

The City of
SAN DIEGO

**FISCAL YEAR 2021
MID-YEAR BUDGET MONITORING
REPORT**



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INTRODUCTION

The Fiscal Year 2021 Mid-Year Budget Monitoring Report (Mid-Year Report) forecasts year-end projections of revenues and expenditures for funds with budgeted personnel expenditures and compares to their current budget. Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. This report is an integral part of the budget process; it provides transparency to the City's budget and finances and delivers critical data for informed decision-making.

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

This report provides details and analysis of the year-end projections using statistical data, economic analysis, professional judgment and expertise from economic consultants, professional organizations, and other resources to support the year-end revenue and expenditure projections. Fiscal Year 2021 Charter 39 Supporting Schedules, which serve as a summary of the financial activity of the City of San Diego as of November 30, 2020, are also attached to this report.

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

- A high-level summary of projected revenues and expenditures;
- Details on the major General Fund revenues and assumptions;
- Discussion of significant General Fund revenue and expenditure variances by department;
- Update on General Fund Balances and Reserves;
- Discussion of significant variances projected for non-General Funds; and
- Updates to the non-General Fund and Risk Management Reserves.

GENERAL FUND EXECUTIVE SUMMARY

| Summary of FY 2021 General Fund Projections | | | | | |
|---|----------------|----------------|---------------------|-----------|-------------|
| Table 1 | | | | | in millions |
| Revenue/ Expenditures | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
| Revenue | \$ 1,620.9 | \$ 1,620.9 | \$ 1,535.0 | \$ (86.0) | -5.3% |
| Personnel Expenditures | \$ 647.9 | \$ 647.9 | \$ 649.7 | \$ (1.8) | -0.3% |
| Fringe & Non-Personnel Expenditures | \$ 973.0 | \$ 973.0 | \$ 970.6 | \$ 2.4 | 0.2% |
| Expenditures | \$ 1,620.9 | \$ 1,620.9 | \$ 1,620.4 | \$ 0.6 | 0.0% |
| Net Projected Activity | \$ - | \$ - | \$ (85.4) | \$ (85.4) | |

Revenues

General Fund Revenues are projected to be under budget by \$86.0 million, including \$30.3 in major revenues and \$55.7 million in departmental revenues. Most of the revenue shortfalls are due to the ongoing COVID-19 pandemic and the impact of the State's Stay at Home Orders on travel, special events, and revenue generated from city property and facilities. Given the complexities of the changes in City revenue, this report includes a comprehensive update on changes to major revenues and departmental revenues in the next section of this report.

Expenditures

Personnel Expenditures

As shown in Table 1, General Fund personnel expenditures are projected to be over budget by \$1.8 million, which is within 0.3 percent of budget. While 27 of the 50 General Fund Departments listed in the Appropriations Ordinance, are projecting a combined overage of \$10.3 million, these increases are largely offset by savings in other departments. The most frequently cited reason for the overage was a department's budgeted personnel expenditure savings¹, which assumed a higher-level rate of vacancies at the beginning of the fiscal year, as well as historical attrition levels that have not materialized due to the elimination of many vacant positions with the adoption of the Fiscal Year 2021 Budget. The largest overages are in the Fire-Rescue Department (constant staffing, strike team deployment, and COVID related overtime), City Attorney (4 percent reduction in salaries budget, and supplemental positions) and Environmental Services Department (overtime to support COVID related absences and vacancies). Five departments account for approximately 85 percent of the projected overage.

Thirteen departments are projecting personnel savings above \$100,000, for a total of \$8.2 million in savings, with five departments responsible for \$6.9 million in projected savings. The largest savings are in the Parks and Recreation and Library Departments due to savings in hourly employees as a result of closures of most facilities based on the Governor's Stay at Home Orders.

A full listing of individual department projections can be found in Attachment II, and Departments with notable variances are discussed later in this report.

¹ Referred to in the FY 2021 Adopted Budget as Budgeted Vacancy Factor.

Non-Personnel Expenditures

As shown in Table 1, General Fund Fringe and Non-Personnel Expenditures are projected to be under budget by \$2.4 million. All non-personnel expenditure categories are projected under budget, except for Contracts and Fringe. The largest category to report an overage is Contracts, which is projected to be \$9.9 million over budget. This category was given a 2.6 percent across the board reduction during final budget deliberations, and 20 departments are projecting to exceed this reduced appropriation level. Several of these overages are due to the reductions being indiscriminately applied to large essential contracts, such as the animal services contract, county general election costs or the City's insurance premiums, which are largely non-negotiable. Additional overages are seen in Library, Fire-Rescue, Storm Water² and Parks and Recreation. The 2nd largest category overage is in fringe benefits, which is projected to be \$3.4 million over budget. This is primarily attributed to an increase in fixed fringe due to updated allocations and variable fringe tied to higher overtime projections in the Fire-Rescue Department.

These overages are fully offset with decreased projections in other expenditures categories. The largest three factors contributing to savings are transfers out to the Mission Bay and Regional Parks funds due to decreased revenue from Mission Bay properties, a decrease in debt expenses due to lower interest rates and refinancing, and energy and utilities savings due to closures of city facilities.

A full listing of individual department projections can be found in Attachment II. Departments with notable variances are discussed later in this report.

² The Fiscal Year 2021 Adopted Budget included several reorganizations and restructures, including the creation of new departments. The accounting structure changes were approved as part of the FY 2021 budget process, and this report includes a discussion of variances based on the accounting changes. Please note that with the exception of the Office of Race & Equity, the new proposed departments are still pending official approval by the City Council. Those impacted include the proposed: General Services Branch, and the Cultural Affairs, Homelessness Strategies, Mobility, Storm Water, and Transportation Departments.

GENERAL FUND REVENUE

MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to be under budget by \$30.3 million primarily due to continued decreases in transient occupancy tax revenues. On January 15, 2021, the San Diego Tourism Marketing District released a revised forecast, which anticipates the extension of no group travel in the region through fiscal year-end. The decrease is partially offset with projected increases in sales tax revenue and property tax revenues, which are trending more positively than the initial pandemic impact projections and are discussed in more detail further in this section.

| FY 2021 Major General Fund Revenue Projections | | | | | |
|--|-------------------|-------------------|---------------------|------------------|--------------------|
| <i>Table 2</i> | | | | | <i>in millions</i> |
| Revenue Source | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
| Property Tax | 630.6 | \$ 630.6 | \$ 633.4 | \$ 2.7 | 0.4% |
| Sales Tax | 274.4 | 274.4 | \$ 283.3 | 8.8 | 3.2% |
| Transient Occupancy Tax ¹ | 90.5 | 90.5 | \$ 54.6 | (35.9) | -39.7% |
| Franchise Fees ² | 67.7 | 67.7 | \$ 68.4 | 0.7 | 1.1% |
| Other Major Revenues | 100.7 | 100.7 | 94.0 | (6.7) | -6.7% |
| Total | \$ 1,163.9 | \$ 1,163.9 | \$ 1,133.6 | \$ (30.3) | -2.6% |

¹Total City FY 2021 Adopted Budget for transient occupancy tax is \$171.6 million and the projection is \$103.2 million. The balance is budgeted in the Transient Occupancy Tax Fund.

²Total City FY 2021 Adopted Budget for franchise fees is \$137.3 million and the projection is \$137.6 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

The projections for major General Fund revenues are based on the most recent economic information available to the City and actual revenue distributions. The Fiscal Year 2021 Adopted Budget for the major General Fund revenues was developed by incorporating the anticipated impacts from the COVID-19 pandemic.

The local economy started experiencing significant impacts from the COVID-19 pandemic in March 2020. The mid-year projections continue to project those impacts, with moderate improvements in sales tax revenues through fiscal year-end. When compared to November 2019, the unemployment rate and the number of unemployed in the City of San Diego for November 2020 has increased significantly from 2.8 percent to 6.3 percent, this is an improvement from the peak of 14.9 percent in May 2020. However, it is important to note that the unemployment rate is projected to increase in the next few months as a result of the Regional Stay at Home Order, that went into effect on December 5, 2020. Due to the number of COVID-19 cases increasing across the State, the Governor of California issued a Regional Stay at Home Order. Some restrictions included in the order will have direct impacts to the City's revenues, including the closure of certain business sectors such as wineries and bars; the closure of tourist attractions; a 20 percent capacity limitation set on retail stores and shopping centers; restaurant operations limited to takeout orders; and restrictions of non-essential travel, which limits hotel operations. These current limitations are incorporated in the mid-year projections and the Department of Finance will continue to monitor these restrictions and update projections as necessary throughout the fiscal year.

Subsequently, on January 25, 2021, the Governor of California lifted the Regional Stay at Home Order due to the projected increase in ICU capacity across the region and placed the Southern California region in the most restrictive purple tier, which continues to include restrictions on business operations. Although not as restrictive as the Regional Stay at Home Order, the restricted purple tier continues to limit the capacity of retail stores and shopping centers, limits restaurant operations to outdoors, and allows the opening of outdoor zoos and aquariums.

| Local Economic Indicators | | | |
|--|-----------|-----------|----------|
| <i>Table 3</i> | | | |
| Economic Indicator | Nov-19 | Nov-20 | Change % |
| City of San Diego Unemployment | 2.8% | 6.3% | 3.5% |
| City of San Diego Number of Unemployed | 20,100 | 45,400 | 125.9% |
| City of San Diego Home Sales ¹ | 13,743 | 14,019 | 2.0% |
| City of San Diego Median Home Price | \$625,500 | \$649,000 | 3.8% |
| San Diego County Foreclosures ¹ | 527 | 244 | -53.7% |
| San Diego County Notices of Default ¹ | 2,691 | 1,273 | -52.7% |

¹ Calendar year data through November.

A summary of current local key economic indicators is reflected in Table 3: Local Economic Indicators. When comparing the year over year growth, the median home price continues to rise, along with the number of home sales. These local economic indicators are supportive of the overall projection for revenue growth that has declined in the first half of the fiscal year, followed by a moderate improvement in the last two quarters. Details on the major components of the City’s General Fund Fiscal Year 2021 Adopted Budget and current projections are provided in the following sections.

Property Tax

| FY 2021 Property Tax Revenue Projections | | | | | |
|--|----------------|----------------|---------------------|----------|------------|
| <i>Table 4</i> | | | | | |
| <i>in millions</i> | | | | | |
| Revenue Source | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
| Property Tax Growth Rate | 4.25% | 4.25% | 4.25% | 0.0% | N/A |
| Property Tax Projection | \$ 630.6 | \$ 630.6 | \$ 633.4 | \$ 2.7 | 0.4% |

Property tax is projected slightly over budget by \$2.7 million primarily due to an increase in motor vehicle license fees and an increase in Redevelopment Property Tax Trust Fund (RPTTF) passthrough payments. The Fiscal Year 2021 Adopted Budget Property Tax growth rate of 4.25 percent remains unchanged for the mid-year projections.

The Fiscal Year 2021 property tax projection includes a tax sharing pass-through payment of \$9.7 million, or \$680,000 above the Fiscal Year 2021 budget amount, from the Redevelopment Agencies (RDA). In addition to tax sharing pass-through payments, the City will receive residual property tax payments. The residual property tax payment is the City’s proportionate share of



funds remaining in the RPTTF after the Recognized Obligation Payment Schedule (ROPS) requirements have been met. The projected residual property tax payment is approximately \$29.2 million, or \$400,000 above the Fiscal Year 2021 budget.

Although an overall increase compared to the Adopted Budget, the projected property tax revenue is a net decrease of \$2.0 million from the First Quarter Report. The decrease in revenue is primarily attributed to the projected RPTTF residual payment based on the proposed ROPS 15 submission presented to Council on January 12, 2021. This is due to higher enforceable obligation projections for ROPS 15, which in turn decreases the residual distribution to all taxing entities.

| FY 2021 Property Tax Revenue Projection Details | | | | | |
|---|-----------------|-----------------|---------------------|---------------|--------------------|
| <i>Table 5</i> | | | | | <i>in millions</i> |
| Revenue Source | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
| 1.0% Property Tax | \$ 432.0 | \$ 432.0 | \$ 431.2 | \$ (0.8) | -0.2% |
| MVLF Backfill | 160.8 | 160.8 | 163.2 | 2.5 | 1.5% |
| RPTTF Tax Sharing Pass-through Payments | 9.0 | 9.0 | 9.7 | 0.7 | 7.6% |
| RPTTF Residual Property Tax | 28.8 | 28.8 | 29.2 | 0.4 | 1.2% |
| Total | \$ 630.6 | \$ 630.6 | \$ 633.3 | \$ 2.7 | 0.4% |

Sensitivity Analysis

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 is still dependent upon approval by the California Department of Finance (CA-DOF) in April 2021. An update to the projection of the residual property tax distributions will be provided in the Third Quarter Report. If any of the enforceable obligations included on the ROPS are denied or changed by the CA-DOF, the amount of RPTTF residual funds would increase or decrease respectively, potentially impacting the General Fund.

Although a 1.60 percent decrease in collection rates is assumed in the projection, when reviewing the risks to this projection, property tax revenues could be additionally affected by delinquency rates, refunds, and RPTTF residual distributions.

Sales Tax

| FY 2021 Sales Tax Revenue Projections | | | | | |
|---------------------------------------|----------------|----------------|---------------------|----------|--------------------|
| <i>Table 6</i> | | | | | <i>in millions</i> |
| Revenue Source | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
| Sales Tax Growth Rate | -8.77% | -8.77% | -6.19% | 2.58% | N/A |
| Sales Tax Projection | \$ 274.4 | \$ 274.4 | \$ 283.3 | \$ 8.8 | 3.2% |

Sales tax revenue is projected to be over budget by \$8.8 million at fiscal year-end, which reflects a decrease of \$713,000 from the First Quarter Report. This increase is primarily attributed to higher than anticipated sales tax receipts as a result of positive business performance across various sectors and less severe impacts to the primary business types affected by the COVID-19

pandemic; an increase that is partially offset by anticipated impacts from the Regional Stay at Home Order issued by the State in December 2020.

Mid-year projections reflect revised assumptions to include higher than anticipated sales tax receipts in the first quarter and revised impacts from the state issued Regional Stay at Home Order in the second quarter. The inclusion of these assumptions results in a revised annual growth rate of negative 6.19 percent, compared to the negative 6.30 percent annual growth rate included in the First Quarter Report. While assumptions in the First Quarter Report reflected a negative 11.40 percent growth rate for the first quarter, actual sales tax receipts were higher and resulted in slightly better revenues than previously anticipated. This increase is a result of better than anticipated consumer behavior during the COVID-19 pandemic, including the use of government stimuli by consumers, the “Home Improvement” phenomena, and an increase in online sales.

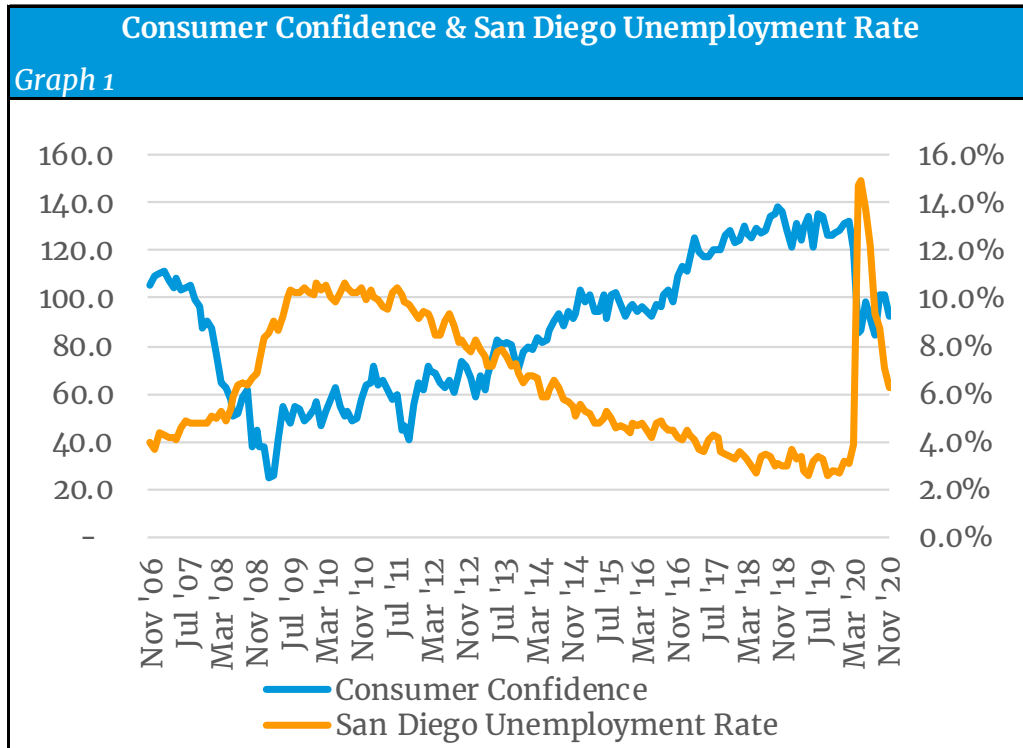
Additionally, in response to the state issued Regional Stay at Home Order, which began on December 7, 2020, the second quarter now reflects a revised growth rate of negative 9.20 percent, compared to the negative 5.7 percent growth rate included in the First Quarter Report. The growth rate of negative 9.20 percent is consistent with impacts from the first Stay at Home Order issued in March 2020 and accounts for limitations set on business operations, including the closure of certain sectors such as wineries and bars, a 20 percent capacity limitation set on retail stores and shopping centers, and restaurant operations limited to takeout orders. Lastly, growth rates for the third and fourth quarters, negative 5.70 percent and negative 2.40 percent respectively, remain unchanged from the growth rates included in the First Quarter Report. The growth rate of negative 5.70 percent is derived from the negative growth the City of San Diego experienced during the last recession and the negative 2.40 percent aligns with the sales consultant forecast assumptions for spring 2021. These growth rates reflect a gradual decline and are consistent with the City’s sales consultant’s revised recession scenario. Table 7: FY 2021 Projected Sales Tax Growth Rate by Quarter captures the sequence of revisions to sales tax growth rates.

| FY 2021 Sales Tax Growth Rate by Quarter | | | |
|--|----------------|--------------------------|---------------------|
| <i>Table 7</i> | | | |
| Quarter | Adopted Budget | First Quarter Projection | Mid-Year Projection |
| First Quarter | -23.06% | -11.40% | -7.47% |
| Second Quarter | -4.00% | -5.70% | -9.20% |
| Third Quarter | -4.00% | -5.70% | -5.70% |
| Fourth Quarter | -4.00% | -2.40% | -2.40% |
| Annual Projected Growth Rate | -8.77% | -6.30% | -6.19% |

Economic indicators that drive spending and growth in sales tax receipts, include unemployment rate, total number of persons employed, and consumer confidence. As preliminarily reported by the California Employment Development Department, the San Diego unemployment rate, as of November 2020, is 6.3 percent, compared to 2.8 percent in November



2019. The peak unemployment rate from the COVID-19 pandemic was recorded in May 2020 at 14.9 percent. Consumer confidence, a measurement of the consumer’s willingness to spend is measured, as of December 2020, at 88.60, compared to 128.2 in December 2019. When compared year-over-year, the negative impact on economic indicators from the COVID-19 pandemic is evident. However, recent month-over-month data for economic indicators, reflect positive growth. These indicators are depicted in Graph 1: Consumer Confidence and Unemployment Rate.



Source: Consumer Confidence Board

Sales tax revenue will continue to be closely monitored and updated in the Fiscal Year 2021 Third Quarter Budget Monitoring Report to account for any changes in spending trends or other economic indicators impacting sales tax receipts.

Sensitivity Analysis

The sales tax 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. Any potential increase or decrease in local taxable sales performance will directly impact the City’s sales tax projection and will be reflected in the Third Quarter Report and considered for the Fiscal Year 2022 Proposed Budget.



Transient Occupancy Tax (TOT)

| FY 2021 Transient Occupancy Tax (TOT) Revenue Projections ¹ | | | | | |
|--|----------------|----------------|---------------------|-----------|-------------|
| Table 8 | | | | | in millions |
| Revenue Source | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
| TOT Growth Rate | -36.7% | -36.7% | -56.3% | -19.6% | N/A |
| TOT Projection | \$ 90.5 | \$ 90.5 | \$ 54.6 | \$ (35.9) | -39.7% |

¹Total City FY 2021 current revenue budget for transient occupancy tax is \$171.6 million and the projection is \$103.2 million. The balance is budgeted in the Transient Occupancy Tax Fund.

Transient Occupancy Tax (TOT) revenue is projected to be under budget by \$35.9 million at fiscal year-end, which reflects a decrease of \$11.6 million from the First Quarter Report. This decrease is a result of revised assumptions following the state issued Regional Stay at Home Order, which began on December 5, 2020. Such measures, which are implemented in response to the COVID-19 pandemic, have reduced spending in travel, leisure, and entertainment sectors, which impact the City’s TOT revenue sources including hotels, Short Term Residential Occupancy units (STRO), and Recreational Vehicle Parks (RV Parks).

Consistent with a revised forecast in collaboration with the San Diego Tourism Authority (SDTA), and San Diego Tourism Marketing District (SDTMD) in January 2021, growth rates have been revised to account for recent limitations set on travel and hotel operations. Significant impacts from the Regional Stay at Home Order include the prohibition of non-essential travel, which limits hotel operations to shelter for essential needs, including quarantining or isolation, and safe shelter for essential workers. Such limitations are assumed through the end of the third quarter. SDTA and SDTMD plan to resume marketing for leisure travel in March 2021.

Moreover, while the First Quarter Report assumed a gradual resumption of large group travel in April 2021, mid-year projections assume an extension of no group travel through the end of the fiscal year, June 2021. With the majority of large group events, conferences and trade shows already cancelled through the end of the fiscal year. This results in an additional decrease in tourism in the region, which impacts TOT’s primary economic drivers: room rates, occupancy, and room demand growth. Table 9: San Diego County Visitor Industry, provides a summary of the projected growth in economic indicators that impact the City’s TOT receipts.

Based on the first quarter actual revenue results and the recently implemented Regional Stay at Home Order, the projected growth rate for TOT has been revised to negative 62.78 percent, compared to the growth rate of negative 56.3 percent included in the First Quarter Report.

| San Diego County Visitor Industry | | | | |
|-----------------------------------|-------------|-----------|----------------------|----------------------|
| Table 9 | in millions | | | |
| | CY 2018 | CY 2019 | CY 2020 ² | CY 2021 ² |
| Average Occupancy | 78.6% | 76.7% | 49.3% | 62.1% |
| Average Daily Rate | \$ 166.37 | \$ 166.57 | \$ 129.15 | \$ 143.49 |
| Revenue PAR ¹ | \$ 130.76 | \$ 127.68 | \$ 63.72 | \$ 89.18 |
| Room Demand (growth) | 2.6% | -1.5% | -39.5% | 37.1% |

Source: San Diego Tourism Authority and Tourism Economics

¹ Revenue Per Available Room (Average Occupancy multiplied by Average Daily Rate).

²Forecast - Tourism Economics, October 2020.

Sensitivity Analysis

Currently, there is a high level of uncertainty around the extent and duration of measures implemented in response to the COVID-19 pandemic. As a result, TOT revenue projections will continue to be closely monitored and updated in the Fiscal Year 2021 Third Quarter Budget Monitoring Report to account for any changes in spending trends and economic indicators related to the San Diego tourism economy.

The year-end projections could be impacted by a variety of factors, including the progress of the vaccination phases, and uncertainty of the duration of the current Regional Stay at Home Order restrictions. Any potential increase or decrease in the travel industry will directly impact the projected transfer of funds from the Transient Occupancy tax Fund related to the Special Promotional Program to the General Fund.

Franchise Fees

| FY 2021 Franchise Fee Revenue Projections | | | | | |
|---|----------------|----------------|---------------------|----------|------------|
| Table 10 | in millions | | | | |
| Revenue Source | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
| SDG&E Growth Rate | -8.5% | -8.5% | -8.5% | 0.0% | N/A |
| Cable Growth Rate | -9.4% | -9.4% | -4.6% | 4.8% | N/A |
| Franchise Fee Projection ¹ | \$ 67.7 | \$ 67.7 | \$ 68.4 | \$ 0.7 | 1.1% |

¹Total City FY 2021 current revenue budget for franchise fees is \$137.3 million and the projection is \$137.6 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

Franchise fee revenue is generated from agreements with private utility companies and refuse haulers in exchange for use of the City's rights-of-way. Currently, the City has franchise agreements with San Diego Gas & Electric (SDG&E), Cox Communications, Spectrum (formerly known as Time Warner), AT&T, and several refuse haulers. Approximately 82.5 percent 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 2021 franchise fee revenue is projected over budget by \$725,000. This is an increase of \$958,000 from the First Quarter Report. The variance is primarily attributed to cable franchise revenue projected \$645,000 over budget as a result of a less significant loss of market

share to digital competitors that do not have a franchise fees levied against them. The City has revised the declining trend, now anticipated to be less severe from negative 9.4 percent to negative 4.6 percent. In addition, refuse collection franchise fees are projected close to budget by fiscal year-end. This is an increase by \$284,000 from the First Quarter Report. This variance is due to a less severe impact from the COVID-19 pandemic than previously anticipated during the first quarter projections.

Sensitivity Analysis

The projections for franchise fee revenues displayed in Table 10: FY 2021 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, weather variability and consumption levels of electricity. Due to the reconciliation occurring only once a year every February, variations from the budgeted growth rate have historically been significant. The City will receive a preliminary estimate from SDG&E in the coming month and does not expect a large variance from the preliminary estimate provided to the actual payment.

Cable providers have greater uncertainty in revenues due to changes in the digital competitors and consumer behavior with entertainment choices.

Other Major Revenues

| FY 2021 Other Major Revenue Projections | | | | | |
|---|----------------|----------------|---------------------|----------|--------------------|
| <i>Table 11</i> | | | | | <i>in millions</i> |
| Revenue Source | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
| Other Major Revenue Projections | \$ 100.7 | \$ 100.7 | \$ 94.0 | \$ (6.7) | -6.7% |

The Other Major Revenue category includes General Governmental Services Billing (GGSB), which is a reimbursement from other City funds that use General Fund services, one-cent TOT transfer into the General Fund, interest earnings attributable to the General Fund from the City’s investment pool, refuse collector business tax, and other miscellaneous one-time revenues. Other Major Revenues are projected to be under budget by \$6.7 million primarily due to the reduction in the one-cent TOT transfer to the General Fund. Per Municipal Code 35.0128, a one-cent transfer shall be deposited into the General Fund. As previously discussed, the recent decline in tourism, and restrictions on group gatherings and special events throughout the City has caused a significant reduction in the projected TOT revenue. This decline has a direct impact on the available TOT funds to be transferred to the General Fund.

