2</sup></b>	227.4	\$ 227.5	18.0%
FY 2019 Mid-Year Projected Activity			
Revenue	1,436.5	1,477.7	
Expenditures <sup>3</sup>	(1,458.7)	(1,481.7)	
<b>Use of Excess Equity</b>	<b>\$ (22.1)</b>	<b>\$ (4.0)</b>	
Emergency Reserve Total	(101.1)	(101.1)	8.0%
Stability Reserve Total	(91.7)	(91.7)	7.25%
<b>FY 2019 Projected Ending Fund Balance (Excess Equity)</b>	<b>\$ 12.5</b>	<b>\$ 30.7</b>	<b>2.3%</b>

<sup>1</sup>Based on FY 2016 through FY 2018 operating revenues as reported in the CAFR in accordance with the City's Reserve Policy (CP 100-20).

<sup>2</sup>As of the Date of the First Quarter Monitoring report, a draft Beginning Fund Balance was provided; the adjusted figure represents the actual FY19 Beginning Budgetary Fund Balance.

<sup>3</sup>The FY 2019 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 \$550,000 and projected expenditures total \$1.2 million, the variance of \$650,000 is attributed to an increase in the actual operating revenues for Fiscal Year 2018 as reported in the CAFR.

The Fiscal Year 2019 projected excess equity is \$30.7 million, or 2.3%, after taking into account the following:

- \$4.0 million Fiscal Year 2019 projected use of fund balance for eligible one-time uses, this is a decrease from the \$22.1 million reported in the First-Quarter Report.
- \$192.8 million, or 15.25% of operating revenues to meet the required General Fund Stability Reserve Fiscal Year 2019 target.

### Fiscal Year 2019 Projected Ending Fund Balance

The FY 2018 Audited ending (FY 2019 beginning) fund balance is \$227.5 million, or 18.0%, of the three-year average of Fiscal Year 2016 through Fiscal Year 2018 audited General Fund operating revenues.

The current General Fund reserve of 15.25%, or \$192.8 million, is comprised of an 8.0% Emergency Reserve, or \$101.1 million, and a 7.25% Stability Reserve, or \$91.7 million. Per the Reserve Policy, the Stability Reserve will increase by 1.45% by Fiscal Year 2025 year-end, or from 7.25% 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 16.5% 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 2019 Adopted Budget includes the use of \$22.7 million of fund balance. This use of fund balance includes the Fiscal Year 2019 reserve contribution amount of \$550,000 to reach the target of 15.25%. This amount is 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 \$22.1 million budgeted use of fund balance primarily funds the transfer to the Infrastructure Fund and the Commission for Arts and Culture.

Currently, General Fund revenues are projected to exceed expenditures at fiscal year-end. Staff is recommending appropriation adjustments, which are discussed further in the Appropriation Adjustments section of this report. The Fiscal Year 2019 projected ending excess equity is \$30.7 million, or 2.3%, this includes the budgeted use of excess equity for one-time expenditures, reserve contributions, and the Fiscal Year 2019 Mid-Year Report projected activity. The Year-End Report will provide additional actual revenues, expenditures and trend data to better project year-end balances.

### **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 Fiscal Year 2018 Adopted Budget included the full utilization of the Pension Payment Stabilization Reserve. The General Fund pension reserve contribution for Fiscal Year 2019 was \$3.9 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.

# GENERAL FUND OUTLOOK

## LOOKING FORWARD INTO FISCAL YEAR 2020

Table 19: FY2020 General Fund Outlook displays the projected deficit included in the FY2020–2024 Five-Year Financial Outlook (FYO) for Fiscal Year 2020, contributions for the upcoming FY2020. These contributions include: Stability Reserve increase of 0.25%, Emergency and Stability Reserve contributions, and Pension Payment Stabilization Reserve contribution.

FY 2020 General Fund Outlook			
Table 19		in millions	
Description	Amount		
<b>FY 2020 Five-Year Outlook Deficit</b>	<b>\$ (73.6)</b>		
<b>FY 2019 Projected General Fund Excess Equity</b>	<b>\$ 30.7</b>		<b>2.3%</b>
<b>General Fund Reserve Contributions</b>	<b>Projected Contribution</b>	<b>FY20 Target Amount</b>	<b>FY20 % Target</b>
FY2020 Stability Reserve Increase of 0.25% <sup>1</sup>	\$ 3.3	\$ 3.3	0.25%
FY2020 Reserve Contributions <sup>1, 2</sup>	8.6	201.4	15.25%
FY 2020 Contribution to Pension Stability Reserve <sup>3</sup>	4.3	7.9	40.0%
<b>FY 2020 Reserve Contributions Total</b>	<b>\$ 16.2</b>	<b>\$ 212.6</b>	
Changes from the FY2020 General Fund Outlook	3.8		
Other FY2020 Eligible One-time Expenditures	10.6		
<b>Remaining Fiscal Year 2020 Five-Year Outlook Deficit</b>	<b>\$ (46.7)</b>		

<sup>1</sup>Based on FY 2017 and FY 2018 Operating revenues as reported in the CAFR and FY 2019 Mid-Year projected operating revenues.

<sup>2</sup>Includes current Stability and Emergency Reserve targets of 7.25% and 8.0%, respectively.

<sup>3</sup>Based on 8.0% of the most recent average Actuarially Determined Contribution from SDCERS for Fiscal Years 2018-2020.

The FYO projected a deficit for Fiscal Year 2020 at \$73.6 million with the inclusion of critical strategic expenditures net of revenues. Currently, the projected General Fund excess equity is \$30.7 million.

The Reserve Policy recommends that any excess equity should first be used to meet reserve targets. The FYO Fiscal Year 2020 deficit included a reserve contribution of \$9.7 million and pension stability contribution of \$4.3 million. The current Fiscal Year 2020 reserve contribution is projected to be \$11.9 million a result of the Stability Reserve target increase of 0.25%, and an increase in the average of Fiscal Year 2017 through 2019 operating revenues in the amount of \$3.3 million and \$8.6 million, respectively. Furthermore, the replenishment of the Pension Payment Stability Reserve target of 40.0% in Fiscal Year 2020 is estimated at \$4.3 million. The total of these two General Fund contributions is \$16.2 million or \$2.2 million higher than what was included in the FYO deficit for Fiscal Year 2020. An additional change from the FYO is the \$1.6 million in estimated savings in City Council Districts that will fund Fiscal Year 2020 Community Projects, Programs and Services.

This decreases the Five-Year Outlook deficit by \$16.2 million and potentially by an additional \$10.6 million for needed FY2020 one-time uses outlined in the Five-Year Outlook. The amount of \$3.8 million is expected to reflect a change from the FYO associated with items that were not known at the development of the FYO. The remaining FY2020 deficit is estimated at \$46.8 million.

## NON-GENERAL FUNDS

### Development Services Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	in millions
					Variance %
<b>Revenue</b>	\$ 64.5	\$ 64.5	\$ 68.8	\$ 4.3	6.7%
Personnel Expenditures	51.5	51.5	53.2	(1.7)	-3.3%
Non-Personnel Expenditures	20.9	20.9	19.4	1.5	7.4%
<b>Expenditures</b>	72.4	72.4	72.6	(0.2)	-0.2%
<b>Net Year-End Projection</b>	\$ (8.0)	\$ (8.0)	\$ (3.8)	\$ 4.2	

*Revenue:*

The Development Services Fund projects revenue to exceed budget by \$4.3 million at fiscal year-end. This increase is associated to revenue from flat fees and a 6.0% user fee increase for permit and issuance fees for non-residential and residential plan check. This increase is also associated to express plan checks where customers pay overtime premium to expedite the review of plans which offsets the projected increase in overtime.

*Expenditures:*

Personnel expenditures are projected over budget by \$1.7 million at fiscal year-end associated to \$510,000 in overtime associated with express plan checks, and \$1.1 million in salaries and special pays associated with filling vacant positions.

Non-personnel expenditures are projected under budget by \$1.5 million at fiscal year-end associated to the scheduled relocation to 101 Ash street taking place in Fiscal Year 2020 instead of Fiscal Year 2019 as budgeted.

### Public Works—Engineering and Capital Projects Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	in millions
					Variance %
<b>Revenue</b>	\$ 102.2	\$ 102.2	\$ 94.0	\$ (8.2)	-8.0%
Personnel Expenditures	86.0	86.0	83.9	2.1	2.4%
Non-Personnel Expenditures	16.2	16.2	13.4	2.8	17.3%
<b>Expenditures</b>	102.2	102.2	97.4	4.9	4.8%
<b>Net Year-End Projection</b>	\$ -	\$ -	\$ (3.3)	\$ (3.3)	

*Revenue:*

The Public Works—Engineering and Capital Projects Fund projects revenue to be under budget by \$8.2 million at fiscal year-end primarily due to vacant reimbursable engineering positions.

*Expenditures:*

Personnel expenditures are projected under budget by \$2.1 million at fiscal year-end due to \$1.5 million in fringe benefits and \$540,000 under budget expenditures in salaries associated as a result of vacant positions.

Non-personnel expenditures are projected under budget by \$2.8 million at fiscal year-end, which is associated to the following:

- \$670,000 decrease in supplies due to conservative spending.

- \$1.8 million due to less training expenditures, rent savings and services from other departments.

## Fleet Operating Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year - End Projection	Variance	<i>in millions</i>
					Variance %
<b>Revenue</b>	\$ 47.0	\$ 47.0	\$ 49.8	\$ 2.8	5.9%
Personnel Expenditures	22.6	22.6	21.7	0.9	4.2%
Non-Personnel Expenditures	30.6	30.6	35.8	(5.1)	-16.7%
<b>Expenditures</b>	53.3	53.3	57.5	(4.2)	-7.8%
<b>Net Year - End Projection</b>	\$ (6.3)	\$ (6.3)	\$ (7.7)	\$ (1.4)	

### Revenue:

The Fleet Operating Fund projects revenue to exceed budget by \$2.8 million at fiscal year-end. This increase includes:

- \$1.5 million in billable vehicle repair revenue.
- \$510,000 in fuel reimbursements associated with unanticipated fuel sales to the Environmental Services Department (ESD).
- \$400,000 in accident recovery revenues.
- \$330,000 in rental fee reimbursements associated with the occupancy of the Othello facility.

### Expenditures:

The Fund is projecting personnel expenditures under budget by \$940,000 at fiscal year-end associated to 24.00 vacant positions.

Non-personnel expenditures are projected to exceed budget by \$5.1 million at fiscal year-end associated to the following:

- \$2.5 million in supplies due to the City's increased fleet size, tariff related increases for auto parts, and increased auto parts stock based on an audit recommendation.
- \$1.3 million for miscellaneous contractual services for facility improvements and equipment maintenance services, towing services, and the GPS data plan for fleet vehicles.
- \$1.0 million primarily in unanticipated fuel sales to the ESD for diesel fuel. This increase is offset with revenue from fuel reimbursements.

The Department of Finance recommends an appropriation from excess revenue of \$2.8 million. DoF will continue to work with the department to identify additional savings or reduce expenses for non-critical needs by fiscal year-end. The Year-End Report will include nine months of actual activity and will provide a better indicator of actual year-end revenues and expenditures. The department will be working closely with the Department of Finance to come up with a plan to mitigate or address projected overages.

## Golf Course Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year - End Projection	Variance	Variance %
<b>Revenue</b>	\$ 20.5	\$ 20.5	\$ 23.0	\$ 2.5	12.3%
Personnel Expenditures	8.1	8.1	8.1	(0.0)	-0.4%
Non-Personnel Expenditures	10.7	10.7	10.7	0.0	0.4%
<b>Expenditures</b>	18.9	18.9	18.9	0.0	0.0%
<b>Net Year - End Projection</b>	\$ 1.6	\$ 1.6	\$ 4.1	\$ 2.5	

### Revenue:

The Golf Course Fund is projecting revenue to exceed budget by \$2.5 million at fiscal year-end because of additional sales of green fees due to improved course conditions and favorable weather, and concession revenue.

### Expenditures:

Golf Course Fund expenditures are projected as budgeted at fiscal year-end.

## Petco Park Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year - End Projection	Variance	Variance %
<b>Revenue</b>	\$ 17.0	\$ 17.0	\$ 17.0	\$ -	0.0%
Personnel Expenditures	0.1	0.1	0.1	0.0	12.4%
Non-Personnel Expenditures	17.1	17.1	17.8	(0.7)	-4.2%
<b>Expenditures</b>	17.3	17.3	18.0	(0.7)	-4.1%
<b>Net Year - End Projection</b>	\$ (0.2)	\$ (0.2)	\$ (0.9)	\$ (0.7)	

### Revenue:

Petco Park Fund revenues are projected as budgeted.

### Expenditures:

Non-personnel expenditures are projected over budget by \$740,000 at fiscal year-end primarily attributed to a prior year stub period payment for Joint Ballpark Operating Expenses as a result of the Padres amending their fiscal year in the Joint Use Management Agreement (JUMA).

## Recycling Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year - End Projection	Variance	Variance %
<b>Revenue</b>	\$ 22.3	\$ 22.3	\$ 25.9	\$ 3.5	15.7%
Personnel Expenditures	11.1	11.1	10.5	0.6	5.2%
Non-Personnel Expenditures	14.8	14.8	13.3	1.4	9.5%
<b>Expenditures</b>	25.8	25.8	23.8	2.0	7.7%
<b>Net Year - End Projection</b>	\$ (3.5)	\$ (3.5)	\$ 2.0	\$ 5.5	

### Revenue:

Recycling Fund revenue is projected over budget by \$3.5 million at fiscal year-end associated to the following increases:



- \$1.7 million in AB939 fees due to franchise and non-franchised customer's loads brought to the Miramar Landfill.
- \$1.2 million in exempt tonnage from the demolition of the Navy Broadway Complex.
- \$1.1 million in additional 100,000 tons in renegotiating franchise hauler agreements.
- \$1.0 million in revenue as a result of businesses not meeting the 180-day refund requirement for unclaimed construction and demolition deposits.

These increases are partially offset by the following decreases:

- \$2.4 million due to China's Sword Policy imposing higher quality threshold standards from 2.0% down to 0.5% for imported recyclable materials.

*Expenditures:*

Personnel expenditures in the Recycling Fund are projected under budget by \$600,000 at fiscal year-end primarily due to various vacancies in the department.

Non-personnel expenditures for the Recycling Fund are projected under budget by \$1.4 million at fiscal year-end primarily due to the following decreases:

- \$350,000 associated with charging eligible expenditures to the Oil Payment Program and CalRecycle grant
- \$290,000 in fuel consumption as the fleet converts to compressed natural gas (CNG).
- \$260,000 in waste removal disposal fees associated with a reduction in disposal costs at the Household Hazardous Waste Transfer Facility.
- \$230,000 in services for recycling education and outreach projects and decreases in the purchase of trash and recycling containers.
- \$180,000 in assignment fees associated with keeping vehicles over their anticipated life cycle to meet daily requirement in curbside collection of recyclables from residents.

## Refuse Fund

	<i>in millions</i>				
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 31.9	\$ 31.9	\$ 37.1	\$ 5.3	16.5%
Personnel Expenditures	14.4	14.4	14.6	(0.2)	-1.7%
Non-Personnel Expenditures	19.3	19.3	21.9	(2.5)	-13.1%
<b>Expenditures</b>	33.7	33.7	36.5	(2.8)	-8.3%
<b>Net Year-End Projection</b>	\$ (1.8)	\$ (1.8)	\$ 0.7	\$ 2.5	

*Revenue:*

The Refuse Disposal Fund projects revenue to exceed budget by \$5.3 million at fiscal year-end primarily due to the following increases:

- \$2.0 million in the disposal of dirt associated with the Clean Fill Dirt Program.
- \$1.0 million due to non-franchised customers, including small business and residents, disposing trash at the Miramar Landfill.
- \$1.0 million in construction and demolition loads.
- \$1.3 million in favorable interest earnings, greens disposal fees and late fees associated with landfill deferred payment accounts.

*Expenditures:*

Personnel expenditures in the Refuse Disposal Fund are projected to exceed budget by \$230,000 at fiscal year-end. The over budget projection is primarily attributed to an increase in overtime associated with increased workloads due to various vacant positions. These positions are projected to be filled by fiscal year-end.

Non-personnel expenditures for the Refuse Disposal Fund are projected over budget by \$2.5 million at fiscal year-end primarily due to the following increases:

- \$1.2 million in AB939 Exempt Tonnage because of a one-time agreement with the Navy to allow disposal of refuse from the demolition of the Navy Broadway Complex project.
- \$820,000 associated to as needed consultant services for interim landfill gas system operations, maintenance, and gas supply services at the Miramar Landfill.
- \$500,000 in diesel fuel purchases from Fleet Operating Fund due to the red dye diesel fuel truck being down.

## Sewer Utility Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	<i>in millions</i>
					Variance %
<b>Revenue</b>	\$ 449.2	\$ 449.2	\$ 431.0	\$ (18.2)	-4.0%
Personnel Expenditures	95.5	95.5	89.7	5.8	6.1%
Non-Personnel Expenditures	267.1	267.1	252.2	14.9	5.6%
<b>Expenditures</b>	362.6	362.6	342.0	20.7	5.7%
<b>Net Year-End Projection</b>	\$ 86.6	\$ 86.5	\$ 89.0	\$ 2.5	

### Revenue:

The Sewer Utility Funds revenue is projected to be under budget by approximately \$18.2 million at fiscal year-end due to the following factors:

- \$30.8 million decrease due to delays in the State Water Board’s review and approval of the City’s Pure Water Program Phase 1 project State Revolving Fund Loan applications. The applications are currently under consideration for FY 2020 funding.

This decrease is offset with a \$12.6 million increase due to grant allocations from the State Water Resources Control Board for the Pure Water Program.

### Expenditures:

The Sewer Utility Funds expenditures are projected to be under budget by \$20.7 million at year-end. Personnel Expenditures are projected under budget by approximately \$5.8 million primarily due to various vacancies in the department.

Non-personnel expenditures are projected to be under budget by \$14.9 million at fiscal year-end primarily due to the following decreases:

- \$9.2 million in expenditures for an expiring condition assessment contracts, savings in miscellaneous services, and Pure Water Program design services ending as the program begins to enter the construction phase.
- \$3.5 million in contingency reserves that are not needed in this fiscal year.
- \$1.3 million decrease due to wastewater facilities using less electricity than budgeted.

## Stadium Operations Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	in millions
					Variance %
<b>Revenue</b>	\$ 10.6	\$ 10.6	\$ 13.6	\$ 3.0	28.3%
Personnel Expenditures	0.6	0.6	0.4	0.2	27.5%
Non-Personnel Expenditures	14.5	14.5	14.4	0.1	1.0%
<b>Expenditures</b>	15.1	15.1	14.8	0.3	2.0%
<b>Net Year-End Projection</b>	\$ (4.4)	\$ (4.4)	\$ (1.1)	\$ 3.3	

### Revenue:

The Stadium Operations Fund revenue is projected over budget by \$3.0 million at fiscal year-end primarily due to \$2.2 million for additional concerts and sporting events and associated concessions revenue, and \$740,000 in naming rights and signage sales at the stadium.

