



THE CITY OF SAN DIEGO

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

Date Issued: December 8, 2015

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Item Number: TBD

FY 2016 First Quarter Budget Monitoring

OVERVIEW

The Financial Management Department (FM) issued the Fiscal Year 2016 First Quarter Budget Monitoring Report (First Quarter Report) on November 13, 2015. The First Quarter Report describes the current status of revenues and their year-end projections based on actual (unaudited) data from July 2015 through September 2015, and also provides an update on selected strategic budget initiatives, General Fund and Risk Management reserves, and an update on the new positions added in the FY 2016 Adopted Budget. As part of FM's streamlining efforts, year-end projections for department expenditures are not included in the First Quarter Report as year-end expenditures are difficult to meaningfully project from only three months of actual spending. Instead FM released an FY 2015 Year-End Financial Performance Report on September 23, 2015 that provided actual (unaudited) department year-end data, and will be providing an update on projected year-end department expenditures in the FY 2016 Mid-Year Budget Monitoring Report.

Our Office provides additional information on the First Quarter Report's year-end revenue projections, including updates to Property Tax that became available after the First Quarter Report was released and that reduces the projected year-end surplus. In our report we also provide updates on strategic initiatives that were not included in the First Quarter Report, or additional clarification on items discussed at the Budget and Government Efficiency Committee (B&GE) on November 19. Finally, we include updates on City hiring, provide projected year-end expenditures for select departments, comment on reserve requirements, and comment on the Excess Equity estimate.

FISCAL/POLICY DISCUSSION

General Fund Revenues

Our Office has reviewed the year-end projections for property tax, sales tax, transient occupancy tax (TOT), and franchise fees included in the First Quarter Report. We generally agree with the major General Fund revenue projections included in the First Quarter Report, although we note that the projected surplus of approximately \$1.8 million will be reduced due to a change in property tax and based upon information that became available after the First Quarter Report was released. The following sections provide updates and comments on major General Fund revenues, including any modifications to year-end revenue projections. Our Office agrees with the year-end projection for franchise fees included in the First Quarter Report, and we refer the reader to the First Quarter Report for details on the franchise fees year-end projection.

Major General Fund Revenues

Property Tax

Property tax revenue is projected to be approximately \$375,000 over-budget at year-end, due to increases in the 1% property tax base (including revenue allocated to the City due to the rescinding of the suspension of the City's receipt of revenues from the City Heights Redevelopment Project Area), Motor Vehicle License Fee (MVLFF) backfill payment, and Redevelopment Property Tax Trust Fund (RPTTF) tax sharing pass-through payments, all of which mitigate a projected deficit in RPTTF residual property tax. The majority of the projected increase to the 1% property tax base reflects the continued growth in the assessed value of property within the City limits and this is not projected to vary significantly before the end of the year. However, our office notes that there will be changes to the year-end property tax revenue projection as a result of updated RPTTF information. These changes to the Property Tax projection are discussed in greater detail below.

Property Tax - RPTTF

We note that the First Quarter Report's projections for RPTTF income may be overstated by approximately \$1.0 million. In October, the City Council rescinded the suspension of the City's receipt of revenues from the City Heights Redevelopment Project Area. This action will ultimately have the effect of increasing anticipated redevelopment pass-through payments by \$1.0 million each fiscal year by reinstating the pass-through agreement. However, the San Diego County Department of the Auditor and Controller, which is responsible for making pass-through payments, has not recognized the reinstatement. City staff is currently working with the County to ensure recognition of the reinstated pass-through agreement, and until an agreement between the City and County is reached no increase in pass-through revenue will be made.

Property Transfer Tax

The First Quarter Report includes a year-end surplus projection of approximately \$807,000 in Property Transfer Tax based upon increases in year-over-year sales as of August 2015, and a continued increase in the median price of homes sold. Median home prices continued to increase

in October 2015, but our Office notes the potential for a cooling in the rate of homes sales over the course of the fiscal year especially if the Federal Reserve raises interest rates in December. As noted in the First Quarter Report, property transfer tax is based upon the sale of residential and commercial real estate property and is therefore more sensitive to current market changes; a slow-down in the rate of home sales in the latter half of the fiscal year could reduce the current projected surplus at the fiscal year end.