Partially offsetting this decline is additional revenues from a revenue audit of SDG&E resulting in underpayments and charges due to the City as a result of coding errors identified by SDG&E. In addition, revenues were identified from the transfer of other funds due to an ongoing evaluation and closure of special funds with limited activity. This is a best practice of minimizing the number of funds and maximizing the use of available resources.



CORONAVIRUS RELIEF FUND (CRF)

| FY 2021 Coronavirus Relief Funding | | | |
|---|------------------------|---|-----------------|
| Table 12 | | in millions | |
| Fund | FY 2021 Adopted Budget | Actuals/Projections through Period 5 ² | Variance |
| General Fund | | | |
| Police Payroll, Staffing, and Supplies ¹ | \$ 41.0 | \$ 50.6 | \$ 9.6 |
| Fire-Rescue Payroll Staffing, and Supplies | 38.9 | 38.7 | (0.2) |
| Operation Shelter to Home | 30.0 | 30.0 | - |
| Small Business Relief Fund | 12.8 | 12.8 | (0.0) |
| Parks and Recreation Staffing and Supplies | 10.2 | 3.1 | (7.1) |
| Environmental Services Staffing and Supplies | 1.2 | 0.8 | (0.3) |
| COVID-19 Rent Relief Fund ³ | 9.7 | 9.7 | - |
| Library Staffing and Supplies | 0.9 | 0.8 | (0.1) |
| Economic Development Staffing and Supplies | 0.2 | 0.3 | 0.1 |
| Code Enforcement Staffing and Supplies | 0.1 | 0.1 | 0.0 |
| Other Departments | - | 0.1 | 0.1 |
| Paid Administrative Leave | - | 0.8 | 0.8 |
| Total General Fund Staff and NPE Expenditures | \$ 144.9 | \$ 147.8 | \$ 2.9 |
| Non-General Funds | | | |
| Information Technology Fund Expenditures | \$ 8.5 | \$ 7.7 | \$ (0.8) |
| Public Utility Funds Staffing and Supplies | 1.3 | 0.5 | (0.8) |
| Emergency Medical Services Fund Staffing and Supplies | 0.3 | 0.7 | 0.4 |
| Other Funds | - | 0.1 | 0.1 |
| Paid Administrative Leave | - | 0.6 | 0.6 |
| Total Non-General Funds Expenditures | \$ 10.1 | \$ 9.6 | \$ (0.5) |
| Total Use of Coronavirus Relief Fund | \$ 155.0 | \$ 157.4 | \$ 2.4 |

¹Adopted Budget updated from First Quarter report to exclude grant from Department of Justice.

²Includes use of interest earned and funds unspent in FY2020.

³Expenditures of \$9.7 million are included in the COVID-19 Rent Relief Fund.

Projected expenditures in Fiscal Year 2021 for the Coronavirus Relief Fund total \$157.4 million citywide. The Coronavirus Relief Fund received in Fiscal Year 2020 was utilized to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. These monies came with the restrictions that they be used on eligible coronavirus expenditures and that they not be used to backfill revenue shortfalls. Federal guidance allows all public safety expenditures to be assumed as COVID eligible expenditures, which permitted the City to reimburse eligible public safety expenditures in both the Police and Fire-Rescue Departments. The General Fund accounts for \$147.8 million of the Coronavirus Relief Fund's expenditures, mostly attributed to \$50.6 million in the Police Department and \$38.7 million in the Fire-Rescue Department for budgeted personnel costs and personal protective equipment. Homelessness Strategies accounts for \$39.7 million, primarily supporting non-personnel expenditures related to Operation Shelter to Home and rent relief, and \$13.1 million in the Economic Development Department is largely attributed to Small Business Assistance expenditures. The non-General Funds portion consists of \$9.6 million, with the largest contributor of \$7.7 million in non-personnel costs within the Information Technology Fund.

DEPARTMENTAL REVENUE

General Fund departmental revenues are projected at \$401.4 million by fiscal year-end, which is a reduction of \$55.7 million from the current budget primarily due to the impacts of COVID-19. The following section highlights the departments with significant variances in revenue from their budget, and the impact of declining Transient Occupancy Tax revenue on certain departments.

| Department | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
|-----------------------|-----------------|-----------------|---------------------|------------------|----------------|
| City Treasurer | \$ 39.9 | \$ 39.9 | \$ 41.8 | \$ 1.9 | 4.7% |
| Development Services | 4.6 | 4.6 | 2.6 | (2.0) | (43.2%) |
| Fire-Rescue | 87.7 | 87.7 | 72.3 | (15.4) | (17.5%) |
| Parks and Recreation | 27.7 | 27.7 | 16.8 | (11.0) | (39.5%) |
| Police | 88.4 | 88.4 | 84.5 | (3.8) | (4.4%) |
| Real Estate Assets | 49.8 | 49.8 | 33.5 | (16.3) | (32.8%) |
| Storm Water | 13.6 | 13.6 | 9.8 | (3.8) | (28.2%) |
| All Other Departments | 145.5 | 145.5 | 140.2 | (5.3) | (3.6%) |
| Total | \$ 457.0 | \$ 457.0 | \$ 401.4 | \$ (55.7) | (12.2%) |

Transient Occupancy Tax Impact on Departmental Revenues

Transient Occupancy Tax (TOT) revenue collected from hotels, short-term rentals, and RV parks is used for special promotional programs that maintain and enhance visitor-related facilities, and support the promotion of the City's cultural amenities and natural attractions. In Fiscal Year 2021, the Adopted Budget included a \$26.4 million transfer from the Transient Occupancy Tax Fund to the General Fund to reimburse nine departments for the safety and maintenance of visitor related facilities, including support for Fire-Rescue Lifeguards, public safety support services at special events, and street sweeping in high tourist locations. Due to the projected decline in TOT revenue associated with COVID-19 limitations set on travel and hotel operations, these General Fund reimbursements are now projected at \$1.3 million for the year, which is a reduction of \$25.1 million from the Adopted Budget.

City Treasurer

The Office of the City Treasurer is anticipating a \$1.9 million surplus in revenue. The surplus is largely attributed to an increase of \$3.1 million in Cannabis Business Tax revenue and associated penalties as a result of an unanticipated increase in cannabis sales at local retail outlets. Additionally, a \$200,000 increase in Business Tax is attributed to a greater number of businesses renewing Business Tax Certificates than anticipated. The surplus is offset by an \$870,000 reduction in charges for current services due to a reduction in TOT revenue available for General Fund reimbursement, and a \$480,000 reduction attributed to the suspension of parking citations³, court closures, and collection services that has occurred as a result of the COVID-19 pandemic.

³ As of the preparation of this report, the Mayor has issued executive orders limiting parking enforcement and the issuance of citations to be consistent with city holidays. With the lift of the Regional Stay at Home Order,

Development Services

The Development Services Department is projecting a reduction in revenue of \$2.0 million from the current budget, primarily associated with the Shared Mobility program and the regulation of shared dockless mobility devices. Although \$1.6 million in revenue was included in the department's code enforcement's budget, a change in its internal Project Tracking System was made to allow revenue to be received directly by the Mobility Department, which is projecting to receive \$720,000 by year-end.

Fire-Rescue

The Fire-Rescue Department projects revenue to be \$15.4 million under budget at year end. This reduction is due to a \$21.1 million reduction from the TOT transfer that supports Fire-Rescue lifeguards. This reduction is partially offset by an increase of \$2.2 million in prior year revenue and revenue for services provided to the Airport Authority and lifeguard services provided at Black's and Scripps beaches, false alarm penalties, and dispatch services. An additional \$2.8M million in revenue is projected for strike team reimbursements (offset by increases in overtime associated with these deployments), and transfers in from the Fire/Emergency Medical Services Transport Fund and Safety Sales Tax from the Public Safety Services and Debt Service Fund.

Parks & Recreation

The Parks and Recreation Department is projecting to end the year \$11.0 million under budget in revenue. This reduction is primarily due to \$7.1 million in less than anticipated Coronavirus Relief Fund eligible expenses; \$4.3 million in reduced rental and program fees due to COVID-19 related recreation center, pool, and campground closures; and a reduction in TOT reimbursements for tourism support.

Police

The Police Department is projecting revenue to be \$3.8 million under the current budget. This decrease is primarily due to a \$7.1 million reduction for COVID-19 impacts on reimbursable work for security and traffic control services for special events, including ballpark events, as well as towing fee revenue. Additionally, the department is projecting a reduction of \$5.7 million in parking citation revenue. Due to COVID-19, the former Mayor issued executive orders directing modified parking operations/enforcement, which has led to fewer parking citations issued since March 2020. Normal enforcement resumed Thursday, October 15, 2020. However, a new Regional Stay at Home Order went into effect in early December 2020, and an additional Executive Order was issued by the Mayor, effective on December 31, 2020, limiting parking enforcement and the issuance of citations to holiday or Sunday enforcement regulations, including no longer enforcing parking meters, yellow commercial zones, short-term green zones and 1- to 2-hour time parking zones. Red, white, blue, and other all-time enforcement areas continue to be enforced to maintain public safety. The State's most recent Regional Stay at Home Order was lifted on Monday, January 25, and parking enforcement is expected to resume at the beginning of February, which would increase the Police Department's parking citation revenue by approximately \$530,000 over the levels included in this report.

enforcement is likely to begin again in early February, which is expected to increase revenue in the Office of the City Treasurer by approximately \$24,000 over the levels included in this report.

These reductions in revenue are partially offset by an additional \$9.6 million in Coronavirus related funding for budgeted Police payroll, staffing, and supplies due to the use of interest and less than anticipated eligible expenditures in other departments such as Parks and Recreation.

Real Estate Assets

The Real Estate Assets Department is projecting a reduction of \$16.3 million in revenue from the current budget. The deficit is primarily due to reduced rent payments from City tenants and lessees, with the largest decrease resulting from Mission Bay lessees. This is largely attributed to rent payments from SeaWorld, which normally contributes 30 percent to 40 percent of all Mission Bay revenue, and has been operating at a reduced capacity throughout the fiscal year. The City continues to see weaker than budgeted revenue from hotel properties in both Mission Bay and other locations, including the Lodge at Torrey Pines, due to the factors discussed in the Transient Occupancy Tax Revenue section. The reduction in Mission Bay Revenue is partially offset with expenditure savings, due to the elimination of the transfer to the Mission Bay and San Diego Regional Park Improvement Funds.

Storm Water

The Storm Water Department is projecting a reduction of \$3.8 million in revenue from the current budget. The reduction in revenue is primarily due to a halt in issuing street sweeping parking citations, per Mayoral Executive Order, from July 1 to October 15, 2020, and again starting December 31, 2020. With the recent lifting of the Regional Stay at Home Order, parking enforcement is expected to resume at the beginning of February, which would increase Storm Water's parking citation revenue by approximately \$350,000 over the levels included in this report. Additional reductions in revenue are associated with vacant reimbursable positions and a decrease in parking meter district revenue.

GENERAL FUND EXPENDITURES

General Fund expenditures are projected to end the year \$570,000 under budget at fiscal year-end. This is primarily attributed to an increase of \$1.8 million in personnel expenditures and \$3.4M in associated Fringe, which is offset by \$5.8 million in savings projected in non-personnel expenditures.

PERSONNEL EXPENDITURES

Personnel expenditures are projected to exceed budget by \$1.8 million, or 0.3 percent, at fiscal year-end, as displayed in Table 14: FY 2021 General Fund Salaries and Wages Projections.

| Expenditure Category | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
|-----------------------------|-----------------|-----------------|---------------------|-----------------|--------------|
| Salaries | \$ 554.3 | \$ 554.3 | \$ 548.5 | \$ 5.8 | 1.0% |
| Overtime | 71.4 | 71.4 | 81.2 | (9.8) | -13.7% |
| Hourly Wages | 15.3 | 15.3 | 10.3 | 5.0 | 32.9% |
| Pay-in-Lieu of Annual Leave | 5.2 | 5.2 | 5.7 | (0.5) | -9.4% |
| Termination Pay | 1.8 | 1.8 | 4.1 | (2.3) | -131.2% |
| Total | \$ 647.9 | \$ 647.9 | \$ 649.7 | \$ (1.8) | -0.3% |

Salaries and Wages

The salaries and wages expenditure category consists of five distinct types of wages: salaries and special pays, overtime, hourly wages, pay-in-lieu of annual leave, and termination pay. Salary expenditures include compensation paid at the employee's rate of pay for standard-hour employees. Overtime expenditures include compensation at an employee's standard rate of pay plus the appropriate overtime premium. Hourly wages include compensation paid at the employee's rate of pay for non-standard hour employees. Pay-in-lieu of annual leave and termination pay represent compensation in-lieu of taking leave. Termination pay distinguishes the expenditures incurred upon an employee's separation from the City.

Salaries and wages are projected at \$649.7 million by fiscal year-end, which represents an increase of \$1.8 million, or 0.3 percent over the current budget. There are variances within the five categories of personnel expenditures. Specifically, there is a projected increase of \$9.8 million for overtime and \$2.3 million for termination pay, largely offset by savings of \$5.8 million in salaries and \$5.0 million in hourly wages.

Discussion of Departments with Significant Variances from Budget

The Fire-Rescue Department is projecting personnel expenditures to exceed budget by \$4.5 million at fiscal year-end. This increase is primarily due to overtime associated with constant staffing, COVID-19 related impacts, strike-team deployments that are offset with additional revenue, dispatcher vacancies, and lifeguard services. This increase is partially offset by salary savings related to sworn vacancies and postponement of the third fire academy in FY 2020.

The Office of the City Attorney is projecting salaries and wages to be over budget by \$2.3 million at fiscal year-end, primarily due to a reduction of \$2.4 million in personnel expenditures implemented in the Office of the City Attorney as part of the Fiscal Year 2021 budget development process⁴. According to the Office of the City Attorney, despite and in many instances because of the COVID-19 pandemic, the volume of work has increased across all divisions of the Office, which has hampered the ability to sustain personnel expenditure reductions and simultaneously meet service requirements. Additionally, the economic impact of the pandemic has resulted in substantially less personnel turnover as compared to prior years.

The Library and Parks and Recreation Departments are projected to end the year \$3.2 million and \$2.1 million (respectively) under budget in salaries and wages due to COVID-19 related closures of City facilities including libraries, recreation centers, and pools.

NON-PERSONNEL EXPENDITURES

Fringe and non-personnel expenditures are projected at \$970.6 million by fiscal year-end. This represents a decrease of \$2.4 million, or 0.2 percent under the current budget. The following section discusses variances for fringe, notable trends in non-personnel expenditures categories, and highlights significant variances within General Fund departments.

Fringe Benefits

Fringe benefits are projected at \$495.3 million by fiscal year-end. This is an increase of \$3.4 million, or 0.7 percent, from the Fiscal Year 2021 current budget. The variance of \$3.4 million is due to an increase of \$2.1 million in fixed fringe benefits and an increase of \$1.4 million in variable fringe benefits.

| FY 2021 General Fund Fringe Benefits Projections | | | | | |
|--|-----------------|-----------------|---------------------|-----------------|--------------|
| Table 15 | | | | | in millions |
| Fringe Benefit Category | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
| Fixed | \$ 359.9 | \$ 359.9 | \$ 362.0 | \$ (2.1) | -0.6% |
| Variable | 131.9 | 131.9 | 133.3 | (1.4) | -1.0% |
| Total | \$ 491.9 | \$ 491.9 | \$ 495.3 | \$ (3.4) | -0.7% |

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). Fixed fringe costs are considered annual liabilities; therefore, a proportionate change of filled positions in the General Fund and the non-General Funds affects actual and projected expenditures. The fringe cost allocations are based on budgeted positions

⁴ A four percent reduction was implemented in all Independent Departments as part of the Fiscal Year 2021 Budget process, and was based on each department's Fiscal Year 2020 Adopted Budget.



at a point in time and the expenditure allocation is trued up at the end of the fiscal year based on actual filled positions.

Fixed fringe is projected to be over budget by \$2.1 million at fiscal year-end and is primarily attributed to an increase in ADC, OPEB, and Workers' Compensation due to updated allocations.

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 to be over budget by \$1.4 million at fiscal year-end from current budget. This is primarily due to an increase in Medicare and SPSP combining to be over budget by \$2.8 million that is offset by savings of \$1.4 million in Flexible Benefits.

The increased projection associated with Medicare and SPSP are primarily driven by increased overtime within the Fire-Rescue Department. 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.

Contracts

The contracts category, which includes the cost of legal fees, insurance, refuse disposal fees, fleet vehicle usage and assignment fees, rent expenses, consulting services and other contractual expenses, is projected to exceed budget by \$9.9 million, or 3.5 percent of current budget at fiscal year-end. In Fiscal Year 2021, this category increased by \$34.5 million from the previous fiscal year primarily due to a \$30.0 million one-time increase for Operation Shelter to Home and a \$10.8 million one-time increase for the Small Business Relief Fund, which were supported by the Coronavirus Relief Fund. Other increases to this category were associated with citywide elections, the redistricting commission, public liability insurance premiums, and reimbursements for right-of-way permits.

On June 8, 2020, the City Council adopted the Mayor's Fiscal Year 2021 Budget, including [revisions by the City Council](#). Included in these revisions was a citywide contracts reduction of 2.6 percent or \$6.3 million in the General Fund to support restorations of earlier budget cuts and expansions to other programs.

The reduction was approved by the City Council across the General Fund contracts category with no allocation proposed to specific departments. To implement City Council's contracts reduction, the Department of Finance performed an analysis which removed all non-discretionary budgets and CARES Act funded budgets from the contracts category to determine the required reduction amounts by department. Non-discretionary budgets include items such as rent, vehicle replacement, and refuse collection costs that are outside the departments direct control. After removing all non-discretionary budgets and CARES Act funded budgets from the contracts category, the actual reduction to the General Fund for each department was 4.3 percent.

Departments were directed to manage within the reduced Fiscal Year 2021 contract budget set by City Council and to consider the budgetary restrictions as they entered into contracts for the fiscal year.

| FY 2021 General Fund Year-End Projections for Contracts | | | | |
|---|-----------------------|-----------------------|-----------------------|--------------|
| Table 16 | | | | |
| Department ¹ | Current Budget | Year-End Projection | Variance | Variance (%) |
| City Attorney | \$ 1,586,108 | \$ 1,655,932 | \$ (69,824) | -4.4% |
| City Clerk | 294,543 | 344,543 | (50,000) | -17.0% |
| Citywide Program Expenditures ² | 52,690,808 | 61,769,746 | (9,078,938) | -17.2% |
| Communications | 100,838 | 100,173 | 665 | 0.7% |
| Department of Information Technology | 500,000 | 500,000 | (0) | 0.0% |
| Development Services | 327,240 | 344,207 | (16,967) | -5.2% |
| Economic Development | 14,207,346 | 14,035,320 | 172,026 | 1.2% |
| Environmental Services | 29,642,524 | 29,546,548 | 95,976 | 0.3% |
| Fire-Rescue | 18,449,846 | 20,009,293 | (1,559,447) | -8.5% |
| Library | 6,772,568 | 7,531,427 | (758,859) | -11.2% |
| Mobility | 145,013 | 393,713 | (248,700) | -171.5% |
| Office of Homeland Security | 234,225 | 364,411 | (130,186) | -55.6% |
| Office of the Mayor | 89,785 | 96,983 | (7,198) | -8.0% |
| Parks and Recreation | 20,863,784 | 22,128,416 | (1,264,632) | -6.1% |
| Personnel | 684,335 | 684,336 | (1) | 0.0% |
| Police | 36,239,709 | 35,593,528 | 646,181 | 1.8% |
| Public Utilities | 2,610,530 | 2,610,530 | 0 | 0.0% |
| READ-Facilities Services | 3,085,387 | 3,288,436 | (203,049) | -6.6% |
| Real Estate Assets | 1,376,490 | 1,447,743 | (71,253) | -5.2% |
| Storm Water | 19,925,894 | 21,944,683 | (2,018,789) | -10.1% |
| Other Departments | 73,551,653 | 68,875,907 | 4,675,746 | 6.4% |
| Grand Total | \$ 283,378,626 | \$ 293,265,872 | \$ (9,887,245) | -3.5% |

¹Departments displayed include those not projecting a 2.6% reduction of their current budget. *Other Departments* include the departments that are meeting that threshold.

²The entire citywide contracts reduction of 2.6% or \$6.3M is currently budgeted in Citywide Program Expenditures.

Table 16: FY 2021 General Fund Year-End Projections for Contracts highlights the departments not projecting a 2.6 percent reduction from their current contract budgets. As the table reflects, General Fund departments are anticipated to exceed the current contracts budget by \$9.9 million, or \$3.6 million more than the \$6.3 million cut included in the Adopted Budget. This is primarily due to overages projected in five departments (Citywide Program Expenditures, Storm Water, Fire-Rescue, Parks and Recreation, and Library), which is partially offset by savings in Homelessness Strategies; however, in the case of Citywide Program Expenditures, and Parks and Recreation, savings is projected in other non-personnel categories to account for the overages projected in contracts. Several of these overages are due to the reductions being indiscriminately applied to the bottom-line contracts budget, which includes large essential contracts, such as the animal services contract, County general election costs, a per diem to the County of San Diego for housing misdemeanants at County detention facilities like the Central Jail, and the City’s insurance premiums, which are largely non-negotiable. In other instances, like Parks and Recreation, departments are projecting to be overbudget in contracts because



significant items like the transfer to Maintenance Assessment Districts (MADs) is budgeted in one category (transfers out), but recorded in contracts.

Discussion of Departments with Significant Variances from Budget

Fire-Rescue

The Fire-Rescue Department projects non-personnel expenditures to be over budget by \$1.9 million at fiscal year-end associated with \$1.6 million in contractual expenses primarily for COVID related testing and telemedicine services, firefighter wellness and psychological services, helicopter maintenance, environmental waste removal and disposal services, and maintenance expenses for Fire-Rescue facilities. An additional \$500,000 deficit is related to an increase in cellular and data services and additional mobile devices to support Fire-Rescue and Lifeguard operations.

Police

The Police Department is projecting non-personnel expenditures to exceed budget by \$1.4 million at fiscal year-end primarily attributed to crime laboratory and facility maintenance supplies, uniforms, ammunition, operational supplies, and other safety supplies.

Library

The Library Department projects non-personnel expenditures to exceed budget by \$740,000 at fiscal year-end associated with overages in contracts and information technology. An overage in contracts is primarily due to a Security Services increase for guard coverage. Additional guards are enforcing safety and capacity rules necessitated by the pandemic and providing coverage in areas designated for alternate services (e.g., cool zone, outdoor computer spaces). Due to COVID-19, it became necessary to add health screening guards to the roster of guards providing security services to the Library. An overage in information technology is projected to support an unbudgeted maintenance contract that provides for patron use of public databases.

Citywide Program Expenditures

The Citywide Program Expenditures Department projects non-personnel expenditures to be \$2.4 million under budget at fiscal year-end. The largest single source of savings is a reduction in transfer expenses to the Mission Bay and Regional Parks Improvement funds, which is a direct result of the revenue decreases from Mission Bay properties (discussed in the Real Estate Asset Department's revenue update). The budget had assumed a \$10.3 million transfer and the mid-year projections assume Mission Bay revenue will not exceed \$20.0 million. Per the City Charter, any revenue in excess of \$20.0 million is transferred to the Mission Bay and Regional Parks Improvement funds based on the calculation listed in the Charter. In addition to the transfer out expenses savings, an additional \$1.5 million savings is projected related to General Fund debt service tied to savings from refunding outstanding debt and lower short-term interest rates.

Some of these savings are mitigated by a \$2.9 million overage in the City's share of the County's General Election Costs, a \$500,000 transfer to the Publishing Services Fund, and other costs that were expected to be paid out in Fiscal Year 2020 but were actually paid in the current fiscal year, as described in the FY 2020 Year-End Performance Report.

Finally, the Citywide budget includes two budget adjustments from the FY 2021 budget development cycle that will be distributed to other departments later this fiscal year. One is the 2.6 percent contracts reduction mentioned in the Contracts section in this report, and the other is the flexible benefits change for employees that was negotiated too late in the FY 2021 budget cycle to be incorporated into each departments' fringe budgets. These budget adjustments will impact individual department budgets shown in Attachment II but will not impact the total aggregate General Fund budget.

Parks & Recreation

The Parks and Recreation Department projects non-personnel expenditures to be under budget by \$2.1 million at fiscal year-end primarily due to savings in water and electricity.

Homelessness

The Homelessness Strategies Department projects non-personnel expenditures to be under budget by \$690,000 at fiscal year-end due to the timing of several programs differing from what was budgeted for this year. The City moved forward on recruitment activities for the Coordinated Outreach program with the San Diego Housing Commission shortly after approval of the budget in June. The City Council approved the contract and related items at the end of October. This resulted in a projected underspend of \$420,000. Staff is in the process of identifying a service provider to manage the expansion of the San Diego Misdemeanants At Risk Track (SMART) Program which, depending on the outcome of that process, may be in operation this spring. Staff anticipates underspending \$270,000 based on this timeline. In the meantime, the site slated for that program is being used for COVID-19 prevention and mitigation purposes: it is serving as temporary shelter to homeless families, using a combination of Coronavirus Relief Funds and already-budgeted family shelter funds.

GENERAL FUND BALANCES, RESERVES, AND MITIGATION OPTIONS

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 2021 Projected Ending Fund Balance and reserve estimates.