### Expenditures:

Personnel expenditures are projected under budget by \$200,000 at fiscal year-end in overtime. Non-personnel expenditures are projected under budget by \$150,000 at fiscal year-end associated with savings in energy and utilities.

## Underground Surcharge Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	in millions
					Variance %
<b>Revenue</b>	\$ 66.4	\$ 66.4	\$ 61.3	\$ (5.1)	-7.7%
Personnel Expenditures	2.2	2.2	2.2	(0.0)	-0.3%
Non-Personnel Expenditures	57.8	57.8	38.3	19.4	33.6%
<b>Expenditures</b>	60.0	60.0	40.5	19.4	32.4%
<b>Net Year-End Projection</b>	\$ 6.4	\$ 6.4	\$ 20.8	\$ 14.3	

### Revenue:

The Underground Surcharge Fund projects revenue to be under budget by \$5.1 million at fiscal year-end primarily due to the receipt of revenue in the Utilities Undergrounding Program Capital Improvement Program (CIP) Fund to support CIP expenditures.

### Expenditures:

Non-personnel expenditures are projected to be under budget by \$19.4 million at fiscal year-end associated to project delays. The delays are a result of the complexity of private property trenching and the procurement process. The City has identified strategies to improve the undergrounding process and has begun to implement efficiencies during this fiscal year.

## Water Utility Operating Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	in millions
					Variance %
<b>Revenue</b>	\$ 696.5	\$ 708.7	\$ 756.0	\$ 47.3	6.7%
Personnel Expenditures	80.8	80.8	78.8	2.0	2.5%
Non-Personnel Expenditures	461.8	461.8	430.9	30.9	6.7%
<b>Expenditures</b>	542.6	542.6	509.7	32.9	6.1%
<b>Net Year-End Projection</b>	\$ 153.9	\$ 166.0	\$ 246.3	\$ 80.3	

### Revenue:

The Water Utility Operating Fund revenue is projected to be over budget by \$47.3 million at fiscal year-end due to the following factors:

- \$17.6 million increase due to grant allocations from the State Water Resources Control Board for the Pure Water Program.
- \$7.4 million in increased water consumption within residential, commercial, industrial and government water customers.
- \$47.7 million increase due to unbudgeted bond proceeds.

These increases are offset with a \$25.4 million decrease due to delays in receiving funding agreements for State Revolving Fund loans.

*Expenditures:*

Personnel Expenditures are projected under budget by \$2.0 million at fiscal year-end due to various vacancies throughout the department. Non-personnel expenditures are projected under budget by \$31.0 million at fiscal year-end due to the following decreases:

- \$19.3 million in water purchasing costs, as the City draws on more of its own local supply of water and lower than anticipated County Water Authority passthrough rates.
- \$4.0 million due to delays of condition assessments, and Pure Water Program design contracts ending as the program enters the construction phase.
- \$3.5 million in contingency reserves not needed in this fiscal year.
- \$2.0 million in water meters originally budgeted in the operating budget now being expensed through the Advanced Metering Infrastructure (AMI) CIP project.
- \$1.3 million due to less than anticipated purchases of various capital equipment such as pumps, compressors and other equipment.
- \$700,000 due to water treatment facilities using less electricity than budgeted.

## RISK MANAGEMENT RESERVES

The Long-Term Disability, Public Liability, and Workers' Compensation Funds provide funding sources for certain claims made against the City. The City's Reserve Policy (CP 100-20) sets required reserve level targets for each fund to ensure financial stability, as shown below in Table 20: FY 2019 Risk Management Liability Reserves. All Risk Management reserves goals are based on the average value of the annual actuarial liability (AVAAL) for the three most recent fiscal years, which are currently Fiscal Years 2016 through 2018. Additional details on each reserve are included below.

FY 2019 Risk Management Liability Reserves				
Table 20				in millions
Description	Fund Name	Reserve Type	FY 2019 Target	Year-End Projection
Risk Management	Long-Term Disability Fund	Liability Reserve	\$ 3.9	\$ 12.9
	Public Liability Fund	Liability Reserve	32.1	34.7
	Workers' Compensation Fund	Liability Reserve	31.3	34.9

### LONG-TERM DISABILITY RESERVE

The Long-Term Disability (LTD) Reserve Fund provides partial income replacement to eligible City employees who are unable to work for a period as a result of a non-industrial injury, illness, or pregnancy. The Reserve Policy requires the City to maintain LTD reserves equal to 100.0% of the LTD actuarial liability, that is, the AVAAL for Fiscal Years 2016 through 2018. The reserve target for Fiscal Year 2019 is \$3.9 million, which is \$9.0 million lower than the estimated ending fund balance of \$12.9 million for Fiscal Year 2019.

The excess LTD Reserve balance has been identified as a potential funding source to establish a new long-term death and disability benefits plan for employees hired after Proposition B became effective in 2012. The City is currently negotiating this plan with each of its recognized employee organizations; however, future contributions are expected to be made by both the City and its employees once the plan goes into effect.

### PUBLIC LIABILITY RESERVE

The Public Liability (PL) Reserve is funded by the General Fund to support claims arising from real or alleged acts on the part of the City, including claims for bodily injury, property damage, and errors and omissions. Per City Reserve Policy, the PL Reserve target for Fiscal Year 2019 is \$32.1 million or 50.0% of the PL actuarial liability, or most recent three-year AVAAL. This reserve level recognizes that not all claims will be awarded and not all claims will be due and payable at one point in time, yet there may be more than one large claim that could require an immediate payment. The ending fund balance for Fiscal Year 2019 is estimated to be \$34.7 million resulting in a projected excess reserve of \$2.6 million.

### WORKERS' COMPENSATION RESERVE

The Workers' Compensation (WC) Reserve is a citywide fund that provides wage replacement and medical benefits to employees who suffer employment-related injuries and illnesses. On

February 21, 2017, the Reserve Policy was revised to reduce the WC Reserve policy goal from 25.0% to 12.0% of the AVAAL for three most recent fiscal years. The purpose of this revision was to right-size the WC Reserve to a level that is sufficient to support approximately one year of operating cash for the Workers' Compensation program.

The WC Reserve target for Fiscal Year 2019 is \$31.3 million, which is \$3.6 million lower than the projected ending reserve balance of \$34.9 million. The remaining WC reserves will be used to offset WC reserve operating expenditures through Fiscal Year 2020, as discussed in the FY 2020-2024 Five-Year Financial Outlook.

## PROGRAM UPDATES

### 1,000 Miles of Street Repair

One of the Mayor's top initiatives is to repair 1,000 miles of City streets in five years or less by Fiscal Year 2020. As of the first quarter of Fiscal Year 2019, the City has achieved the 1,000-mile goal nearly two years ahead of schedule. The City plans to continue its aggressive street repair program in Fiscal Year 2019 by repairing approximately 350 miles by the end of the fiscal year through asphalt overlay, slurry seal, and concrete street repairs.

As of November 2018, the City initiated the repair of 249 miles of City streets and completed 95 miles of the 249 miles. The City is in the process of initiating an additional 101 more miles of street repair, all of which are expected to be completed by the end of Fiscal Year 2019. Since the inception of this initiative in Fiscal Year 2016, the City has completed a total of 1,027 miles of street repair reaching the 1,000-mile goal well ahead of schedule.

### 101 Ash Street Update

This project provides for the architectural, electrical, plumbing, asbestos mitigation and mechanical tenant improvements to the 19 floors of 101 Ash Street Building for multiple City Departments, including tenants of the City Operations Building and former tenants of 1010 2nd Ave Building (Executive Complex). Improvements will increase the building's occupancy and bring into compliance with current Americans With Disabilities Act (ADA) standards. The project will maximize employee centralization and the plan is to accommodate approximately 1,157 employees from various City Departments.

During the first half of Fiscal Year 2019, Public Works-Engineering and Capital Projects advertised for the tenant improvements and a contract was awarded to West Coast Construction. Areas that would be impacted by the tenant improvement process were cleared of furniture and prepared for construction. West Coast Construction received the Notice to Proceed and construction began on September 24, 2018. The demolition was completed on floors 1, 2, 18, and 19. The abatement of floors 1, 2, and 19 have also started. The tenant improvements are estimated to be completed in the summer of 2019 and staff moved in by early fall 2019.

G/M Business Interiors (GMBI), the City's furniture vendor, has cleared floors 1 through 10, 16, 17, and 18 of all modular furniture and are working on the remaining floors. The order of the floors for removal were determined while working in conjunction with West Coast Construction and at their direction to critical path floors. Floor 19 has no modular furniture and has been cleared. Weekly progress meetings are being held with stakeholders to ensure continuing progress.

### Additional Fire Academy

The Fiscal Year 2019 Adopted Budget includes budget for one Fire-Rescue Academy. The Fire-Rescue department is projecting to have a decrease in the number of Fire Fighter personnel due to attrition. To maintain constant staffing levels and work towards achieving full staffing, the Fire-Rescue Department is requesting to hold an additional unbudgeted fire academy of 36 Fire Recruits in Fiscal Year 2019. This second fire academy will be held from March 2019 through June 2019, alleviating vacancies in emergency operations beginning in July 2019. Projected expenditures for the Academy are \$1.1 million of which \$710,000 is associated to overtime to train the fire recruits and \$390,000 for non-personnel expenditures that include exams, turnout gear, personnel protective equipment, breathing apparatus, safety supplies,

and other miscellaneous supplies. The non-personnel expenditures will be absorbed by the department although an increase to the appropriation for overtime will be recommended as an action item in this report.

### **Cannabis Business Tax**

The collection of the City's Cannabis Business Tax assessment started in January 2018. In Fiscal Year 2018, \$2.7 million in gross receipts tax was collected; revenue of \$5.9 million was budgeted for Fiscal Year 2019. The Office of the City Treasurer's mid-year Cannabis Business Tax projections exceed the Fiscal Year 2019 budget by approximately \$650,000 for a total of \$6.6 million. The projected increase is based on the following:

- Limiting the exemption for cannabis medical transactions to only those patients that have a valid State of California Medical Marijuana Identification Card (MMIC).
- An increased number of ancillary service providers registering and remitting the tax.

Most Cannabis outlet audits will be completed within the first quarter of calendar year 2019. In addition to these audits, staff will continue to monitor ancillary service providers operating within and outside City limits to ensure they adhere to Business Tax requirements. As of December 2018, the City has collected \$150,000 from distributors located outside City limits. Currently, there are no ancillary service providers located within the City of San Diego that are operational. As these businesses open, the Office of the City Treasurer will ensure they register and pay the Cannabis Business Tax.

### **Climate Action 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 2018 CAP Annual Report was published on October 25, 2018 and reported a 21.0% reduction in GHG emissions since 2010, primarily due to an increase in renewable energy on the grid, more fuel-efficient vehicles, and waste diversion rates. The Annual Report can be found on the City's Sustainability web page: <https://www.sandiego.gov/sustainability>.

In October, the City of San Diego was selected as a Bloomberg Philanthropies American Cities Climate Challenge winner. Bloomberg Philanthropies will provide robust technical assistance and support, valued at \$2.5 million, for climate change efforts and to promote a sustainable future for City residents. The Sustainability Department has begun developing and implementing the sustainability efforts and will be hiring a Bloomberg funded coordinator to support this initiative. Additionally, the Sustainability Department has been awarded a \$150,000 grant from SANDAG to support an education, encouragement and awareness campaign for active transportation and transit options, called #MoveFreeSD; this project is moving forward in the 2nd half of Fiscal Year 2019 and is expected to be completed by the end of the calendar year 2019.

In October 2018, the Mayor announced his support to launch a Community Choice Aggregation (CCA) program by forming a Joint Powers Authority (JPA). During the calendar year 2019 the Sustainability Department will work to establish the JPA, file the necessary documentation as required by the California Public Utilities Commission (CPUC), conduct outreach and engage in other related CPUC regulatory proceedings.

The department continues to lead other efforts related to energy efficiency and renewable energy citywide.



These include developing a commercial energy benchmarking ordinance, installation of solar power on city facilities, identifying municipal energy efficiency opportunities, and demonstration projects such as Net Zero Energy libraries. Staff regularly apply for grant funding to support innovative efforts and have raised approximately \$13 million since 2017.

### **GE Lighting Upgrade and Installation Project**

The GE Lighting Upgrade and Installation Project includes two parts: the retrofit of lighting fixtures to Adaptive Control light-emitting diode (LEDs) and the installation of smart sensors by third quarter of 2020. Ultimately 8,618 lights will be retrofitted, and 4,200 sensors will be installed.

The City's outdoor lighting inventory is approximately 68,000 of which 38,000 have been retrofitted with energy efficient lighting through a previous effort. The outdoor lighting inventory includes both streetlights, parking lot lighting and park lighting. The effort described here will ultimately retrofit 8,618 additional lights and generate energy savings. An Adaptive Control system installed as part of the retrofit provides data for enhanced asset management, real time energy usage, and an improved maintenance tool for remote access to each light in the system. The system also includes pertinent data related to the lighting systems such as location, if the light is working or not, wattage, voltage, account number, and type of light. The sensors being installed have the capability to provide data for available parking and parking enforcement, pedestrian, and vehicle counts, including path of travel, weather information, and right-of-way monitoring for enhanced public safety and situational awareness capabilities.

Currently, 2,799 of the 4200 planned sensors have been installed. The energy savings associated with lighting retrofits is slightly behind schedule. The second RFP is in process and is expected to install an additional 3,480 fixtures.

### **Neighborhood Policing**

The Neighborhood Policing Division was created in Fiscal Year 2019 to consolidate and address public safety quality of life issues throughout the City. The Adopted Budget includes 3.00 FTE positions and expenditures of \$812,400. The creation of this division included the movement of 53.00 Police Officers from various Patrol Operations divisions and 23.00 from other divisions.

With the consolidation of the Neighborhood Policing Division there was a need for the centralization of the division and are operating out of Legacy Park Stadium, the former Chargers Training Facility. The Police Department is currently projecting to spend \$200,000 in unbudgeted expenses to operate at the facility. Other unbudgeted expenditures include \$30,000 for new uniforms, \$3.2 million in overtime to assist with quality of life issues and various homeless initiatives which are discussed in further detail in the Homeless Services and Sanitation section of the report, and \$740,000 for Neighborhood Policing vehicles that will be funded with Seized Asset Funds. Furthermore, some of the over budget increases in overtime will also be funded with Seized Asset Funds.

### **Othello Building Update**

The Fleet Operations and Public Works—Engineering and Capital Projects Departments are currently reviewing estimates for the building improvement of the Othello site received from the property owner. A status update, timeline, various lease amendments, and cost estimates as well as a funding plan are expected to be presented to the Budget and Government Efficiency

Committee as soon as the details are finalized. Funding will likely be determined during the Fiscal Year 2020 budget development process. The centrally located Othello Fleet Repair Facility will serve as the primary facility for the repair, maintenance of heavy-duty fire apparatus as well as a storage facility for the Fire-Rescue Department reserve fleet.

### **Stadium Updates**

The City signed an agreement with San Diego State University (Aztecs Football) to extend the existing contract for 2 years through December 2020. San Diego County Credit Union (SDCCU) Stadium hosted 1 soccer game, 1 concert, 7 Aztecs football games and the Navy vs Notre Dame game. Scheduled events include, the Holiday Bowl, 1 major soccer game, 5 Alliance of America football games and an array of parking lot events. SDCCU Stadium's Fiscal Year 2019 revenue budget totals \$3.6 million and actuals through November 2018 total \$2.6 million. We are projecting to receive an additional \$4.0 million for a year-end total of \$6.6 million, exceeding budgeted revenues by \$3.0 million.

### **China's Sword Policy and Recycling**

Historically, China has been the largest international consumer of recycled materials. Effective March 1, 2018, China implemented the National Sword Policy, which banned the importation of certain recyclable commodities, particularly mixed paper, plastics, and metals. The Policy imposed lower allowances for contaminants that are much stricter than international standards and significantly cut back on the import volume while increased inspections of recyclable commodity imports. Currently, our Contractor is only exporting cardboard to China while all other commodities are being marketed domestically and to other countries.

To address the adverse financial impact to the City's contractor processing recyclable materials resulting from the policy, an amendment to the contract was approved by the City Council on October 16, 2018. This change in contract terms will substantially reduce revenues provided to the City, from a budgeted \$4.0 million to forecasting zero revenue for Fiscal Year 2019. With adjustments resulting from the contract amendment, the Recycling Fund received net revenue of \$370,000 for the first five periods of Fiscal Year 2019. Based upon this contract adjustment and in consideration of potential market fluctuations, the Fiscal Year 2019 projected revenue is approximately \$1.0 million.

To mitigate a potential \$3.0 million deficit from the Curbside Recycling Program, a mitigation plan is being implemented. The plan includes a combination of expenditure reductions through efficiency improvements, alternative revenue sources, and an increased use of grant funds. Based on this report, the Recycling fund is projecting to have a surplus of fund balance in Fiscal Year 2019.

## CLEAN SAN DIEGO AND SANITATION EFFORTS

**Summary of FY 2019 Clean San Diego and Sanitation Efforts**  
*Table 21* *Rounded to the ten-thousand*

Fund/Program	Current Budget	Year-End Projection	Variance
<b>General Fund</b>	<b>\$ 5,540,000</b>	<b>\$ 5,420,000</b>	<b>\$ 120,000</b>
Clean San Diego	4,370,000	3,710,000	660,000
Sanitation Efforts	1,050,000	1,080,000	(30,000)
Police Department Riverbed Clean-up	-	500,000	(500,000)
<b>Non-General Funds</b>	<b>\$ 1,710,000</b>	<b>\$ 1,710,000</b>	<b>\$ -</b>
Waste Abatements	1,650,000	1,650,000	-
Sanitation Efforts	60,000	60,000	-
<b>Total</b>	<b>\$ 7,250,000</b>	<b>\$ 7,130,000</b>	<b>\$ 120,000</b>

### Clean San Diego

The Fiscal Year 2019 Adopted Budget includes the addition of 16.00 FTE and total expenditures of \$4.4 million in the General Fund for the Clean SD Program. The Environmental Services Department has \$4.2 million to administer the Clean SD Program and includes:

- \$1.7 million for as needed clean-up crews.
- \$1.3 million for personnel and equipment.
- \$1.1 million for sidewalk sanitation.
- \$100,000 in disposal fees.

The remaining budget of \$150,000 is in the Transportation and Storm Water Department for increased street sweeping in the Downtown, East Village area.

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 ensure private property owners and other public agencies comply with the San Diego Municipal Code.