Sales Tax

The First Quarter report projects sales tax revenues to be \$1.4 million below budgeted amounts at fiscal year end, largely due to continued decreases in fuel prices. It will be important to monitor sales tax receipts throughout the year to adjust projections as necessary should fuel prices continue to decline.

Transient Occupancy Tax

TOT revenue is projected to end the year approximately \$1.9 million over-budget, continuing the growth experienced in FY 2015. The First Quarter Report notes however, that the rate of growth in hotel room demand is projected to decrease slightly in calendar year 2015 and again in 2016, and appropriately recommends continued close monitoring throughout the remainder of the fiscal year.

General Fund Expenditures

While the First Quarter Report does not provide details on departments' projected year-end expenditures, it does include a status update on hiring for the new positions included in the FY 2016 Adopted Budget, an update on public safety overtime projections, a discussion of General Fund and Risk Management reserves, and an updated Excess Equity estimate. Our Office provides updates and analyses for these items in the sections below, as well as an expanded discussion of citywide vacancies beyond the new positions added in the FY 2016 Adopted Budget.

City Hiring

Over the past few years, three City Council Committees have explored issues surrounding vacancies and the hiring process. Our Office has released three related reports on the matter (IBA Reports 13-14, 13-30, and 14-01), and the City Auditor released an audit on the hiring process in November 2013. During that time, the Personnel Department had indicated that staffing increases for their Department were necessary in order for them to continue to make improvements to the hiring process and to keep up with the increased workload that had occurred in recent years.

Additionally, the FY 2016 Adopted Budget includes new standard-hour (non-hourly) positions totaling 568.25 FTEs across all funds. During the budget process, the Personnel Department again indicated that their staffing levels severely limited their ability to meet current as well as future demand. As a result, 4.00 standard-hour FTE positions were added to Personnel's budget in FY 2016, including 2.00 FTE positions added by the City Council during budget deliberations.

During the first half of FY 2016, despite the increase in work due to the addition of the FY 2016 positions and the implementation of the NEOGOV Online Hiring Center discussed below, the Personnel Department has been able reduce its processing times for recruitments from an average of 57.5 days in FY 2014 to an average of 28 days, as shown in the table below.

Performance Measures	FY 2013	FY 2014	7/1/15 - 12/1/15
Number of days to issue certification to hiring departments—without recruitment	11	5.3	10
Number of days to issue certification to hiring departments—with recruitment	100	57.5	28

Note: Averages above include all positions except sworn police and fire

Additionally, one of the new Personnel positions was designated to be involved in the roll-out of the NEOGOV Online Hiring Center (OHC) that was fully implemented by the Personnel Department as of July 2015. OHC allows the hiring departments to have electronic access to request an eligible list, view the status of their request, access the applications for review, and electronically submit the results for their interview process. All City departments have been trained on the new OHC process. Refresher training is available to departments on an as-needed basis and OHC staff is also available for technical assistance. The Personnel Department has indicated that they have received positive feedback from hiring departments regarding the immediate access capabilities and time-saving efficiencies of OHC.

City management has continued to address hiring issues with the Personnel Department and has initiated a more intense focus on hiring department processes. Prior to the start of FY 2016 and the increase of 568.25 FTE positions, the Personnel Department, management, and the hiring departments, began work related to classification studies and initiated some recruitment efforts. Personnel was able to produce qualified candidate lists for approximately 95% of classified positions by early August 2015, and the remainder of the needed lists were either already in the recruitment process or scheduled as recruitments within the next few weeks. Hiring departments are working to fill the remaining vacant positions that were added in the FY 2016 Adopted Budget, as reported in the First Quarter Report.

Attachment 1 shows there are 1,112.50 actual citywide vacancies as of November 27, 2015, compared to 582.75 budgeted vacancies¹ in the FY 2016 Adopted Budget. The information regarding budgeted vacancies as of November 27, 2015 is provided to allow a general comparison of vacancies over time. It is important to keep in mind that the vacancy status is a snapshot in time, and vacancies are constantly changing. Additionally, the budgeted vacancies are not exact indicators for the number of positions that should remain vacant.