FISCAL YEAR 2021 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

Table 17: FY 2021 General Fund Balances and Reserve Estimates displays the General Fund balance and reserve estimates calculation.

| FY 2021 General Fund Balances and Reserve Estimates | | | | |
|---|--------------------------|---------------------|------------------|--------------------------------------|
| Table 17 | | | | |
| <i>in millions</i> | | | | |
| Description | First-Quarter Projection | Mid-Year Projection | Variance | % of Operating Revenues ¹ |
| Audited Beginning Fund Balance | 220.1 | \$ 220.1 | \$ - | 16.2% |
| Emergency Reserve | 106.1 | 106.1 | - | 7.8% |
| Stability Reserve | 99.5 | 99.5 | - | 7.33% |
| General Fund Reserves Total² | \$ 205.6 | \$ 205.6 | \$ - | 15.14% |
| Fund Balance less Reserves | \$ 14.5 | \$ 14.5 | \$ - | 1.1% |
| Mid-Year Projected Activity | | | | |
| Revenue | \$ 1,620.9 | \$ 1,535.0 | \$ (85.9) | |
| Expenditures | \$ (1,620.9) | \$ (1,620.4) | \$ 0.5 | |
| Net Projected Activity | \$ - | \$ (85.4) | \$ (85.4) | |
| Projected Ending Fund Balance³ | \$ 14.5 | \$ (71.0) | \$ (85.4) | -5.2% |

¹Based on FY 2018 through FY 2020 operating revenues as reported in the CAFR in accordance with the City's Reserve Policy (CP 100-20).

²Emergency Reserve and Stability Reserve totals differ from what was included in the FY 2021 First Quarter Budget Monitoring Report, which had assumed an action would be brought forward to Council to use \$2.5 million of the Stability Reserve to maintain the Emergency Reserve at 8.0% of the average of three years of Operating Revenue.

³Projected Ending Fund Balance assumes that neither reserve is utilized to fund the deficit, but it does assume the use of fund balance in excess of reserves (excess equity) from Fiscal Year 2020.

The Fiscal Year 2021 Adopted Budget did not include a contribution to General Fund Reserves; therefore, the reserve balances are assumed to remain at the Fiscal Year 2020 balance. Contributions totaling \$4.8 million or \$8.2 million would need to occur to maintain the Fiscal Year 2020 target of 15.5 percent or to achieve the Fiscal Year 2021 target of 15.75 percent of the latest three years of Operating Revenues. 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. This relationship is the cause of the drop-in percentage from Fiscal Year 2020 of 15.5 percent to Fiscal Year 2021 percentage of 15.14 percent of the three-year average of General Fund Operating Revenues, while remaining a static \$205.6 million.

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), which is calculated by the San Diego City Employees' Retirement System's (SDCERS) actuary. The pension payment stabilization reserve target is set in the reserve policy at 8.0 percent of the three most recent fiscal year ADC payments. The Fiscal Year 2021 Budget did not include a transfer into the reserve to meet target levels and no contribution is projected in the Mid-Year. The Pension Payment Stabilization Reserve balance is \$10.6 million of which \$7.9 million is attributed to the General Fund.

Mitigation Options

The Fiscal Year 2021 Mid-Year Report presents year-end projections of revenues and expenditures for funds with budgeted personnel expenditures. General Fund revenues are projected to end the year \$86.0 million or 5.3 percent under the current budget, and General Fund expenditures are projected to end the year largely at budget (\$570,000 or 0.04 percent under budget), for a total projected deficit of \$85.4 million.

Given the dynamic environment and continued uncertainty facing the City this fiscal year, the Mayor is exploring various mitigation options to address the City's budget shortfall and will communicate next steps in the coming weeks. While there is news of a Federal Stimulus package on the horizon, the amounts and restrictions remain unknown and approval by Congress remains uncertain. It is anticipated that the status and uses of any Federal and/or State stimulus monies will be fully known prior to the release of the Third Quarter Monitoring Report, and that report will include any necessary budget adjustments for the City Council's consideration, including the use of reserves if still necessary.

The City's reserve target was put in place during Fiscal Year 2003 and has since evolved into a comprehensive Reserve Policy that was adopted as Council Policy 100-20 in Fiscal Year 2012. Since 2012, the Reserve Policy has been updated with revised targets for maintaining appropriate levels of General Fund reserves to position the organization to weather significant economic downturns more effectively, manage the consequences of outside agency actions that may result in revenue reductions, and address unexpected emergencies, such as natural disasters, catastrophic events caused by human activity, or excessive liabilities or legal judgments against the organization. This policy results in a General Fund combined reserve balance of \$205.6 million, comprised of \$106.1 in the Emergency Reserve and \$99.5 million in the Stability Reserve.

In the absence of additional federal funding, there are some difficult decisions facing the City this fiscal year. An expenditure reduction of \$85.4 million, for example, is equivalent to an annual budget reduction of 5.3 percent across all General Fund Departments. Other potential mitigation options for the \$85.4 million deficit include: the use of the \$14.5 million of unassigned fund balance in excess of reserves, or excess equity, which would reduce the projected deficit to \$71.0 million; operational or capital project reductions; and use of Risk Management or General Fund Reserves.

The Mayor is not recommending any actions at this time due to the uncertainty of Federal or State funding, the current distribution of vaccines, and the potential impact to the City's revenues from the pandemic. There are various mitigation options as mentioned above that can be utilized if a stimulus package is not received. Since the General Fund Reserves currently available exceed the projected deficit by more than twice, there is enough funding available to proceed cautiously and ensure the City is making an informed decision.

NON-GENERAL FUNDS

Underground Surcharge Fund

| Rev/PE/NPE | <i>in millions</i> | | | | |
|--------------------------------|--------------------|----------------|---------------------|----------|------------|
| | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
| Revenue | \$ 55.6 | \$ 55.6 | \$ 58.5 | \$ 2.9 | 5.2% |
| Personnel Expenditures | 1.7 | 1.7 | 1.5 | 0.2 | 11.7% |
| Non-Personnel Expenditures | 106.0 | 106.0 | 71.3 | 34.7 | 32.7% |
| Expenditures | 107.7 | 107.7 | 72.8 | 34.9 | 32.4% |
| Net Year-End Projection | \$ (52.1) | \$ (52.1) | \$ (14.4) | \$ 37.8 | |

The Underground Surcharge Fund was established to account for activities related to the undergrounding of utilities, and receives and disburses undergrounding surcharge revenue in accordance with the City's franchise agreements with SDG&E. Revenues in the Underground Surcharge Fund are projected to exceed budget by \$2.9 million, or 5.2 percent at fiscal year-end attributed to higher interest earned on fund balance, and Franchise Fee revenue remitted by SDG&E for underpayments in FY 2013-FY 2017 that were due to the City.

Expenditures in the fund are projected to be under budget by \$34.9 million at fiscal year-end primarily due to delays in underground utility projects.

Energy Conservation Program Fund

| Rev/PE/NPE | <i>in millions</i> | | | | |
|--------------------------------|--------------------|----------------|---------------------|----------|------------|
| | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
| Revenue | \$ 4.6 | \$ 4.6 | \$ 6.4 | \$ 1.9 | 41.8% |
| Personnel Expenditures | 2.1 | 2.1 | 2.2 | (0.1) | -3.0% |
| Non-Personnel Expenditures | 2.9 | 2.9 | 2.8 | 0.1 | 3.1% |
| Expenditures | 5.0 | 5.0 | 5.0 | 0.0 | 0.5% |
| Net Year-End Projection | \$ (0.4) | \$ (0.4) | \$ 1.5 | \$ 1.9 | |

Revenues in the Energy Conservation Program Fund are projected to exceed the current budget by \$1.9 million, or 41.8 percent at fiscal year-end primarily attributed to grant funding for the installation of smart thermostats, energy monitoring systems, and for operational support of the advanced Smart City Open Urban Platform (SCOUP) network. This web-based platform is designed to benchmark energy use associated with select municipal facilities, allowing the City of San Diego and the public to measure the City's progress toward its ambitious Climate Action Plan (CAP) goals and overall sustainability-related efforts.

Expenditures in the Energy Conservation Program Fund are projected to end the year at budget.

Concourse and Parking Garages Operating Fund

in millions

| Rev/PE/NPE | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
|--------------------------------|----------------|----------------|---------------------|----------|------------|
| Revenue | \$ 3.8 | \$ 3.8 | \$ 1.5 | \$ (2.3) | -61.3% |
| Personnel Expenditures | 0.1 | 0.1 | 0.1 | 0.0 | 2.9% |
| Non-Personnel Expenditures | 3.1 | 3.1 | 3.1 | 0.0 | 1.1% |
| Expenditures | 3.3 | 3.3 | 3.2 | 0.0 | 1.1% |
| Net Year-End Projection | \$ 0.5 | \$ 0.5 | \$ (1.8) | \$ (2.3) | |

Revenues in the Concourse and Parking Garages Operating Fund are projected under budget by \$2.3 million, or 61.3 percent at fiscal year-end. The decrease is primarily due to COVID-19, and the lack of events at Golden Hall due to its conversion into a homeless shelter. The pandemic and Regional Stay at Home Orders have significantly impacted parking revenue at the Evan Jones Parkade, Civic Center Plaza, and Horton Plaza; and no parking revenue being generated at 101 Ash Street. The Department of Finance, Human Resources, and Real Estate Assets are working together to evaluate the impact and timing of providing refunds to many City-related monthly parkers.

Expenditures have trended under budget for the first half of the fiscal year but are expected to increase in the latter half of the year, primarily due to the expected reopening of the homeless shelter at Golden Hall in the spring and the associated costs that are paid by the Concourse fund.

Sewer Utility Fund

in millions

| Rev/PE/NPE | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
|--------------------------------|----------------|----------------|---------------------|----------|------------|
| Revenue | \$ 410.3 | \$ 410.3 | \$ 421.0 | \$ 10.7 | 2.6% |
| Personnel Expenditures | 34.1 | 58.1 | 57.2 | 0.8 | 1.4% |
| Non-Personnel Expenditures | 337.1 | 313.1 | 307.3 | 5.9 | 1.9% |
| Expenditures | 371.2 | 371.2 | 364.5 | 6.7 | 1.8% |
| Net Year-End Projection | \$ 39.1 | \$ 39.1 | \$ 56.5 | \$ 17.4 | |

Revenues in the Sewer Utility Funds are projected to be over budget by \$10.7 million, or 2.6 percent at fiscal year-end due to higher than anticipated revenue for fees related to the Industrial Wastewater Control Program (IWCP) such as truck waste fees, import fees, and sewer service charges; and a true up payment from participating agencies to the Metropolitan Sewer Utility Fund for sewage processing.

Expenditures in the Sewer Utility Funds are projected under budget by \$6.7 million, or 1.8 percent, primarily due to less than anticipated contractual expenses related to Pure Water contractual delays, deferred consulting services, Wastewater Collection vehicle rental expenses, fewer credit card processing fees than anticipated, and a reduction in office supply needs throughout the department.

Water Utility Operating Fund

| Rev/PE/NPE | Adopted Budget | Current Budget | Year-End Projection | Variance | <i>in millions</i> |
|--------------------------------|----------------|----------------|---------------------|----------|--------------------|
| | | | | | Variance % |
| Revenue | \$ 834.0 | \$ 834.0 | \$ 894.4 | \$ 60.3 | 7.2% |
| Personnel Expenditures | 47.6 | 47.6 | 46.0 | 1.6 | 3.3% |
| Non-Personnel Expenditures | 530.4 | 530.5 | 500.5 | 29.9 | 5.6% |
| Expenditures | 578.0 | 578.1 | 546.6 | 31.5 | 5.4% |
| Net Year-End Projection | \$ 256.0 | \$ 256.0 | \$ 347.8 | \$ 91.8 | |

Revenues in the Water Utility Operating Fund are projected to be exceed budget by \$60.3 million, or 7.2 percent at fiscal year-end primarily due to unbudgeted bond and commercial paper proceeds. A portion of the proceeds from the 2020A bonds, \$55.8 million, carried over into this fiscal year. An additional \$58.0 million in commercial paper for Pure Water and Capital Improvement Program (CIP) costs are partially offset by a \$35.1 million decrease in revenue from delayed State Revolving Fund loan agreements for Pure Water and the Advanced Metering Infrastructure (AMI) CIP project.

Expenditures in the Water Utility Operating Fund are projected to be under budget by \$31.5 million, or 5.4 percent, at fiscal year-end primarily due to a \$16.2 million reduction in anticipated contractual expenses and a \$10.5 million reduction in supplies. Projected savings in contracts include \$9.1 million associated with the postponement of Water System Operations maintenance; due to COVID-required social distancing, maintenance that requires multiple crews have been postponed. Additionally, savings include \$1.5 million related to Pure Water Program contractual expenses due to litigation, \$4.0 million for maintenance supplies, \$4.5 million for water purchases, and \$3.5 million in contingency reserves not projected to be needed this fiscal year.

Development Services Fund

| Rev/PE/NPE | Adopted Budget | Current Budget | Year-End Projection | Variance | <i>in millions</i> |
|--------------------------------|----------------|----------------|---------------------|----------|--------------------|
| | | | | | Variance % |
| Revenue | \$ 85.4 | \$ 85.4 | \$ 78.4 | \$ (7.1) | -8.3% |
| Personnel Expenditures | 37.7 | 37.7 | 36.5 | 1.2 | 3.1% |
| Non-Personnel Expenditures | 47.5 | 47.5 | 42.6 | 4.9 | 10.3% |
| Expenditures | 85.1 | 85.1 | 79.1 | 6.1 | 7.1% |
| Net Year-End Projection | \$ 0.3 | \$ 0.3 | \$ (0.7) | \$ (1.0) | |

Revenues in the Development Services Fund are projected to be under budget by \$7.1 million, or 8.3 percent at fiscal year-end. This decrease is primarily due to a \$7.4 million decrease in other licenses and permits due to COVID-19, which has negatively impacted the number of permits being issued. Development Services has recently implemented new permitting procedures, including an electronic plan submittal option, and a transition to virtual hearings, inspections, and appointments, which are anticipated to help mitigate some of the COVID-19 related impacts in the last six months of the fiscal year.

Expenditures are projected to be under budget by \$6.1 million, or 7.1 percent primarily as a result of the suspension of non-essential supplies, trainings, city services, and discretionary information technology expenditures. An additional savings of \$688,000 is projected due to the transfer for the Pension Stabilization Reserve and tenant improvements at 101 Ash that are not anticipated to be made this year.

Golf Course Fund

| Rev/PE/NPE | Adopted Budget | Current Budget | Year-End Projection | Variance | <i>in millions</i> |
|--------------------------------|----------------|----------------|---------------------|----------|--------------------|
| | | | | | Variance % |
| Revenue | \$ 20.9 | \$ 20.9 | \$ 24.6 | \$ 3.7 | 17.7% |
| Personnel Expenditures | 5.3 | 5.3 | 5.0 | 0.2 | 4.6% |
| Non-Personnel Expenditures | 15.0 | 15.0 | 14.6 | 0.5 | 3.2% |
| Expenditures | 20.3 | 20.3 | 19.6 | 0.7 | 3.6% |
| Net Year-End Projection | \$ 0.5 | \$ 0.5 | \$ 5.0 | \$ 4.4 | |

Revenues in the Golf Course Fund are projected to be over budget by \$3.7 million, or 17.7 percent at fiscal year-end. This increase is primarily related to a 30 percent increase in golf rounds over the last fiscal year.

Expenditures are projected to be under budget by \$730,000, or 3.6 percent at fiscal year-end. This decrease is associated with vacant positions that are expected to be filled by year-end, and conservative spending on non-essential supplies.

Central Stores Fund

| Rev/PE/NPE | Adopted Budget | Current Budget | Year-End Projection | Variance | <i>in millions</i> |
|--------------------------------|----------------|----------------|---------------------|----------|--------------------|
| | | | | | Variance % |
| Revenue | \$ 4.8 | \$ 4.8 | \$ 8.0 | \$ 3.2 | 66.0% |
| Personnel Expenditures | 0.8 | 0.8 | 0.7 | 0.1 | 9.9% |
| Non-Personnel Expenditures | 4.0 | 4.0 | 7.7 | (3.7) | -93.6% |
| Expenditures | 4.7 | 4.7 | 8.4 | (3.7) | -77.2% |
| Net Year-End Projection | \$ 0.1 | \$ 0.1 | \$ (0.4) | \$ (0.5) | |

Revenues in the Central Stores Fund are projected to be over budget by \$3.2 million, or 66.0 percent at fiscal year-end. This increase is associated with the anticipated sales of personal protective equipment and cleaning supplies due to the COVID-19 pandemic lasting longer than anticipated during the development of Central Stores budget. To support staff and operating/administrative costs, all sales include a surcharge above the costs of goods.

Expenditures are projected to be over budget by \$3.7 million, or 77.2 percent at fiscal year-end due to an increase in inventory purchases over what had been contemplated during the development of the budget. During the budget development process, Purchasing & Contracting presented a plan in which Central Stores would reduce its inventory purchases by half (approximately \$2.6 million), and departments would procure items directly via existing contracts. Due to the COVID-19 pandemic creating a substantial need for personal protective

equipment as well as cleaning supplies, the shift to the new inventory policy was not implemented as planned.

The appropriations will be increased per the authority granted in section E(3) of the appropriations ordinance. “The CFO is hereby authorized to appropriate expenditures from unanticipated revenues for the purpose of allowing for the uninterrupted provision of services.”

Publishing Services Fund

| Rev/PE/NPE | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
|--------------------------------|----------------|----------------|---------------------|----------|------------|
| Revenue | \$ 1.6 | \$ 1.6 | \$ 1.6 | \$ (0.1) | -5.4% |
| Personnel Expenditures | 0.2 | 0.2 | 0.3 | (0.2) | -119.6% |
| Non-Personnel Expenditures | 1.2 | 1.2 | 1.3 | (0.1) | -8.5% |
| Expenditures | 1.3 | 1.3 | 1.6 | (0.3) | -20.3% |
| Net Year-End Projection | \$ 0.3 | \$ 0.3 | \$ (0.1) | \$ (0.4) | |

Revenues in the Publishing Services Fund are projected to be under budget by \$90,000, or 5.4 percent at fiscal year-end. However, this level of revenue assumes that the General Fund will transfer \$553,000 to ensure current operations can be supported. This projected shortfall in billable revenue is due to the sharp reduction in requests for print shop services during the COVID-19 pandemic.

Expenditures are projected to be over budget by \$270,000, or 20.3 percent at fiscal year-end. This increase is primarily associated with four unbudgeted supplemental positions in the department. When the fiscal year started, there was an assumption that there would be enough billable print shop services that could support the unbudgeted positions, with two of the positions scheduled for retirement before the close of the fiscal year, but the drop in request for print shop services has resulted insufficient revenue to support the additional expenses.

Parking Meter Operations Fund

| Rev/PE/NPE | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
|--------------------------------|----------------|----------------|---------------------|----------|------------|
| Revenue | \$ 11.3 | \$ 11.3 | \$ 6.6 | \$ (4.7) | -41.6% |
| Personnel Expenditures | 0.8 | 0.8 | 0.7 | 0.1 | 6.6% |
| Non-Personnel Expenditures | 10.0 | 10.0 | 10.0 | (0.0) | -0.1% |
| Expenditures | 10.8 | 10.8 | 10.7 | 0.0 | 0.4% |
| Net Year-End Projection | \$ 0.5 | \$ 0.5 | \$ (4.1) | \$ (4.7) | |

Revenue in the Parking Meter Operations Fund are projected to be under budget by \$4.7 million, or 41.6 percent at fiscal year-end due to a decrease in parking meter collection. Suspension of parking meter enforcement occurred from July 2020 through October 15, 2020 in response to the COVID-19 pandemic. On December 5, 2020 a new Regional Stay at Home Order was issued by

the Governor, and the Mayor’s latest Executive Order, No. 2020-12, went into effect at the end of December limiting parking meter enforcement. Changes to the Executive Order related to parking meter enforcement may impact future Parking Meter Operations Fund revenue projections.

Expenditures in the Parking Meter Operations Fund are projected close to budget at Fiscal year-end.

Engineering & Capital Projects Fund

in millions

| Rev/PE/NPE | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
|--------------------------------|----------------|----------------|---------------------|----------|------------|
| Revenue | \$ 115.7 | \$ 115.7 | \$ 120.8 | \$ 5.0 | 4.3% |
| Personnel Expenditures | 59.0 | 59.0 | 58.9 | 0.1 | 0.2% |
| Non-Personnel Expenditures | 57.3 | 57.3 | 57.4 | (0.1) | -0.2% |
| Expenditures | 116.3 | 116.3 | 116.3 | 0.0 | 0.0% |
| Net Year-End Projection | \$ (0.6) | \$ (0.6) | \$ 4.4 | \$ 5.0 | |

Revenues in the Engineering & Capital Projects Fund are projected to exceed budget by \$5.0 million, or 4.3 percent at fiscal year-end. The increase in revenue is related to an increase in billable time and permit hours for 5G Wireless Communications inspections. The projections include \$1.1 million in revenue reimbursement from the General Fund that was included in the FY 2021 Adopted Budget for FY 2019 right-of-way utility permits.

Expenditures in the Engineering & Capital Projects Fund are projected to end the year at budget.

Reporting Requirements per the AO

As required by Section 19 of the Fiscal Year 2021 Appropriation Ordinance (AO), the Chief Financial Officer (CFO) shall report all actions that are taken when authorizing to accept, appropriate, and expend grant funds awarded to the City for the City Attorney's prosecutorial function for the purpose of implementing grants.

Through the Second Quarter of the Fiscal Year the City Attorney's Office has accepted and appropriated:

- \$78,586 for Year 2 of Criminal Restitution Compact Program Grant and \$265,000 for the Alcohol & Drug Prosecution Program.
- Expended \$269,249 in various grant funds including:
 - A&D Impaired Driver
 - Alzheimer's San Diego
 - Campus Program
 - Attorney General Privacy and Piracy
 - Family Justice Center Program
 - San Diego Misdemeanants at Risk Track Prop 47; Year 3
 - Victims Compensation; Year 2

CONCLUSION

The Fiscal Year 2021 Mid-Year Budget Monitoring Report projects a General Fund deficit of \$85.4 million at year-end, and in the absence of additional federal funding, there are some difficult decisions facing the City this fiscal year. An expenditure reduction of \$85.4 million, for example, is equivalent to an annual budget reduction of 5.3 percent across all General Fund Departments.

The City's reserve target was put in place during Fiscal Year 2003 and has since evolved into a comprehensive Reserve Policy that was adopted as Council Policy 100-20 in Fiscal Year 2012. This policy results in a General Fund combined reserve balance of \$205.6 million, comprised of \$106.1 in the Emergency Reserve and \$99.5 million in the Stability Reserve.

Outside of a Federal Stimulus option, other potential mitigation options for the \$85.4 million deficit include: the use of the \$14.5 million of unassigned fund balance in excess of reserves, or excess equity, which would reduce the projected deficit to \$71.0 million; operational or capital project reductions; and use of Risk Management or General Fund Reserves.

The Mayor is not recommending any actions at this time due to the uncertainty of Federal or State funding, the current distribution of vaccines, and the potential impact to the City's revenues from the pandemic. There are various mitigation options as mentioned above that can be utilized if a stimulus package is not received. Since the General Fund Reserves available exceed the current deficit by more than twice the deficit, there is enough funding available to proceed cautiously and ensure the City is making an informed decision.

The Department of Finance and City departments will continue to monitor revenues, expenditures and impacts from COVID-19 throughout the fiscal year. DoF will provide a status update in mid-March of Major General Fund Revenue. In addition, DoF will release the Fiscal Year 2021 Year-End (Third Quarter) Budget Monitoring Report on May 18, 2021, which will contain updated projections and recommended budget adjustments for the City Council's consideration, including the use of reserves if still necessary.