As of the end of period five, litter removal and waste abatements have resulted in 265 tons removed from the City's nine illegal dumping hot spots, 202 tons removed from the downtown area, 199 tons removed from the San Diego Riverbed, and 82 tons removed from canyons and open space areas. In addition, the equivalent of 1,714 blocks have been sanitized. Expenditures for this program allow for extended work hours to deliver weekend litter removal and abatement services. Additionally, the Transportation and Storm Water Department provides frequent street sweeping within the East Village area.

As of November 30, 2018, 15.00 FTE out of the 16.00 FTE in the Environmental Services Department have been filled, with one position anticipated to be filled by early 2019. General Fund expenditures for the Clean SD program are projected to be under budget by \$660,000 at fiscal year-end associated to:

- \$540,000 decrease in the Environmental Services Department primarily associated with vacancy savings in the beginning of the fiscal year.
- \$110,000 decrease in the Transportation and Storm Water Department due to efficiencies of installing "No Parking Signs" and incorporating additional sweeping routes into regular sweeping routes resulting in a decrease in overtime.

Non-General Fund expenditures are projected to be \$1.6 million in the Refuse Disposal Fund to support the Clean San Diego program, expenditures include:

- \$1.2 million in personnel expenditures for waste abatement.
- \$450,000 in Clean Up Services provided from Alpha Project.

Lastly, the Police Department's Neighborhood Policing Division assists with the San Diego Riverbed clean-up to protect the environment and provide a safe area for visitors and wildlife to enjoy. Expenditures are projected to be over budget by \$500,000 at fiscal year-end associated to overtime expenditures to support the Clean San Diego program.

## **Sanitation Efforts**

The Fiscal Year 2019 Adopted Budget includes the addition of \$1.2 million for sanitation services citywide of which \$1.1 million is in the General Fund and \$60,000 in the Concourse and Parking Garages Operating Fund.

The Parks and Recreation Department has \$1.1 million in budget for sanitation efforts which include:

- \$950,000 for security services at portable restrooms in the downtown area.
- \$50,000 for the installation and servicing of 11 handwashing stations and the servicing.
- \$50,000 in personnel expenditures for 1.50 Ground Maintenance Workers to provide outdoor restroom cleaning for 14 restrooms in Balboa Park that will be open 24 hours per day.

The Parks and Recreation Department is projecting to exceed budget by \$30,000 at fiscal year-end associated with increased costs in security services, additional janitorial services at portable restrooms, and administrative costs associated with overseeing the contracts for the portable restrooms.

The Concourse and Parking Garages Operating Fund budget includes \$60,000 for power washing services to maintain a safe and sanitary environment at the City Concourse, the Evan V. Jones Parkade and the surrounding area. The fund is projecting expenditures at budget.

# HOMELESS SERVICES

This section of the report will discuss expenditures associated to homeless programs and services, and staff that support these programs.

## HOMELESS PROGRAMS AND SERVICES

The Fiscal Year 2019 Current Budget includes \$42.8 million in funding for homelessness programs and services, this includes City staff support. Of the \$42.8 million, \$15.2 million is for transfers from the City to the Housing Commission for homeless programs and services. There is no other housing commission funding discussed in this report.

The Fiscal Year 2019 Current Budget of \$42.8 million includes:

- \$9.1 million in the General Fund.
- \$250,000 in the Low-Moderate Income Housing Asset Fund (LMIHAF).
- \$19.4 million in Community Development Block Grant (CDBG) program entitlement allocations and program income fund allocations for the City’s CDBG Reinvestment Initiative.
- \$14.1 million in State Homeless Emergency Aid Program (HEAP) grant funding.

Summary of FY 2019 Homeless Services and Programs			
<i>Table 22</i>			<i>Rounded to the ten-thousand</i>
Fund/Program	Current Budget	Year-End Projection	Variance
<b>General Fund</b>	<b>\$ 7,760,000</b>	<b>\$ 9,040,000</b>	<b>\$ (1,280,000)</b>
Bridge Shelters	2,760,000	3,220,000	(460,000)
Homeless Outreach Team	1,920,000	2,540,000	(620,000)
Homeless Shelters and Services Programs	2,290,000	2,290,000	-
Housing Navigation Center	300,000	300,000	-
Safe Parking Program	410,000	410,000	-
San Diego Misdemeanants At Risk (SMART)	40,000	40,000	-
Select Committee on Homelessness	40,000	40,000	-
Transitional Storage Facility	-	200,000	(200,000)
<b>Non-General Funds</b>	<b>\$33,750,000</b>	<b>\$19,090,000</b>	<b>\$14,660,000</b>
Low-Moderate Income Housing Asset Fund	250,000	250,000	-
CDBG Entitlement Allocations	1,900,000	1,820,000	80,000
CDBG Reinvestment Initiative	17,500,000	15,420,000	2,080,000
Housing Navigation Center Operations	1,000,000	20,000	980,000
Homeless Facility/ Permanent Supportive Housing Acquisition/ Rehabilitation <sup>1</sup>	10,000,000	10,000,000	-
Palm Avenue Transitional Housing <sup>1</sup>	6,500,000	5,400,000	1,100,000
State Homeless Emergency Aid Program Grant (HEAP) <sup>1</sup>	14,100,000	1,600,000	12,500,000
<b>Total</b>	<b>\$ 41,510,000</b>	<b>\$ 28,130,000</b>	<b>\$ 13,380,000</b>

<sup>1</sup>Multi-year budgets.

### Bridge Shelters

The Fiscal Year 2019 Adopted Budget includes \$2.8 million in the General Fund in the Citywide Program Expenditures Department budget for the rental of various services that are used to support the bridge shelter facilities, including mobile offices, restrooms, sinks, showers,



laundry units, storage units, energy services, lighting, and equipment. These services are projected to be \$3.2 million at fiscal year-end, this is \$460,000 above budget associated to the following:

- \$220,000 for laundry pumping services and diesel fuel needed to fuel the lights
- \$80,000 in electricity expenditures
- \$160,000 in winter storm related expenditures in the Facilities Services Department. On December 6, 2018, the Alpha Project bridge shelter experienced flooding. The tent and the HVAC unit were partially damaged, so repairs were needed. As a result of this, bridge shelter residents were moved out of the facility temporarily into the SDCCU Stadium

These increases are currently projected to be offset with savings in the General Fund.

To accommodate the construction of an affordable housing development project, the Father Joe's Villages bridge shelter will need to be deconstructed and reconstructed at a new site. Staff is exploring options and will report out to council with a plan. Currently, the General Fund projection does not assume any of those costs or set-up costs for a new site. The plan approved by the City Council currently includes the use of \$1.6 million in HEAP funding for tear down and set-up costs at the new location. Furthermore, operating costs are assumed to continue with no halt of services and that expenditures will be consistent with those of the current site.

In total, Fiscal Year 2019 bridge shelter expenditures are projected to be \$4.8 million with \$3.2 million incurred by the General Fund, and \$1.6 million in HEAP funds.

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

The Fiscal Year 2019 Adopted Budget includes \$1.9 million in the Police Department for the Homeless Outreach Team. The homeless outreach team seeks out and engages with chronically homeless persons and places willing participants in housing linked with the appropriate services needed. Projected expenditures for this team are projected to exceed the adopted budget by \$620,000 at fiscal year-end.

Since, the adoption of the budget the size of the HOT team has increased by 4.00 Full-Time Employees and two provisional employees causing the increase in expenditures. The personnel expenditures associated with these positions were budgeted in other areas within the Police Department with no fiscal impact to the General Fund.

#### **Homeless Shelters and Services Programs**

The Fiscal Year 2019 Adopted Budget includes \$2.3 million in the Economic Development Department for Homeless Shelters and Services Programs. Services include: Year-Round Interim Housing Program, Connections Housing/PATH Interim Bed Program, Serial Inebriate Program (SIP), and the Transitional Storage Center located at 252 16<sup>th</sup> Street.

The contracts for these services are all administered by the San Diego Housing Commission. The Economic Development Department projects these services at budget at fiscal year-end.

#### **Housing Navigation Center**

The Housing Navigation Center program is designed to provide onsite intake, assessment, triage and referrals for permanent housing opportunities. On January 29, 2018, the City Council authorized the allocation of \$7.0 million in CDBG funds to acquire the property at 1401 Imperial Avenue for the center. The Fiscal Year 2019 Adopted Budget includes \$550,000 for the Housing Navigation Center operations, including:

- \$300,000 from the General Fund.

- \$250,000 from the Low-Moderate Income Housing Asset (LMIHAF) Fund.

An additional \$1.0 million in funds from the CDBG Reinvestment Initiative is also available for Housing Navigation Center operations in Fiscal Year 2019. At fiscal year-end, these services are projected to total \$570,000 for operations and start-up costs. Currently, the plan is to fully spend the General Fund, and LMIHAF funds with minor usage of the CDBG allocation. This savings of \$980,000 is due to the Housing Navigation Center opening in the spring of 2019. The Housing navigation is projected to open this spring. Police expenditures associated to addressing quality of life issues are discussed in the staff support for Homeless Services Section. ESD has indicated that sanitation services will be provided through the CleanSD Program within its current appropriation. The Clean San Diego program is projecting savings associated in personnel expenditures.

### **Safe Parking Program**

The Fiscal Year 2019 Adopted Budget includes \$410,000 in the Economic Development Department for the Safe Parking Program. 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 bathrooms and showers, and assistance in finding permanent housing. This program is operated by Jewish Family Services of San Diego. The Safe Parking Program is projected at budget of \$410,000 at fiscal year-end.

### **San Diego Misdemeanants at Risk (SMART)**

The Economic Development Department has an additional \$40,000 budgeted for the San Diego Misdemeanants at Risk Track (SMART) Program for additional contractual support. Current year-end projections are at budget.

### **Select Committee on Homelessness**

The Adopted Budget includes \$40,000 in the Council Administration Department for a consultant for the Select Committee on Homelessness. Expenditures are expected at budget. The select committee ended in calendar year 2018.

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

The Transitional Storage Facility opened in June 13, 2018 to meet storage needs within the downtown homeless community and provides a location to keep personal belongings off downtown streets, sidewalks, and storefronts. Currently, the lease payment for the facility is projected to be \$200,000 at fiscal year-end and will be paid out of the Citywide Program Expenditures. The Police Department is currently providing patrol and outreach services around the facility and expenditures associated to this are discussed below in the Staff Support for Homeless Services section. Furthermore, the Environmental Services Department via Clean San Diego is required to provide sanitation services and will do so with their current budget, the program is currently projecting savings from vacancies.

### **Community Development Block Grant (CDBG) Entitlement Allocations**

In Fiscal Year 2019, the CDBG program entitlement allocations are \$1.9 million. Of this amount, \$1.3 million goes to the San Diego Housing Commission which funds various programs including: Cortez Hill Family Center, Interim Housing program for Homeless Adults, Connections Housing Interim Bed Program, and Day Center for Homeless Adults. The SDHC is currently projecting these expenditures at budget.

The remaining \$590,000 is managed by the Economic Development Department for various homeless related public services projects including: El Nido Transitional Living Program,

Rotational Shelter Program, Jewish Family Services Specialist, Street Outreach Service Expansion, Moving Up, and Friend to Friend Shower Program.

All these programs are projected at the allocated amounts except for the Friend to Friend Shower Program which declined the funding of \$80,000. This funding will be reprogrammed in late spring.

#### **Community Development Block Grant (CDBG) Reinvestment Initiative**

In Fiscal Year 2019 the CDBG reinvestment initiative allocation of \$17.5 million is allocated for:

- \$1.0 million for Housing Navigation Center Operations. Of the \$1.0 million for the Housing Navigation Center only \$20,000 is estimated to be spent in Fiscal Year 2019.
- \$10.0 million for a Homeless Facility/ Permanent Supportive Housing/ Rehabilitation. The remaining \$10.0 million for a homeless facility was moved to the Affordable Housing Revolving Loan Fund to backfill San Diego Housing Commission funds moved from the rental housing to bridge shelters. Currently, projections for these funds are pending until the projects are awarded.
- \$6.5 million in carryover funds from Fiscal Year 2018 was allocated for the Palm Avenue Hotel Rehabilitation. The Palm Avenue project bid came under budget by \$1.1 million. Excess CDB funds will be re-programmed to other CDBG eligible activity/projects.

#### **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 of \$14.1 million. During the second quarter of the fiscal year, the City Council accepted, appropriated, programed, and established a fund. The City received these grant funds in January and is projected to spend the \$1.6 million in capital expenditures associated to the relocation of the Father Joe's Village bridge shelter during this Fiscal Year. The remaining funds for this grant have been programed to be expended in Fiscal Year 2020 by City Council.



## STAFF SUPPORT FOR HOMELESS SERVICES

This section will discuss staff time that provides administrative support to ensure the delivery of services to individuals experiencing homelessness.

Summary of FY 2019 Staff Support for Homeless Services			
<i>Table 23</i>			<i>Rounded to the ten-thousand</i>
Fund/Department	Current Budget	Year-End Projection	Variance
<b>General Fund</b>	<b>\$ 1,260,000</b>	<b>\$ 3,730,000</b>	<b>\$ (2,470,000)</b>
Police Department	480,000	2,800,000	(2,320,000)
Economic Development	380,000	380,000	-
Neighborhood Services	300,000	450,000	(150,000)
All other GF Departments	100,000	100,000	-
<b>Other Bridge Shelter support</b>	<b>\$ 10,000</b>	<b>\$ 40,000</b>	<b>\$ (30,000)</b>
<b>Total</b>	<b>\$ 1,270,000</b>	<b>\$ 3,770,000</b>	<b>\$ (2,500,000)</b>

Total expenditures for staff support of homeless services is projected at \$3.8 million by fiscal year-end in the General Fund and \$40,000 for support of the Alpha project bridge shelter related to the winter storm on December 6, 2018. The variance of \$2.5 million in the General Fund is primarily composed of overtime and is not budgeted. The budgeted amounts displayed are associated to budgeted personnel expenditures.

### Police Department

The Police Department provides public safety, and services that address quality of life issues. The department allocates its resources based on each community's need. This year, as has occurred in other years, the department recognized the needs of the East Village and Sherman Heights neighborhood by putting a special focus in those neighborhoods. The department is currently projecting to exceed budget by \$2.3 million at fiscal year-end due to the following:

- \$2.3 million for quality of life issues in and around the Sherman Heights Neighborhood, near the Transitional Storage Facility. Of this \$2.1 million is in overtime and \$280,000 in budgeted salaries. The Police Department was requested to prevent, and address issues raised by community concerns in Sherman Heights, near the transitional storage center, by increasing police presence in the area to 24 hours per day within a 1/2 mile radius of the facility for the first 90 days of its operation. The department plans to carry out increased police activity in the area through the remainder of the fiscal year.
- \$250,000 of overtime for quality of life issues in the East Village Neighborhood, which contains various homeless facilities and will include the Housing Navigation Center should it open in Spring 2019 as projected.
- \$80,000 in total expenditures for the SMART policing demonstration initiative. Of this, \$75,000 is in budgeted salaries and \$5,000 in overtime.

### Economic Development

The Economic Development Department provides administrative support of various homeless programs, grants and coordination with the San Diego Housing Commission. Total personnel expenditures are projected at \$380,000 and are partially reimbursable through CDBG.

**Neighborhood Services Department**

The Neighborhood Services Branch currently leads the effort of oversight and project management for all homelessness related services. The Adopted Budget includes \$300,000 in personnel expenditures and are projected at \$450,000.

**Support from all other departments include:**

The Parks and Recreation Department is currently undertaking the administration of the bridge shelter contracts and the Office of the City Attorney provides legal advice. Total expenditures are projected at \$100,000 and are covered by current budgeted positions.

**Other Bridge Shelter Support (Winter Storm related)**

The \$40,000 in expenditures related to the flooding of the Alpha project tent is primarily due to overtime for services to pump out and dispose of contaminated water, the relocation of tenants to the stadium, and project oversight of the HVAC installation from the Public Utilities Department, Fire-Rescue Department, Facilities Services, and Public Works—Engineering and Capital Projects Department.

# 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

Table 24: FY 2019 Mid-Year Appropriation Adjustments displays the recommended budget adjustments.

FY 2019 Mid-Year Appropriation Adjustments			
Fund/Department	Expenditures Increase/(Decrease)	Revenue	Net Impact
<b>General Fund</b>			
Major General Fund Revenues	\$ -	\$ 8,195,000	\$ 8,195,000
Citywide Program Expenditures	1,000,000	-	(1,000,000)
Real Estate Assets	(1,000,000)	-	1,000,000
Disparity Study	200,000	-	(200,000)
Fixed Fringe Benefits for Police	4,150,000	-	(4,150,000)
Fire-Rescue Academy	710,000	710,000	-
Immigrant Affairs Manager	70,000	-	(70,000)
Parks and Recreation	1,100,000	-	(1,100,000)
Transportation and Storm Water	(1,100,000)	-	1,100,000
Police Overtime	3,000,000	3,000,000	-
Police Incentives Program	400,000	-	(400,000)
Police Over budget supplies and contracts	3,375,000	-	(3,375,000)
Fixed Fringe Reallocation (-)	(3,530,000)	-	3,530,000
Fixed Fringe Reallocation (+)	3,530,000	-	(3,530,000)
<b>General Fund Total</b>	<b>\$ 11,905,000</b>	<b>\$ 11,905,000</b>	<b>\$ -</b>
<b>Non-General Funds</b>			
Seized Assets	\$ 3,000,000	\$ 3,000,000	\$ -
Petco Park Fund <sup>1</sup>	740,000	-	(740,000)
Refuse Disposal Fund	2,500,000	2,500,000	-
Fleet Operations Fund	2,800,000	2,800,000	-

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

## General Fund Appropriation Adjustments

### Major General Fund Revenues

The major General Fund Revenues are projected to have \$8.2 million in excess revenue due to sales tax, property taxes, and franchise fees. These over budget revenues will be used to offset over budget projected expenditures.

### Citywide Program Expenditures Department

The Citywide Program Expenditures Department requires a \$1.0 million increase in expenditure appropriations to support new leases, election costs, bridge shelter expenditures, and the transfer to the Park Improvement Funds.

**Real Estate Assets Department**

The Real Estate Assets Department is projected to be under budget by \$1.0 million associated with the 101 Ash move-in date taking place in Fiscal Year 2020. Savings will be used to offset increases in the Citywide Program Expenditure Department.

**Disparity Study**

The Purchasing and Contracting Department requires an increase in expenditures of \$200,000 to begin the process of conducting a disparity study citywide. A disparity study is a report that analyzes qualitative and quantitative data on businesses within a defined market area, within the context of applicable governing laws and regulations and the purchasing program of the agency that commissions the report. This analysis is done with the intent of identifying whether any gaps exist in an agency's contracting with traditionally underrepresented groups, and includes recommendations on how to remedy those gaps.

**Fixed Fringe for Police**

The General Fund requires an increase in fixed fringe benefits of \$4.2 million. This increase will support a portion of over budget increases in the Actuarially Determined Contribution, Workers' Compensation, and other Post-Employment Benefits.