ATTACHMENTS

- I. General Fund Projected Revenues
- II. General Fund Projected Expenditures
- III. Mid-Year Budget Monitoring – Vacancy Status Report
- IV. Non-General Fund Projections
- V. Non-General Fund Reserves
- VI. Fiscal Year 2021 Charter 39 Supporting Schedules, as of November 2020
- VII. Police Fiscal Year 2021 Appropriation Ordinance Update Memo

General Fund Projected Revenues

| Department ¹ | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
|---|-------------------------|-------------------------|-------------------------|------------------------|---------------|
| General Fund Major Revenues | | | | | |
| Charges for Current Services | \$ 26,031,840 | \$ 26,031,840 | \$ 25,787,151 | \$ (244,689) | -0.9% |
| Franchise Fees ² | 67,654,331 | 67,654,331 | 68,379,020 | 724,689 | 1.1% |
| Interest and Dividends | 3,497,168 | 3,497,168 | 3,497,168 | - | 0.0% |
| Motor Vehicle License Fees | 888,919 | 888,919 | 1,642,361 | 753,442 | 84.8% |
| Fines, Forfeitures, and Penalties | - | - | - | - | 0.0% |
| Other Revenue | - | - | 194,835 | 194,835 | 100.0% |
| Property Tax | 630,628,270 | 630,628,270 | 633,353,067 | 2,724,797 | 0.4% |
| Property Transfer Tax | 11,322,183 | 11,322,183 | 10,880,609 | (441,574) | -3.9% |
| Refuse Collector Business Tax | 972,000 | 972,000 | 961,198 | (10,802) | -1.1% |
| Revenue from Federal and Other Agencies | - | - | 1,086,231 | 1,086,231 | 100.0% |
| Revenue from Money and Property | 11,906,453 | 11,906,453 | 11,256,901 | (649,552) | -5.5% |
| Sales Tax | 274,432,582 | 274,432,582 | 283,280,292 | 8,847,710 | 3.2% |
| Transfers In | 46,088,203 | 46,088,203 | 38,658,987 | (7,429,216) | -16.1% |
| Transient Occupancy Tax ³ | 90,483,905 | 90,483,905 | 54,600,777 | (35,883,128) | -39.7% |
| <i>Subtotal Major General Fund Revenues</i> | <u>\$ 1,163,905,854</u> | <u>\$ 1,163,905,854</u> | <u>\$ 1,133,578,599</u> | <u>\$ (30,327,255)</u> | <u>-2.6%</u> |
| City Auditor | \$ - | \$ - | \$ 286 | \$ 286 | 100.0% |
| City Clerk | 155,582 | 155,582 | 49,546 | (106,036) | -68.2% |
| Citywide Program Expenditures | - | - | 6,224 | 6,224 | 100.0% |
| Communications | 372,107 | 372,107 | 568,981 | 196,874 | 52.9% |
| Council Administration | - | - | 4,997 | 4,997 | 100.0% |
| Council District 1 | - | - | 6,328 | 6,328 | 100.0% |
| Council District 2 | - | - | 2,885 | 2,885 | 100.0% |
| Council District 3 | - | - | - | - | 0.0% |
| Council District 4 | - | - | - | - | 0.0% |
| Council District 5 | - | - | - | - | 0.0% |
| Council District 6 | - | - | - | - | 0.0% |
| Council District 7 | - | - | 1,500 | 1,500 | 100.0% |
| Council District 8 | - | - | - | - | 0.0% |
| Council District 9 | - | - | 770 | 770 | 100.0% |
| Debt Management | 778,500 | 778,500 | 644,509 | (133,991) | -17.2% |
| Department of Finance | 2,092,153 | 2,092,153 | 1,995,486 | (96,667) | -4.6% |
| Department of Information Technology | - | - | - | - | 0.0% |
| Development Services | 4,560,557 | 4,560,557 | 2,591,170 | (1,969,387) | -43.2% |
| Economic Development | 19,631,139 | 19,631,139 | 18,850,761 | (780,378) | -4.0% |
| Environmental Services | 2,555,077 | 2,555,077 | 2,638,989 | 83,912 | 3.3% |
| Ethics Commission | - | - | 1,069 | 1,069 | 100.0% |
| Fire-Rescue | 87,676,514 | 87,676,514 | 72,307,835 | (15,368,679) | -17.5% |
| General Services | 97,526 | 97,526 | 97,526 | - | 0.0% |

| General Fund Projected Revenues | | | | | |
|---------------------------------|----------------|----------------|---------------------|-----------|------------|
| Department ¹ | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
| Government Affairs | 319,094 | 319,094 | 174,634 | (144,460) | -45.3% |
| Homelessness Strategies | 40,344,848 | 40,344,848 | 39,902,809 | (442,039) | -1.1% |
| Human Resources | 539,280 | 539,280 | 315,494 | (223,786) | -41.5% |
| Infrastructure/Public Works | 410,628 | 410,628 | 410,628 | - | 0.0% |

General Fund Projected Revenues

| Department ¹ | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
|--|-------------------------|-------------------------|-------------------------|------------------------|---------------|
| Internal Operations | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Library | 2,899,019 | 2,899,019 | 1,604,400 | (1,294,619) | -44.7% |
| Mobility | 1,632,790 | 1,632,790 | 1,531,112 | (101,678) | -6.2% |
| Neighborhood Services | 87,272 | 87,272 | 86,695 | (577) | -0.7% |
| Office of Boards and Commissions | - | - | 19 | 19 | 100.0% |
| Office of Homeland Security | 1,302,850 | 1,302,850 | 1,590,135 | 287,285 | 22.1% |
| Office of Race & Equity | - | - | - | - | 0.0% |
| Office of the Assistant Chief Operating Officer | - | - | 36 | 36 | 100.0% |
| Office of the Chief Financial Officer | - | - | - | - | 0.0% |
| Office of the Chief Operating Officer | - | - | - | - | 0.0% |
| Office of the City Attorney | 3,910,296 | 3,910,296 | 3,890,540 | (19,756) | -0.5% |
| Office of the City Treasurer | 39,869,208 | 39,869,208 | 41,754,716 | 1,885,508 | 4.7% |
| Office of the Independent Budget Analyst | - | - | 3,083 | 3,083 | 100.0% |
| Office of the Mayor | 180,000 | 180,000 | 8,634 | (171,366) | -95.2% |
| Parks and Recreation | 27,728,827 | 27,728,827 | 16,763,021 | (10,965,806) | -39.5% |
| Performance and Analytics | - | - | 2,251 | 2,251 | 100.0% |
| Personnel | 6,200 | 6,200 | 10,250 | 4,050 | 65.3% |
| Planning | 2,474,580 | 2,474,580 | 2,392,622 | (81,958) | -3.3% |
| Police | 88,379,199 | 88,379,199 | 84,531,783 | (3,847,416) | -4.4% |
| Public Utilities | 1,345,146 | 1,345,146 | 1,663,224 | 318,078 | 23.6% |
| Public Works - Contracts | - | - | - | - | 0.0% |
| Real Estate Assets - Facilities Service | 5,159,922 | 5,159,922 | 3,491,346 | (1,668,576) | -32.3% |
| Purchasing and Contracting | 299,647 | 299,647 | 476,645 | 176,998 | 59.1% |
| Real Estate Assets | 49,771,568 | 49,771,568 | 33,466,433 | (16,305,135) | -32.8% |
| Smart and Sustainable Communities | 150,000 | 150,000 | 151,499 | 1,499 | 1.0% |
| Storm Water | 13,583,079 | 13,583,079 | 9,755,637 | (3,827,442) | -28.2% |
| Sustainability | 1,870,107 | 1,870,107 | 548,560 | (1,321,547) | -70.7% |
| Transportation | 56,848,232 | 56,848,232 | 57,085,157 | 236,925 | 0.4% |
| <i>Subtotal Departmental General Fund Revenues</i> | <u>\$ 457,030,947</u> | <u>\$ 457,030,947</u> | <u>\$ 401,380,225</u> | <u>\$ (55,650,722)</u> | <u>-12.2%</u> |
| Total General Fund Revenues | \$ 1,620,936,801 | \$ 1,620,936,801 | \$ 1,534,958,822 | \$ (85,977,979) | -5.3% |

The current budget presented in this table is as of November 2020 (accounting period 5) unless otherwise noted.

¹ The Fiscal Year 2021 Adopted Budget included several reorganizations and restructures, including the creation of new departments. The accounting structure changes were approved as part of the FY 2021 budget process. Several Departments are still pending official approval by the City Council.

² Total City FY 2020 Adopted Budget for Franchise Fees is \$137.3 million and the projection is \$137.6 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

³ Total City FY 2020 Adopted Budget for Transient Occupancy Tax is \$171.6 million and the projection is \$103.26 million. The balance is budgeted in the Transient Occupancy Tax Fund.

General Fund Projected Expenditures

| Department ¹ | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
|--|-------------------|-------------------|------------------------|--------------|---------------|
| City Auditor | \$ 3,973,489 | \$ 3,973,489 | \$ 3,827,412 | \$ 146,077 | 3.7% |
| City Clerk | 6,392,867 | 6,392,867 | 6,220,290 | 172,577 | 2.7% |
| Citywide Program Expenditures | 99,872,110 | 99,507,510 | 90,215,272 | 9,292,238 | 9.3% |
| Communications | 4,706,918 | 4,706,918 | 4,638,129 | 68,789 | 1.5% |
| Council Administration | 2,814,361 | 2,814,361 | 2,463,475 | 350,886 | 12.5% |
| Council District 1 | 1,399,428 | 1,399,428 | 1,329,867 | 69,561 | 5.0% |
| Council District 1 - Community Projects, Programs and Services | - | - | (125) | 125 | 100.0% |
| Council District 2 | 1,260,207 | 1,260,207 | 1,173,984 | 86,223 | 6.8% |
| Council District 2 - Community Projects, Programs and Services | - | - | (1,809) | 1,809 | 100.0% |
| Council District 3 | 1,157,065 | 1,157,065 | 1,145,009 | 12,056 | 1.0% |
| Council District 3 - Community Projects, Programs and Services | - | - | (740) | 740 | 100.0% |
| Council District 4 | 1,383,495 | 1,383,495 | 1,302,528 | 80,967 | 5.9% |
| Council District 4 - Community Projects, Programs and Services | - | - | (4,152) | 4,152 | 100.0% |
| Council District 5 | 1,165,207 | 1,165,207 | 1,013,944 | 151,263 | 13.0% |
| Council District 5 - Community Projects, Programs and Services | - | - | (59) | 59 | 100.0% |
| Council District 6 | 1,233,462 | 1,233,462 | 1,070,033 | 163,429 | 13.2% |
| Council District 6 - Community Projects, Programs and Services | - | - | (3,288) | 3,288 | 100.0% |
| Council District 7 | 1,275,368 | 1,275,368 | 1,144,251 | 131,117 | 10.3% |
| Council District 7 - Community Projects, Programs and Services | - | - | (1,187) | 1,187 | 100.0% |
| Council District 8 | 1,447,808 | 1,447,808 | 1,407,022 | 40,786 | 2.8% |
| Council District 8 - Community Projects, Programs and Services | - | - | (5,848) | 5,848 | 100.0% |
| Council District 9 | 1,523,331 | 1,523,331 | 1,534,048 | (10,717) | -0.7% |
| Council District 9 - Community Projects, Programs and Services | - | - | - | - | 0.0% |
| Debt Management | 2,115,919 | 2,115,919 | 2,128,600 | (12,681) | -0.6% |
| Department of Finance | 18,690,295 | 18,690,295 | 18,571,157 | 119,138 | 0.6% |
| Department of Information Technology | 751,030 | 751,030 | 751,983 | (953) | -0.1% |
| Development Services | 7,954,432 | 7,954,432 | 8,124,218 | (169,786) | -2.1% |
| Economic Development | 21,386,344 | 21,386,344 | 22,004,376 | (618,032) | -2.9% |
| Environmental Services | 50,232,232 | 50,232,232 | 51,164,180 | (931,948) | -1.9% |
| Ethics Commission | 1,366,334 | 1,366,334 | 1,394,006 | (27,672) | -2.0% |
| Fire-Rescue | 287,448,191 | 287,448,191 | 300,306,848 | (12,858,657) | -4.5% |
| General Services | 483,686 | 483,686 | 499,007 | (15,321) | -3.2% |
| Government Affairs | 1,258,554 | 1,258,554 | 1,219,996 | 38,558 | 3.1% |
| Homelessness Strategies | 49,135,899 | 49,135,899 | 48,326,269 | 809,630 | 1.6% |
| Human Resources | 5,671,707 | 5,671,707 | 5,686,581 | (14,874) | -0.3% |
| Infrastructure/Public Works | 442,523 | 442,523 | 182,551 | 259,972 | 58.7% |
| Internal Operations | - | - | 1 | (1) | 100.0% |
| Library | 59,665,414 | 59,665,414 | 56,759,907 | 2,905,507 | 4.9% |

General Fund Projected Expenditures

| Department ¹ | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
|----------------------------------|-------------------|-------------------|------------------------|-----------|---------------|
| Mobility | 2,950,936 | 2,981,695 | 2,403,787 | 577,908 | 19.4% |
| Neighborhood Services | 590,141 | 559,382 | 362,322 | 197,060 | 35.2% |
| Office of Boards and Commissions | 908,143 | 908,143 | 958,041 | (49,898) | -5.5% |
| Office of Homeland Security | 2,655,950 | 2,655,950 | 3,021,346 | (365,396) | -13.8% |
| Office of Race & Equity | 3,824,752 | 3,824,752 | 3,030,000 | 794,752 | 20.8% |

General Fund Projected Expenditures

| Department ¹ | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
|---|-------------------------|-------------------------|-------------------------|-------------------|---------------|
| Office of the Assistant Chief Operating Officer | \$ 629,809 | \$ 629,809 | \$ 461,827 | \$ 167,982 | 26.7% |
| Office of the Chief Financial Officer | 609,441 | 609,441 | 500,881 | 108,560 | 17.8% |
| Office of the Chief Operating Officer | 1,187,016 | 1,187,016 | 1,217,845 | (30,829) | -2.6% |
| Office of the City Attorney | 62,403,590 | 62,403,590 | 64,641,783 | (2,238,193) | -3.6% |
| Office of the City Treasurer | 17,279,042 | 17,279,042 | 17,944,838 | (665,796) | -3.9% |
| Office of the Independent Budget Analyst | 2,221,881 | 2,221,881 | 2,221,956 | (75) | 0.0% |
| Office of the Mayor | 3,499,146 | 3,499,146 | 3,468,474 | 30,672 | 0.9% |
| Parks and Recreation | 121,960,039 | 121,960,039 | 118,902,642 | 3,057,397 | 2.5% |
| Performance and Analytics | 4,266,392 | 4,266,392 | 4,392,359 | (125,967) | -3.0% |
| Personnel | 9,612,677 | 9,612,677 | 9,621,486 | (8,809) | -0.1% |
| Planning | 7,845,478 | 7,845,478 | 8,044,623 | (199,145) | -2.5% |
| Police | 568,243,558 | 568,243,558 | 570,066,281 | (1,822,723) | -0.3% |
| Public Utilities | 2,727,387 | 2,727,387 | 2,725,841 | 1,546 | 0.1% |
| Facilities Services | 22,225,513 | 22,225,513 | 22,257,634 | (32,121) | -0.1% |
| Purchasing and Contracting | 18,340,297 | 18,340,297 | 17,802,561 | 537,736 | 2.9% |
| Real Estate Assets | 4,398,424 | 4,763,024 | 5,211,557 | (448,533) | -9.4% |
| Smart and Sustainable Communities | 832,903 | 832,903 | 828,864 | 4,039 | 0.5% |
| Storm Water | 47,521,439 | 47,924,155 | 48,612,975 | (688,820) | -1.4% |
| Sustainability | 2,725,322 | 2,725,322 | 1,900,112 | 825,210 | 30.3% |
| Transportation | 75,269,849 | 74,867,133 | 74,180,293 | 686,840 | 0.9% |
| Total General Fund Expenditures | \$ 1,620,936,801 | \$ 1,620,936,801 | \$ 1,620,368,064 | \$ 568,737 | 0.0% |

The current budget presented in this table is as of November 2020 (accounting period 5) unless otherwise noted.

¹ The Fiscal Year 2021 Adopted Budget included several reorganizations and restructures, including the creation of new departments. The accounting structure changes were approved as part of the FY 2021 budget process. Several Departments are still pending official approval by the City Council.

Fiscal Year 2021 Mid Year - Vacancy Status Report

ATTACHMENT III

(Vacant, Budgeted Standard-Hour Positions as of January 22, 2021)

| Department Name | Fund Name | Job Classification | FTE |
|--|------------------------------|--|--------------|
| Airports | Airports Fund | Administrative Aide 1 | 1.00 |
| Airports | Airports Fund | Airport Operations Assistant | 1.00 |
| Airports | Airports Fund | Environmental Biologist 3 | 1.00 |
| Airports Total | | | 3.00 |
| City Attorney | General Fund | Administrative Aide 1 | 1.00 |
| City Attorney | General Fund | Associate Management Analyst | 1.00 |
| City Attorney | General Fund | City Attorney Investigator | 2.00 |
| City Attorney | General Fund | Clerical Assistant 2 | 2.00 |
| City Attorney | General Fund | Court Support Clerk 1 | 5.00 |
| City Attorney | General Fund | Court Support Clerk 2 | 1.00 |
| City Attorney | General Fund | Deputy City Attorney | 4.00 |
| City Attorney | General Fund | Legal Secretary 2 | 5.00 |
| City Attorney | General Fund | Program Coordinator | 1.00 |
| City Attorney | General Fund | Word Processing Operator | 1.00 |
| City Attorney Total | | | 23.00 |
| City Auditor | General Fund | Assistant to the Director | 1.00 |
| City Auditor | General Fund | Performance Auditor | 1.00 |
| City Auditor Total | | | 2.00 |
| City Clerk | General Fund | Associate Management Analyst | 1.00 |
| City Clerk | General Fund | Deputy City Clerk 1 | 2.00 |
| City Clerk | General Fund | Deputy City Clerk 2 | 1.00 |
| City Clerk | General Fund | Storekeeper 1 | 1.00 |
| City Clerk Total | | | 5.00 |
| City Treasurer | General Fund | Accountant 1 | 1.00 |
| City Treasurer | General Fund | Accountant 3 | 1.00 |
| City Treasurer | General Fund | Accountant 4 | 2.00 |
| City Treasurer | General Fund | Administrative Aide 2 | 2.00 |
| City Treasurer | General Fund | Collections Investigator 1 | 1.00 |
| City Treasurer | General Fund | Collections Investigator 2 | 2.00 |
| City Treasurer | General Fund | Financial Operations Manager | 1.00 |
| City Treasurer | General Fund | Public Information Clerk | 1.00 |
| City Treasurer | General Fund | Senior Management Analyst | 1.00 |
| City Treasurer Total | | | 12.00 |
| Commission for Arts & Culture | Transient Occupancy Tax Fund | Public Art Program Administrator | 1.00 |
| Commission for Arts & Culture Total | | | 1.00 |
| Communications | General Fund | Communications Technician | 1.00 |
| Communications | General Fund | Multimedia Production Coordinator | 1.00 |
| Communications | General Fund | Multimedia Production Specialist | 1.00 |
| Communications | General Fund | Senior Public Information Officer | 2.00 |
| Communications | General Fund | Supervising Public Information Officer | 1.00 |
| Communications Total | | | 6.00 |
| Council Administration | General Fund | Council Representative 1 | 1.00 |
| Council Administration | General Fund | Program Manager | 1.00 |
| Council Administration Total | | | 2.00 |
| Council District 1 | General Fund | Council Representative 1 | 1.00 |
| Council District 1 Total | | | 1.00 |
| Council District 2 | General Fund | Council Representative 1 | 1.00 |
| Council District 2 | General Fund | Council Representative 2A | 1.00 |
| Council District 2 Total | | | 2.00 |
| Council District 3 | General Fund | Council Representative 1 | 2.00 |
| Council District 3 Total | | | 2.00 |
| Council District 4 | General Fund | Council Representative 1 | 0.75 |
| Council District 4 Total | | | 0.75 |
| Council District 5 | General Fund | Council Representative 1 | 3.00 |
| Council District 5 Total | | | 3.00 |
| Council District 6 | General Fund | Council Representative 1 | 3.00 |
| Council District 6 Total | | | 3.00 |
| Council District 7 | General Fund | Council Representative 1 | 2.00 |
| Council District 7 Total | | | 2.00 |
| Council District 8 | General Fund | Council Representative 1 | 2.00 |
| Council District 8 Total | | | 2.00 |
| Debt Management | General Fund | Associate Management Analyst | 1.00 |
| Debt Management | General Fund | Clerical Assistant 2 | 1.00 |
| Debt Management | General Fund | Program Coordinator | 1.00 |
| Debt Management Total | | | 3.00 |
| Department of Finance | General Fund | Administrative Aide 2 | 3.00 |
| Department of Finance | General Fund | Finance Analyst II | 3.00 |
| Department of Finance | General Fund | Finance Analyst III | 3.00 |
| Department of Finance Total | | | 9.00 |
| Department of Information Technology | GIS Fund | Geographic Info Systems Analyst 2 | 3.00 |
| Department of Information Technology | GIS Fund | Geographic Info Systems Analyst 4 | 1.00 |
| Department of Information Technology | Information Technology Fund | Information Systems Analyst 3 | 1.00 |
| Department of Information Technology | Information Technology Fund | Program Manager | 4.00 |
| Department of Information Technology | OneSD Support Fund | Program Coordinator | 4.00 |

Fiscal Year 2021 Mid Year - Vacancy Status Report

ATTACHMENT III

(Vacant, Budgeted Standard-Hour Positions as of January 22, 2021)

| Department Name | Fund Name | Job Classification | FTE |
|---|---|---|--------------|
| Department of Information Technology | OneSD Support Fund | Program Manager | 2.00 |
| Department of Information Technology | Wireless Communications Technology Fund | Communications Technician | 5.00 |
| Department of Information Technology Total | | | 20.00 |
| Development Services | Development Services Fund | Account Clerk | 1.00 |
| Development Services | Development Services Fund | Administrative Aide 1 | 4.00 |
| Development Services | Development Services Fund | Administrative Aide 2 | 1.00 |
| Development Services | Development Services Fund | Assistant Deputy Director | 1.00 |
| Development Services | Development Services Fund | Assistant Engineer-Civil | 2.00 |
| Development Services | Development Services Fund | Associate Engineer-Traffic | 1.00 |
| Development Services | Development Services Fund | Associate Planner | 7.00 |
| Development Services | Development Services Fund | Clerical Assistant 2 | 1.00 |
| Development Services | Development Services Fund | Combination Inspector 1 | 1.00 |
| Development Services | Development Services Fund | Combination Inspector 2 | 4.00 |
| Development Services | Development Services Fund | Deputy Director | 1.00 |
| Development Services | Development Services Fund | Development Project Manager 1 | 3.00 |
| Development Services | Development Services Fund | Development Project Manager 2 | 2.00 |
| Development Services | Development Services Fund | Development Project Manager 3 | 2.00 |
| Development Services | Development Services Fund | Electrical Inspector 2 | 1.00 |
| Development Services | Development Services Fund | Information Systems Administrator | 1.00 |
| Development Services | Development Services Fund | Land Surveying Assistant | 1.00 |
| Development Services | Development Services Fund | Land Surveying Associate | 1.00 |
| Development Services | Development Services Fund | Legislative Recorder 2 | 1.00 |
| Development Services | Development Services Fund | Life Safety Inspector 2 | 1.00 |
| Development Services | Development Services Fund | Organization Effectiveness Supervisor | 1.00 |
| Development Services | Development Services Fund | Plan Review Specialist 1 | 2.00 |
| Development Services | Development Services Fund | Plan Review Specialist 2 | 1.00 |
| Development Services | Development Services Fund | Plan Review Specialist 3 | 5.00 |
| Development Services | Development Services Fund | Plan Review Specialist 4 | 1.00 |
| Development Services | Development Services Fund | Program Coordinator | 1.00 |
| Development Services | Development Services Fund | Program Manager | 3.00 |
| Development Services | Development Services Fund | Public Information Clerk | 7.00 |
| Development Services | Development Services Fund | Senior Civil Engineer | 1.00 |
| Development Services | Development Services Fund | Senior Clerk/Typist | 1.00 |
| Development Services | Development Services Fund | Senior Planner | 1.00 |
| Development Services | Development Services Fund | Senior Traffic Engineer | 1.00 |
| Development Services | Development Services Fund | Structural Engineering Associate | 5.00 |
| Development Services | Development Services Fund | Structural Engineering Senior | 1.00 |
| Development Services | Development Services Fund | Structural Inspector 2 | 2.00 |
| Development Services | Development Services Fund | Supervising Management Analyst | 1.00 |
| Development Services | Development Services Fund | Supervising Plan Review Specialist | 2.00 |
| Development Services | General Fund | Combination Inspector 1 | 1.00 |
| Development Services | General Fund | Combination Inspector 2 | 1.00 |
| Development Services | General Fund | Public Information Clerk | 2.00 |
| Development Services | General Fund | Senior Clerk/Typist | 1.00 |
| Development Services | General Fund | Senior Planner | 1.00 |
| Development Services | General Fund | Word Processing Operator | 1.00 |
| Development Services | General Fund | Zoning Investigator 2 | 6.00 |
| Development Services Total | | | 86.00 |
| Economic Development | General Fund | Assistant Deputy Director | 1.00 |
| Economic Development | General Fund | Community Development Specialist 2 | 1.00 |
| Economic Development | General Fund | Community Development Specialist 3 | 1.00 |
| Economic Development | General Fund | Community Development Specialist 4 | 1.00 |
| Economic Development Total | | | 4.00 |
| Emergency Medical Services | Fire/EMS Transport Program Fund | Paramedic 2 | 1.00 |
| Emergency Medical Services Total | | | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Administrative Aide 1 | 3.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Administrative Aide 2 | 3.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Assistant Deputy Director | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Assistant Engineer-Civil | 37.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Assistant Engineer-Electrical | 4.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Associate Engineer-Civil | 18.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Auto Messenger 2 | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Clerical Assistant 2 | 2.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Contracts Processing Clerk | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Information Systems Analyst 3 | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Information Systems Technician | 2.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Junior Engineer-Civil | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Junior Engineering Aide | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Land Surveying Assistant | 11.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Organization Effectiveness Specialist 2 | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Park Designer | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Principal Drafting Aide | 4.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Principal Engineering Aide | 23.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Principal Survey Aide | 8.00 |

Fiscal Year 2021 Mid Year - Vacancy Status Report

ATTACHMENT III

(Vacant, Budgeted Standard-Hour Positions as of January 22, 2021)

| Department Name | Fund Name | Job Classification | FTE |
|---|-------------------------------------|-------------------------------------|---------------|
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Program Manager | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Project Assistant | 6.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Project Officer 1 | 4.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Project Officer 2 | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Safety Officer | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Senior Civil Engineer | 4.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Senior Engineering Aide | 5.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Senior Management Analyst | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Senior Planner | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Senior Survey Aide | 3.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Senior Traffic Engineer | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Trainer | 1.00 |
| Engineering & Capital Projects | Engineering & Capital Projects Fund | Word Processing Operator | 2.00 |
| Engineering & Capital Projects Total | | | 154.00 |
| Environmental Services | General Fund | Administrative Aide 2 | 1.00 |
| Environmental Services | General Fund | Associate Management Analyst | 0.63 |
| Environmental Services | General Fund | Clerical Assistant 2 | 1.00 |
| Environmental Services | General Fund | Code Compliance Officer | 10.00 |
| Environmental Services | General Fund | Code Compliance Supervisor | 1.00 |
| Environmental Services | General Fund | Environmental Health Inspector 2 | 1.00 |
| Environmental Services | General Fund | Hazardous Materials Inspector 3 | 1.00 |
| Environmental Services | General Fund | Hazardous Materials Program Manager | 0.45 |
| Environmental Services | General Fund | Heavy Truck Driver 2 | 1.00 |
| Environmental Services | General Fund | Information Systems Analyst 2 | 0.38 |
| Environmental Services | General Fund | Payroll Specialist 1 | 0.20 |
| Environmental Services | General Fund | Payroll Specialist 2 | 0.40 |
| Environmental Services | General Fund | Public Information Clerk | 0.63 |
| Environmental Services | General Fund | Sanitation Driver 2 | 3.00 |
| Environmental Services | General Fund | Sanitation Driver Trainee | 2.00 |
| Environmental Services | General Fund | Senior Code Compliance Supervisor | 1.00 |
| Environmental Services | General Fund | Senior Management Analyst | 0.35 |
| Environmental Services | General Fund | Supervising Management Analyst | 1.10 |
| Environmental Services | General Fund Total | | 26.14 |
| Environmental Services | Recycling Fund | Account Clerk | 1.00 |
| Environmental Services | Recycling Fund | Associate Management Analyst | 0.16 |
| Environmental Services | Recycling Fund | Custodian 1 | 0.31 |
| Environmental Services | Recycling Fund | Hazardous Materials Program Manager | 0.45 |
| Environmental Services | Recycling Fund | Information Systems Analyst 2 | 0.28 |
| Environmental Services | Recycling Fund | Payroll Specialist 1 | 0.10 |
| Environmental Services | Recycling Fund | Payroll Specialist 2 | 0.15 |
| Environmental Services | Recycling Fund | Public Information Clerk | 0.16 |
| Environmental Services | Recycling Fund | Recycling Program Manager | 0.38 |
| Environmental Services | Recycling Fund | Sanitation Driver 1 | 2.00 |
| Environmental Services | Recycling Fund | Sanitation Driver 2 | 2.00 |
| Environmental Services | Recycling Fund | Sanitation Driver Trainee | 4.00 |
| Environmental Services | Recycling Fund | Senior Management Analyst | 0.31 |
| Environmental Services | Recycling Fund | Supervising Management Analyst | 0.77 |
| Environmental Services | Recycling Fund Total | | 12.07 |
| Environmental Services | Refuse Disposal Fund | Associate Engineer-Civil | 2.00 |
| Environmental Services | Refuse Disposal Fund | Associate Management Analyst | 0.21 |
| Environmental Services | Refuse Disposal Fund | Custodian 1 | 0.69 |
| Environmental Services | Refuse Disposal Fund | Disposal Site Supervisor | 1.00 |
| Environmental Services | Refuse Disposal Fund | Equipment Operator 2 | 3.00 |
| Environmental Services | Refuse Disposal Fund | Hazardous Materials Inspector 2 | 1.00 |
| Environmental Services | Refuse Disposal Fund | Hazardous Materials Program Manager | 0.10 |
| Environmental Services | Refuse Disposal Fund | Heavy Truck Driver 1 | 1.00 |
| Environmental Services | Refuse Disposal Fund | Heavy Truck Driver 2 | 1.00 |
| Environmental Services | Refuse Disposal Fund | Information Systems Analyst 2 | 0.34 |
| Environmental Services | Refuse Disposal Fund | Laborer | 2.00 |
| Environmental Services | Refuse Disposal Fund | Landfill Equipment Operator | 1.00 |
| Environmental Services | Refuse Disposal Fund | Payroll Specialist 1 | 0.70 |
| Environmental Services | Refuse Disposal Fund | Payroll Specialist 2 | 0.45 |
| Environmental Services | Refuse Disposal Fund | Principal Planner | 1.00 |
| Environmental Services | Refuse Disposal Fund | Public Information Clerk | 0.21 |
| Environmental Services | Refuse Disposal Fund | Recycling Program Manager | 0.62 |
| Environmental Services | Refuse Disposal Fund | Recycling Specialist 2 | 1.00 |
| Environmental Services | Refuse Disposal Fund | Senior Civil Engineer | 1.00 |
| Environmental Services | Refuse Disposal Fund | Senior Management Analyst | 0.34 |
| Environmental Services | Refuse Disposal Fund | Supervising Management Analyst | 1.13 |
| Environmental Services | Refuse Disposal Fund | Supervising Recycling Specialist | 1.00 |
| Environmental Services | Refuse Disposal Fund | Utility Worker 1 | 3.00 |
| Environmental Services | Refuse Disposal Fund | Utility Worker 2 | 7.00 |
| Environmental Services | Refuse Disposal Fund Total | | 30.79 |
| Environmental Services Total | | | 69.00 |

Fiscal Year 2021 Mid Year - Vacancy Status Report

ATTACHMENT III

(Vacant, Budgeted Standard-Hour Positions as of January 22, 2021)

| Department Name | Fund Name | Job Classification | FTE |
|--|-------------------------------|--|---------------|
| Fire-Rescue | General Fund | Administrative Aide 2 | 1.00 |
| Fire-Rescue | General Fund | Assistant Fire Chief | 1.00 |
| Fire-Rescue | General Fund | Code Compliance Officer | 1.00 |
| Fire-Rescue | General Fund | Dispatcher 1 | 2.00 |
| Fire-Rescue | General Fund | Dispatcher 2 | 2.00 |
| Fire-Rescue | General Fund | Fire Battalion Chief | 3.00 |
| Fire-Rescue | General Fund | Fire Captain | 21.00 |
| Fire-Rescue | General Fund | Fire Captain-Metro Arson Strike Team | 1.00 |
| Fire-Rescue | General Fund | Fire Dispatch Supervisor | 1.00 |
| Fire-Rescue | General Fund | Fire Dispatcher | 4.00 |
| Fire-Rescue | General Fund | Fire Engineer | 29.00 |
| Fire-Rescue | General Fund | Fire Fighter 1 | 6.00 |
| Fire-Rescue | General Fund | Fire Fighter 2 | 32.00 |
| Fire-Rescue | General Fund | Fire Fighter 3 | 26.00 |
| Fire-Rescue | General Fund | Fire Helicopter Pilot | 1.00 |
| Fire-Rescue | General Fund | Fire Prevention Inspector 2 | 1.00 |
| Fire-Rescue | General Fund | Fire Prevention Supervisor | 1.00 |
| Fire-Rescue | General Fund | Helicopter Mechanic | 1.00 |
| Fire-Rescue | General Fund | Lifeguard 2 | 2.00 |
| Fire-Rescue | General Fund | Payroll Specialist 2 | 1.00 |
| Fire-Rescue | General Fund | Project Officer 1 | 1.00 |
| Fire-Rescue | General Fund | Project Officer 2 | 1.00 |
| Fire-Rescue | General Fund | Senior Clerk/Typist | 1.00 |
| Fire-Rescue | General Fund | Senior Code Compliance Supervisor | 1.00 |
| Fire-Rescue | General Fund | Senior Management Analyst | 1.00 |
| Fire-Rescue Total | | | 142.00 |
| Fleet Operations | Fleet Services Operating Fund | Administrative Aide 2 | 1.00 |
| Fleet Operations | Fleet Services Operating Fund | Assistant Fleet Technician | 6.00 |
| Fleet Operations | Fleet Services Operating Fund | Body and Fender Mechanic | 1.00 |
| Fleet Operations | Fleet Services Operating Fund | Fleet Team Leader | 3.00 |
| Fleet Operations | Fleet Services Operating Fund | Fleet Technician | 5.00 |
| Fleet Operations | Fleet Services Operating Fund | Master Fleet Technician | 4.00 |
| Fleet Operations | Fleet Services Operating Fund | Motive Service Technician | 1.00 |
| Fleet Operations | Fleet Services Operating Fund | Storekeeper 1 | 1.00 |
| Fleet Operations | Fleet Services Operating Fund | Supervising Management Analyst | 1.00 |
| Fleet Operations | Fleet Services Operating Fund | Welder | 1.00 |
| Fleet Operations Total | | | 24.00 |
| Homelessness Strategies | General Fund | Program Coordinator | 2.00 |
| Homelessness Strategies | General Fund | Program Manager | 1.00 |
| Homelessness Strategies Total | | | 3.00 |
| Human Resources | General Fund | Associate Department Human Resources Analyst | 1.00 |
| Human Resources | General Fund | Organization Effectiveness Specialist 3 | 1.00 |
| Human Resources | General Fund | Program Coordinator | 2.00 |
| Human Resources | General Fund | Word Processing Operator | 1.00 |
| Human Resources Total | | | 5.00 |
| Library | General Fund | Account Clerk | 1.00 |
| Library | General Fund | Administrative Aide 2 | 1.00 |
| Library | General Fund | Assistant Management Analyst | 1.00 |
| Library | General Fund | Associate Management Analyst | 1.00 |
| Library | General Fund | Deputy Library Director | 1.00 |
| Library | General Fund | Librarian 2 | 10.00 |
| Library | General Fund | Librarian 3 | 2.00 |
| Library | General Fund | Librarian 4 | 1.00 |
| Library | General Fund | Library Assistant I | 6.50 |
| Library | General Fund | Library Assistant II | 9.50 |
| Library | General Fund | Library Assistant III | 3.50 |
| Library | General Fund | Library Technician | 1.00 |
| Library | General Fund | Program Manager | 1.00 |
| Library | General Fund | Project Assistant | 1.00 |
| Library | General Fund | Senior Clerk/Typist | 1.00 |
| Library | General Fund | Supervising Management Analyst | 1.00 |
| Library Total | | | 42.50 |
| Mobility | General Fund | Assistant Engineer-Traffic | 2.00 |
| Mobility | General Fund | Junior Engineer-Civil | 1.00 |
| Mobility | General Fund | Project Assistant | 1.00 |
| Mobility | General Fund | Senior Traffic Engineer | 1.00 |
| Mobility Total | | | 5.00 |
| Neighborhood Services | General Fund | Executive Assistant | 1.25 |
| Neighborhood Services Total | | | 1.25 |
| Office of Homeland Security | General Fund | Program Coordinator | 2.00 |
| Office of Homeland Security | General Fund | Supervising Management Analyst | 1.00 |
| Office of Homeland Security Total | | | 3.00 |
| Office of Race & Equity | General Fund | Department Director | 1.00 |
| Office of Race & Equity | General Fund | Program Manager | 2.00 |

Fiscal Year 2021 Mid Year - Vacancy Status Report

ATTACHMENT III

(Vacant, Budgeted Standard-Hour Positions as of January 22, 2021)

| Department Name | Fund Name | Job Classification | FTE |
|--|---------------------|--|--------------|
| Office of Race & Equity Total | | | 3.00 |
| Office of the Assistant COO | General Fund | Assistant Chief Operating Officer | 1.00 |
| Office of the Assistant COO Total | | | 1.00 |
| Office of the Chief Operating Officer | General Fund | Chief Operating Officer | 1.00 |
| Office of the Chief Operating Officer Total | | | 1.00 |
| Office of the IBA | General Fund | Budget/Legislative Analyst 1 | 1.00 |
| Office of the IBA Total | | | 1.00 |
| Parks and Recreation | General Fund | Account Clerk | 1.00 |
| Parks and Recreation | General Fund | Administrative Aide 2 | 1.00 |
| Parks and Recreation | General Fund | Area Manager 2 | 1.00 |
| Parks and Recreation | General Fund | Assistant Recreation Center Director | 6.00 |
| Parks and Recreation | General Fund | District Manager | 3.00 |
| Parks and Recreation | General Fund | Equipment Operator 1 | 3.00 |
| Parks and Recreation | General Fund | Equipment Operator 2 | 2.00 |
| Parks and Recreation | General Fund | Equipment Technician 2 | 1.00 |
| Parks and Recreation | General Fund | Grounds Maintenance Worker 2 | 20.50 |
| Parks and Recreation | General Fund | Heavy Truck Driver 1 | 1.00 |
| Parks and Recreation | General Fund | Horticulturist | 1.00 |
| Parks and Recreation | General Fund | Irrigation Specialist | 1.00 |
| Parks and Recreation | General Fund | Laborer | 3.00 |
| Parks and Recreation | General Fund | Park Ranger | 3.00 |
| Parks and Recreation | General Fund | Pesticide Applicator | 1.00 |
| Parks and Recreation | General Fund | Program Manager | 1.00 |
| Parks and Recreation | General Fund | Recreation Center Director 1 | 2.00 |
| Parks and Recreation | General Fund | Recreation Center Director 2 | 1.00 |
| Parks and Recreation | General Fund | Recreation Center Director 3 | 5.00 |
| Parks and Recreation | General Fund | Recreation Leader 2 | 1.00 |
| Parks and Recreation | General Fund | Recreation Specialist | 1.00 |
| Parks and Recreation | General Fund | Senior Clerk/Typist | 2.00 |
| Parks and Recreation | General Fund | Senior Park Ranger | 2.00 |
| Parks and Recreation | General Fund | Senior Planner | 1.00 |
| Parks and Recreation | General Fund | Supervising Management Analyst | 1.00 |
| Parks and Recreation | General Fund | Swimming Pool Manager 3 | 1.00 |
| Parks and Recreation | General Fund | Utility Worker 1 | 1.00 |
| Parks and Recreation | Golf Course Fund | Clerical Assistant 1 | 1.00 |
| Parks and Recreation | Golf Course Fund | Equipment Operator 1 | 1.00 |
| Parks and Recreation | Golf Course Fund | Equipment Technician 3 | 1.00 |
| Parks and Recreation | Golf Course Fund | Golf Course Manager | 2.00 |
| Parks and Recreation | Golf Course Fund | Greenskeeper | 4.00 |
| Parks and Recreation | Golf Course Fund | Grounds Maintenance Worker 1 | 1.00 |
| Parks and Recreation | MAD Management Fund | Grounds Maintenance Manager | 2.00 |
| Parks and Recreation Total | | | 79.50 |
| Personnel | General Fund | Associate Personnel Analyst | 5.00 |
| Personnel | General Fund | Senior Test Administration Specialist | 1.00 |
| Personnel | General Fund | Test Monitor 2 | 1.00 |
| Personnel | General Fund | Word Processing Operator | 2.00 |
| Personnel Total | | | 9.00 |
| Planning | General Fund | Deputy Planning Director | 1.00 |
| Planning | General Fund | Program Manager | 2.00 |
| Planning | General Fund | Senior Management Analyst | 1.00 |
| Planning | General Fund | Senior Planner | 3.00 |
| Planning Total | | | 7.00 |
| Police | General Fund | Administrative Aide 2 | 3.00 |
| Police | General Fund | Cal-ID Technician | 1.00 |
| Police | General Fund | Clerical Assistant 2 | 6.00 |
| Police | General Fund | Criminalist 2 | 7.00 |
| Police | General Fund | Dispatcher 1 | 1.00 |
| Police | General Fund | Dispatcher 2 | 15.00 |
| Police | General Fund | Geographic Info Systems Analyst 3 | 1.00 |
| Police | General Fund | Information Systems Administrator | 2.00 |
| Police | General Fund | Information Systems Analyst 2 | 1.00 |
| Police | General Fund | Information Systems Analyst 3 | 2.00 |
| Police | General Fund | Laboratory Technician | 1.00 |
| Police | General Fund | Latent Print Examiner 2 | 1.00 |
| Police | General Fund | Latent Print Examiner Aide | 1.00 |
| Police | General Fund | Parking Enforcement Officer 1 | 3.00 |
| Police | General Fund | Parking Enforcement Officer 2 | 1.00 |
| Police | General Fund | Police Detective | 92.00 |
| Police | General Fund | Police Dispatcher | 7.00 |
| Police | General Fund | Police Investigative Service Officer 2 | 1.00 |
| Police | General Fund | Police Lieutenant | 2.00 |
| Police | General Fund | Police Officer 1 | 1.00 |
| Police | General Fund | Police Officer 2 | 7.00 |
| Police | General Fund | Police Property & Evidence Specialist | 3.00 |

Fiscal Year 2021 Mid Year - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 22, 2021)

| Department Name | Fund Name | Job Classification | FTE |
|---|---------------------------------|---|---------------|
| Police | General Fund | Police Records Clerk | 4.00 |
| Police | General Fund | Police Recruit | 2.00 |
| Police | General Fund | Police Sergeant | 39.00 |
| Police | General Fund | Polygrapher 3 | 1.00 |
| Police | General Fund | Program Coordinator | 1.00 |
| Police | General Fund | Senior Clerk/Typist | 1.00 |
| Police | General Fund | Senior Department Human Resources Analyst | 1.00 |
| Police | General Fund | Senior Police Records Clerk | 1.00 |
| Police | General Fund | Senior Property & Evidence Supervisor | 1.00 |
| Police | General Fund | Supervising Crime Scene Specialist | 1.00 |
| Police | General Fund | Supervising Criminalist | 2.00 |
| Police | General Fund | Word Processing Operator | 2.00 |
| Police Total | | | 215.00 |
| Public Facilities Planning | Facilities Financing Fund | Associate Management Analyst | 1.00 |
| Public Facilities Planning | Facilities Financing Fund | Associate Planner | 2.00 |
| Public Facilities Planning | Facilities Financing Fund | Senior Management Analyst | 2.00 |
| Public Facilities Planning Total | | | 5.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Account Clerk | 1.05 |
| Public Utilities | Metropolitan Sewer Utility Fund | Accountant 3 | 0.24 |
| Public Utilities | Metropolitan Sewer Utility Fund | Administrative Aide 1 | 0.60 |
| Public Utilities | Metropolitan Sewer Utility Fund | Administrative Aide 2 | 1.90 |
| Public Utilities | Metropolitan Sewer Utility Fund | Assistant Chemist | 5.05 |
| Public Utilities | Metropolitan Sewer Utility Fund | Assistant Department Director | 0.30 |
| Public Utilities | Metropolitan Sewer Utility Fund | Assistant Deputy Director | 2.30 |
| Public Utilities | Metropolitan Sewer Utility Fund | Assistant Engineer-Civil | 3.07 |
| Public Utilities | Metropolitan Sewer Utility Fund | Assistant Laboratory Technician | 1.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Assistant Management Analyst | 0.65 |
| Public Utilities | Metropolitan Sewer Utility Fund | Associate Chemist | 0.86 |
| Public Utilities | Metropolitan Sewer Utility Fund | Associate Department Human Resources Analyst | 0.60 |
| Public Utilities | Metropolitan Sewer Utility Fund | Associate Engineer-Civil | 1.89 |
| Public Utilities | Metropolitan Sewer Utility Fund | Associate Engineer-Electrical | 0.61 |
| Public Utilities | Metropolitan Sewer Utility Fund | Associate Management Analyst | 3.55 |
| Public Utilities | Metropolitan Sewer Utility Fund | Associate Planner | 0.23 |
| Public Utilities | Metropolitan Sewer Utility Fund | Biologist 2 | 2.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Clerical Assistant 2 | 0.52 |
| Public Utilities | Metropolitan Sewer Utility Fund | Deputy Director | 0.35 |
| Public Utilities | Metropolitan Sewer Utility Fund | Equipment Technician 1 | 3.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Information Systems Analyst 2 | 0.70 |
| Public Utilities | Metropolitan Sewer Utility Fund | Information Systems Analyst 3 | 0.35 |
| Public Utilities | Metropolitan Sewer Utility Fund | Information Systems Analyst 4 | 0.35 |
| Public Utilities | Metropolitan Sewer Utility Fund | Instrumentation and Control Supervisor | 1.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Instrumentation and Control Technician | 1.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Laboratory Technician | 3.58 |
| Public Utilities | Metropolitan Sewer Utility Fund | Organization Effectiveness Specialist 2 | 0.30 |
| Public Utilities | Metropolitan Sewer Utility Fund | Organization Effectiveness Specialist 3 | 0.30 |
| Public Utilities | Metropolitan Sewer Utility Fund | Payroll Specialist 2 | 0.30 |
| Public Utilities | Metropolitan Sewer Utility Fund | Plant Process Control Electrician | 2.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Plant Process Control Supervisor | 1.43 |
| Public Utilities | Metropolitan Sewer Utility Fund | Plant Technician 1 | 7.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Plant Technician 2 | 9.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Plant Technician 3 | 3.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Plant Technician Supervisor | 2.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Power Plant Operator | 1.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Principal Drafting Aide | 0.90 |
| Public Utilities | Metropolitan Sewer Utility Fund | Principal Engineering Aide | 0.21 |
| Public Utilities | Metropolitan Sewer Utility Fund | Principal Plant Technician Supervisor | 1.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Program Coordinator | 0.70 |
| Public Utilities | Metropolitan Sewer Utility Fund | Program Manager | 1.70 |
| Public Utilities | Metropolitan Sewer Utility Fund | Project Officer 2 | 0.50 |
| Public Utilities | Metropolitan Sewer Utility Fund | Pump Station Operator | 1.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Safety and Training Manager | 0.30 |
| Public Utilities | Metropolitan Sewer Utility Fund | Safety Officer | 0.30 |
| Public Utilities | Metropolitan Sewer Utility Fund | Safety Representative 2 | 1.20 |
| Public Utilities | Metropolitan Sewer Utility Fund | Senior Account Clerk | 0.35 |
| Public Utilities | Metropolitan Sewer Utility Fund | Senior Backflow & Cross Connection Specialist | 1.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Senior Biologist | 0.50 |
| Public Utilities | Metropolitan Sewer Utility Fund | Senior Civil Engineer | 0.62 |
| Public Utilities | Metropolitan Sewer Utility Fund | Senior Drafting Aide | 0.60 |
| Public Utilities | Metropolitan Sewer Utility Fund | Senior Management Analyst | 1.05 |
| Public Utilities | Metropolitan Sewer Utility Fund | Senior Planner | 0.23 |
| Public Utilities | Metropolitan Sewer Utility Fund | Senior Power Plant Supervisor | 1.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Senior Wastewater Operations Supervisor | 2.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Senior Wastewater Plant Operator | 3.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Stock Clerk | 0.90 |

Fiscal Year 2021 Mid Year - Vacancy Status Report

ATTACHMENT III

(Vacant, Budgeted Standard-Hour Positions as of January 22, 2021)

| Department Name | Fund Name | Job Classification | FTE |
|------------------|--|---|--------------|
| Public Utilities | Metropolitan Sewer Utility Fund | Storekeeper 1 | 0.30 |
| Public Utilities | Metropolitan Sewer Utility Fund | Supervising Management Analyst | 1.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Wastewater Operations Supervisor | 3.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Wastewater Plant Operator | 4.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Water Systems Technician 3 | 1.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Water Systems Technician 4 | 1.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Welder | 1.00 |
| Public Utilities | Metropolitan Sewer Utility Fund | Word Processing Operator | 2.60 |
| Public Utilities | Metropolitan Sewer Utility Fund Total | | 96.04 |
| Public Utilities | Municipal Sewer Revenue Fund | Account Clerk | 0.60 |
| Public Utilities | Municipal Sewer Revenue Fund | Accountant 3 | 0.16 |
| Public Utilities | Municipal Sewer Revenue Fund | Administrative Aide 1 | 0.96 |
| Public Utilities | Municipal Sewer Revenue Fund | Administrative Aide 2 | 1.69 |
| Public Utilities | Municipal Sewer Revenue Fund | Assistant Chemist | 1.17 |
| Public Utilities | Municipal Sewer Revenue Fund | Assistant Department Director | 0.23 |
| Public Utilities | Municipal Sewer Revenue Fund | Assistant Deputy Director | 0.23 |
| Public Utilities | Municipal Sewer Revenue Fund | Assistant Engineer-Civil | 3.77 |
| Public Utilities | Municipal Sewer Revenue Fund | Assistant Management Analyst | 0.43 |
| Public Utilities | Municipal Sewer Revenue Fund | Associate Chemist | 0.14 |
| Public Utilities | Municipal Sewer Revenue Fund | Associate Department Human Resources Analyst | 0.46 |
| Public Utilities | Municipal Sewer Revenue Fund | Associate Engineer-Civil | 1.04 |
| Public Utilities | Municipal Sewer Revenue Fund | Associate Engineer-Electrical | 0.16 |
| Public Utilities | Municipal Sewer Revenue Fund | Associate Management Analyst | 4.13 |
| Public Utilities | Municipal Sewer Revenue Fund | Associate Planner | 0.35 |
| Public Utilities | Municipal Sewer Revenue Fund | Clerical Assistant 2 | 0.73 |
| Public Utilities | Municipal Sewer Revenue Fund | Compliance and Metering Manager | 0.50 |
| Public Utilities | Municipal Sewer Revenue Fund | Customer Services Representative | 2.25 |
| Public Utilities | Municipal Sewer Revenue Fund | Customer Services Supervisor | 0.50 |
| Public Utilities | Municipal Sewer Revenue Fund | Deputy Director | 0.20 |
| Public Utilities | Municipal Sewer Revenue Fund | Equipment Operator 1 | 6.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Equipment Operator 2 | 3.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Equipment Technician 2 | 2.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Field Representative | 2.50 |
| Public Utilities | Municipal Sewer Revenue Fund | Information Systems Analyst 2 | 0.40 |
| Public Utilities | Municipal Sewer Revenue Fund | Information Systems Analyst 3 | 0.20 |
| Public Utilities | Municipal Sewer Revenue Fund | Information Systems Analyst 4 | 0.20 |
| Public Utilities | Municipal Sewer Revenue Fund | Laboratory Technician | 1.42 |
| Public Utilities | Municipal Sewer Revenue Fund | Laborer | 6.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Organization Effectiveness Specialist 2 | 0.23 |
| Public Utilities | Municipal Sewer Revenue Fund | Organization Effectiveness Specialist 3 | 0.23 |
| Public Utilities | Municipal Sewer Revenue Fund | Payroll Specialist 2 | 0.23 |
| Public Utilities | Municipal Sewer Revenue Fund | Plant Process Control Electrician | 1.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Plant Technician 1 | 1.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Plant Technician 2 | 1.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Principal Drafting Aide | 0.69 |
| Public Utilities | Municipal Sewer Revenue Fund | Principal Engineering Aide | 0.79 |
| Public Utilities | Municipal Sewer Revenue Fund | Program Coordinator | 0.93 |
| Public Utilities | Municipal Sewer Revenue Fund | Program Manager | 1.03 |
| Public Utilities | Municipal Sewer Revenue Fund | Pump Station Operator | 1.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Safety and Training Manager | 0.23 |
| Public Utilities | Municipal Sewer Revenue Fund | Safety Officer | 0.23 |
| Public Utilities | Municipal Sewer Revenue Fund | Safety Representative 2 | 0.92 |
| Public Utilities | Municipal Sewer Revenue Fund | Senior Account Clerk | 0.20 |
| Public Utilities | Municipal Sewer Revenue Fund | Senior Civil Engineer | 1.50 |
| Public Utilities | Municipal Sewer Revenue Fund | Senior Customer Services Representative | 0.50 |
| Public Utilities | Municipal Sewer Revenue Fund | Senior Drafting Aide | 0.46 |
| Public Utilities | Municipal Sewer Revenue Fund | Senior Engineering Aide | 3.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Senior Management Analyst | 0.85 |
| Public Utilities | Municipal Sewer Revenue Fund | Senior Planner | 0.35 |
| Public Utilities | Municipal Sewer Revenue Fund | Stock Clerk | 0.69 |
| Public Utilities | Municipal Sewer Revenue Fund | Storekeeper 1 | 0.23 |
| Public Utilities | Municipal Sewer Revenue Fund | Supervising Management Analyst | 0.63 |
| Public Utilities | Municipal Sewer Revenue Fund | Supervising Meter Reader | 0.50 |
| Public Utilities | Municipal Sewer Revenue Fund | Supervising Wastewater Pretreatment Inspector | 1.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Utility Worker 1 | 15.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Wastewater Pretreatment Inspector 2 | 1.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Wastewater Pretreatment Inspector 3 | 1.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Water Utility Supervisor | 3.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Water Utility Worker | 4.00 |
| Public Utilities | Municipal Sewer Revenue Fund | Word Processing Operator | 1.46 |
| Public Utilities | Municipal Sewer Revenue Fund Total | | 86.30 |
| Public Utilities | Water Utility Operating Fund | Account Clerk | 1.35 |
| Public Utilities | Water Utility Operating Fund | Accountant 3 | 0.10 |
| Public Utilities | Water Utility Operating Fund | Administrative Aide 1 | 1.44 |