**Fire-Rescue Department – Fire Academy**

The Fire-Rescue Department requires a \$710,000 increase in expenditure appropriations for overtime to train an unbudgeted academy that will be used to increase the staffing levels in the upcoming fiscal year and potentially decrease overtime expenditures.

**Immigrant Affairs Manager**

The Office of the Mayor requires a \$70,000 increase in expenditure appropriations to hire an Immigrant Affairs Manager. This person will be responsible for coordination between immigrant and refugee communities, intergovernmental agencies, and service providers to recommend policies and programs that facilitate successful integration of immigrant and refugees in San Diego into the civic, economic, and cultural life of the City.

**Parks and Recreation and Transportation and Storm Water Department**

The Parks and Recreation Department requires a \$1.1 million increase in expenditure appropriations for electricity as a result of slightly behind scheduled implementation of the smart streetlights. These increases will be offset with decreased debt service payments associated with the retrofit of City-owned streetlights in the Transportation and Storm Water Department of \$1.1 million. The Transportation and Storm Water Department is projecting savings in debt service payments related to the Intelligent Cities Lighting project to retrofit City-owned streetlighting.

**Police Department**

The Police Department requires an increase in expenditures in overtime and non-personnel expenditures in the amount of \$3.0 million and \$3.8 million, respectively. The overtime increase will help support programs such as extension of shift related overtime, and neighborhood policing. The increase in overtime will be offset with \$3.0 million in seized asset forfeiture funds. The non-personnel expenditure increase will support the police incentives program and various contractual and supplies overages. These increases will insure that the department has the necessary budget to continue paying invoices at year-end.

**Fixed Fringe Reallocation**

The General Fund requires a reallocation of fixed fringe benefits among various General Fund departments in order to align budget with projected expenditures. These increases will be offset with fixed fringe savings in various General Fund departments most notably the Office of the City Attorney and the Parks and Recreation Departments. These adjustments are needed to help right size departments and prevent them from reaching spending limits and stopping operations. For a full list of departments affected by the reallocations please see the Table 25: FY 2019 Mid-year General Fund Fixed Fringe Reallocations.

**FY 2019 Mid-Year General Fund Fixed Fringe Reallocation**

*Table 25*

Department	Expenditures		Net Impact
	Increase/(Decrease)		
<b>Fixed Fringe Reallocation (-)</b>	\$ -	\$ (3,530,000)	\$ (3,530,000)
City Attorney	-	(935,000)	(935,000)
Ethics Commission	-	(90,000)	(90,000)
City Auditor	-	(245,000)	(245,000)
Performance and Analytics	-	(105,000)	(105,000)
Debt Management	-	(175,000)	(175,000)
Purchasing and Contracting	-	(100,000)	(100,000)
Library	-	(155,000)	(155,000)
Parks and Recreation	-	(1,060,000)	(1,060,000)
Facilities Services	-	(295,000)	(295,000)
Transportation and Storm Water	-	(370,000)	(370,000)
<b>Fixed Fringe Reallocation (+)</b>	<b>\$ 3,530,000</b>	<b>\$ -</b>	<b>\$ 3,530,000</b>
Department of Finance	310,000	-	310,000
Planning	50,000	-	50,000
Neighborhood Services	250,000	-	250,000
Fire-Rescue	810,000	-	810,000
Police	2,020,000	-	2,020,000
Office of Homeland Security	90,000	-	90,000
<b>General Fund Total</b>	<b>\$ 3,530,000</b>	<b>\$ (3,530,000)</b>	<b>\$ -</b>

**Non-General Fund Appropriation Adjustments****Seized Asset Fund**

The Seized Asset Fund requires an increase in expenditures of \$3.0 million. The increase will support the over budget overtime expenditures associated to neighborhood policing.

**PETCO Park Fund**

The PETCO Park Fund requires an increase in expenditures of \$740,000 for over budget expenditures associated to PETCO operating services from Fiscal Year 2017.

**Refuse Disposal Fund**

The Refuse Disposal Fund requires an increase in expenditures and revenues of \$2.5 million. The increase in expenditures will pay for the exempt tonnage subsidy from demolition of the Navy Broadway Complex, Landfill Gas System consultant services, and diesel fuel expenditures. The increase in revenues is associated with the Clean Fill Dirt Program and an increase in construction and demolition loads.

**Fleet Operating Fund**

The Fleet Operating Fund requires an increase in revenue and expenditures of \$2.8 million. The increase in expenditures will help support over budget expenditures associated to renewable diesel and increased costs associated to auto parts. This increase is offset with increased revenue associated to fuel reimbursements, accident cost recovery and reimbursements from vehicle repairs.

## CONCLUSION

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The Fiscal Year 2019 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 3.0% resulting in projected Fiscal Year 2019 fund balance in excess of required reserves (excess equity) of \$30.7 million. This excess equity is typically set aside to fund one-time expenditures such as reserve contributions and projects.

Department of Finance and City departments will continue to monitor programs and initiatives as discussed in this report and adhering to conservative spending practices through the end of the fiscal year and provide an update in the upcoming Year-End Budget Monitoring Reports.

The Fiscal Year 2019 Year-End Budget Monitoring Report will provide additional actual revenues, expenditures and trend data to better project year-end balances. Staff may recommend additional appropriation adjustments at that time to maintain balance in the General Fund.

## ATTACHMENTS

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- I. List of Vacant Positions
- II. General Fund Projected Revenues
- III. General Fund Projected Expenditures
- IV. Non-General Fund Projections
- V. Non-General Fund Reserves
- VI. Fiscal Year 2019 Charter 39 Supporting Schedules, as of December 2018



# Fiscal Year 2019 Mid Year Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of January 11, 2019)

Department	Fund Name	Job Classification	FTE
City Attorney	General Fund	Associate Management Analyst	1.00
City Attorney	General Fund	City Attorney Investigator	4.00
City Attorney	General Fund	Clerical Assistant 2	5.00
City Attorney	General Fund	Court Support Clerk 1	1.00
City Attorney	General Fund	Court Support Clerk 2	2.00
City Attorney	General Fund	Deputy City Attorney	7.50
City Attorney	General Fund	Legal Secretary 2	4.00
City Attorney	General Fund	Paralegal	1.00
City Attorney	General Fund	Supervising Management Analyst	1.00
City Attorney	General Fund	Victim Services Coordinator	2.00
City Attorney	General Fund	Word Processing Operator	2.00
<b>City Attorney Total</b>			<b>30.50</b>
City Auditor	General Fund	Assistant City Auditor	1.00
City Auditor	General Fund	Performance Auditor	3.00
<b>City Auditor Total</b>			<b>4.00</b>
City Treasurer	General Fund	Account Clerk	2.00
City Treasurer	General Fund	Accountant 3	5.00
City Treasurer	General Fund	Accountant Trainee	1.00
City Treasurer	General Fund	Administrative Aide 2	1.00
City Treasurer	General Fund	Associate Management Analyst	1.00
City Treasurer	General Fund	Collections Investigator 1	1.00
City Treasurer	General Fund	Collections Investigator 2	2.00
City Treasurer	General Fund	Executive Assistant	1.00
City Treasurer	General Fund	Information Systems Analyst 3	1.00
City Treasurer	General Fund	Public Information Clerk	1.00
City Treasurer	General Fund	Senior Clerk/Typist	1.00
City Treasurer	Parking Meter Operations Fund	Parking Meter Technician	2.00
<b>City Treasurer Total</b>			<b>19.00</b>
Communications	General Fund	Public Information Officer	1.00
Communications	General Fund	Senior Public Information Officer	2.00
<b>Communications Total</b>			<b>3.00</b>
Concourse & Parking Garage	Concourse and Parking Garages Operating Fund	Account Clerk	1.00
<b>Concourse &amp; Parking Garage Total</b>			<b>1.00</b>
Council Administration	General Fund	Council Committee Consultant	3.00
Council Administration	General Fund	Council Representative 1	1.00
<b>Council Administration Total</b>			<b>4.00</b>
Council District 1	General Fund	Council Representative 2A	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 3	General Fund	Council Representative 1	1.00
<b>Council District 3 Total</b>			<b>1.00</b>
Council District 4	General Fund	Council Representative 1	1.75
Council District 4	General Fund	Council Representative 2A	1.00
<b>Council District 4 Total</b>			<b>2.75</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	0.50
<b>Council District 6 Total</b>			<b>0.50</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	2.00
<b>Council District 8 Total</b>			<b>2.00</b>
Debt Management	General Fund	Associate Management Analyst	1.00
<b>Debt Management Total</b>			<b>1.00</b>
Department of Finance	General Fund	Accountant 4	2.00
Department of Finance	General Fund	Deputy Director	1.00
Department of Finance	General Fund	Financial Operations Manager	1.00
Department of Finance	General Fund	Program Coordinator	1.00
Department of Finance	General Fund	Senior Budget Development Analyst	2.00
<b>Department of Finance Total</b>			<b>7.00</b>
Department of Information Technology	Information Technology Fund	Administrative Aide 1	1.00
Department of Information Technology	Information Technology Fund	Information Systems Analyst 3	1.00
Department of Information Technology	Information Technology Fund	Program Coordinator	1.00
Department of Information Technology	Information Technology Fund	Program Manager	1.00
Department of Information Technology	Information Technology Fund	Senior Management Analyst	1.00
Department of Information Technology	OneSD Support Fund	Program Coordinator	1.00
Department of Information Technology	OneSD Support Fund	Program Manager	1.00
Department of Information Technology	Wireless Communications Technology Fund	Communications Technician	1.00
Department of Information Technology	Wireless Communications Technology Fund	Equipment Technician 1	2.00
Department of Information Technology	Wireless Communications Technology Fund	Senior Management Analyst	1.00
<b>Department of Information Technology Total</b>			<b>11.00</b>
Development Services	Development Services Fund	Assistant Engineer-Electrical	1.00
Development Services	Development Services Fund	Assistant Engineer-Traffic	2.00
Development Services	Development Services Fund	Associate Engineer-Civil	2.00
Development Services	Development Services Fund	Associate Management Analyst	1.00
Development Services	Development Services Fund	Associate Planner	6.00
Development Services	Development Services Fund	Cashier	1.00

# Fiscal Year 2019 Mid Year Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of January 11, 2019)

Department	Fund Name	Job Classification	FTE
Development Services	Development Services Fund	Clerical Assistant 2	4.00
Development Services	Development Services Fund	Combination Inspector 2	1.00
Development Services	Development Services Fund	Development Project Manager 1	2.00
Development Services	Development Services Fund	Development Project Manager 2	3.00
Development Services	Development Services Fund	Information Systems Analyst 2	1.00
Development Services	Development Services Fund	Junior Engineer-Civil	1.00
Development Services	Development Services Fund	Land Surveying Associate	1.00
Development Services	Development Services Fund	Legislative Recorder 1	1.00
Development Services	Development Services Fund	Life Safety Inspector 2	1.00
Development Services	Development Services Fund	Park Designer	1.00
Development Services	Development Services Fund	Plan Review Specialist 2	1.00
Development Services	Development Services Fund	Plan Review Specialist 3	2.00
Development Services	Development Services Fund	Program Manager	1.00
Development Services	Development Services Fund	Public Information Clerk	1.00
Development Services	Development Services Fund	Senior Clerk/Typist	1.00
Development Services	Development Services Fund	Senior Combination Inspector	2.00
Development Services	Development Services Fund	Senior Drafting Aide	1.00
Development Services	Development Services Fund	Senior Planner	4.00
Development Services	Development Services Fund	Supervising Plan Review Specialist	1.00
Development Services	Development Services Fund	Word Processing Operator	1.00
Development Services	General Fund	Combination Inspector 1	1.00
Development Services	General Fund	Combination Inspector 2	2.00
Development Services	General Fund	Senior Planner	1.00
Development Services	General Fund	Zoning Investigator 1	1.00
Development Services	General Fund	Zoning Investigator 2	1.00
<b>Development Services Total</b>			<b>50.00</b>
Economic Development	General Fund	Community Development Specialist 2	1.00
Economic Development	General Fund	Community Development Specialist 4	1.00
Economic Development	General Fund	Deputy Director	1.00
Economic Development	General Fund	Payroll Specialist 1	1.00
<b>Economic Development Total</b>			<b>4.00</b>
Environmental Services	General Fund	Asbestos Program Manager	1.00
Environmental Services	General Fund	Deputy Director	0.10
Environmental Services	General Fund	Information Systems Analyst 2	0.38
Environmental Services	General Fund	Program Manager	0.50
Environmental Services	General Fund	Public Information Clerk	1.00
Environmental Services	General Fund	Safety Representative 2	0.35
Environmental Services	General Fund	Sanitation Driver 1	1.00
Environmental Services	General Fund	Sanitation Driver 2	3.00
Environmental Services	General Fund	Sanitation Driver 3	2.00
Environmental Services	General Fund	Sanitation Driver Trainee	4.00
Environmental Services	General Fund	Senior Code Compliance Supervisor	2.00
Environmental Services	General Fund	Supervising Hazardous Materials Inspector	0.50
Environmental Services	General Fund	Utility Worker 2	2.00
Environmental Services	Recycling Fund	Account Clerk	1.00
Environmental Services	Recycling Fund	Code Compliance Officer	1.00
Environmental Services	Recycling Fund	Custodian 1	0.31
Environmental Services	Recycling Fund	Deputy Director	0.10
Environmental Services	Recycling Fund	Hazardous Materials/Pretreatment Trainee	1.00
Environmental Services	Recycling Fund	Heavy Truck Driver 1	1.00
Environmental Services	Recycling Fund	Information Systems Analyst 2	0.28
Environmental Services	Recycling Fund	Program Manager	0.50
Environmental Services	Recycling Fund	Recycling Specialist 2	2.46
Environmental Services	Recycling Fund	Safety Representative 2	0.31
Environmental Services	Recycling Fund	Sanitation Driver 1	2.00
Environmental Services	Recycling Fund	Sanitation Driver 2	6.00
Environmental Services	Recycling Fund	Sanitation Driver 3	1.00
Environmental Services	Recycling Fund	Sanitation Driver Trainee	3.00
Environmental Services	Recycling Fund	Supervising Hazardous Materials Inspector	0.50
Environmental Services	Recycling Fund	Utility Worker 2	0.50
Environmental Services	Refuse Disposal Fund	Administrative Aide 1	1.00
Environmental Services	Refuse Disposal Fund	Assistant Engineer-Civil	1.00
Environmental Services	Refuse Disposal Fund	Custodian 1	0.69
Environmental Services	Refuse Disposal Fund	Deputy Director	0.80
Environmental Services	Refuse Disposal Fund	Disposal Site Supervisor	2.00
Environmental Services	Refuse Disposal Fund	Heavy Truck Driver 1	3.00
Environmental Services	Refuse Disposal Fund	Information Systems Analyst 2	0.34
Environmental Services	Refuse Disposal Fund	Laborer	3.00
Environmental Services	Refuse Disposal Fund	Landfill Equipment Operator	2.00
Environmental Services	Refuse Disposal Fund	Program Manager	1.00
Environmental Services	Refuse Disposal Fund	Recycling Specialist 2	1.54
Environmental Services	Refuse Disposal Fund	Safety Representative 2	0.34
Environmental Services	Refuse Disposal Fund	Senior Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Fund	Utility Worker 1	3.00
<b>Environmental Services Total</b>			<b>59.50</b>
Facilities Financing Program	Facilities Financing Fund	Associate Planner	2.00
Facilities Financing Program	Facilities Financing Fund	Senior Planner	1.00
<b>Facilities Financing Program Total</b>			<b>3.00</b>

# Fiscal Year 2019 Mid Year Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of January 11, 2019)

Department	Fund Name	Job Classification	FTE
Fire-Rescue	General Fund	Associate Management Analyst	1.00
Fire-Rescue	General Fund	Clerical Assistant 2	3.00
Fire-Rescue	General Fund	Code Compliance Supervisor	1.00
Fire-Rescue	General Fund	Dispatcher 1	2.00
Fire-Rescue	General Fund	Dispatcher 2	2.00
Fire-Rescue	General Fund	Fire Captain	12.00
Fire-Rescue	General Fund	Fire Dispatcher	5.00
Fire-Rescue	General Fund	Fire Engineer	13.00
Fire-Rescue	General Fund	Fire Fighter 2	2.00
Fire-Rescue	General Fund	Fire Fighter 3	29.00
Fire-Rescue	General Fund	Fire Helicopter Pilot	1.00
Fire-Rescue	General Fund	Fire Prevention Inspector 2	1.00
Fire-Rescue	General Fund	Helicopter Mechanic	1.00
Fire-Rescue	General Fund	Information Systems Analyst 3	1.00
Fire-Rescue	General Fund	Information Systems Analyst 4	1.00
Fire-Rescue	General Fund	Lifeguard 2	2.00
Fire-Rescue	General Fund	Lifeguard 3	3.00
Fire-Rescue	General Fund	Marine Safety Lieutenant	1.00
Fire-Rescue	General Fund	Program Manager	1.00
Fire-Rescue	General Fund	Project Assistant	1.00
Fire-Rescue	General Fund	Senior Clerk/Typist	1.00
Fire-Rescue	General Fund	Senior Drafting Aide	1.00
Fire-Rescue	General Fund	Word Processing Operator	1.00
<b>Fire-Rescue Total</b>			<b>86.00</b>
Fleet Operations	Fleet Services Operating Fund	Assistant Fleet Technician	4.00
Fleet Operations	Fleet Services Operating Fund	Equipment Trainer	1.00
Fleet Operations	Fleet Services Operating Fund	Fleet Attendant	1.00
Fleet Operations	Fleet Services Operating Fund	Fleet Repair Supervisor	1.00
Fleet Operations	Fleet Services Operating Fund	Fleet Technician	8.00
Fleet Operations	Fleet Services Operating Fund	Information Systems Analyst 3	1.00
Fleet Operations	Fleet Services Operating Fund	Master Fleet Technician	4.00
Fleet Operations	Fleet Services Operating Fund	Metal Fabrication Supervisor	1.00
Fleet Operations	Fleet Services Operating Fund	Motive Service Technician	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>24.00</b>
Government Affairs	General Fund	Program Coordinator	1.00
Government Affairs	General Fund	Program Manager	1.00
<b>Government Affairs Total</b>			<b>2.00</b>
Human Resources	General Fund	Associate Department Human Resources Analyst	3.00
Human Resources	General Fund	Employee Assistance Program Manager	1.00
Human Resources	General Fund	Program Coordinator	2.00
<b>Human Resources Total</b>			<b>6.00</b>
Internal Operations	General Fund	Deputy Chief Operating Officer	1.00
<b>Internal Operations Total</b>			<b>1.00</b>
Library	General Fund	Administrative Aide 2	1.00
Library	General Fund	Assistant Management Analyst	1.00
Library	General Fund	Clerical Assistant 2	1.00
Library	General Fund	Information Systems Technician	1.00
Library	General Fund	Librarian 1	0.50
Library	General Fund	Librarian 2	12.00
Library	General Fund	Librarian 3	2.00
Library	General Fund	Librarian 4	1.00
Library	General Fund	Library Assistant I	2.00
Library	General Fund	Library Assistant II	5.00
Library	General Fund	Library Assistant III	5.00
Library	General Fund	Library Technician	2.00
<b>Library Total</b>			<b>33.50</b>
Neighborhood Services	General Fund	Program Manager	1.00
<b>Neighborhood Services Total</b>			<b>1.00</b>
Office of Boards & Commissions	Transient Occupancy Tax Fund	Associate Management Analyst	2.00
Office of Boards & Commissions	Transient Occupancy Tax Fund	Public Art Program Administrator	1.00
<b>Office of Boards &amp; Commissions Total</b>			<b>3.00</b>
Office of Homeland Security	General Fund	Program Coordinator	1.00
Office of Homeland Security	General Fund	Supervising Management Analyst	1.00
<b>Office of Homeland Security Total</b>			<b>2.00</b>
Office of Sustainability	Energy Conservation Program Fund	Community Development Specialist 4	1.00
Office of Sustainability	Energy Conservation Program Fund	Deputy Director	1.00
Office of Sustainability	Energy Conservation Program Fund	Management Trainee	1.00
Office of Sustainability	Energy Conservation Program Fund	Program Manager	2.00
Office of Sustainability	Energy Conservation Program Fund	Senior Management Analyst	1.00
Office of Sustainability	Energy Conservation Program Fund	Senior Planner	1.00
<b>Office of Sustainability Total</b>			<b>7.00</b>
Office of the Assistant COO	General Fund	Executive Assistant	1.00
<b>Office of the Assistant COO Total</b>			<b>1.00</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	1.75

# Fiscal Year 2019 Mid Year Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of January 11, 2019)

Department	Fund Name	Job Classification	FTE
<b>Office of the Mayor Total</b>			<b>1.75</b>
Parks and Recreation	General Fund	Aquatics Technician 1	1.00
Parks and Recreation	General Fund	Assistant Recreation Center Director	1.00
Parks and Recreation	General Fund	Custodian 2	1.50
Parks and Recreation	General Fund	Equipment Operator 1	1.00
Parks and Recreation	General Fund	Equipment Technician 2	3.00
Parks and Recreation	General Fund	Grounds Maintenance Supervisor	1.00
Parks and Recreation	General Fund	Grounds Maintenance Worker 1	4.00
Parks and Recreation	General Fund	Grounds Maintenance Worker 2	22.50
Parks and Recreation	General Fund	Heavy Truck Driver 1	2.00
Parks and Recreation	General Fund	Information Systems Analyst 2	1.00
Parks and Recreation	General Fund	Information Systems Analyst 3	1.00
Parks and Recreation	General Fund	Laborer	1.00
Parks and Recreation	General Fund	Nursery Gardener	2.00
Parks and Recreation	General Fund	Park Ranger	5.00
Parks and Recreation	General Fund	Park Ranger Aide	1.00
Parks and Recreation	General Fund	Recreation Center Director 1	1.00
Parks and Recreation	General Fund	Recreation Center Director 2	2.00
Parks and Recreation	General Fund	Recreation Center Director 3	1.00
Parks and Recreation	General Fund	Senior Management Analyst	2.00
Parks and Recreation	General Fund	Senior Planner	1.00
Parks and Recreation	General Fund	Seven-Gang Mower Operator	1.00
Parks and Recreation	General Fund	Tree Trimmer	1.00
Parks and Recreation	Golf Course Fund	Equipment Technician 1	1.00
Parks and Recreation	Golf Course Fund	Golf Starter	0.50
Parks and Recreation	Golf Course Fund	Greenskeeper	2.00
Parks and Recreation	Golf Course Fund	Grounds Maintenance Worker 1	2.00
<b>Parks and Recreation Total</b>			<b>62.50</b>
Personnel	General Fund	Assistant Personnel Analyst	1.00
Personnel	General Fund	Associate Personnel Analyst	3.00
Personnel	General Fund	Clerical Assistant 2	1.00
Personnel	General Fund	Test Administration Specialist	1.00
<b>Personnel Total</b>			<b>6.00</b>
Planning	General Fund	Administrative Aide 2	1.00
Planning	General Fund	Assistant Engineer-Traffic	1.00
Planning	General Fund	Associate Planner	1.00
Planning	General Fund	Information Systems Analyst 2	1.00
Planning	General Fund	Park Designer	2.00
Planning	General Fund	Senior Planner	2.00
<b>Planning Total</b>			<b>8.00</b>
Police	General Fund	Account Clerk	1.00
Police	General Fund	Administrative Aide 2	1.00
Police	General Fund	Associate Management Analyst	1.00
Police	General Fund	Cal-ID Technician	2.00
Police	General Fund	Clerical Assistant 2	5.00
Police	General Fund	Criminalist 2	1.00
Police	General Fund	Dispatcher 1	2.00
Police	General Fund	Dispatcher 2	7.00
Police	General Fund	Interview and Interrogation Specialist 3	1.00
Police	General Fund	Latent Print Examiner 3	1.00
Police	General Fund	Parking Enforcement Officer 1	5.00
Police	General Fund	Police Captain	2.00
Police	General Fund	Police Detective	101.00
Police	General Fund	Police Dispatch Supervisor	2.00
Police	General Fund	Police Dispatcher	6.00
Police	General Fund	Police Investigative Service Officer 1	1.00
Police	General Fund	Police Investigative Service Officer 2	1.00
Police	General Fund	Police Lieutenant	2.00
Police	General Fund	Police Officer 1	17.00
Police	General Fund	Police Officer 2	39.00
Police	General Fund	Police Officer 3	2.00
Police	General Fund	Police Property and Evidence Clerk	1.00
Police	General Fund	Police Records Clerk	2.00
Police	General Fund	Police Records Data Specialist	2.00
Police	General Fund	Police Recruit	7.00
Police	General Fund	Police Sergeant	21.00
Police	General Fund	Police Service Officer 1	1.00
Police	General Fund	Police Service Officer 2	2.00
Police	General Fund	Senior Clerk/Typist	1.00
Police	General Fund	Senior Management Analyst	2.00
Police	General Fund	Word Processing Operator	4.25
<b>Police Total</b>			<b>243.25</b>
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 1	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 2	1.44
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Chemist	0.86
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Civil	1.25
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Electrical	0.61
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Management Analyst	0.30

# Fiscal Year 2019 Mid Year Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 11, 2019)

Department	Fund Name	Job Classification	FTE
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Civil	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Associate Management Analyst	0.67
Public Utilities	Metropolitan Sewer Utility Fund	Biologist 2	3.56
Public Utilities	Metropolitan Sewer Utility Fund	Code Compliance Officer	0.44
Public Utilities	Metropolitan Sewer Utility Fund	Electrician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Equipment Technician 1	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Instrumentation and Control Technician	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Laboratory Technician	0.86
Public Utilities	Metropolitan Sewer Utility Fund	Marine Biologist 2	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Marine Biologist 3	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Organization Effectiveness Specialist 2	0.88
Public Utilities	Metropolitan Sewer Utility Fund	Organization Effectiveness Specialist 3	0.33
Public Utilities	Metropolitan Sewer Utility Fund	Payroll Specialist 2	0.33
Public Utilities	Metropolitan Sewer Utility Fund	Plant Operator Trainee	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Electrician	7.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 1	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 2	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 3	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Power Plant Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Power Plant Supervisor	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Principal Drafting Aide	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Principal Engineering Aide	0.71
Public Utilities	Metropolitan Sewer Utility Fund	Principal Plant Technician Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Program Manager	0.64
Public Utilities	Metropolitan Sewer Utility Fund	Public Information Clerk	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Safety Representative 2	0.33
Public Utilities	Metropolitan Sewer Utility Fund	Senior Backflow & Cross Connection Specialist	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Management Analyst	2.83
Public Utilities	Metropolitan Sewer Utility Fund	Senior Planner	0.12
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Plant Operator	1.96
Public Utilities	Metropolitan Sewer Utility Fund	Trainer	0.33
Public Utilities	Metropolitan Sewer Utility Fund	Utility Worker 1	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Operations Supervisor	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Plant Operator	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Treatment Superintendent	1.00
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 1	0.73
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 2	0.68
Public Utilities	Municipal Sewer Revenue Fund	Assistant Chemist	0.14
Public Utilities	Municipal Sewer Revenue Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Civil	0.25
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Electrical	0.16
Public Utilities	Municipal Sewer Revenue Fund	Assistant Management Analyst	0.23
Public Utilities	Municipal Sewer Revenue Fund	Associate Engineer-Civil	0.50
Public Utilities	Municipal Sewer Revenue Fund	Associate Management Analyst	0.39
Public Utilities	Municipal Sewer Revenue Fund	Biologist 2	0.17
Public Utilities	Municipal Sewer Revenue Fund	Cashier	0.50
Public Utilities	Municipal Sewer Revenue Fund	Compliance and Metering Manager	1.00
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Representative	4.25
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Supervisor	0.50
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 1	3.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 2	3.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Technician 1	5.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Technician 2	2.00
Public Utilities	Municipal Sewer Revenue Fund	Field Representative	1.50
Public Utilities	Municipal Sewer Revenue Fund	General Water Utility Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Hazardous Materials/Pretreatment Trainee	1.00
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 2	0.50
Public Utilities	Municipal Sewer Revenue Fund	Laboratory Technician	1.14
Public Utilities	Municipal Sewer Revenue Fund	Laborer	3.00
Public Utilities	Municipal Sewer Revenue Fund	Organization Effectiveness Specialist 2	0.74
Public Utilities	Municipal Sewer Revenue Fund	Organization Effectiveness Specialist 3	0.18
Public Utilities	Municipal Sewer Revenue Fund	Payroll Specialist 2	0.18
Public Utilities	Municipal Sewer Revenue Fund	Plant Process Control Electrician	3.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Process Control Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Principal Drafting Aide	0.38
Public Utilities	Municipal Sewer Revenue Fund	Principal Engineering Aide	0.79
Public Utilities	Municipal Sewer Revenue Fund	Principal Water Utility Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Program Manager	0.43
Public Utilities	Municipal Sewer Revenue Fund	Public Information Clerk	0.23
Public Utilities	Municipal Sewer Revenue Fund	Safety Representative 2	0.18
Public Utilities	Municipal Sewer Revenue Fund	Senior Management Analyst	0.66
Public Utilities	Municipal Sewer Revenue Fund	Senior Planner	0.50
Public Utilities	Municipal Sewer Revenue Fund	Senior Wastewater Plant Operator	0.04
Public Utilities	Municipal Sewer Revenue Fund	Supervising Wastewater Pretreatment Inspector	1.00
Public Utilities	Municipal Sewer Revenue Fund	Trainer	0.18
Public Utilities	Municipal Sewer Revenue Fund	Utility Worker 1	3.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 2	1.00

# Fiscal Year 2019 Mid Year Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of January 11, 2019)

Department	Fund Name	Job Classification	FTE
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Supervisor	6.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Worker	9.00
Public Utilities	Municipal Sewer Revenue Fund	Word Processing Operator	1.00
Public Utilities	Water Utility Operating Fund	Administrative Aide 1	2.97
Public Utilities	Water Utility Operating Fund	Administrative Aide 2	3.88
Public Utilities	Water Utility Operating Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	5.50
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Electrical	0.23
Public Utilities	Water Utility Operating Fund	Assistant Management Analyst	0.47
Public Utilities	Water Utility Operating Fund	Associate Chemist	1.00
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	1.50
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	0.94
Public Utilities	Water Utility Operating Fund	Biologist 2	0.27
Public Utilities	Water Utility Operating Fund	Cashier	0.50
Public Utilities	Water Utility Operating Fund	Code Compliance Officer	4.56
Public Utilities	Water Utility Operating Fund	Compliance and Metering Manager	1.00
Public Utilities	Water Utility Operating Fund	Customer Services Representative	4.25
Public Utilities	Water Utility Operating Fund	Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Deputy Director	1.00
Public Utilities	Water Utility Operating Fund	Equipment Operator 2	2.00
Public Utilities	Water Utility Operating Fund	Equipment Technician 1	2.00
Public Utilities	Water Utility Operating Fund	Field Representative	2.50
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 2	0.50
Public Utilities	Water Utility Operating Fund	Irrigation Specialist	2.00
Public Utilities	Water Utility Operating Fund	Laboratory Technician	1.00
Public Utilities	Water Utility Operating Fund	Laborer	1.00
Public Utilities	Water Utility Operating Fund	Marine Mechanic	1.00
Public Utilities	Water Utility Operating Fund	Organization Effectiveness Specialist 2	1.38
Public Utilities	Water Utility Operating Fund	Organization Effectiveness Specialist 3	0.49
Public Utilities	Water Utility Operating Fund	Payroll Specialist 2	0.49
Public Utilities	Water Utility Operating Fund	Plant Process Control Electrician	1.00
Public Utilities	Water Utility Operating Fund	Plant Process Control Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Principal Backflow & Cross Connection Specialist	1.00
Public Utilities	Water Utility Operating Fund	Principal Drafting Aide	0.40
Public Utilities	Water Utility Operating Fund	Principal Engineering Aide	1.50
Public Utilities	Water Utility Operating Fund	Program Manager	1.93
Public Utilities	Water Utility Operating Fund	Project Officer 2	1.00
Public Utilities	Water Utility Operating Fund	Property Agent	1.00
Public Utilities	Water Utility Operating Fund	Public Information Clerk	0.47
Public Utilities	Water Utility Operating Fund	Ranger/Diver Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Reservoir Keeper	1.00
Public Utilities	Water Utility Operating Fund	Safety Representative 2	0.49
Public Utilities	Water Utility Operating Fund	Senior Backflow & Cross Connection Specialist	1.00
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	2.51
Public Utilities	Water Utility Operating Fund	Senior Planner	0.38
Public Utilities	Water Utility Operating Fund	Senior Water Distribution Operations Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Trainer	0.49
Public Utilities	Water Utility Operating Fund	Water Distribution Operator	1.00
Public Utilities	Water Utility Operating Fund	Water Operations Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Water Production Superintendent	2.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 1	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 2	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	12.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	4.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Word Processing Operator	2.00
<b>Public Utilities Total</b>			<b>201.50</b>
Public Works - Contracts	Engineering & Capital Projects Fund	Assistant Engineer-Civil	8.00
Public Works - Contracts	Engineering & Capital Projects Fund	Associate Management Analyst	1.00
Public Works - Contracts	Engineering & Capital Projects Fund	Clerical Assistant 2	1.00
Public Works - Contracts	Engineering & Capital Projects Fund	Project Assistant	1.00
Public Works - Contracts	Engineering & Capital Projects Fund	Project Officer 2	1.00
<b>Public Works - Contracts Total</b>			<b>12.00</b>
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Account Clerk	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	13.50
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Traffic	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	10.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Mechanical	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Clerical Assistant 2	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Contracts Processing Clerk	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Analyst 4	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineer-Civil	4.00
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	5.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Associate	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Park Designer	1.00

# Fiscal Year 2019 Mid Year Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of January 11, 2019)

Department	Fund Name	Job Classification	FTE
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	34.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	4.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	7.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 1	7.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Civil Engineer	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Clerk/Typist	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Engineering Aide	6.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Management Analyst	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Survey Aide	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Word Processing Operator	2.00
<b>Public Works - Engineering &amp; Capital Projects Total</b>			<b>114.50</b>
Public Works - General Services	General Fund	Assistant Trainer	1.00
Public Works - General Services	General Fund	Building Maintenance Supervisor	1.00
Public Works - General Services	General Fund	Building Service Technician	5.00
Public Works - General Services	General Fund	Carpenter	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	2.00
Public Works - General Services	General Fund	Electrician	2.00
Public Works - General Services	General Fund	HVACR Technician	6.00
Public Works - General Services	General Fund	Painter	1.00
Public Works - General Services	General Fund	Payroll Specialist 1	1.00
Public Works - General Services	General Fund	Plumber	4.00
Public Works - General Services	General Fund	Project Assistant	1.00
Public Works - General Services	General Fund	Safety Officer	1.00
Public Works - General Services	General Fund	Senior HVACR Technician	1.00
Public Works - General Services	General Fund	Stadium Turf Manager	1.00
<b>Public Works - General Services Total</b>			<b>30.00</b>
Purchasing & Contracting	General Fund	Buyer's Aide 1	1.00
Purchasing & Contracting	General Fund	Information Systems Analyst 2	1.00
Purchasing & Contracting	General Fund	Management Trainee	1.00
Purchasing & Contracting	General Fund	Principal Procurement Specialist	1.00
Purchasing & Contracting	General Fund	Program Manager	2.00
Purchasing & Contracting	General Fund	Senior Management Analyst	2.00
Purchasing & Contracting	General Fund	Senior Procurement Contracting Officer	2.00
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>12.00</b>
Real Estate Assets	General Fund	Associate Management Analyst	1.00
Real Estate Assets	General Fund	Associate Property Agent	1.00
Real Estate Assets	General Fund	Property Agent	1.00
<b>Real Estate Assets Total</b>			<b>3.00</b>
Risk Management	Risk Management Administration Fund	Program Manager	3.00
Risk Management	Risk Management Administration Fund	Safety Officer	1.00
Risk Management	Risk Management Administration Fund	Safety Representative 2	1.00
Risk Management	Risk Management Administration Fund	Senior Claims Representative	2.00
Risk Management	Risk Management Administration Fund	Supervising Claims Representative	1.00
Risk Management	Risk Management Administration Fund	Supervising Management Analyst	1.00
Risk Management	Risk Management Administration Fund	Workers' Compensation Claims Aide	1.00
<b>Risk Management Total</b>			<b>10.00</b>
Transportation & Storm Water	General Fund	Account Clerk	1.00
Transportation & Storm Water	General Fund	Assistant Engineer-Civil	3.00
Transportation & Storm Water	General Fund	Assistant Engineer-Traffic	5.00
Transportation & Storm Water	General Fund	Associate Engineer-Civil	2.00
Transportation & Storm Water	General Fund	Associate Engineer-Traffic	1.00
Transportation & Storm Water	General Fund	Associate Management Analyst	1.00
Transportation & Storm Water	General Fund	Cement Finisher	2.00
Transportation & Storm Water	General Fund	Clerical Assistant 2	2.00
Transportation & Storm Water	General Fund	Code Compliance Officer	1.00
Transportation & Storm Water	General Fund	Electrician	2.00
Transportation & Storm Water	General Fund	Equipment Operator 1	2.00
Transportation & Storm Water	General Fund	Equipment Operator 2	3.00
Transportation & Storm Water	General Fund	Equipment Technician 1	2.00
Transportation & Storm Water	General Fund	Heavy Truck Driver 2	5.00
Transportation & Storm Water	General Fund	Information Systems Analyst 2	1.00
Transportation & Storm Water	General Fund	Junior Engineer-Civil	3.00
Transportation & Storm Water	General Fund	Laborer	3.00
Transportation & Storm Water	General Fund	Motor Sweeper Supervisor	1.00
Transportation & Storm Water	General Fund	Parking Enforcement Officer 1	2.00
Transportation & Storm Water	General Fund	Payroll Specialist 2	1.00
Transportation & Storm Water	General Fund	Principal Engineering Aide	2.00
Transportation & Storm Water	General Fund	Public Works Supervisor	1.00
Transportation & Storm Water	General Fund	Senior Civil Engineer	1.00
Transportation & Storm Water	General Fund	Senior Planner	2.00
Transportation & Storm Water	General Fund	Senior Traffic Engineer	1.00
Transportation & Storm Water	General Fund	Storm Water Inspector II	3.00
Transportation & Storm Water	General Fund	Storm Water Inspector III	1.00