Fiscal Year 2021 Mid Year - Vacancy Status Report

ATTACHMENT III

(Vacant, Budgeted Standard-Hour Positions as of January 22, 2021)

| Department Name | Fund Name | Job Classification | FTE |
|---|---|---|---------------|
| Public Utilities | Water Utility Operating Fund | Administrative Aide 2 | 3.41 |
| Public Utilities | Water Utility Operating Fund | Assistant Chemist | 1.78 |
| Public Utilities | Water Utility Operating Fund | Assistant Department Director | 0.47 |
| Public Utilities | Water Utility Operating Fund | Assistant Deputy Director | 1.47 |
| Public Utilities | Water Utility Operating Fund | Assistant Engineer-Civil | 4.16 |
| Public Utilities | Water Utility Operating Fund | Assistant Engineer-Corrosion | 2.00 |
| Public Utilities | Water Utility Operating Fund | Assistant Management Analyst | 0.92 |
| Public Utilities | Water Utility Operating Fund | Associate Chemist | 1.00 |
| Public Utilities | Water Utility Operating Fund | Associate Department Human Resources Analyst | 0.94 |
| Public Utilities | Water Utility Operating Fund | Associate Engineer-Civil | 3.07 |
| Public Utilities | Water Utility Operating Fund | Associate Engineer-Electrical | 0.23 |
| Public Utilities | Water Utility Operating Fund | Associate Management Analyst | 5.32 |
| Public Utilities | Water Utility Operating Fund | Associate Planner | 0.42 |
| Public Utilities | Water Utility Operating Fund | Biologist 3 | 1.00 |
| Public Utilities | Water Utility Operating Fund | Cement Finisher | 1.00 |
| Public Utilities | Water Utility Operating Fund | Clerical Assistant 2 | 1.75 |
| Public Utilities | Water Utility Operating Fund | Code Compliance Officer | 1.00 |
| Public Utilities | Water Utility Operating Fund | Compliance and Metering Manager | 0.50 |
| Public Utilities | Water Utility Operating Fund | Customer Services Representative | 2.25 |
| Public Utilities | Water Utility Operating Fund | Customer Services Supervisor | 0.50 |
| Public Utilities | Water Utility Operating Fund | Deputy Director | 0.45 |
| Public Utilities | Water Utility Operating Fund | Equipment Operator 2 | 2.00 |
| Public Utilities | Water Utility Operating Fund | Equipment Technician 1 | 1.00 |
| Public Utilities | Water Utility Operating Fund | Field Representative | 2.50 |
| Public Utilities | Water Utility Operating Fund | Information Systems Analyst 2 | 0.90 |
| Public Utilities | Water Utility Operating Fund | Information Systems Analyst 3 | 0.45 |
| Public Utilities | Water Utility Operating Fund | Information Systems Analyst 4 | 1.45 |
| Public Utilities | Water Utility Operating Fund | Instrumentation and Control Supervisor | 1.00 |
| Public Utilities | Water Utility Operating Fund | Junior Engineer-Civil | 1.00 |
| Public Utilities | Water Utility Operating Fund | Laboratory Technician | 3.00 |
| Public Utilities | Water Utility Operating Fund | Laborer | 15.00 |
| Public Utilities | Water Utility Operating Fund | Lake Aide 2 | 3.00 |
| Public Utilities | Water Utility Operating Fund | Organization Effectiveness Specialist 2 | 0.47 |
| Public Utilities | Water Utility Operating Fund | Organization Effectiveness Specialist 3 | 0.47 |
| Public Utilities | Water Utility Operating Fund | Payroll Specialist 2 | 0.47 |
| Public Utilities | Water Utility Operating Fund | Plant Process Control Electrician | 1.00 |
| Public Utilities | Water Utility Operating Fund | Plant Process Control Supervisor | 1.57 |
| Public Utilities | Water Utility Operating Fund | Plant Technician 2 | 1.00 |
| Public Utilities | Water Utility Operating Fund | Plant Technician 3 | 1.00 |
| Public Utilities | Water Utility Operating Fund | Principal Drafting Aide | 1.41 |
| Public Utilities | Water Utility Operating Fund | Program Coordinator | 1.37 |
| Public Utilities | Water Utility Operating Fund | Program Manager | 2.27 |
| Public Utilities | Water Utility Operating Fund | Project Officer 2 | 0.50 |
| Public Utilities | Water Utility Operating Fund | Ranger/Diver 2 | 1.00 |
| Public Utilities | Water Utility Operating Fund | Safety and Training Manager | 0.47 |
| Public Utilities | Water Utility Operating Fund | Safety Officer | 0.47 |
| Public Utilities | Water Utility Operating Fund | Safety Representative 2 | 1.88 |
| Public Utilities | Water Utility Operating Fund | Senior Account Clerk | 0.45 |
| Public Utilities | Water Utility Operating Fund | Senior Backflow & Cross Connection Specialist | 3.00 |
| Public Utilities | Water Utility Operating Fund | Senior Biologist | 0.50 |
| Public Utilities | Water Utility Operating Fund | Senior Civil Engineer | 0.88 |
| Public Utilities | Water Utility Operating Fund | Senior Customer Services Representative | 0.50 |
| Public Utilities | Water Utility Operating Fund | Senior Drafting Aide | 0.94 |
| Public Utilities | Water Utility Operating Fund | Senior Management Analyst | 2.10 |
| Public Utilities | Water Utility Operating Fund | Senior Planner | 0.42 |
| Public Utilities | Water Utility Operating Fund | Stock Clerk | 1.41 |
| Public Utilities | Water Utility Operating Fund | Storekeeper 1 | 0.47 |
| Public Utilities | Water Utility Operating Fund | Supervising Management Analyst | 2.37 |
| Public Utilities | Water Utility Operating Fund | Supervising Meter Reader | 0.50 |
| Public Utilities | Water Utility Operating Fund | Water Plant Operator | 1.00 |
| Public Utilities | Water Utility Operating Fund | Water Production Superintendent | 1.00 |
| Public Utilities | Water Utility Operating Fund | Water Systems District Manager | 1.00 |
| Public Utilities | Water Utility Operating Fund | Water Systems Technician 1 | 1.00 |
| Public Utilities | Water Utility Operating Fund | Water Systems Technician 2 | 2.00 |
| Public Utilities | Water Utility Operating Fund | Water Systems Technician 3 | 27.00 |
| Public Utilities | Water Utility Operating Fund | Water Systems Technician 4 | 13.00 |
| Public Utilities | Water Utility Operating Fund | Water Utility Worker | 1.00 |
| Public Utilities | Water Utility Operating Fund | Welder | 1.00 |
| Public Utilities | Water Utility Operating Fund | Word Processing Operator | 1.94 |
| Public Utilities | Water Utility Operating Fund Total | | 146.66 |
| Public Utilities Total | | | 329.00 |
| Public Works & Utilities | General Fund | Executive Assistant | 0.50 |
| Public Works & Utilities Total | | | 0.50 |
| Purchasing & Contracting | Central Stores Fund | Account Clerk | 1.00 |

Fiscal Year 2021 Mid Year - Vacancy Status Report

ATTACHMENT III

(Vacant, Budgeted Standard-Hour Positions as of January 22, 2021)

| Department Name | Fund Name | Job Classification | FTE |
|--|-------------------------------------|---|--------------|
| Purchasing & Contracting | Central Stores Fund | Stock Clerk | 1.00 |
| Purchasing & Contracting | Central Stores Fund | Storekeeper 2 | 1.00 |
| Purchasing & Contracting | General Fund | Associate Management Analyst | 1.00 |
| Purchasing & Contracting | General Fund | Associate Procurement Contracting Officer | 1.00 |
| Purchasing & Contracting | General Fund | Program Coordinator | 1.00 |
| Purchasing & Contracting | General Fund | Program Manager | 1.00 |
| Purchasing & Contracting | General Fund | Senior Management Analyst | 4.00 |
| Purchasing & Contracting | General Fund | Senior Procurement Contracting Officer | 5.00 |
| Purchasing & Contracting | General Fund | Supervising Management Analyst | 1.00 |
| Purchasing & Contracting Total | | | 17.00 |
| READ-Facilities Services | General Fund | Account Clerk | 1.00 |
| READ-Facilities Services | General Fund | Building Service Technician | 1.00 |
| READ-Facilities Services | General Fund | Carpenter | 3.00 |
| READ-Facilities Services | General Fund | Custodian 1 | 1.00 |
| READ-Facilities Services | General Fund | Custodian 2 | 2.50 |
| READ-Facilities Services | General Fund | Deputy Director | 1.00 |
| READ-Facilities Services | General Fund | Electrician | 5.00 |
| READ-Facilities Services | General Fund | HVACR Technician | 5.00 |
| READ-Facilities Services | General Fund | Painter | 1.00 |
| READ-Facilities Services | General Fund | Plumber | 1.00 |
| READ-Facilities Services | General Fund | Senior Locksmith | 1.00 |
| READ-Facilities Services | General Fund | Supervising Management Analyst | 1.00 |
| READ-Facilities Services Total | | | 23.50 |
| Real Estate Assets | General Fund | Associate Management Analyst | 1.00 |
| Real Estate Assets | General Fund | Program Manager | 1.00 |
| Real Estate Assets Total | | | 2.00 |
| Risk Management | Risk Management Administration Fund | Administrative Aide 2 | 1.00 |
| Risk Management | Risk Management Administration Fund | Claims Clerk | 1.00 |
| Risk Management | Risk Management Administration Fund | Claims Representative 2 | 1.00 |
| Risk Management | Risk Management Administration Fund | Employee Benefits Specialist 2 | 1.00 |
| Risk Management | Risk Management Administration Fund | Program Coordinator | 2.00 |
| Risk Management | Risk Management Administration Fund | Workers' Compensation Claims Aide | 2.00 |
| Risk Management Total | | | 8.00 |
| Smart & Sustainable Communities | General Fund | Assistant Deputy Director | 1.00 |
| Smart & Sustainable Communities | General Fund | Deputy Chief Oper Ofcr | 1.00 |
| Smart & Sustainable Communities | General Fund | Program Manager | 2.00 |
| Smart & Sustainable Communities | General Fund | Senior Management Analyst | 1.00 |
| Smart & Sustainable Communities Total | | | 5.00 |
| Storm Water | General Fund | Associate Planner | 2.00 |
| Storm Water | General Fund | Clerical Assistant 2 | 1.00 |
| Storm Water | General Fund | Code Compliance Officer | 1.00 |
| Storm Water | General Fund | Heavy Truck Driver 2 | 1.00 |
| Storm Water | General Fund | Junior Engineer-Civil | 1.00 |
| Storm Water | General Fund | Program Manager | 1.00 |
| Storm Water | General Fund | Senior Civil Engineer | 1.00 |
| Storm Water | General Fund | Storm Water Inspector II | 2.00 |
| Storm Water | General Fund | Supervising Storm Water Inspector | 1.00 |
| Storm Water | General Fund | Utility Worker 1 | 3.00 |
| Storm Water | General Fund | Utility Worker 2 | 3.00 |
| Storm Water Total | | | 17.00 |
| Sustainability | Energy Conservation Program Fund | Assistant Engineer-Civil | 1.00 |
| Sustainability | Energy Conservation Program Fund | Executive Assistant | 1.00 |
| Sustainability | Energy Conservation Program Fund | Senior Management Analyst | 1.00 |
| Sustainability Total | | | 3.00 |
| Transportation | General Fund | Administrative Aide 2 | 1.00 |
| Transportation | General Fund | Assistant Engineer-Civil | 2.00 |
| Transportation | General Fund | Associate Engineer-Traffic | 1.00 |
| Transportation | General Fund | Cement Finisher | 1.00 |
| Transportation | General Fund | Code Compliance Officer | 1.00 |
| Transportation | General Fund | Code Compliance Supervisor | 0.75 |
| Transportation | General Fund | Electrician | 6.00 |
| Transportation | General Fund | Equipment Operator 1 | 1.00 |
| Transportation | General Fund | Equipment Operator 2 | 3.00 |
| Transportation | General Fund | Heavy Truck Driver 1 | 5.00 |
| Transportation | General Fund | Heavy Truck Driver 2 | 6.00 |
| Transportation | General Fund | Junior Engineer-Civil | 1.00 |
| Transportation | General Fund | Laborer | 1.00 |
| Transportation | General Fund | Pesticide Applicator | 2.00 |
| Transportation | General Fund | Principal Engineering Aide | 1.00 |
| Transportation | General Fund | Principal Utility Supervisor | 1.00 |
| Transportation | General Fund | Public Works Dispatcher | 2.00 |
| Transportation | General Fund | Sign Painter | 1.00 |
| Transportation | General Fund | Traffic Signal Technician 1 | 1.00 |
| Transportation | General Fund | Traffic Signal Technician 2 | 5.00 |

Fiscal Year 2021 Mid Year - Vacancy Status Report

ATTACHMENT III

(Vacant, Budgeted Standard-Hour Positions as of January 22, 2021)

| Department Name | Fund Name | Job Classification | FTE |
|-------------------------------|----------------------------|--------------------------|-----------------|
| Transportation | General Fund | Tree Trimmer | 2.00 |
| Transportation | General Fund | Utility Worker 1 | 10.00 |
| Transportation | General Fund | Utility Worker 2 | 2.00 |
| Transportation | Underground Surcharge Fund | Assistant Engineer-Civil | 3.00 |
| Transportation | Underground Surcharge Fund | Project Assistant | 2.00 |
| Transportation Total | | | 61.75 |
| Total Vacant Positions | | | 1,429.75 |

| Fund Type | FTE |
|-------------------------------|-----------------|
| General Fund | 745.89 |
| Non-General Fund | 683.86 |
| Total Vacant Positions | 1,429.75 |

Non-General Fund Projections

| Fund | Revenue/ Expenditures | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
|--|--------------------------|-------------------|-------------------|------------------------|--------------|---------------|
| Airports Fund | Revenue | \$ 4,881,882 | \$ 4,881,882 | \$ 6,182,088 | \$ 1,300,206 | 26.6% |
| | Expenditures | 5,492,647 | 5,492,647 | 6,296,859 | (804,212) | -14.6% |
| Central Stores Fund | Revenue | 4,824,266 | 4,824,266 | 8,008,266 | 3,184,000 | 66.0% |
| | Expenditures | 4,747,802 | 4,747,802 | 8,414,930 | (3,667,128) | -77.2% |
| Concourse and Parking Garages Operating Fund | Revenue | 3,754,059 | 3,754,059 | 1,460,265 | (2,293,794) | -61.1% |
| | Expenditures | 3,261,775 | 3,261,775 | 3,224,680 | 37,095 | 1.1% |
| Department of Information Technology Fund | Revenue | 80,287,896 | 80,287,896 | 79,861,091 | (426,805) | -0.5% |
| | Expenditures | 80,171,884 | 80,171,884 | 79,716,989 | 454,895 | 0.6% |
| Development Services Fund | Revenue | 85,433,510 | 85,433,510 | 78,366,769 | (7,066,741) | -8.3% |
| | Expenditures | 85,127,000 | 85,127,000 | 79,063,350 | 6,063,650 | 7.1% |
| Energy Conservation Program Fund | Revenue | 4,550,084 | 4,550,084 | 6,445,647 | 1,895,563 | 41.7% |
| | Expenditures | 4,986,028 | 4,986,028 | 4,962,080 | 23,948 | 0.5% |
| Engineering and Capital Projects Fund | Revenue | 115,732,090 | 115,732,090 | 120,754,278 | 5,022,188 | 4.3% |
| | Expenditures | 116,315,707 | 116,315,707 | 116,315,707 | - | 0.0% |
| Facilities Financing Fund | Revenue | 3,135,998 | 3,135,998 | 2,768,484 | (367,514) | -11.7% |
| | Expenditures | 3,134,050 | 3,134,050 | 2,828,505 | 305,545 | 9.7% |
| Fire/EMS Transportation Program Fund | Revenue | 12,654,751 | 12,654,751 | 12,654,752 | 1 | 0.0% |
| | Expenditures | 12,437,595 | 12,437,595 | 12,345,563 | 92,032 | 0.7% |
| Fleet Operating Fund | Revenue | 55,331,739 | 55,331,739 | 54,149,461 | (1,182,278) | -2.1% |
| | Expenditures | 55,502,162 | 55,502,162 | 54,649,632 | 852,530 | 1.5% |
| GIS Fund | Revenue | 4,391,238 | 4,391,238 | 4,457,692 | 66,454 | 1.5% |
| | Expenditures | 4,389,649 | 4,389,649 | 4,391,941 | (2,292) | -0.1% |
| Golf Course Fund | Revenue | 20,870,347 | 20,870,347 | 24,567,443 | 3,697,096 | 17.7% |
| | Expenditures | 20,322,090 | 20,322,090 | 19,591,294 | 730,796 | 3.6% |
| Junior Lifeguard Program Fund | Revenue | 615,150 | 615,150 | 615,150 | - | 0.0% |
| | Expenditures | 625,054 | 625,054 | 537,076 | 87,978 | 14.1% |
| Local Enforcement Agency Fund | Revenue | 786,417 | 786,417 | 639,243 | (147,174) | -18.7% |
| | Expenditures | 899,166 | 899,166 | 872,199 | 26,967 | 3.0% |
| Los Peñasquitos Canyon Preserve Fund | Revenue | 186,000 | 186,000 | 193,810 | 7,810 | 4.2% |
| | Expenditures | 251,161 | 251,161 | 260,154 | (8,993) | -3.6% |
| OneSD Support Fund | Revenue | 27,747,955 | 27,747,955 | 27,889,709 | 141,754 | 0.5% |
| | Expenditures | 27,787,305 | 27,787,305 | 27,504,525 | 282,780 | 1.0% |
| Parking Meter Operations Fund | Revenue | 11,297,852 | 11,297,852 | 6,613,232 | (4,684,620) | -41.5% |
| | Expenditures | 10,757,254 | 10,757,254 | 10,713,746 | 43,508 | 0.4% |
| Petco Park Fund | Revenue | 14,853,160 | 14,853,160 | 14,143,379 | (709,781) | -4.8% |
| | Expenditures | 15,476,653 | 15,476,653 | 15,453,278 | 23,375 | 0.2% |

Non-General Fund Projections

| Fund | Revenue/ Expenditures | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
|--|--------------------------|----------------------|----------------------|------------------------|------------------------|---------------|
| Publishing Services Fund | Revenue | \$ 1,640,551 | \$ 1,640,551 | \$ 1,552,172 | \$ (88,379) | -5.4% |
| | Expenditures | 1,349,236 | 1,349,236 | 1,622,943 | (273,707) | -20.3% |
| Recycling Fund | Revenue | 25,391,760 | 25,391,760 | 25,488,164 | 96,404 | 0.4% |
| | Expenditures | 30,930,806 | 30,930,806 | 30,971,603 | (40,797) | -0.1% |
| Refuse Disposal Fund | Revenue | 36,789,373 | 36,789,373 | 35,021,414 | (1,767,959) | -4.8% |
| | Expenditures | 40,278,345 | 40,278,345 | 38,386,152 | 1,892,193 | 4.7% |
| Risk Management Administration Fund | Revenue | 11,000,000 | 11,000,000 | 12,120,318 | 1,120,318 | 10.2% |
| | Expenditures | 12,239,724 | 12,239,724 | 12,953,427 | (713,703) | -5.8% |
| Seized Assets - Federal DOJ Fund | Revenue | 1,069,307 | 1,069,307 | 555,167 | (514,140) | -48.1% |
| | Expenditures | 162,027 | 162,027 | 162,028 | (1) | 0.0% |
| Seized Assets - California Fund | Revenue | 11,881 | 11,881 | 14,666 | 2,785 | 23.4% |
| | Expenditures | 11,919 | 11,919 | 11,919 | - | 0.0% |
| Seized Asset Fund - Federal Treasury Fund | Revenue | 118,812 | 118,812 | 158,116 | 39,304 | 33.1% |
| | Expenditures | 7,958,979 | 10,423,398 | 10,423,397 | 1 | 0.0% |
| Sewer Utility Funds ¹ | Revenue | 410,298,397 | 410,298,397 | 420,979,909 | 10,681,512 | 2.6% |
| | Expenditures | 371,201,659 | 371,201,659 | 364,506,830 | 6,694,829 | 1.8% |
| Stadium Operations Fund | Revenue | 117,961 | 117,961 | 207,071 | 89,110 | 75.5% |
| | Expenditures | 1,932,410 | 1,932,410 | 1,218,892 | 713,518 | 36.9% |
| State Cops | Revenue | 2,140,000 | 2,140,000 | 3,046,840 | 906,840 | 42.4% |
| | Expenditures | 4,331,356 | 6,946,712 | 7,106,712 | (160,000) | -2.3% |
| Transient Occupancy Tax Fund | | | | | | |
| Cultural Affairs | Revenue | \$ 75,000 | \$ 75,000 | \$ 31 | \$ (74,969) | -100.0% |
| Commission for Arts and Culture Department | Revenue | - | - | 0 | - | 100.0% |
| Special Events Department | Revenue | - | - | - | - | 0.0% |
| Major Revenues | Revenue | - | - | - | - | 0.0% |
| Special Promotional Programs | Revenue | 81,157,714 | 81,157,714 | 48,597,575 | (32,560,139) | -40.1% |
| <i>Total Transient Occupancy Tax Fund Revenue</i> | | <u>\$ 81,232,714</u> | <u>\$ 81,232,714</u> | <u>\$ 48,597,607</u> | <u>\$ (32,635,107)</u> | |
| Cultural Affairs | Expenditures | \$ 2,987,877 | \$ 2,987,877 | \$ 3,041,429 | \$ (53,552) | -1.8% |
| Commission for Arts and Culture Department | Expenditures | - | - | 1 | (1) | 100.0% |
| Special Events Department | Expenditures | - | - | 1 | (1) | 100.0% |
| Major Revenues | Expenditures | - | - | - | - | 0.0% |
| Special Promotional Programs | Expenditures | 78,178,285 | 78,178,285 | 46,266,190 | 31,912,095 | 40.8% |
| <i>Total Transient Occupancy Tax Fund Expenditures</i> | | <u>\$ 81,166,162</u> | <u>\$ 81,166,162</u> | <u>\$ 49,307,620</u> | <u>\$ 31,858,542</u> | |
| Underground Surcharge Fund | Revenue | 55,612,716 | \$ 55,612,716 | \$ 58,486,875 | \$ 2,874,159 | 5.2% |
| | Expenditures | 107,740,360 | 107,740,360 | 72,848,764 | 34,891,596 | 32.4% |

| Non-General Fund Projections | | | | | | |
|---|--------------------------|-------------------|-------------------|------------------------|-------------|---------------|
| Fund | Revenue/ Expenditures | Adopted Budget | Current Budget | Year-End Projection | Variance | Variance % |
| Water Utility Operating Fund ¹ | Revenue | 834,023,316 | 834,023,316 | 894,354,672 | 60,331,356 | 7.2% |
| | Expenditures | 578,008,736 | 578,061,071 | 546,581,933 | 31,479,138 | 5.4% |
| Wireless Communications Technology Fund | Revenue | 9,664,915 | 9,664,915 | 9,833,234 | 168,319 | 1.7% |
| | Expenditures | 9,943,002 | 9,943,002 | 11,051,864 | (1,108,862) | -11.2% |

The current budget presented in this table is as of November 2020 (accounting period 5) unless otherwise noted. Capital Improvements Program expenditure budgets are excluded.

¹ 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 2021 Target | Status |
|------------------------------|----------------------------|---------------------------------|-------------------|----------------------------|
| Development Services | Development Services Fund | Operating Reserve | \$ 8.1 | Not on Target ¹ |
| Golf Course | Golf Course Fund | Operating Reserve | 2.2 | On Target |
| Environmental Services | Recycling Enterprise Fund | Operating Reserve | 3.9 | On Target |
| | Refuse Disposal Fund | Operating Reserve | 5.6 | On Target |
| Public Utilities | Sewer Utility Funds | Emergency Operating Reserve | 50.3 | On Target |
| | | Emergency Capital Reserve | 10.0 | On Target |
| | | Rate Stabilization Fund Reserve | 18.0 | On Target |
| | Water Utility Funds | Emergency Operating Reserve | 41.0 | On Target |
| | | Emergency Capital Reserve | 5.0 | On Target |
| | | Rate Stabilization Fund Reserve | 27.6 | On Target |
| | | Secondary Purchase Reserve | 16.1 | On Target |
| Risk Management ³ | Public Liability Fund | Risk Management Reserve | 36.0 | Not on Target ² |
| | Workers' Compensation Fund | Risk Management Reserve | 32.5 | Not on Target ² |
| | Long-Term Disability Fund | Risk Management Reserve | 4.2 | Not on Target ² |

¹ The Fiscal Year 2021 reserve target of \$8.1M is not on target due to the current pandemic which has impacted revenues. Without additional action, DSD projects that it will continue to deplete more of its operating reserves to support current service levels, resulting in not being able to achieve the reserve target level of 15 % of operating budget expenditures by Fiscal Year 2025.

² Updated actuarial valuations have changed the three year average resulting in an increase to each of the three reserves over the budgeted levels. Due to the consideration of the use of reserves in both the current and next fiscal years, these increased contributions are not assumed in the Mid-Year Report projections. An update on the Risk Management reserves will be provided in the Third Quarter Report.