## Fiscal Year 2019 Mid Year Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of January 11, 2019)

Department	Fund Name	Job Classification	FTE
Transportation & Storm Water	General Fund	Traffic Signal Technician 2	1.00
Transportation & Storm Water	General Fund	Tree Trimmer	1.00
Transportation & Storm Water	General Fund	Utility Supervisor	1.00
Transportation & Storm Water	General Fund	Utility Worker 1	16.00
Transportation & Storm Water	General Fund	Utility Worker 2	3.00
Transportation & Storm Water	Underground Surcharge Fund	Assistant Engineer-Civil	1.00
Transportation & Storm Water	Underground Surcharge Fund	Information Systems Analyst 2	1.00
Transportation & Storm Water	Underground Surcharge Fund	Junior Engineer-Civil	1.00
Transportation & Storm Water	Underground Surcharge Fund	Principal Engineering Aide	1.00
<b>Transportation &amp; Storm Water Total</b>			<b>80.00</b>
<b>Total Vacant Positions</b>			<b>1,160.25</b>



## General Fund Projected Revenues

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>General Fund Major Revenues</b>					
Property Tax	\$ 560,025,220	\$ 560,025,220	\$ 566,740,801	\$ 6,715,581	1.2%
Sales Tax	282,061,831	282,061,831	301,855,519	19,793,688	7.0%
Transient Occupancy Tax <sup>2</sup>	128,368,696	128,368,696	130,283,681	1,914,985	1.5%
Franchise Fees <sup>1</sup>	78,019,147	77,078,250	79,085,696	2,007,446	2.6%
Charges for Current Services	25,280,271	25,280,271	25,293,267	12,996	0.1%
Other Major Revenues	62,589,092	63,529,989	64,365,006	835,017	1.3%
Fines, Forfeitures, and Penalties	-	-	146,467	146,467	100.0%
Interest and Dividends	671,348	650,000	2,236,277	1,586,277	244.0%
Motor Vehicle License Fees	263,806	263,806	113,070	(150,736)	-57.1%
Other Revenue	20,000	20,000	210,669	190,669	953.3%
Property Transfer Tax	10,068,772	11,009,669	10,204,982	(804,687)	-7.3%
Refuse Collector Business Tax	1,100,000	1,100,000	1,200,000	100,000	9.1%
Revenue from Federal and Other Agencies	-	-	1,031	1,031	100.0%
Revenue from Money and Property	7,945,137	7,966,485	7,789,336	(177,149)	-2.2%
Transfers In	42,520,029	42,520,029	42,463,174	(56,855)	-0.1%
<i>Subtotal Major General Fund Revenues</i>	<i>\$ 1,136,344,257</i>	<i>\$ 1,136,344,257</i>	<i>\$ 1,167,623,971</i>	<i>\$ 31,279,714</i>	<i>2.8%</i>
City Auditor	\$ -	\$ -	\$ 185	\$ 185	100.0%
City Clerk	157,582	157,582	225,447	67,865	43.1%
Citywide Program Expenditures	-	-	-	-	0.0%
Communications	417,384	417,384	429,960	12,576	3.0%
Council Administration	-	-	112	112	100.0%
Council District 1	-	-	-	-	0.0%
Council District 2	-	-	-	-	0.0%
Council District 3	-	-	-	-	0.0%
Council District 4	-	-	-	-	0.0%
Council District 5	-	-	-	-	0.0%
Council District 6	-	-	-	-	0.0%
Council District 7	-	-	4,995	4,995	100.0%
Council District 8	20,000	20,000	-	(20,000)	-100.0%
Council District 9	-	-	-	-	0.0%
Debt Management	1,041,456	1,041,456	1,158,698	117,242	11.3%
Department of Finance	2,004,808	2,004,808	2,145,973	141,165	7.0%
Department of Information Technology	-	-	-	-	0.0%
Development Services	600,369	600,369	527,990	(72,379)	-12.1%
Economic Development	5,590,753	5,590,753	5,729,917	139,164	2.5%
Environmental Services	1,329,345	1,329,345	1,352,190	22,845	1.7%
Ethics Commission	-	-	27,985	27,985	100.0%
Fire-Rescue	42,915,524	42,915,524	48,382,153	5,466,629	12.7%
Government Affairs	147,260	147,260	147,260	-	0.0%
Human Resources	320,081	320,081	317,768	(2,313)	-0.7%
Infrastructure/Public Works	-	-	-	-	0.0%
Internal Operations	-	-	-	-	0.0%

## General Fund Projected Revenues

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Library	\$ 2,384,919	\$ 2,384,919	\$ 2,156,523	\$ (228,396)	-9.6%
Neighborhood Services	391,021	391,021	416,760	25,739	6.6%
Office of Boards and Commissions	-	-	12,922	12,922	100.0%
Office of Homeland Security	1,035,245	1,035,245	1,304,353	269,108	26.0%
Office of the Assistant Chief Operating Officer	-	-	8,360	8,360	100.0%
Office of the Chief Financial Officer	-	-	-	-	0.0%
Office of the Chief Operating Officer	-	-	-	-	0.0%
Office of the City Attorney	4,215,963	4,215,963	3,531,371	(684,592)	-16.2%
Office of the City Treasurer	26,915,957	26,915,957	27,495,848	579,891	2.2%
Office of the Independent Budget Analyst	-	-	-	-	0.0%
Office of the Mayor	180,000	180,000	179,999	(1)	0.0%
Parks and Recreation	44,348,891	44,348,891	46,286,631	1,937,740	4.4%
Performance and Analytics	-	-	175,766	175,766	100.0%
Personnel	6,200	6,200	6,496	296	4.8%
Planning	1,323,287	1,323,287	1,390,278	66,991	5.1%
Police	47,718,041	47,718,041	50,218,456	2,500,415	5.2%
Public Utilities	1,605,146	1,605,146	1,375,046	(230,100)	-14.3%
Public Works - Contracts	-	-	-	-	0.0%
Public Works - Facilities Service	6,574,799	6,574,799	5,523,074	(1,051,725)	-16.0%
Purchasing and Contracting	1,093,716	1,093,716	916,844	(176,872)	-16.2%
Real Estate Assets	51,289,438	51,289,438	53,116,672	1,827,234	3.6%
Sustainability	-	-	-	-	0.0%
Transportation and Storm Water	56,569,418	56,569,418	55,521,996	(1,047,422)	-1.9%
<i>Subtotal Departmental General Fund Revenues</i>	<u>\$ 300,196,603</u>	<u>\$ 300,196,603</u>	<u>\$ 310,088,028</u>	<u>\$ 9,891,425</u>	<u>3.3%</u>
<b>Total General Fund Revenues</b>	<b>\$ 1,436,540,860</b>	<b>\$ 1,436,540,860</b>	<b>\$ 1,477,711,998</b>	<b>\$ 41,171,138</b>	<b>2.9%</b>

The current budget presented in this table is as of November 2018 (accounting period 5) unless otherwise noted.

1 Total City FY 2019 current revenue budget for franchise fees is \$158.5 million and the projection is \$165.3 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

2 Total City FY 2019 current revenue budget for transient occupancy tax is \$245.1 million and the projection is \$247.7 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	\$ 4,095,240	\$ 4,095,240	\$ 3,727,358	\$ 367,882	9.0%
City Clerk	5,875,171	5,875,171	5,834,551	40,620	0.7%
Citywide Program Expenditures <sup>1</sup>	125,700,764	125,146,764	129,685,626	(4,538,862)	-3.6%
Communications	4,691,777	4,691,777	4,610,125	81,652	1.7%
Council Administration	2,676,672	2,676,672	2,646,634	30,038	1.1%
Council District 1	1,318,104	1,318,104	1,147,114	170,990	13.0%
Council District 1 - Community Projects, Programs and Services	80,757	80,757	80,757	-	0.0%
Council District 2	1,353,957	1,353,957	1,089,463	264,494	19.5%
Council District 2 - Community Projects, Programs and Services	119,348	111,348	111,348	-	0.0%
Council District 3	1,233,247	1,233,247	991,808	241,439	19.6%
Council District 3 - Community Projects, Programs and Services	87,304	87,304	87,304	-	0.0%
Council District 4	1,256,943	1,256,943	1,065,101	191,842	15.3%
Council District 4 - Community Projects, Programs and Services	128,924	121,544	121,544	-	0.0%
Council District 5	1,181,283	1,181,283	902,170	279,113	23.6%
Council District 5 - Community Projects, Programs and Services	216,869	216,869	216,870	(1)	0.0%
Council District 6	1,185,548	1,185,548	1,052,462	133,086	11.2%
Council District 6 - Community Projects, Programs and Services	135,822	135,822	135,822	-	0.0%
Council District 7	1,169,850	1,169,850	930,307	239,543	20.5%
Council District 7 - Community Projects, Programs and Services	28,429	28,429	28,429	-	0.0%
Council District 8	1,367,215	1,367,215	1,269,747	97,468	7.1%
Council District 8 - Community Projects, Programs and Services	140,300	139,722	139,722	-	0.0%
Council District 9	1,342,850	1,342,850	1,345,602	(2,752)	-0.2%
Council District 9 - Community Projects, Programs and Services	43,410	42,817	42,817	-	0.0%
Debt Management	3,103,919	3,103,919	2,750,311	353,608	11.4%
Department of Finance	16,562,858	16,562,858	17,226,661	(663,803)	-4.0%
Department of Information Technology	1,139,200	1,139,200	1,139,200	-	0.0%
Development Services	8,126,998	8,126,998	7,797,988	329,010	4.0%
Economic Development	13,252,755	13,252,755	12,987,391	265,364	2.0%
Environmental Services	44,619,080	44,619,080	43,358,107	1,260,973	2.8%
Ethics Commission	1,283,510	1,283,510	1,208,017	75,493	5.9%
Fire-Rescue	269,732,985	269,737,985	276,376,411	(6,638,426)	-2.5%
Government Affairs	797,505	797,505	895,203	(97,698)	-12.3%
Human Resources	4,996,915	4,996,915	5,167,305	(170,390)	-3.4%
Infrastructure/Public Works	653,514	653,514	648,181	5,333	0.8%
Internal Operations	473,465	473,465	201,379	272,086	57.5%
Library	55,855,152	55,855,152	54,945,620	909,532	1.6%
Neighborhood Services	947,000	947,000	1,210,574	(263,574)	-27.8%
Office of Boards and Commissions	1,370,892	1,370,892	1,354,277	16,615	1.2%
Office of Homeland Security	2,818,319	2,818,319	2,891,756	(73,437)	-2.6%
Office of the Assistant Chief Operating Officer	640,620	640,620	772,566	(131,946)	-20.6%
Office of the Chief Financial Officer	607,165	607,165	562,868	44,297	7.3%
Office of the Chief Operating Officer	1,248,226	1,248,226	1,231,878	16,348	1.3%

## General Fund Projected Expenditures

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Office of the City Attorney	\$ 58,674,764	\$ 58,674,764	\$ 57,353,625	\$ 1,321,139	2.3%
Office of the City Treasurer	17,552,082	17,552,082	17,665,709	(113,627)	-0.6%
Office of the Independent Budget Analyst	2,129,649	2,129,649	2,064,174	65,475	3.1%
Office of the Mayor	3,755,067	3,755,067	3,751,688	3,379	0.1%
Parks and Recreation	116,390,544	116,397,924	117,053,785	(655,861)	-0.6%
Performance and Analytics	3,872,363	3,872,363	3,529,858	342,505	8.8%
Personnel	9,075,697	9,075,697	9,110,217	(34,520)	-0.4%
Planning	9,907,301	9,907,301	9,767,910	139,391	1.4%
Police	473,822,363	473,825,363	495,088,666	(21,263,303)	-4.5%
Public Utilities	2,606,490	2,606,490	2,708,862	(102,372)	-3.9%
Facilities Services	26,211,805	26,211,805	25,409,674	802,131	3.1%
Purchasing and Contracting	17,096,098	17,096,098	16,575,604	520,494	3.0%
Real Estate Assets	7,962,132	7,962,132	6,978,754	983,378	12.4%
Sustainability	371,319	371,319	381,194	(9,875)	-2.7%
Transportation and Storm Water	126,139,627	126,140,798	124,295,210	1,845,588	1.5%
<b>Total General Fund Expenditures</b>	<b>\$ 1,459,227,163</b>	<b>\$ 1,458,673,163</b>	<b>\$ 1,481,723,304</b>	<b>\$ (23,050,141)</b>	<b>-1.6%</b>

The current budget presented in this table is as of November 2018 (accounting period 5) unless otherwise noted.

<sup>3</sup>The FY 2019 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 \$550,000 and projected expenditures total \$1.2 million, the variance of \$650,000 is attributed to an increase in the actual operating revenues for Fiscal Year 2018 as reported in the CAFR.

## Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Airports Fund	Revenue	\$ 4,934,289	\$ 4,934,289	\$ 4,935,166	\$ 877	0.0%
	Expenditures	5,438,025	5,438,025	5,098,399	339,626	6.2%
Central Stores Fund	Revenue	7,533,914	7,533,914	8,420,346	886,432	11.8%
	Expenditures	7,532,994	7,532,994	8,566,264	(1,033,270)	-13.7%
Concourse and Parking Garages Operating Fund	Revenue	3,993,726	3,993,726	3,944,309	(49,417)	-1.2%
	Expenditures	3,802,506	3,802,506	3,759,572	42,934	1.1%
Department of Information Technology Fund	Revenue	13,188,511	13,188,511	13,207,627	19,116	0.1%
	Expenditures	12,954,174	12,954,174	12,950,557	3,617	0.0%
Development Services Fund	Revenue	64,479,323	64,479,323	68,815,748	4,336,425	6.7%
	Expenditures	72,445,170	72,445,170	72,606,479	(161,309)	-0.2%
Energy Conservation Program Fund	Revenue	4,442,544	4,442,544	4,533,382	90,838	2.0%
	Expenditures	4,941,166	4,941,166	4,492,219	448,947	9.1%
Engineering and Capital Projects Fund	Revenue	102,237,944	102,237,944	94,013,682	(8,224,262)	-8.0%
	Expenditures	102,237,944	102,237,944	97,354,782	4,883,162	4.8%
Facilities Financing Fund	Revenue	3,071,961	3,071,961	2,883,891	(188,070)	-6.1%
	Expenditures	3,071,961	3,071,961	2,834,229	237,732	7.7%
Fire/EMS Transportation Program Fund	Revenue	12,359,004	12,359,004	12,249,768	(109,236)	-0.9%
	Expenditures	12,580,310	12,580,310	12,474,302	106,008	0.8%
Fleet Operating Fund	Revenue	46,992,311	46,992,311	49,779,129	2,786,818	5.9%
	Expenditures	53,296,222	53,296,222	57,457,676	(4,161,454)	-7.8%
GIS Fund	Revenue	2,581,074	2,581,074	2,564,457	(16,617)	-0.6%
	Expenditures	2,643,379	2,643,379	2,638,251	5,128	0.2%
Golf Course Fund	Revenue	20,475,022	20,475,022	22,997,000	2,521,978	12.3%
	Expenditures	18,856,067	18,856,067	18,852,830	3,237	0.0%
Junior Lifeguard Program Fund	Revenue	615,150	615,150	559,418	(55,732)	-9.1%
	Expenditures	615,038	615,038	587,943	27,095	4.4%
Local Enforcement Agency Fund	Revenue	786,417	786,417	743,865	(42,552)	-5.4%
	Expenditures	1,150,243	1,150,243	1,079,272	70,971	6.2%
Los Peñasquitos Canyon Preserve Fund	Revenue	266,776	266,776	273,973	7,197	2.7%
	Expenditures	266,597	266,597	235,720	30,877	11.6%
OneSD Support Fund	Revenue	27,824,407	27,824,407	27,852,168	27,761	0.1%
	Expenditures	28,225,091	28,225,091	27,965,880	259,211	0.9%
Parking Meter Operations Fund	Revenue	11,017,852	11,017,852	11,300,869	283,017	2.6%
	Expenditures	10,597,640	10,597,640	10,667,998	(70,358)	-0.7%

## Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Petco Park Fund	Revenue	\$ 17,017,688	\$ 17,017,688	\$ 17,017,690	\$ 2	0.0%
	Expenditures	17,261,837	17,261,837	17,967,112	(705,275)	-4.1%
Publishing Services Fund	Revenue	2,498,676	2,498,676	2,449,758	(48,918)	-2.0%
	Expenditures	2,498,422	2,498,422	2,461,747	36,675	1.5%
Recycling Fund	Revenue	22,343,726	22,343,726	25,860,240	3,516,514	15.7%
	Expenditures	25,806,446	25,806,446	23,821,906	1,984,540	7.7%
Refuse Disposal Fund	Revenue	31,866,974	31,866,974	37,119,943	5,252,969	16.5%
	Expenditures	33,681,987	33,681,987	36,467,035	(2,785,048)	-8.3%
Risk Management Administration Fund	Revenue	11,130,932	11,130,932	11,064,545	(66,387)	-0.6%
	Expenditures	11,921,378	11,921,378	11,807,091	114,287	1.0%
Sewer Utility Funds <sup>1</sup>	Revenue	449,180,767	449,180,767	431,021,001	(18,159,766)	-4.0%
	Expenditures	362,597,698	362,635,752	341,976,943	20,658,809	5.7%
Stadium Operations Fund	Revenue	10,619,263	10,619,263	13,619,268	3,000,005	28.3%
	Expenditures	15,056,106	15,056,106	14,754,636	301,470	2.0%
<b>Transient Occupancy Tax Fund</b>						
Commission for Arts and Culture Department	Revenue	\$ -	\$ -	\$ 88	\$ 88	100.0%
Special Events Department	Revenue	75,000	75,000	70,040	(4,960)	-6.6%
Special Promotional Programs	Revenue	120,648,415	120,648,415	121,370,857	722,442	0.6%
<i>Total Transient Occupancy Tax Fund Revenue</i>		<u>\$ 120,723,415</u>	<u>\$ 120,723,415</u>	<u>\$ 121,440,986</u>	<u>\$ 717,571</u>	
Commission for Arts and Culture Department	Expenditures	\$ 1,506,939	\$ 1,506,939	\$ 1,089,015	\$ 417,924	27.7%
Special Events Department	Expenditures	1,228,615	1,228,615	1,226,498	2,117	0.2%
Special Promotional Programs	Expenditures	120,523,466	120,523,466	120,492,283	31,183	0.0%
<i>Total Transient Occupancy Tax Fund Expenditures</i>		<u>\$ 123,259,020</u>	<u>\$ 123,259,020</u>	<u>\$ 122,807,796</u>	<u>\$ 451,224</u>	
Underground Surcharge Fund	Revenue	66,374,970	\$ 66,374,970	\$ 61,309,837	\$ (5,065,133)	-7.6%
	Expenditures	59,963,795	59,963,795	40,526,908	19,436,887	32.4%
Water Utility Operating Fund <sup>1</sup>	Revenue	708,692,928	708,692,928	756,013,600	47,320,672	6.7%
	Expenditures	542,646,439	542,646,439	509,701,147	32,945,292	6.1%
Wireless Communications Technology Fund	Revenue	10,115,149	10,115,149	10,126,254	11,105	0.1%
	Expenditures	9,332,446	9,332,446	9,267,845	64,601	0.7%

The current budget presented in this table is as of November 2018 (accounting period 5) unless otherwise noted. Capital Improvements Program expenditure budgets are excluded.

<sup>1</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.

## Non-General Fund Reserves

*in millions*

Description	Fund Name	Reserve Type	FY 2019 Target	Status
Development Services	Development Services Fund	Operating Reserve	\$ 6.5	Not on Target <sup>1</sup>
Golf Course	Golf Course Fund	Operating Reserve	2.3	On Target
Environmental Services	Recycling Enterprise Fund	Operating Reserve	3.4	On Target
	Refuse Disposal Fund	Operating Reserve	5.1	On Target
Public Utilities	Sewer Utility Funds	Emergency Operating Reserve	47.8	On Target
		Emergency Capital Reserve <sup>2</sup>	10.0	On Target
		Rate Stabilization Fund Reserve	18.0	On Target
	Water Utility Funds	Emergency Operating Reserve	38.4	On Target
		Emergency Capital Reserve	5.0	On Target
		Rate Stabilization Fund Reserve	28.5	On Target
		Secondary Purchase Reserve	16.4	On Target

<sup>1</sup> The Development Services Department is currently not projected to meet the FY19 reserve target, as noted during Council's consideration of DSD's user fee adjustments in June 2018, fund balance will be utilized to offset fee increases and therefore will not meet the reserve target. Based on current projections, the fund is not anticipated to fully restore reserves until Fiscal Year 2025.

# Financial Performance Report Fiscal Year 2019

As of December 31, 2018



**Finance Branch  
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 6 (as of December 31, 2018).

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 December 31, 2018, 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 6, Ended December 31, 2018 (50% Completed)**  
**(Unaudited)**

	<b>FY19 Adopted Budget</b>	<b>FY19 Current Budget</b>	<b>FY19 Year-to-Date Actuals<sup>1</sup></b>	<b>FY19 % of Current Budget</b>	<b>FY18 Year-to-Date Actuals</b>	<b>Actuals FY19/FY18 Change</b>	<b>FY19/FY18 % Change</b>
<b>Revenue</b>							
Property Taxes	\$ 560,025,220	\$ 560,025,220	\$ 156,157,505	27.9%	\$ 151,086,211	\$ 5,071,294	3.4%
Sales Taxes	282,061,831	282,061,831	106,433,504	37.7%	96,441,036	9,992,468	10.4%
Transient Occupancy Taxes	128,368,696	128,368,696	58,393,481	45.5%	53,626,612	4,766,869	8.9%
Property Transfer Taxes	11,009,669	11,009,669	3,884,105	35.3%	4,079,930	(195,825)	-4.8%
Licenses & Permits	25,810,583	25,810,583	9,722,758	37.7%	6,883,853	2,838,905	41.2%
Fines & Forfeitures	31,363,846	31,363,846	12,063,570	38.5%	12,760,855	(697,285)	-5.5%
Interest & Dividends	650,000	650,000	396,492	61.0%	(184,543)	581,035	314.9%
Franchises & Other Local Taxes	78,820,678	78,820,678	19,564,340	24.8%	17,686,429	1,877,911	10.6%
Rents & Concessions	59,330,796	59,330,796	33,191,034	55.9%	22,189,789	11,001,245	49.6%
Revenues from Other Agencies	5,311,613	5,311,613	2,418,921	45.5%	2,418,495	426	0.0%
Charges for Current Services	160,521,402	160,521,402	66,163,879	41.2%	64,560,178	1,603,701	2.5%
Other Revenue	3,058,083	3,058,083	1,421,403	46.5%	1,374,885	46,518	3.4%
Transfers	90,208,443	90,208,443	32,475,154	36.0%	28,174,300	4,300,854	15.3%
<b>Total General Fund Revenue</b>	<b>\$ 1,436,540,860</b>	<b>\$ 1,436,540,860</b>	<b>\$ 502,286,146</b>	<b>35.0%</b>	<b>\$ 461,098,030</b>	<b>\$ 41,188,116</b>	<b>8.9%</b>
<b>Expenditures</b>							
Personnel Services	\$ 589,097,578	\$ 589,104,958	\$ 298,316,846	50.6%	\$ 281,918,722	\$ 16,398,124	5.8%
<b>Total PE</b>	<b>589,097,578</b>	<b>589,104,958</b>	<b>298,316,846</b>	<b>50.6%</b>	<b>281,918,722</b>	<b>16,398,124</b>	<b>5.8%</b>
Fringe Benefits	437,985,873	437,985,873	218,827,493	50.0%	210,234,259	8,593,234	4.1%
Supplies	30,233,172	30,236,443	16,237,084	53.7%	19,768,214	(3,531,130)	-17.9%
Contracts	240,658,394	231,649,628	125,893,787	54.3%	137,435,535	(11,541,748)	-8.4%
Information Technology	31,967,402	31,967,402	14,485,586	45.3%	11,259,470	3,226,116	28.7%
Energy & Utilities	49,316,269	49,316,269	29,109,439	59.0%	26,062,397	3,047,042	11.7%
Capital Expenditures	2,114,450	2,114,450	185,897	8.8%	244,212	(58,315)	-23.9%
Debt	9,574,905	18,979,943	2,028,145	10.7%	1,007,523	1,020,622	101.3%
Other Expenditures	5,359,190	5,359,189	1,815,673	33.9%	2,132,614	(316,941)	-14.9%
Transfers	62,919,930	62,513,008	24,871,438	39.8%	36,916,023	(12,044,585)	-32.6%
<b>Total NPE</b>	<b>870,129,585</b>	<b>870,122,205</b>	<b>433,454,542</b>	<b>49.8%</b>	<b>445,060,247</b>	<b>(11,605,705)</b>	<b>-2.6%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,459,227,163</b>	<b>\$ 1,459,227,163</b>	<b>\$ 731,771,388</b>	<b>50.1%</b>	<b>\$ 726,978,969</b>	<b>\$ 4,792,419</b>	<b>0.7%</b>
<b>General Fund Encumbrances</b>			<u>91,509,440</u>		<u>103,543,863</u>	<u>(12,034,423)</u>	
<b>Net Impact</b>	<b>\$ (22,686,303)</b>	<b>\$ (22,686,303)</b>	<b>\$ (320,994,682)</b>		<b>\$ (369,424,802)</b>	<b>\$ 48,430,120</b>	

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

**General Fund Revenue Status Report**  
**As of Period 6, Ended December 31, 2018 (50% Completed)**  
**(Unaudited)**

	FY19 Year-to-Date Revenue	FY19 Current Budget	FY19 % of Current Budget	FY18 Year-to-Date Revenue	FY19/FY18 Change	FY19/FY18 % Change
<b>Property Taxes</b>	\$ 156,157,505	\$ 560,025,220	27.9%	\$ 151,086,211	\$ 5,071,294	3.4%
<b>Sales Taxes</b>	106,433,504	282,061,831	37.7%	96,441,036	9,992,468	10.4%
<b>Transient Occupancy Taxes</b>	58,393,481	128,368,696	45.5%	53,626,612	4,766,869	8.9%
<b>Property Transfer Taxes</b>	3,884,105	11,009,669	35.3%	4,079,930	(195,825)	-4.8%
<b>Licenses &amp; Permits</b>						
Business Taxes	6,565,860	13,486,297	48.7%	3,457,138	3,108,722	89.9%
Rental Unit Taxes	674,340	7,459,502	9.0%	1,055,344	(381,004)	-36.1%
Alarm Permit Fees	317,652	540,000	58.8%	234,576	83,076	35.4%
Application Fees <sup>2</sup>	-	-	100.0%	2,963	(2,963)	-100.0%
Other Licenses & Permits	2,164,906	4,324,784	50.1%	2,133,832	31,074	1.5%
<b>Total Licenses &amp; Permits</b>	9,722,758	25,810,583	37.7%	6,883,853	2,838,905	41.2%
<b>Fines &amp; Forfeitures</b>						
Parking Citations	8,555,354	22,362,006	38.3%	9,351,680	(796,326)	-8.5%
Municipal Court	1,771,010	4,812,505	36.8%	1,788,920	(17,910)	-1.0%
Other Fines & Forfeitures	1,737,206	4,189,335	41.5%	1,620,255	116,951	7.2%
<b>Total Fines &amp; Forfeitures</b>	12,063,570	31,363,846	38.5%	12,760,855	(697,285)	-5.5%
<b>Interest &amp; Dividends</b>	396,492	650,000	61.0%	(184,543)	581,035	314.9%
<b>Franchises</b>						
SDG&E	11,580,524	47,711,759	24.3%	10,808,717	771,807	7.1%
CATV	3,788,674	15,641,491	24.2%	4,011,095	(222,421)	-5.5%
Refuse Collection	3,253,012	12,700,000	25.6%	1,439,754	1,813,258	125.9%
Other Franchises	942,130	2,767,428	34.0%	1,426,863	(484,733)	-34.0%
<b>Total Franchises</b>	19,564,340	78,820,678	24.8%	17,686,429	1,877,911	10.6%
<b>Rents &amp; Concessions</b>						
Mission Bay	15,103,040	30,140,940	50.1%	12,557,466	2,545,574	20.3%
Pueblo Lands	3,071,840	6,887,451	44.6%	2,926,197	145,643	5.0%
Other Rents and Concessions	15,016,154	22,302,405	67.3%	6,706,126	8,310,028	123.9%
<b>Total Rents &amp; Concessions</b>	33,191,034	59,330,796	55.9%	22,189,789	11,001,245	49.6%
<b>Revenue from Other Agencies</b>	2,418,921	5,311,613	45.5%	2,418,495	426	0.0%
<b>Charges for Current Services</b>	66,163,879	160,521,402	41.2%	64,560,178	1,603,701	2.5%
<b>Other Revenue</b>	1,421,403	3,058,083	46.5%	1,374,885	46,518	3.4%
<b>Transfers</b>	32,475,154	90,208,443	36.0%	28,174,300	4,300,854	15.3%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 502,286,146</b>	<b>\$ 1,436,540,860</b>	<b>35.0%</b>	<b>\$ 461,098,030</b>	<b>\$ 41,188,116</b>	<b>8.9%</b>

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

<sup>2</sup> Application Fees post to the General Plan Maintenance Fund beginning in Fiscal Year 2018

**General Fund Expenditure Status Report**  
**As of Period 6, Ended December 31, 2018 (50% Completed)**  
**(Unaudited)**

	FY19 Year-to-Date Expenditure <sup>1</sup>	FY19 Current Budget	%	Consumed	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
<b>Mayor</b>							
Office of the Mayor	\$ 1,942,628	\$ 3,755,067	51.7%		\$ 2,223,983	\$ (281,355)	-12.7%
Performance & Analytics	1,938,067	3,872,363	50.0%		1,463,822	474,245	32.4%
Office of Boards & Commissions <sup>5</sup>	656,522	1,370,892	47.9%		-	656,522	100.0%
Government Affairs <sup>1</sup>	426,749	797,505	53.5%		-	426,749	100.0%
<b>Chief Operating Officer</b>							
Office of the Chief Operating Officer	605,558	1,248,226	48.5%		777,144	(171,586)	-22.1%
Communications	2,241,096	4,691,777	47.8%		1,954,475	286,621	14.7%
<b>Public Safety</b>							
Fire-Rescue	138,945,786	269,737,985	51.5%		136,122,867	2,822,919	2.1%
Police	249,147,668	473,825,363	52.6%		239,747,741	9,399,927	3.9%
Office of Homeland Security	1,414,081	2,818,319	50.2%		1,376,555	37,526	2.7%
<b>Office of the Chief Financial Officer</b>							
City Treasurer	7,911,281	17,552,082	45.1%		7,303,123	608,158	8.3%
Citywide Program Expenditures	67,884,542	125,700,764	54.0%		88,013,770	(20,129,228)	-22.9%
Debt Management	1,327,580	3,103,919	42.8%		1,507,492	(179,912)	-11.9%
Department of Finance <sup>2</sup>	8,232,519	16,562,858	49.7%		7,983,711	248,808	3.1%
Office of the Chief Financial Officer	289,097	607,165	47.6%		310,257	(21,160)	-6.8%
<b>Office of the Assistant COO</b>							
Office of the Assistant Chief Operating Officer	447,370	640,620	69.8%		840,664	(393,294)	-46.8%
<b>Infrastructure &amp; Public Works</b>							
Environmental Services	20,547,918	44,619,080	46.1%		19,238,318	1,309,600	6.8%
Public Utilities	1,767,861	2,606,490	67.8%		1,483,778	284,083	19.1%
Public Works	242,686	653,514	37.1%		438,948	(196,262)	-44.7%
Public Works - Contracting <sup>4</sup>	-	-	-		1,080,489	(1,080,489)	-100.0%
Public Works - General Services	12,397,656	26,211,805	47.3%		9,667,167	2,730,489	28.2%
Transportation & Storm Water	54,852,741	126,140,798	43.5%		57,932,915	(3,080,174)	-5.3%
<b>Internal Operations</b>							
Internal Operations	93,355	473,465	19.7%		241,554	(148,199)	-61.4%
Department of Information Technology	4,880	1,139,200	0.4%		31,328	(26,448)	-84.4%
Human Resources	2,566,201	4,996,915	51.4%		2,639,490	(73,289)	-2.8%
Purchasing & Contracting	9,455,813	17,096,098	55.3%		2,743,148	6,712,665	244.7%
Real Estate Assets	3,064,227	7,962,132	38.5%		2,734,770	329,457	12.0%

	<b>FY19 Year-to-Date Expenditure<sup>1</sup></b>	<b>FY19 Current Budget</b>	<b>% Consumed</b>	<b>FY18 Year-to-Date Expenditure</b>	<b>FY19/FY18 Change</b>	<b>FY19/FY18 % Change</b>
<b>Neighborhood Services</b>						
Smart and Sustainable Communities <sup>3</sup>	226,869	371,319	61.1%	487,607	(260,738)	-53.5%
Development Services	3,693,293	8,126,998	45.4%	3,507,041	186,252	5.3%
Planning	4,280,658	9,907,301	43.2%	4,123,854	156,804	3.8%
Economic Development	4,625,143	13,252,755	34.9%	5,383,939	(758,796)	-14.1%
Library	27,777,173	55,855,152	49.7%	27,210,815	566,358	2.1%
Parks & Recreation	56,913,012	116,404,404	48.9%	55,160,179	1,752,833	3.2%
Neighborhood Services <sup>5</sup>	628,436	947,000	66.4%	-	628,436	100.0%
<b>Non-Mayoral</b>						
City Attorney	28,239,827	58,674,764	48.1%	26,525,223	1,714,604	6.5%
City Auditor	1,814,455	4,095,240	44.3%	1,935,445	(120,990)	-6.3%
City Clerk	2,819,044	5,875,171	48.0%	2,822,678	(3,634)	-0.1%
Council Administration	1,299,546	2,676,672	48.6%	1,186,116	113,430	9.6%
City Council - District 1	576,789	1,392,381	41.4%	506,782	70,007	13.8%
City Council - District 2	588,058	1,465,305	40.1%	611,345	(23,287)	-3.8%
City Council - District 3	496,150	1,320,551	37.6%	525,088	(28,938)	-5.5%
City Council - District 4	555,350	1,378,487	40.3%	527,730	27,620	5.2%
City Council - District 5	458,895	1,398,152	32.8%	467,689	(8,794)	-1.9%
City Council - District 6	536,148	1,321,370	40.6%	494,435	41,713	8.4%
City Council - District 7	522,277	1,198,279	43.6%	555,401	(33,124)	-6.0%
City Council - District 8	645,488	1,506,937	42.8%	621,134	24,354	3.9%
City Council - District 9	688,711	1,385,667	49.7%	512,724	175,987	34.3%
Ethics Commission	537,099	1,283,510	41.8%	551,516	(14,417)	-2.6%
Office of the IBA	966,368	2,129,649	45.4%	1,012,272	(45,904)	-4.5%
Personnel	4,478,717	9,075,697	49.3%	4,392,447	86,270	2.0%
<b>Total General Fund Expenditures</b>	<b>\$ 731,771,388</b>	<b>\$ 1,459,227,163</b>	<b>50.1%</b>	<b>\$ 726,978,969</b>	<b>\$ 4,792,419</b>	<b>0.7%</b>

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

<sup>2</sup> The Financial Management Department and the Office of the City Comptroller were merged in FY19 to create the Department of Finance.

<sup>3</sup> Formerly Neighborhood Services, renamed to Smart and Sustainable Communities in FY19.

<sup>4</sup> Public Works - Contracting was moved from the General Fund to the Engineering & Capital Projects fund in FY19.

<sup>5</sup> Department was created in FY19.