Financial Performance Report

Fiscal Year 2021

As of November 30, 2020



Department of Finance

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for Period 5 (as of November 30, 2020).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of November 30, 2020, 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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Financial Performance Report – Period Ended November 30, 2020

| General Fund Summary | | | | | | | | |
|---|-------------------------|-------------------------|------------------------------|--------------------------------|-------------------------|--------------------------------|-----------------------|--|
| As of Period 5, Ended November 30, 2020 (41% Completed) | | | | | | | | |
| (Unaudited) | | | | | | | | |
| | FY21 Adopted Budget | FY21 Current Budget | FY21 Actuals ¹ | FY21 % of Current Budget | FY20 Actuals | FY21/FY20 Actuals Change | FY21/FY20 % Change | |
| Revenue | | | | | | | | |
| Property Taxes | \$ 630,628,270 | \$ 630,628,270 | \$ 49,193,374 | 7.8% | \$ 29,747,234 | \$ 19,446,140 | 65.4% | |
| Sales Taxes | 274,432,582 | 274,432,582 | 72,399,265 | 26.4% | 78,091,667 | (5,692,402) | -7.3% | |
| Transient Occupancy Taxes | 90,483,905 | 90,483,905 | 22,322,326 | 24.7% | 49,351,155 | (27,028,829) | -54.8% | |
| Property Transfer Taxes | 11,322,183 | 11,322,183 | 4,177,146 | 36.9% | 3,082,057 | 1,095,089 | 35.5% | |
| Licenses & Permits | 40,672,227 | 40,672,227 | 13,807,116 | 33.9% | 12,868,909 | 938,207 | 7.3% | |
| Fines & Forfeitures | 29,698,174 | 29,698,174 | 5,777,413 | 19.5% | 10,154,651 | (4,377,238) | -43.1% | |
| Interest & Dividends | 3,497,168 | 3,497,168 | 113,429 | 3.2% | 108,192 | 5,237 | -4.8% | |
| Franchises & Other Local Taxes | 69,337,522 | 69,337,522 | 18,100,723 | 26.1% | 20,058,267 | (1,957,544) | -9.8% | |
| Rents & Concessions | 60,960,167 | 60,960,167 | 12,711,052 | 20.9% | 23,010,406 | (10,299,354) | -44.8% | |
| Revenues from Other Agencies | 152,655,620 | 110,468,486 | 624,421 | 0.6% | 2,341,954 | (1,717,533) | -73.3% | |
| Charges for Current Services | 149,465,270 | 149,465,270 | 27,503,550 | 18.4% | 36,485,359 | (8,981,809) | -24.6% | |
| Other Revenue | 3,200,083 | 3,200,083 | 3,337,084 | 104.3% | 1,157,600 | 2,179,484 | 188.3% | |
| Transfers | 104,583,630 | 146,770,764 | 102,240,509 | 69.7% | 16,616,126 | 85,624,383 | 515.3% | |
| Total General Fund Revenue | \$ 1,620,936,801 | \$ 1,620,936,801 | \$ 332,307,408 | 20.5% | \$ 283,073,577 | \$ 49,233,831 | 17.4% | |
| Expenditures | | | | | | | | |
| Personnel Services | \$ 647,941,345 | \$ 647,941,345 | \$ 275,398,338 | 42.5% | \$ 267,270,284 | \$ 8,128,054 | 3.0% | |
| Total PE | \$ 647,941,345 | \$ 647,941,345 | \$ 275,398,338 | 42.5% | \$ 267,270,284 | \$ 8,128,054 | 3.0% | |
| Fringe Benefits | 491,872,563 | 491,872,563 | 194,688,780 | 39.6% | 190,699,638 | 3,989,142 | 2.1% | |
| Supplies | 30,342,102 | 30,320,939 | 14,193,658 | 46.8% | 13,196,745 | 996,913 | 7.6% | |
| Contracts | 281,414,763 | 283,378,626 | 114,390,789 | 40.4% | 78,496,700 | 35,894,089 | 45.7% | |
| Information Technology | 47,174,558 | 47,187,658 | 5,037,526 | 10.7% | 11,625,295 | (6,587,769) | -56.7% | |
| Energy & Utilities | 51,474,175 | 51,474,175 | 17,717,449 | 34.4% | 19,162,013 | (1,444,564) | -7.5% | |
| Capital Expenditures | 1,486,504 | 1,530,704 | 196,667 | 12.8% | 79,955 | 116,712 | 146.0% | |
| Debt | 21,753,516 | 21,245,439 | 7,560,218 | 35.6% | 9,003,167 | (1,442,949) | -16.0% | |
| Other Expenditures | 6,207,541 | 6,207,541 | 1,723,250 | 27.8% | 1,655,233 | 68,017 | 4.1% | |
| Transfers | 41,269,734 | 39,777,811 | 17,310,550 | 43.5% | 13,943,987 | 3,366,563 | 24.1% | |
| Total NPE | \$ 972,995,456 | \$ 972,995,456 | \$ 372,818,887 | 38.3% | \$ 337,862,733 | \$ 34,956,154 | 10.3% | |
| Total General Fund Expenditures | \$ 1,620,936,801 | \$ 1,620,936,801 | \$ 648,217,225 | 40.0% | \$ 605,133,017 | \$ 43,084,208 | 7.1% | |
| General Fund Encumbrances | | | 86,535,261 | | 88,049,777 | (1,514,516) | | |
| Net Impact | \$ - | \$ - | \$ (402,445,078) | | \$ (410,109,217) | \$ 7,664,139 | | |

¹Includes adjustments made in future periods.

Financial Performance Report – Period Ended November 30, 2020

| Schedule 1 | | | | | | |
|---|------------------------------|-------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------|
| General Fund Revenue Status Report | | | | | | |
| As of Period 5, Ended November 30, 2020 (41% Completed) | | | | | | |
| (Unaudited) | | | | | | |
| | FY21 Actuals ¹ | FY21 Current Budget | FY21 % of Current Budget | FY20 Actuals ¹ | FY21/FY20 Actuals Change | FY21/FY20 % Change |
| Property Taxes | \$ 49,193,374 | \$ 630,628,270 | 7.8% | \$ 29,747,234 | \$ 19,446,140 | 65.4% |
| Sales Taxes | 72,399,265 | 274,432,582 | 26.4% | 78,091,667 | (5,692,402) | -7.3% |
| Transient Occupancy Taxes | 22,322,326 | 90,483,905 | 24.7% | 49,351,155 | (27,028,829) | -54.8% |
| Property Transfer Taxes | 4,177,146 | 11,322,183 | 36.9% | 3,082,057 | 1,095,089 | 35.5% |
| Licenses & Permits | | | | | | |
| Business Taxes | 10,867,284 | 27,022,908 | 40.2% | 8,517,082 | 2,350,202 | 27.6% |
| Rental Unit Taxes | 813,017 | 7,284,502 | 11.2% | 606,566 | 206,451 | 34.0% |
| Alarm Permit Fees | 188,702 | 579,852 | 32.5% | 233,362 | (44,660) | -19.1% |
| Application Fees | 550 | - | 100.0% | - | 550 | 100.0% |
| Other Licenses & Permits | 1,937,563 | 5,784,965 | 33.5% | 3,511,899 | (1,574,336) | -44.8% |
| Total Licenses & Permits | 13,807,116 | 40,672,227 | 33.9% | 12,868,909 | 938,207 | 7.3% |
| Fines & Forfeitures | | | | | | |
| Parking Citations | 3,320,730 | 21,683,081 | 15.3% | 6,865,988 | (3,545,258) | -51.6% |
| Municipal Court | 849,524 | 4,210,758 | 20.2% | 1,232,280 | (382,756) | -31.1% |
| Other Fines & Forfeitures | 1,594,694 | 3,804,335 | 41.9% | 2,056,383 | (461,689) | -22.5% |
| Negligent Impound | 12,465 | - | 100.0% | - | 12,465 | 100.0% |
| Total Fines & Forfeitures | 5,777,413 | 29,698,174 | 19.5% | 10,154,651 | (4,377,238) | -43.1% |
| Interest & Dividends | 113,429 | 3,497,168 | 3.2% | 108,192 | 5,237 | 4.8% |
| Franchises | | | | | | |
| SDG&E | 12,034,497 | 41,299,986 | 29.1% | 12,192,780 | (158,283) | -1.3% |
| CATV | 3,443,698 | 13,010,097 | 26.5% | 3,582,464 | (138,766) | -3.9% |
| Refuse Collection | 1,938,267 | 12,825,000 | 15.1% | 3,684,486 | (1,746,219) | -47.4% |
| Other Franchises | 684,261 | 2,202,439 | 31.1% | 598,537 | 85,724 | 14.3% |
| Total Franchises | 18,100,723 | 69,337,522 | 26.1% | 20,058,267 | (1,957,544) | -9.8% |
| Rents & Concessions | | | | | | |
| Mission Bay | 5,612,275 | 30,227,028 | 18.6% | 14,401,124 | (8,788,849) | -61.0% |
| Pueblo Lands | 1,460,163 | 6,479,246 | 22.5% | 2,490,883 | (1,030,720) | -41.4% |
| Other Rents and Concessions | 5,638,614 | 24,253,893 | 23.2% | 6,118,399 | (479,785) | -7.8% |
| Total Rents & Concessions | 12,711,052 | 60,960,167 | 20.9% | 23,010,406 | (10,299,354) | -44.8% |
| Revenue from Other Agencies | 624,421 | 110,468,486 | 0.6% | 2,341,954 | (1,717,533) | -73.3% |
| Charges for Current Services | 27,503,550 | 149,465,270 | 18.4% | 36,485,359 | (8,981,809) | -24.6% |
| Other Revenue | 3,337,084 | 3,200,083 | 104.3% | 1,157,600 | 2,179,484 | 188.3% |
| Transfers | 102,240,509 | 146,770,764 | 69.7% | 16,616,126 | 85,624,383 | 515.3% |
| Total General Fund Revenue¹ | \$ 332,307,408 | \$ 1,620,936,801 | 20.5% | \$ 283,073,577 | \$ 49,233,831 | 17.4% |

¹ Includes adjustments made in future periods.

Financial Performance Report – Period Ended November 30, 2020

Schedule 2

General Fund Expenditure Status Report
 As of Period 5, Ended November 30, 2020 (41% Completed)
 (Unaudited)

| | FY21 Actuals ¹ | FY21 Current Budget | FY21 % of Current Budget | FY20 Actuals ¹ | FY21/FY20 Actuals Change | FY21/FY20 % Change |
|---|------------------------------|------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------|
| Mayor | | | | | | |
| Office of the Mayor | \$ 1,257,911 | \$ 3,499,146 | 35.9% | \$ 1,554,843 | \$ (296,932) | -19.1% |
| Performance & Analytics | 1,248,718 | 4,266,392 | 29.3% | 1,369,062 | (120,344) | -8.8% |
| Office of Boards & Commissions | 371,153 | 908,143 | 40.9% | 312,967 | 58,186 | 18.6% |
| Government Affairs | 431,913 | 1,258,554 | 34.3% | 407,998 | 23,915 | 5.9% |
| Chief Operating Officer | | | | | | |
| Office of the Chief Operating Officer | 529,838 | 1,187,016 | 44.6% | 519,875 | 9,963 | 1.9% |
| Communications | 1,790,928 | 4,706,918 | 38.0% | 1,869,492 | (78,564) | -4.2% |
| Public Safety | | | | | | |
| Fire-Rescue | 124,033,633 | 287,448,191 | 43.1% | 121,259,303 | 2,774,330 | 2.3% |
| Police | 218,824,287 | 568,243,558 | 38.5% | 215,921,105 | 2,903,182 | 1.3% |
| Office of Homeland Security | 970,856 | 2,655,950 | 36.6% | 425,154 | 545,702 | 128.4% |
| Office of the Chief Financial Officer | | | | | | |
| City Treasurer | 5,885,769 | 17,279,042 | 34.1% | 6,266,548 | (380,779) | -6.1% |
| Citywide Program Expenditures | 40,304,460 | 99,507,510 | 40.5% | 43,816,705 | (3,512,245) | -8.0% |
| Debt Management | 817,203 | 2,115,919 | 38.6% | 1,021,700 | (204,497) | -20.0% |
| Department of Finance | 7,062,345 | 18,690,295 | 37.8% | 7,352,843 | (290,498) | -4.0% |
| Office of the Chief Financial Officer | 256,636 | 609,441 | 42.1% | 242,797 | 13,839 | 5.7% |
| Office of the Assistant COO | | | | | | |
| Office of the Assistant Chief Operating Officer | 244,942 | 629,809 | 38.9% | 385,515 | (140,573) | -36.5% |
| Infrastructure & Public Works | | | | | | |
| Environmental Services | 18,048,612 | 50,232,232 | 35.9% | 18,112,076 | (63,464) | -0.4% |
| Public Utilities | 1,387,990 | 2,727,387 | 50.9% | 1,717,377 | (329,387) | -19.2% |
| Public Works | 129,262 | 442,523 | 29.2% | 164,335 | (35,073) | -21.3% |
| Transportation ⁴ | 25,589,461 | 74,867,133 | 34.2% | 41,877,364 | (16,287,903) | -38.9% |
| Storm Water ³ | 14,830,106 | 47,924,155 | 30.9% | - | 14,830,106 | 100.0% |
| Internal Operations | | | | | | |
| Internal Operations | 132 | - | 100.0% | 188,012 | (187,880) | -99.9% |
| Department of Information Technology | 230,610 | 751,030 | 30.7% | (1) | 230,611 | -23061100.0% |
| Human Resources | 2,293,083 | 5,671,707 | 40.4% | 2,076,405 | 216,678 | 10.4% |
| Purchasing & Contracting | 6,225,949 | 18,340,297 | 33.9% | 4,790,460 | 1,435,489 | 30.0% |
| Real Estate Assets | 1,776,524 | 4,763,024 | 37.3% | 1,841,282 | (64,758) | -3.5% |
| Facilities ² | 8,310,842 | 22,225,513 | 37.4% | 9,975,154 | (1,664,312) | -16.7% |

Continued on Next Page

Financial Performance Report – Period Ended November 30, 2020

Schedule 2 (cont.)

| | FY21 Actuals ¹ | FY21 Current Budget | FY21 % of Current Budget | FY20 Actuals ¹ | FY21/FY20 Actuals Change | FY21/FY20 % Change |
|--|------------------------------|-------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------|
| Neighborhood Services | | | | | | |
| Smart and Sustainable Communities | \$ 444,705 | \$ 2,725,322 | 16.3% | \$ 217,672 | \$ 227,033 | 104.3% |
| Development Services | 3,000,640 | 7,954,432 | 37.7% | 2,974,821 | 25,819 | 0.9% |
| Planning | 3,127,217 | 7,845,478 | 39.9% | 3,572,863 | (445,646) | -12.5% |
| Office of Sustainability | 248,584 | 832,903 | 29.8% | 228,321 | 20,263 | 8.9% |
| Economic Development | 16,191,324 | 21,386,344 | 75.7% | 3,247,877 | 12,943,447 | 398.5% |
| Library | 20,962,564 | 59,665,414 | 35.1% | 22,079,522 | (1,116,958) | -5.1% |
| Parks & Recreation | 47,662,873 | 121,960,039 | 39.1% | 49,597,441 | (1,934,568) | -3.9% |
| Neighborhood Services | 188,662 | 559,382 | 33.7% | 794,015 | (605,353) | -76.2% |
| Mobility ³ | 803,833 | 2,981,695 | 27.0% | - | 803,833 | 100.0% |
| Homelessness Strategies ³ | 33,805,136 | 49,135,899 | 68.8% | - | 33,805,136 | 100.0% |
| General Services | | | | | | |
| General Services ³ | 200,992 | 483,686 | 41.6% | - | 200,992 | 100.0% |
| Non-Mayoral | | | | | | |
| City Attorney | 25,011,190 | 62,403,590 | 40.1% | 24,884,034 | 127,156 | 0.5% |
| City Auditor | 1,370,741 | 3,973,489 | 34.5% | 1,373,565 | (2,824) | -0.2% |
| City Clerk | 2,178,546 | 6,392,867 | 34.1% | 2,380,247 | (201,701) | -8.5% |
| Council Administration | 966,934 | 2,814,361 | 34.4% | 1,035,554 | (68,620) | -6.6% |
| City Council - District 1 | 487,072 | 1,399,428 | 34.8% | 500,762 | (13,690) | -2.7% |
| City Council - District 2 | 418,277 | 1,260,207 | 33.2% | 444,302 | (26,025) | -5.9% |
| City Council - District 3 | 447,098 | 1,157,065 | 38.6% | 451,788 | (4,690) | -1.0% |
| City Council - District 4 | 463,301 | 1,383,495 | 33.5% | 487,719 | (24,418) | -5.0% |
| City Council - District 5 | 366,650 | 1,165,207 | 31.5% | 424,550 | (57,900) | -13.6% |
| City Council - District 6 | 396,578 | 1,233,462 | 32.2% | 452,619 | (56,041) | -12.4% |
| City Council - District 7 | 427,453 | 1,275,368 | 33.5% | 468,954 | (41,501) | -8.8% |
| City Council - District 8 | 541,496 | 1,447,808 | 37.4% | 557,330 | (15,834) | -2.8% |
| City Council - District 9 | 575,128 | 1,523,331 | 37.8% | 552,088 | 23,040 | 4.2% |
| Ethics Commission | 537,692 | 1,366,334 | 39.4% | 454,570 | 83,122 | 18.3% |
| Office of the IBA | 895,794 | 2,221,881 | 40.3% | 859,568 | 36,226 | 4.2% |
| Personnel | 3,643,582 | 9,612,677 | 37.9% | 3,624,464 | 19,118 | 0.5% |
| Office of Race & Equity ³ | - | 3,824,752 | 0.0% | - | - | 0.0% |
| Total General Fund Expenditures | \$ 648,217,225 | \$ 1,620,936,801 | 40.0% | \$ 605,133,017 | \$ 43,084,208 | 7.1% |

¹ Includes adjustments made in future periods.

² Formerly Public Works - General Services.

³ New General Fund Budgeted Department in FY21.

⁴ Formerly Transportation & Storm Water

Financial Performance Report – Period Ended November 30, 2020

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 5, Ended November 30, 2020 (41% Completed)
(Unaudited)

| | FY21 Actuals ¹ | FY21 Current Budget | FY21 % of Current Budget | FY20 Actuals ¹ | FY21/FY20 Actuals Change | FY21/FY20 % Change |
|--|------------------------------|------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------|
| Citywide Program Expenditures | | | | | | |
| Assessments To Public Property | 94,693 | 1,038,562 | 9.1% | - | 94,693 | 100.0% |
| Citywide Elections | 6,686,276 | 3,770,336 | 177.3% | - | 6,686,276 | 100.0% |
| Corporate Master Leases Rent | 8,818,437 | 23,447,364 | 37.6% | 9,573,213 | (754,776) | -7.9% |
| Deferred Capital Debt Service | 3,843,117 | 7,164,523 | 53.6% | 11,727,625 | (7,884,508) | -67.2% |
| Engineering and Capital Projects | 333,430 | 1,346,258 | 24.8% | 161,729 | 171,701 | 106.2% |
| Insurance | 1,857,952 | 2,743,144 | 67.7% | 1,656,907 | 201,045 | 12.1% |
| Memberships | 914,580 | 985,076 | 92.8% | 824,389 | 90,191 | 10.9% |
| PL Claims Trans - Ins | 14,300,000 | 14,300,000 | 100.0% | 10,900,000 | 3,400,000 | 31.2% |
| Preservation of Benefits | - | 1,500,000 | 0.0% | - | - | 0.0% |
| Property Tax Administration | 102,032 | 4,593,620 | 2.2% | 103,562 | (1,530) | -1.5% |
| Public Liability Claims Xfer - Claims Fund | (605,862) | 15,076,396 | -4.0% | 5,000,000 | (5,605,862) | -112.1% |
| Public Use Leases | 1,582,144 | 1,582,144 | 100.0% | 1,582,144 | - | 0.0% |
| Redistricting Commission | - | 198,411 | 0.0% | - | - | 0.0% |
| Special Consulting Services | 2,354,494 | 3,306,643 | 71.2% | 1,021,744 | 1,332,750 | 130.4% |
| Supplemental COLA Benefit | - | 1,289,110 | 0.0% | 1,207,476 | (1,207,476) | -100.0% |
| Transfer to Capital Improvement Program | - | 1,047,000 | 0.0% | - | - | 0.0% |
| Transfer to Park Improvement Funds | - | 10,227,028 | 0.0% | - | - | 0.0% |
| Transportation Subsidy | 23,167 | 227,998 | 10.2% | 57,917 | (34,750) | -60.0% |
| Transfer to Infrastructure Fund | - | 5,663,897 | 0.0% | - | - | 0.0% |
| Total Citywide Program Expenditures | \$ 40,304,460 | \$ 99,507,510 | 40.5% | \$ 43,816,706 | \$ (3,512,246) | -8.0% |

¹ Includes adjustments made in future periods.

Financial Performance Report – Period Ended November 30, 2020

Schedule 2b

Council Districts Expenditure Status Report
 As of Period 5, Ended November 30, 2020 (41% Completed)
 (Unaudited)

| | FY21 Actuals | FY21 Adopted Budget | FY21 Current Budget | FY21 Budget Change | FY21 % of Current Budget | FY20 Actuals | FY21/FY20 Actuals Change | FY21/FY20 % Change |
|---------------------------------|---------------------|---------------------------|---------------------------|--------------------------|--------------------------------|---------------------|--------------------------------|-----------------------|
| Council District 1 | \$ 487,197 | \$ 1,399,428 | \$ 1,399,428 | \$ - | 34.8% | \$ 500,762 | \$ (13,565) | -2.7% |
| District 1 CPPS | (125) | - | - | - | #N/A | - | (125) | - |
| Total Council District 1 | 487,072 | 1,399,428 | 1,399,428 | - | 34.8% | 500,762 | (13,690) | -2.7% |
| Council District 2 | 420,086 | 1,260,207 | 1,260,207 | - | 33.3% | 442,079 | (21,993) | -5.0% |
| District 2 CPPS | (1,809) | - | - | - | #N/A | 2,223 | (4,032) | -181.4% |
| Total Council District 2 | 418,277 | 1,260,207 | 1,260,207 | - | 33.2% | 444,302 | (26,025) | -5.9% |
| Council District 3 | 447,838 | 1,157,065 | 1,157,065 | - | 38.7% | 451,788 | (3,950) | -0.9% |
| District 3 CPPS | (740) | - | - | - | #N/A | - | (740) | - |
| Total Council District 3 | 447,098 | 1,157,065 | 1,157,065 | - | 38.6% | 451,788 | (4,690) | -1.0% |
| Council District 4 | 467,453 | 1,383,495 | 1,383,495 | - | 33.8% | 487,464 | (20,011) | -4.1% |
| District 4 CPPS | (4,152) | - | - | - | #N/A | 255 | (4,407) | -1728.2% |
| Total Council District 4 | 463,301 | 1,383,495 | 1,383,495 | - | 33.5% | 487,719 | (24,418) | -5.0% |
| Council District 5 | 366,709 | 1,165,207 | 1,165,207 | - | 31.5% | 426,657 | (59,948) | -14.1% |
| District 5 CPPS | (59) | - | - | - | #N/A | (2,107) | 2,048 | -97.2% |
| Total Council District 5 | 366,650 | 1,165,207 | 1,165,207 | - | 31.5% | 424,550 | (57,900) | -13.6% |
| Council District 6 | 399,866 | 1,233,462 | 1,233,462 | - | 32.4% | 448,075 | (48,209) | -10.8% |
| District 6 CPPS | (3,288) | - | - | - | #N/A | 4,544 | (7,832) | -172.4% |
| Total Council District 6 | 396,578 | 1,233,462 | 1,233,462 | - | 32.2% | 452,619 | (56,041) | -12.4% |
| Council District 7 | 428,640 | 1,275,368 | 1,275,368 | - | 33.6% | 468,954 | (40,314) | -8.6% |
| District 7 CPPS | (1,187) | - | - | - | #N/A | - | (1,187) | - |
| Total Council District 7 | 427,453 | 1,275,368 | 1,275,368 | - | 33.5% | 468,954 | (41,501) | -8.8% |
| Council District 8 | 547,344 | 1,447,808 | 1,447,808 | - | 37.8% | 557,466 | (10,122) | -1.8% |
| District 8 CPPS | (5,848) | - | - | - | #N/A | (136) | (5,712) | 4200.0% |
| Total Council District 8 | 541,496 | 1,447,808 | 1,447,808 | - | 37.4% | 557,330 | (15,834) | -2.8% |
| Council District 9 | 575,128 | 1,523,331 | 1,523,331 | - | 37.8% | 552,088 | 23,040 | 4.2% |
| District 9 CPPS | - | - | - | - | 0.0% | - | - | - |
| Total Council District 9 | 575,128 | 1,523,331 | 1,523,331 | - | 37.8% | 552,088 | 23,040 | 4.2% |
| Total Council Districts | \$ 4,123,053 | \$ 11,845,371 | \$ 11,845,371 | \$ - | 34.8% | \$ 4,340,112 | \$ (217,059) | -5.0% |