**Citywide Program Expenditure Status Report**  
**As of Period 6, Ended December 31, 2018 (50% Completed)**  
**(Unaudited)**

	<b>FY19 Year-to-Date Expenditure<sup>1</sup></b>	<b>FY19 Current Budget</b>	<b>% Consumed</b>	<b>FY18 Year-to-Date Expenditure</b>	<b>FY19/FY18 Change</b>	<b>FY19/FY18 % Change</b>
<b>Citywide Program Expenditures</b>						
Assessments To Public Property	\$ -	\$ 851,560	0.0%	\$ -	\$ -	0.0%
Citywide Elections	-	1,781,321	0.0%	413,481	(413,481)	-100.0%
Corporate Master Leases Rent	12,290,969	19,783,387	62.1%	12,124,680	166,289	1.4%
Deferred Capital Debt Service	12,779,793	19,759,020	64.7%	10,224,058	2,555,735	25.0%
Engineering and Capital Projects	50,618	250,000	20.2%	126,124	(75,506)	-59.9%
General Fund Reserve	-	554,424	0.0%	-	-	0.0%
Insurance	1,476,236	2,406,578	61.3%	1,646,785	(170,549)	-10.4%
Memberships	651,018	735,000	88.6%	284,571	366,447	128.8%
Pension Pmt Stab Res	-	3,612,662	0.0%	-	-	0.0%
PL Claims Trans-Ins	10,900,000	10,900,000	100.0%	12,400,000	(1,500,000)	-12.1%
Preservation of Benefits	96	1,500,000	0.0%	126,510	(126,414)	-99.9%
Property Tax Administration	155,394	4,593,620	3.4%	160,887	(5,493)	-3.4%
Public Liability Claims Xfer-Claims Fund	17,100,000	17,100,000	100.0%	17,100,000	-	0.0%
Public Liab Claims Xfer-Reserves	-	-	-	3,127,665	(3,127,665)	-100.0%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	1,385,116	5,657,000	24.5%	1,374,716	10,400	0.8%
Supplemental COLA Benefit	1,345,158	1,525,497	88.2%	1,452,943	(107,785)	-7.4%
Transfer to Capital Improvement Program	1,168,000	5,417,600	21.6%	-	1,168,000	100.0%
Transfer to Park Improvement Funds	-	10,140,940	0.0%	-	-	0.0%
Transportation Subsidy	-	459,102	0.0%	69,500	(69,500)	-100.0%
Transfer to Infrastructure Fund	7,000,000	17,090,909	41.0%	17,826,547	(10,826,547)	-60.7%
<b>Total Citywide Program Expenditures</b>	<b>\$ 67,884,542</b>	<b>\$ 125,700,764</b>	<b>54.0%</b>	<b>\$ 88,013,770</b>	<b>\$ (20,129,228)</b>	<b>-22.9%</b>

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

**Council Districts Expenditure Status Report**  
**As of Period 6, Ended December 31, 2018 (50% Completed)**  
**(Unaudited)**

	FY19	FY19	FY19		FY18	FY19/FY18	FY19/FY18
	Year-to-Date	Adopted	Current	Budget	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change	Expenditure		% Change
				%			
				Consumed			
Council District 1	\$ 576,789	\$ 1,318,104	\$ 1,318,104	\$ -	\$ 506,782	\$ 70,007	13.8%
District 1 CPPS	-	80,757	74,277	(6,480)	-	-	-
<b>Total Council District 1</b>	<b>576,789</b>	<b>1,398,861</b>	<b>1,392,381</b>	<b>(6,480)</b>	<b>506,782</b>	<b>70,007</b>	<b>13.8%</b>
Council District 2	586,058	1,353,957	1,353,957	-	613,722	(27,664)	-4.5%
District 2 CPPS	2,000	119,348	111,348	(8,000)	(2,377)	4,377	-184.1%
<b>Total Council District 2</b>	<b>588,058</b>	<b>1,473,305</b>	<b>1,465,305</b>	<b>(8,000)</b>	<b>611,345</b>	<b>(23,287)</b>	<b>-3.8%</b>
Council District 3	496,150	1,233,247	1,233,247	-	530,088	(33,938)	-6.4%
District 3 CPPS	-	87,304	87,304	-	(5,000)	5,000	-100.0%
<b>Total Council District 3</b>	<b>496,150</b>	<b>1,320,551</b>	<b>1,320,551</b>	<b>-</b>	<b>525,088</b>	<b>(28,938)</b>	<b>-5.5%</b>
Council District 4	549,255	1,256,943	1,256,943	-	539,811	9,444	1.7%
District 4 CPPS	6,095	128,924	121,544	(7,380)	(12,081)	18,176	-150.5%
<b>Total Council District 4</b>	<b>555,350</b>	<b>1,385,867</b>	<b>1,378,487</b>	<b>(7,380)</b>	<b>527,730</b>	<b>27,620</b>	<b>5.2%</b>
Council District 5	458,895	1,181,283	1,181,283	-	472,838	(13,943)	-2.9%
District 5 CPPS	-	216,869	216,869	-	(5,149)	5,149	-100.0%
<b>Total Council District 5</b>	<b>458,895</b>	<b>1,398,152</b>	<b>1,398,152</b>	<b>-</b>	<b>467,689</b>	<b>(8,794)</b>	<b>-1.9%</b>
Council District 6	526,004	1,185,548	1,185,548	-	497,880	28,124	5.6%
District 6 CPPS	10,144	135,822	135,822	-	(3,445)	13,589	-394.5%
<b>Total Council District 6</b>	<b>536,148</b>	<b>1,321,370</b>	<b>1,321,370</b>	<b>-</b>	<b>494,435</b>	<b>41,713</b>	<b>8.4%</b>
Council District 7	522,277	1,169,850	1,169,850	-	564,577	(42,300)	-7.5%
District 7 CPPS	-	28,429	28,429	-	(9,176)	9,176	-100.0%
<b>Total Council District 7</b>	<b>522,277</b>	<b>1,198,279</b>	<b>1,198,279</b>	<b>-</b>	<b>555,401</b>	<b>(33,124)</b>	<b>-6.0%</b>
Council District 8	645,488	1,367,215	1,367,215	-	621,189	24,299	3.9%
District 8 CPPS	-	140,300	139,722	(578)	(55)	55	-100.0%
<b>Total Council District 8</b>	<b>645,488</b>	<b>1,507,515</b>	<b>1,506,937</b>	<b>(578)</b>	<b>621,134</b>	<b>24,354</b>	<b>3.9%</b>
Council District 9	688,711	1,342,850	1,342,850	-	580,331	108,380	18.7%
District 9 CPPS	-	43,410	42,817	(593)	(67,607)	67,607	-100.0%
<b>Total Council District 9</b>	<b>688,711</b>	<b>1,386,260</b>	<b>1,385,667</b>	<b>(593)</b>	<b>512,724</b>	<b>175,987</b>	<b>34.3%</b>
<b>Total Council Districts</b>	<b>\$ 5,067,866</b>	<b>\$ 12,390,160</b>	<b>\$ 12,367,129</b>	<b>\$ (23,031)</b>	<b>\$ 4,822,328</b>	<b>\$ 245,538</b>	<b>5.1%</b>

**Other Budgeted Funds Revenue Status Report**  
**As of Period 6, Ended December 31, 2018 (50% Completed)**  
**(Unaudited)**

	FY19 Year-to-Date Revenue <sup>1</sup>	FY19 Current Budget	FY19 % of Current Budget	FY18 Year-to-Date Revenue	FY19/FY18 Change	FY19/FY18 % Change
Airports Fund	\$ 3,263,248	\$ 4,934,289	66.1%	\$ 2,643,720	\$ 619,528	23.4%
Automated Refuse Container Fund	565,067	1,000,000	56.5%	606,435	(41,368)	-6.8%
Central Stores Internal Service Fund	4,797,453	7,533,914	63.7%	5,062,407	(264,954)	-5.2%
Concourse and Parking Garages Operating Fund	2,107,126	3,993,726	52.8%	1,817,215	289,911	16.0%
Convention Center Complex Funds	2,603,697	13,003,993	20.0%	9,620,999	(7,017,302)	-72.9%
Development Services Fund	38,811,077	64,479,323	60.2%	36,694,502	2,116,575	5.8%
Energy Conservation Program Fund	4,115,556	4,442,544	92.6%	3,149,297	966,259	30.7%
Engineering and Capital Projects	45,032,860	102,237,944	44.0%	38,222,566	6,810,294	17.8%
Environmental Growth Fund 1/3	1,331,517	5,310,441	25.1%	1,226,169	105,348	8.6%
Environmental Growth Fund 2/3	2,609,921	10,627,882	24.6%	2,412,164	197,757	8.2%
Facilities Financing Fund	1,334,887	3,071,961	43.5%	1,048,337	286,550	27.3%
Fire/Emergency Medical Services Fund	6,031,615	12,359,004	48.8%	3,343,930	2,687,685	80.4%
Fire and Lifeguard Facilities Fund	1,383,024	1,383,570	100.0%	1,383,655	(631)	0.0%
Fleet Services Funds	41,565,129	85,414,356	48.7%	51,317,471	(9,752,342)	-19.0%
Gas Tax Fund	7,591,791	32,854,099	23.1%	12,735,052	(5,143,261)	-40.4%
General Plan Maintenance Fund	1,269,499	2,650,000	47.9%	1,210,898	58,601	4.8%
GIS Fund	2,393,037	2,581,074	92.7%	2,196,329	196,708	9.0%
Golf Course Fund	12,258,363	20,475,022	59.9%	10,759,167	1,499,196	13.9%
Information Technology Fund	11,918,063	13,188,511	90.4%	11,320,096	597,967	5.3%
Infrastructure Fund	7,000,000	17,090,909	41.0%	17,826,547	(10,826,547)	-60.7%
Junior Lifeguard Program Fund	24,941	615,150	4.1%	27,293	(2,352)	-8.6%
Los Penasquitos Canyon Preserve Fund	122,559	266,776	45.9%	23,481	99,078	421.9%
Maintenance Assessment District (MAD) Funds	4,525,930	24,351,085	18.6%	3,079,893	1,446,037	47.0%
Mission Bay/Balboa Park Improvement Fund	1,541,252	1,883,684	81.8%	834,888	706,364	84.6%
Mission Bay Improvement Fund	255,327	6,591,611	3.9%	162,210	93,117	57.4%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	27,798,062	27,824,407	99.9%	26,043,809	1,754,253	6.7%
Parking Meter Operations	5,703,748	11,017,852	51.8%	5,694,433	9,315	0.2%
PETCO Park Fund	10,236,243	17,017,688	60.2%	5,914,387	4,321,856	73.1%
Prop 42 Replacement - Transportation Relief Fund	46,981	-	100.0%	67,074	(20,093)	-30.0%
Public Art Fund	685,548	578,410	118.5%	1,127,558	(442,010)	-39.2%
Public Safety Needs & Debt Service Fund	3,332,255	9,738,827	34.2%	4,011,407	(679,152)	-16.9%
Publishing Services Internal Fund	190,530	2,498,676	7.6%	1,723,390	(1,532,860)	-88.9%

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	<b>FY19 Year-to-Date Revenue<sup>1</sup></b>	<b>FY19 Current Budget</b>	<b>FY19 % of Current Budget</b>	<b>FY18 Year-to-Date Revenue</b>	<b>FY19/FY18 Change</b>	<b>FY19/FY18 % Change</b>
Recycling Fund	\$ 7,745,175	\$ 22,343,726	34.7%	\$ 7,264,898	\$ 480,277	6.6%
Refuse Disposal Fund	17,662,891	31,866,974	55.4%	17,224,222	438,669	2.5%
Regional Park Improvements Fund	110,572	3,549,329	3.1%	75,876	34,696	45.7%
Risk Management Fund	4,449,644	11,130,932	40.0%	5,075,105	(625,461)	-12.3%
Road Maintenance & Rehabilitation	8,734,728	23,353,385	37.4%	-	8,734,728	100.0%
Seized and Forfeited Assets Funds	21,207,980	1,200,000	1767.3%	199,062	21,008,918	10554.0%
Solid Waste Local Enforcement Agency Fund	482,984	786,417	61.4%	479,584	3,400	0.7%
Stadium Operations Fund	8,353,806	10,619,263	78.7%	10,364,151	(2,010,345)	-19.4%
State COPS	1,805,316	2,140,000	84.4%	1,300,046	505,270	38.9%
Storm Drain Fund	2,609,314	5,700,000	45.8%	2,622,565	(13,251)	-0.5%
Successor Agency Admin & Project Fund	618,112	2,023,757	30.5%	261,437	356,675	136.4%
Transient Occupancy Tax Fund	52,305,732	120,723,415	43.3%	48,128,707	4,177,025	8.7%
TOT - Major Events Revolving FD	229,500	450,000	51.0%	-	229,500	100.0%
TransNet ARRA Exchange Fund	-	-	-	294,551	(294,551)	-100.0%
TransNet Extension Funds	17,248,167	33,388,000	51.7%	15,110,373	2,137,793	14.1%
Trolley Extension Reserve Fund	968,979	1,064,000	91.1%	253,896	715,083	281.6%
Underground Surcharge Fund	11,537,720	66,374,970	17.4%	15,114,560	(3,576,840)	-23.7%
Wastewater Department Funds	194,790,497	449,180,767	43.4%	185,391,676	9,398,821	5.1%
Water Department Funds	311,368,359	708,692,928	43.9%	314,763,449	(3,395,090)	-1.1%
Wireless Communication Technology Fund	9,728,413	10,115,149	96.2%	8,554,767	1,173,646	13.7%
Zoological Exhibits Maintenance Fund	4,815,568	13,768,168	35.0%	4,977,770	(162,202)	-3.3%

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

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 6, Ended December 31, 2018 (50% Completed)**  
**(Unaudited)**

	FY19 Year-to-Date Expenditures <sup>1</sup>	FY19 Current Budget	%	FY18 Year-to-Date Expenditures	FY19/FY18 Change	FY19/FY18 % Change
			Consumed			
Airports Fund	\$ 2,498,605	\$ 5,438,025	45.9%	\$ 2,216,506	\$ 282,099	12.7%
Automated Refuse Container Fund	612,223	1,300,000	47.1%	489,509	122,714	25.1%
Central Stores Internal Service Fund	4,398,683	7,532,994	58.4%	5,127,955	(729,272)	-14.2%
Concourse and Parking Garages Operating Fund	717,594	3,802,506	18.9%	1,060,820	(343,226)	-32.4%
Convention Center Complex Funds	2,611,888	13,401,050	19.5%	2,571,180	40,708	1.6%
Development Services Fund	40,844,978	72,445,170	56.4%	34,183,743	6,661,235	19.5%
Energy Conservation Program Fund	2,135,807	4,941,166	43.2%	1,545,939	589,868	38.2%
Engineering and Capital Projects	48,212,206	102,237,944	47.2%	42,537,620	5,674,586	13.3%
Environmental Growth Fund 1/3	1,619,748	4,854,402	33.4%	1,636,588	(16,840)	-1.0%
Environmental Growth Fund 2/3	-	10,203,909	0.0%	1,161	(1,161)	-100.0%
Facilities Financing Fund	1,519,376	3,071,961	49.5%	1,351,673	167,703	12.4%
Fire/Emergency Medical Services Fund	2,528,747	12,580,310	20.1%	2,876,956	(348,209)	-12.1%
Fire and Lifeguard Facilities Fund	695,173	1,389,181	50.0%	693,565	1,608	0.2%
Fleet Services Funds	55,301,808	177,034,569	31.2%	52,727,480	2,574,327	4.9%
Gas Tax Fund	10,402,956	37,121,680	28.0%	10,427,185	(24,229)	-0.2%
General Plan Maintenance Fund	1,392,806	2,650,000	52.6%	953,100	439,706	46.1%
GIS Fund	1,642,180	2,643,379	62.1%	1,767,499	(125,319)	-7.1%
Golf Course Fund	8,628,031	18,856,067	45.8%	7,998,152	629,879	7.9%
Information Technology Fund	6,501,321	12,954,174	50.2%	5,159,476	1,341,845	26.0%
Infrastructure Fund	1,269,377	1,487,207	85.4%	1,277,700	(8,323)	-0.7%
Junior Lifeguard Program Fund	372,409	615,038	60.6%	366,734	5,675	1.5%
Los Penasquitos Canyon Preserve Fund	115,455	266,597	43.3%	125,672	(10,217)	-8.1%
Maintenance Assessment District (MAD) Funds	9,646,052	41,863,225	23.0%	9,844,654	(198,603)	-2.0%
Mission Bay/ Balboa Park Improvement Fund	1,465,287	1,878,475	78.0%	1,304,104	161,183	12.4%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	11,059,221	28,225,091	39.2%	12,563,367	(1,504,146)	-12.0%
Parking Meter Operations	2,518,450	10,597,640	23.8%	2,346,163	172,287	7.3%
PETCO Park Fund	13,841,128	17,261,837	80.2%	12,801,905	1,039,223	8.1%
Prop 42 Replacement - Transportation Relief Fund	316,541	788,714	40.1%	2,624,837	(2,308,296)	-87.9%
Public Art Fund	29,163	2,175,600	1.3%	54,400	(25,237)	-46.4%
Public Safety Needs & Debt Service Fund	4,043,966	9,738,827	41.5%	4,724,808	(680,842)	-14.4%
Publishing Services Internal Fund	1,001,928	2,498,422	40.1%	1,658,834	(656,906)	-39.6%

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## Schedule 4 (cont.)

	<b>FY19 Year-to-Date Expenditures<sup>1</sup></b>	<b>FY19 Current Budget</b>	<b>% Consumed</b>	<b>FY18 Year-to-Date Expenditures</b>	<b>FY19/FY18 Change</b>	<b>FY19/FY18 % Change</b>
Recycling Fund	\$ 11,767,671	\$ 25,806,446	45.6%	\$ 10,147,083	\$ 1,620,588	16.0%
Refuse Disposal Fund	16,500,593	33,681,987	49.0%	17,358,024	(857,431)	-4.9%
Risk Management Fund	5,840,725	11,921,378	49.0%	5,313,571	527,154	9.9%
Road Maintenance & Rehabilitation	3,556,349	17,116,061	20.8%	-	3,556,349	100.0%
Seized and Forfeited Assets Funds	879,085	1,966,136	44.7%	505,946	373,140	73.8%
Solid Waste Local Enforcement Agency Fund	473,836	1,150,243	41.2%	393,295	80,541	20.5%
Stadium Operations Fund	9,418,629	15,056,106	62.6%	8,070,853	1,347,776	16.7%
State COPS	318,753	2,140,000	14.9%	1,932,302	(1,613,549)	-83.5%
Storm Drain Fund	2,848,427	5,700,000	50.0%	2,847,723	704	0.0%
Successor Agency Admin & Project Fund	618,112	2,023,757	30.5%	261,437	356,675	136.4%
Transient Occupancy Tax Fund	34,151,461	123,259,020	27.7%	29,916,782	4,234,679	14.2%
TOT - Special Events	154,423	450,000	34.3%	-	154,423	100.0%
TransNet Extension Funds	6,919,160	13,654,194	50.7%	6,377,333	541,827	8.5%
Trolley Extension Reserve Fund	968,280	1,067,000	90.7%	938,280	30,000	3.2%
Underground Surcharge Fund	21,532,584	59,963,795	35.9%	8,960,226	12,572,358	140.3%
Wastewater Department Funds	135,643,330	362,635,752	37.4%	128,567,940	7,075,390	5.5%
Water Department Funds	252,255,632	542,646,439	46.5%	231,346,249	20,909,383	9.0%
Wireless Communication Technology Fund	4,707,453	9,332,446	50.4%	5,029,020	(321,567)	-6.4%
Zoological Exhibits Maintenance Fund	-	13,768,168	0.0%	-	-	0.0%

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