Financial Performance Report – Period Ended November 30, 2020

Schedule 3

Other Budgeted Funds Revenue Status Report
 As of Period 5, Ended November 30, 2020 (41% Completed)
 (Unaudited)

| | FY21 Actuals ¹ | FY21 Current Budget | FY21 % of Current Budget | FY20 Actuals ¹ | FY21/FY20 Actuals Change | FY21/20 % Change |
|--|------------------------------|---------------------------|--------------------------------|------------------------------|--------------------------------|---------------------|
| Airports Fund | \$ 2,155,305 | \$ 4,881,882 | 44.1% | \$ 2,234,167 | \$ (78,862) | -3.5% |
| Automated Refuse Container Fund | 807,822 | 1,200,000 | 67.3% | 598,176 | 209,646 | 35.0% |
| Central Stores Internal Service Fund | 2,572,538 | 4,824,266 | 53.3% | 2,527,967 | 44,571 | 1.8% |
| Concourse and Parking Garages Operating Fund | 668,773 | 3,754,059 | 17.8% | 1,414,570 | (745,797) | -52.7% |
| Convention Center Complex Funds | 2,435,708 | 13,659,915 | 17.8% | 2,125,259 | 310,448 | 14.6% |
| Development Services Fund | 38,449,710 | 85,433,510 | 45.0% | 43,213,421 | (4,763,711) | -11.0% |
| Energy Conservation Program Fund | 373,353 | 4,550,084 | 8.2% | 4,028,860 | (3,655,507) | -90.7% |
| Engineering and Capital Projects | 48,253,171 | 115,732,090 | 41.7% | 45,681,313 | 2,571,858 | 5.6% |
| Environmental Growth Fund 1/3 | 1,353,859 | 4,597,887 | 29.4% | 1,378,616 | (24,757) | -1.8% |
| Environmental Growth Fund 2/3 | 2,708,663 | 9,202,775 | 29.4% | 2,735,329 | (26,666) | -1.0% |
| Facilities Financing Fund | 971,172 | 3,135,998 | 31.0% | 1,095,281 | (124,109) | -11.3% |
| Fire/Emergency Medical Services Fund | 6,197,312 | 12,654,751 | 49.0% | 6,065,365 | 131,947 | 2.2% |
| Fire and Lifeguard Facilities Fund | (2,065) | 1,383,570 | -0.1% | (2,065) | - | 0.0% |
| Fleet Operations | 38,885,160 | 129,301,214 | 30.1% | 39,401,077 | (515,917) | -1.3% |
| Gas Tax Fund | 5,880,913 | 34,100,416 | 17.2% | 6,830,091 | (949,178) | -13.9% |
| General Plan Maintenance Fund | 1,599,090 | 3,300,000 | 48.5% | 1,916,626 | (317,536) | -16.6% |
| GIS Fund | 57,011 | 4,391,238 | 1.3% | 15,391 | 41,620 | 270.4% |
| Golf Course Fund | 12,283,399 | 20,870,347 | 58.9% | 10,615,384 | 1,668,015 | 15.7% |
| Information Technology Fund | 179,969 | 80,287,896 | 0.2% | 14,257,921 | (14,077,952) | -98.7% |
| Infrastructure Fund | - | 5,663,897 | 0.0% | - | - | 0.0% |
| Junior Lifeguard Program Fund | 55,445 | 615,150 | 9.0% | 33,944 | 21,501 | 63.3% |
| Los Penasquitos Canyon Preserve Fund | 97,565 | 186,000 | 52.5% | 92,279 | 5,286 | 5.7% |
| Maintenance Assessment District (MAD) Funds | 1,956,264 | 27,338,166 | 7.2% | 1,020,825 | 935,439 | 91.6% |
| Mission Bay/Balboa Park Improvement Fund | 1,509,930 | 1,765,505 | 85.5% | 1,399,635 | 110,295 | 7.9% |
| Mission Bay Improvement Fund | 237,469 | 6,647,568 | 3.6% | 292,301 | (54,832) | -18.8% |
| New Convention Facility Fund | - | - | 0.0% | 1,772,367 | (1,772,367) | -100.0% |
| OneSD Support Fund | 13,070 | 27,747,955 | 0.0% | (7,391) | 20,461 | -276.8% |
| Parking Meter Operations | 2,055,690 | 11,297,852 | 18.2% | 4,945,551 | (2,889,861) | -58.4% |
| PETCO Park Fund | 8,580,158 | 14,853,160 | 57.8% | 8,066,251 | 513,907 | 6.4% |
| Prop 42 Replacement - Transportation Relief Fund | 11,631 | - | 100.0% | 26,401 | (14,770) | -55.9% |
| Public Art Fund | 191,732 | - | 100.0% | 433,761 | (242,029) | -55.8% |
| Public Safety Needs & Debt Service Fund | 3,232,386 | 8,200,931 | 39.4% | 3,355,222 | (122,836) | -3.7% |
| Publishing Services Internal Fund | 384,770 | 1,640,551 | 23.5% | 579,713 | (194,943) | -33.6% |

Continued on Next Page

Financial Performance Report – Period Ended November 30, 2020

Schedule 3 (cont.)

| | FY21 Actuals ¹ | FY21 Current Budget | FY21 % of Current Budget | FY20 Actuals ¹ | FY21/FY20 Actuals Change | FY21/20 % Change |
|---|------------------------------|---------------------------|--------------------------------|------------------------------|-----------------------------|---------------------|
| Recycling Fund | \$ 4,805,007 | \$ 25,391,760 | 18.9% | \$ 7,828,870 | \$ (3,023,863) | -38.6% |
| Refuse Disposal Fund | 11,957,841 | 36,789,373 | 32.5% | 15,757,025 | (3,799,184) | -24.1% |
| Regional Park Improvements Fund | 87,485 | 3,579,460 | 2.4% | 115,199 | (27,714) | -24.1% |
| Risk Management Fund | 4,511,636 | 11,000,000 | 41.0% | 4,662,369 | (150,733) | -3.2% |
| Road Maintenance & Rehabilitation | 7,072,749 | 26,830,119 | 26.4% | 7,206,743 | (133,994) | -1.9% |
| Seized and Forfeited Assets Funds | 90,310 | 1,200,000 | 7.5% | 494,879 | (404,569) | -81.8% |
| Solid Waste Local Enforcement Agency Fund | 406,038 | 786,417 | 51.6% | 469,701 | (63,663) | -13.6% |
| Stadium Operations Fund | 211,927 | 117,961 | 179.7% | 2,390,392 | (2,178,465) | -91.1% |
| State COPS | 1,479,265 | 2,140,000 | 69.1% | 1,748,978 | (269,713) | -15.4% |
| Storm Drain Fund | 2,267,561 | 5,700,000 | 39.8% | 2,076,963 | 190,598 | 9.2% |
| Successor Agency Admin & Project Fund | - | 1,934,326 | 0.0% | 408,289 | (408,289) | -100.0% |
| Transient Occupancy Tax Fund | 19,227,952 | 81,232,714 | 23.7% | 44,053,480 | (24,825,528) | -56.4% |
| TOT - Major Events Revolving FD | (9,000) | - | -100.0% | 79,300 | (88,300) | -111.3% |
| TransNet Extension Funds | 11,166,716 | 32,384,000 | 34.5% | 9,661,670 | 1,505,046 | 15.6% |
| Trolley Extension Reserve Fund | 1,012,824 | 1,064,500 | 95.1% | 848,979 | 163,845 | 19.3% |
| Underground Surcharge Fund | 17,376,504 | 55,612,716 | 31.2% | 18,046,377 | (669,873) | -3.7% |
| Wastewater Department Funds | 159,221,983 | 410,298,397 | 38.8% | 157,465,551 | 1,756,432 | 1.1% |
| Water Department Funds | 285,100,215 | 834,023,316 | 34.2% | 235,905,151 | 49,195,064 | 20.9% |
| Wireless Communication Technology Fund | 285,287 | 9,664,915 | 3.0% | 115,802 | 169,485 | 146.4% |
| Zoological Exhibits Maintenance Fund | 1,511,827 | 15,647,842 | 9.7% | 929,106 | 582,721 | 62.7% |

¹ Includes adjustments made in future periods.

Financial Performance Report – Period Ended November 30, 2020

Schedule 4

Other Budgeted Funds Expenditure Status Report
 As of Period 5, Ended November 30, 2020 (41% Completed)
 (Unaudited)

| | FY21 Actuals ¹ | FY21 Current Budget | FY21 % of Current Budget | FY20 Actuals ¹ | FY21/FY20 Actuals Change | FY21/FY20 % Change |
|--|------------------------------|---------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------|
| Airports Fund | \$ 2,110,335 | \$ 5,492,647 | 38.4% | \$ 2,130,060 | \$ (19,725) | -0.9% |
| Automated Refuse Container Fund | 610,696 | 1,537,573 | 39.7% | 254,167 | 356,529 | 140.3% |
| Central Stores Internal Service Fund | 3,306,132 | 4,747,802 | 69.6% | 3,719,342 | (413,210) | -11.1% |
| Concourse and Parking Garages Operating Fund | 899,270 | 3,261,775 | 27.6% | 1,080,109 | (180,839) | -16.7% |
| Convention Center Complex Funds | 632,591 | 13,795,491 | 4.6% | 2,676,817 | (2,044,226) | -76.4% |
| Development Services Fund | 30,265,858 | 85,127,000 | 35.6% | 27,730,667 | 2,535,191 | 9.1% |
| Energy Conservation Program Fund | 1,500,083 | 4,986,028 | 30.1% | 1,634,052 | (133,969) | -8.2% |
| Engineering and Capital Projects | 42,924,636 | 116,315,707 | 36.9% | 42,681,252 | 243,384 | 0.6% |
| Environmental Growth Fund 1/3 | 1,331,837 | 4,597,887 | 29.0% | 1,368,108 | (36,271) | -2.7% |
| Environmental Growth Fund 2/3 | - | 9,202,775 | 0.0% | - | - | - |
| Facilities Financing Fund | 828,846 | 3,134,050 | 26.4% | 841,866 | (13,020) | -1.5% |
| Fire/Emergency Medical Services Fund | 2,020,836 | 12,437,595 | 16.2% | 2,102,485 | (81,649) | -3.9% |
| Fire and Lifeguard Facilities Fund | 697,608 | 1,395,631 | 50.0% | 699,549 | (1,941) | -0.3% |
| Fleet Operations | 45,748,901 | 212,377,649 | 21.5% | 35,499,381 | 10,249,520 | 28.9% |
| Gas Tax Fund | 9,590,338 | 42,921,117 | 22.3% | 11,785,674 | (2,195,336) | -18.6% |
| General Plan Maintenance Fund | 1,056,114 | 3,779,000 | 27.9% | 881,463 | 174,651 | 19.8% |
| GIS Fund | 2,156,491 | 4,389,649 | 49.1% | 1,802,568 | 353,923 | 19.6% |
| Golf Course Fund | 6,539,841 | 20,322,090 | 32.2% | 6,584,906 | (45,065) | -0.7% |
| Information Technology Fund | 22,340,959 | 80,171,884 | 27.9% | 26,126,841 | (3,785,882) | -14.5% |
| Infrastructure Fund | 32,866 | 12,795,060 | 0.3% | 1,231,192 | (1,198,326) | -97.3% |
| Junior Lifeguard Program Fund | 285,169 | 625,054 | 45.6% | 273,681 | 11,488 | 4.2% |
| Los Penasquitos Canyon Preserve Fund | 101,329 | 251,161 | 40.3% | 97,905 | 3,424 | 3.5% |
| Maintenance Assessment District (MAD) Funds | 7,927,521 | 42,820,944 | 18.5% | 7,814,540 | 112,981 | 1.4% |
| Mission Bay/ Balboa Park Improvement Fund | 1,373,210 | 1,887,430 | 72.8% | 1,619,427 | (246,217) | -15.2% |
| New Convention Facility Fund | - | - | 0.0% | 1,777,521 | (1,777,521) | -100.0% |
| OneSD Support Fund | 3,259,216 | 27,787,305 | 11.7% | 7,975,484 | (4,716,268) | -59.1% |
| Parking Meter Operations | 987,903 | 10,757,254 | 9.2% | 1,441,938 | (454,035) | -31.5% |
| PETCO Park Fund | 11,352,770 | 15,476,653 | 73.4% | 12,418,158 | (1,065,388) | -8.6% |
| Prop 42 Replacement - Transportation Relief Fund | 86,355 | 314,092 | 27.5% | 41,940 | 44,415 | 105.9% |
| Public Art Fund | 30,451 | 5,694,190 | 0.5% | 36,634 | (6,183) | -16.9% |
| Public Safety Needs & Debt Service Fund | - | 8,200,931 | 0.0% | - | - | - |
| Publishing Services Internal Fund | 676,371 | 1,349,236 | 50.1% | 751,470 | (75,099) | -10.0% |

Continued on Next Page

Financial Performance Report – Period Ended November 30, 2020

Schedule 4 (cont.)

| | FY21 Actuals ¹ | FY21 Current Budget | FY21 % of Current Budget | FY20 Actuals ¹ | FY21/FY20 Actuals Change | FY21/FY20 % Change |
|---|------------------------------|---------------------------|--------------------------------|------------------------------|--------------------------------|-----------------------|
| Recycling Fund | \$ 11,092,105 | \$ 30,930,806 | 35.9% | \$ 9,619,519 | \$ 1,472,586 | 15.3% |
| Refuse Disposal Fund | 11,748,689 | 40,278,345 | 29.2% | 12,268,234 | (519,545) | -4.2% |
| Risk Management Fund | 4,549,070 | 12,239,724 | 37.2% | 4,603,489 | (54,419) | -1.2% |
| Road Maintenance & Rehabilitation | 4,476,816 | 23,613,048 | 19.0% | 2,273,964 | 2,202,852 | 100.0% |
| Seized and Forfeited Assets Funds | 4,071,004 | 10,625,698 | 38.3% | 2,812,398 | 1,258,605 | 44.8% |
| Solid Waste Local Enforcement Agency Fund | 325,636 | 899,166 | 36.2% | 345,000 | (19,364) | -5.6% |
| Stadium Operations Fund | 1,154,615 | 1,932,410 | 59.8% | 7,375,324 | (6,220,709) | -84.3% |
| State COPS | 3,080,090 | 6,946,712 | 44.3% | 1,357,147 | 1,722,943 | 127.0% |
| Storm Drain Fund | 1,435,248 | 5,700,000 | 25.2% | 1,434,468 | 780 | 0.1% |
| Successor Agency Admin & Project Fund | - | 1,934,326 | 0.0% | 408,289 | (408,289) | -100.0% |
| Transient Occupancy Tax Fund | 19,699,750 | 81,166,162 | 24.3% | 24,093,101 | (4,393,351) | -18.2% |
| TOT - Special Events | 3,500 | 248,348 | 1.4% | 56,239 | (52,739) | 100.0% |
| TransNet Extension Funds | 4,185,625 | 14,191,439 | 29.5% | 4,174,749 | 10,876 | 0.3% |
| Trolley Extension Reserve Fund | 1,014,399 | 1,067,500 | 95.0% | 992,149 | 22,250 | 2.2% |
| Underground Surcharge Fund | (15,246,836) | 107,740,360 | -14.2% | 26,507,769 | (41,754,605) | -157.5% |
| Wastewater Department Funds | 105,516,587 | 371,201,659 | 28.4% | 106,242,270 | (725,683) | -0.7% |
| Water Department Funds | 219,559,786 | 578,061,071 | 38.0% | 218,189,656 | 1,370,130 | 0.6% |
| Wireless Communication Technology Fund | 4,666,887 | 9,943,002 | 46.9% | 4,303,809 | 363,078 | 8.4% |
| Zoological Exhibits Maintenance Fund | - | 15,647,842 | 0.0% | - | - | 0.0% |

¹ Includes adjustments made in future periods.



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: January 29, 2021

TO: Honorable Council President Jennifer Campbell and
Members of the City Council

FROM: David Nisleit, Chief of Police, San Diego Police Department

SUBJECT: Police Fiscal Year 2021 Appropriation Ordinance Update Memo

This memorandum provides an update on Police Department expenditures that were requested by Councilmember Montgomery Steppe's modifications to the Fiscal Year (FY) 2021 Appropriation Ordinance that were approved by City Council. It was requested that the Police Department report Police overtime and Neighborhood Policing Division (NPD) expenditures through mid-year and projected expenditures for the remainder of the Fiscal Year.

Police Overtime:**Appropriation Ordinance Section:**

The CFO is authorized to appropriate and expend \$17,000,000 in Police Overtime of the budgeted \$33,715,021. Per Charter section 270(h) the Mayor or his designee shall appear before Council to provide a detailed report of Police Overtime expenditures and plan for expenditure of budget balance in accordance with the Mid-Year Budget Amendment ordinance or sooner for Council authorization.

Appropriation Ordinance Section Response:

Department General Fund overtime expenditures through period 5 (November) are \$13,466,289, or 40% of the Department's total overtime budget of \$33,715,021. The Department projects to exceed the \$17 million threshold identified in the modified Appropriation Ordinance in period 7 (January). Overall, Department overtime is projected to be at its overtime budget at the end of the year. The Department is projecting an increase of approximately \$5.5 million in the Other overtime category related to COVID-19, protests and civil unrest.

During the COVID-19 pandemic, the Department has been focused on insuring the safety of the community by educating and enforcing the several mandates put in place by the San Diego County Public Health Order that closed non-essential business, beaches, parks and mandated social distancing. This has had an impact on the overtime staffing because of number of officers required to enforce the mandated closures of our parks, beaches and bays.

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Once the mandated public closure was ended, the Department still required increased overtime staffing to ensure the Department could enforce the mandated requirements of the Public Health Order. The San Diego Police Department is responsible for policing over 17 miles of coastline and over 4235 acres of water and land in Mission Bay Park. During the summer months and holidays, thousands of people will visit the beaches and bays every day. To insure a safe environment, the Department activates a Summer Beach Team which consists of a sergeant and ten officers. To insure the safety and health of the community, several Public Health mandates were placed on social distancing and activities that are critically important for the public to follow and the Department to enforce. Once the beaches, bays and parks were open to the public, it was critically important the Department had the staffing required to effectively enforce these mandates. To meet this requirement, the Department had to create two additional full time Beach Teams. The role of both Beach Teams during this crisis is to educate, gain compliance, and when necessary, to enforce Public Health Order mandates. Enforcement of the Public Health Order mandates would not have been possible without these additional teams and officers on overtime. Additionally, through the course of the year, several officers contracted the Covid-19 Virus and were unable to work. To ensure adequate staffing for public safety, overtime was utilized to backfill for officers out of work with Covid-19.

During the protests and civil unrest of 2020, overtime was used to protect citizens as they exercised their 1st Amendment Rights and for protection critical infrastructures. When citizens protest, they commonly take over streets and sidewalks. Officers in this scenario would hold intersections, close streets and redirect motorists away from the crowd. Much of the personnel hours used for 'critical infrastructures' included Police Headquarters and the Court House on Broadway. Police Headquarters houses the police dispatch center and other emergency management operations. As part of a national movement, protesters have burned, vandalized, and taken over buildings. Since Police Headquarters has no external fencing, officers are needed to control all four corners of the building. Additionally, the Department has City workers who needed security to come in and out of the building for their shifts, as the Department works a 24 hour operation. Had Police Headquarters been breached it would've prohibited any dispatching of radio calls. Lastly, as officers were re-stationed at various locations for protesters, patrol officers needed to work extended shifts across the city to provide police services to citizens. Even with the mandatory 12 hours on, 12 hours off shift, non-priority calls waited several hours at times for police assistance.

The increases associated with COVID-19 and civil unrest are offset by savings within separate overtime categories in the Department associated with the reduction of special events and Ball Park events, court assignments, extension of shift overtime for communications staffing, and miscellaneous overtime.

The Department plans to continue to use overtime to fund the following overtime categories:

- Extension of Shift: Overtime scheduled in advance which extends an employee's shift beyond its normal start/end time.
- Call Back: Overtime for travel time when an officer or eligible civilian has been released from work and is called back to duty.
- Court: Overtime required under subpoenas or other formal notification to appear in court/administrative hearing during non-duty hours.
- Holidays: Overtime compensation for an employee who is regularly scheduled to work on an actual holiday or a City-observed holiday and performs work.

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- **Special Events:** Overtime staffing for special events.
- **Grants/Task Forces:** Overtime related to Grants and/or Task Forces.
- **Other:** Overtime such as COVID-19, Neighborhood Policing Division/CleanSD, civil unrest/protests, presidential/dignitary visits related overtime.
- **Miscellaneous:** Fair Labor Standards Act (FLSA) related overtime.

It is important to note that the majority of these overtime categories are non-discretionary (E.g. MOU, Legal requirement, etc.) or are reimbursable. Additionally, a significant component, Neighborhood Policing overtime, is tied to service levels/programs which were specifically budgeted in FY2021. It should also be noted that in the case of major events that may negatively affect the City's strategic objective of safe and livable neighborhoods, the department will respond in a manner expected from the public which may require overtime. Furthermore, challenges that occur in the planning, responsiveness, and mitigation of emergencies, and the prevention and control of crime, may require additional overtime to adequately provide safety and security for all City residents.

Neighborhood Policing Division:

Appropriation Ordinance Section:

The CFO is authorized to appropriate and expend \$12,000,000 in Neighborhood Policing of the budgeted \$24,283,469. Per Charter section 270(h) the Mayor or his designee shall appear before Council to provide a detailed report of Neighborhood Policing expenditures and plan for expenditure of budget balance in accordance with the Mid-Year Budget Amendment ordinance or sooner for Council authorization.

Appropriation Ordinance Section Response:

Neighborhood Policing Division expenditures through period 5 (November) are \$9,535,980 or 39% of NPD's total budget of \$24,283,469. The Department projects to exceed the \$12 million threshold identified in the modified Appropriation Ordinance in period 7 (January). Overall, NPDs expenditures are projected to be at budget at the end of the Fiscal Year.

The Neighborhood Policing Division's mission is to enhance the quality of life and safety in San Diego's neighborhoods in a manner that is compassionate, professional, and fair, by balancing the demands of effectively responding to community concerns and ensuring service that respects the rights of and provides equitable treatment for all San Diegans. Given the number of unsheltered people experiencing homelessness in the City of San Diego, and City policies to help direct as many people to services as possible, the Neighborhood Policing Division is regularly called upon to focus the majority of its efforts on homelessness.

The Neighborhood Policing Division's goal is to be a conduit, connecting homeless individuals within the community to the available resources and services in the City.

The division's Homeless Outreach Team (HOT) within NPD has the primary responsibility of coordinating with the many service providers within San Diego County to connect individuals with services.

HOT is comprised of police officers who are paired with Health and Human Services Social Workers, Registered Nurses, and Mental Health Clinicians from the Psychiatric Emergency

Response Team (PERT). Together, they are uniquely designed to provide a person-centered approach by offering an array of resources and expertise. Its teams are able to arrange for many successful placements in City shelters and connections to other resources. For example, HOT played a significant role in bringing homeless individuals to the Convention Center as part of the Operation Shelter to Home pandemic response. HOT has been the primary means for connecting unsheltered residents to this resource since the shelter opened in April. Specific to this fiscal year, during the first five months of FY2021, HOT was successful in connecting more than 1,000 individuals to the emergency shelter, which was nearly half of the overall placements made by all local service providers combined.

Through the first five months of FY21, NPD's Neighborhood Policing Teams (NPT) responded to 10,245 calls for service through the Get it Done application and received a 70% four- to five-star customer satisfaction rating. These include requests to investigate safety issues caused by fires at encampments, provide assessment for individuals experiencing mental health crises, and various other calls. Requests for attention to various issues were also received through emails, phone calls, community meetings, Councilmember and Mayor's Office requests, and other sources.

One function the division is called upon to fulfill is to support other department's staff as they conduct City assignments. For example, Environmental Services staff responds citywide to complaints regarding trash and debris and reports of active and abandoned encampments that jeopardize the health and safety of occupants and the general public due to hazards or unsanitary conditions. As part of the CleanSD program, the joint teams abate abandoned property and conduct litter removal, some of which may be associated with encampments, often in out-of-the way areas such as canyons and riverbeds. NPTs pair with the ESD teams in part to provide security, but also because the NPTs are able to provide connections to services when the city teams encounter individuals in need. The progressive enforcement model used by NPT officers provides a consistent approach that is compassionate yet firm. Officers are trained to always offer services and diversion programs to individuals with whom they come in contact prior to taking enforcement action and continue to provide offers for shelter and services at each interaction. NPT officers offer services to homeless individuals they encounter, and if necessary, follow the progressive model described above to address offenses. During the first five months of FY2021, the CleanSD teams abated over 713 tons of trash and abandoned items.

Neighborhood Policing Division officers actively direct individuals to diversion programs in lieu of enforcement action. They refer and place clients in drug and alcohol rehabilitative programs like the Department's Serial Inebriate Program (SIP) and Prosecution and Law Enforcement Assisted Diversion Services (PLEADS) program where those suffering from addictions can receive the supportive care they need. During the first five months of FY2021 NPD Officers brought 231 individuals into the detox center that were under the influence of a drug and 107 individuals who were intoxicated from alcohol. The division's officers are willing to connect individuals with alternatives when they are available: at this time, the limiting factor is the availability of programs, particularly for those with substance abuse or behavioral health issues.

The Neighborhood Policing Division is tasked with providing extra patrols in the neighborhoods that surround City homeless facilities, which include two transitional storage facilities, the Day center, the navigation center, the bridge shelters, and the Convention Center. The division also responds directly to calls for service to lessen the impact on

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Department patrol commands. During the first half of FY2021, NPD Officers assisted with over 9,000 radio calls.

The Commanding Officer of the Neighborhood Policing Division played a key role serving as the Operations Chief responsible for overseeing the initial development and overall operations for the Shelter to Home Program located at the San Diego Convention Center. Since the inception of the Shelter to Home Program, NPD officers provide 24/7 security and first response for the shelter in addition to other city provided homeless service such as temporary storage facilities and temporary shelters. These officers provide the highest level of police services to our homeless population, service providers, businesses and local residents reducing calls for service through police dispatch and ensuring the least impact on the surrounding community.

With limited resources and staffing on the Police Department, the Neighborhood Policing Division relies on budgeted overtime to provide security and first response at City provided homeless services, as well as for providing outreach, cleaning services through the CleanSD program and response to thousands of homeless related complaints from the community. A reduction in NPD overtime would significantly reduce NPD's ability to provide police officer presence at City provided homeless shelters and storage facilities as was committed to those impacted communities. This reduction in services would equate to a significant increase in quality of life crimes and fire hazards causing unsafe and unsanitary conditions for all San Diegans.

Through community partnerships and county collaboration, the NPD has played an important, supportive role in improving the quality of life for all San Diegans. The Department has seen tremendous progress in areas like Euclid Ave. and Imperial Ave., the San Diego Riverbed, and 17th St. and Imperial Ave. where professional outreach services, backed by progressive and compassionate enforcement has led to a cleaner, healthier, and safer environment for everyone.

The Neighborhood Policing Division will continue its efforts consistent with its mission, as described above, for the remainder of FY2021.



David Nisleit
Chief of Police

DN/km

cc: Honorable Mayor Todd Gloria
Honorable City Attorney Mara Elliott
Honorable Council President and Members of the City Council
Paola Avila, Chief of Staff, Office of the Mayor
Jay Goldstone, Chief Operating Officer
Andrea Tevlin, Independent Budget Analyst
Matthew Vespi, Chief Financial Officer
Jessica Lawrence, Director of Policy, Office of the Mayor
Kristina Peralta, Deputy Chief Operating Officer
Jeff Sturak, Deputy Chief Operating Officer

Alia Khouri, Deputy Chief Operating Officer
Colin Stowell, Chief, Fire-Rescue Department
Bret Bartolotta, Deputy City Attorney, Office of the City Attorney
Assistant Directors Deputy Directors / Assistant Deputy Directors
Department Analysts Department
Department of Finance Staff