Considering that 568.25 standard-hour FTE positions were added to the FY 2016 Adopted Budget, the number of vacancies as of November 27, 2015 is approximates the combination of FY 2016 budgeted vacancies and FY 2016 position additions. In its November 19, 2015 presentation of the First Quarter Report to B&GE, FM noted that new FY 2016 positions are largely being filled with internal candidates, which requires the resulting vacancies to be

¹ Note: positions that are budgeted as vacant reflect salary savings expected to occur due to normal turnover.

backfilled. This means that while the new positions are filled, they largely result in additional vacancies in lower-level or other positions as candidates promote or transfer.

The City has made progress in filling vacancies, however: holding constant the 792.25 actual citywide vacancies at May 26, 2015, and adding the 568.25 new FTE positions yields 1,360.50 FTEs. This number compared to the November 1,112.50 vacancies translates to a *net* increase of 248.00 filled FTEs reducing the number of vacant City positions. Furthermore, the Personnel Department has indicated that from May 27, 2015 through November 27, 2015 a total of 765 positions have been filled, including 490 standard-hour positions and 275 hourly positions.

The First Quarter Report indicates that 42.4% of the 568.25 new positions have been filled as of October 23, 2015, and 98.8% of those positions have been set up in the payroll system—a great improvement from the 73% last fiscal year. Since October 23, additional positions have been projected to be filled by the end of the calendar year. FM will be presenting a full vacancy report addressing not just the 568.25 new positions, but all vacancies citywide, to be released around the time the FY 2016 Mid-Year Budget Monitoring Report (Mid-Year Report). Additionally, the Mid-Year Report is expected to include projections for salary and wage expenditures that were not included in the First Quarter Report. These projections will help identify potentially substantial savings from positions that were budgeted as filled for the full year but instead have remained vacant for a portion of the year although we note that any savings realized as a result of ongoing vacancies could be partially off-set by other expenses such as overtime costs.

Departmental Expenditures

Fire-Rescue Overtime

The Fire-Rescue Department is projected to exceed budgeted overtime expenditures by approximately \$370,000, for a total of \$30.3 million in overtime expenditures. This relatively small overage is due primarily to the fact that the FY 2016 Adopted Budget added \$3.2 million in overtime expenditures to support expanded programs and operations at new facilities. These strategic initiatives for FY 2016 included staffing for the new double-house East Mission Valley Fire Station (FS 45), Skyline Temporary Fire Station (FS 51), and a second Fast Response Squad (FRS) in University City. Although all three programs were budgeted for a full year of operations beginning in July 2015, the Skyline Temporary Fire Station opened in August 2015, East Mission Valley Fire Station opened in November 2015, and the University City FRS is expected to operate in January 2016. The First Quarter Report attributes \$960,000 in overtime savings to the delayed implementation of these programs.

While overtime is not currently projected to exceed budget in FY 2016, we note that had the expanded programs been operational for the full fiscal year as was anticipated in the Adopted Budget, the Department would be projected to exceed its overtime budget by approximately \$1.3 million. Looking ahead to FY 2017 when all three expanded programs will be operational, a corresponding increase in personnel expenditures will be needed to support these programs for the full fiscal year. Fire-Rescue overtime and other personnel expenditures will continue to require analysis at the FY 2016 Mid-Year Budget Monitoring Report and during the FY 2017 Budget Process.

Police Overtime

The Police Department is projected to exceed budgeted overtime expenditures by \$5.0 million, for a total of \$23.0 million. Of this amount, the First Quarter Report states that \$3.0 million is attributed to extension-of-shift related overtime, \$1.4 million is due to grant and task force related overtime, and \$600,000 is due to unbudgeted overtime related to Assembly Bill 109 (AB 109) Public Safety Realignment activities that support the monitoring of out-of-custody offenders.

The \$5.0 million over-budget overtime projection is expected to occur despite the addition of \$6.9 million in overtime expenditures in the FY 2016 Adopted Budget. In our Office's review of the FY 2015 Year-End Budget Monitoring Report (IBA Report 15-22), we stated that the FY 2016 overtime increase of \$6.9 million was due to two factors: \$5.5 million for holiday pay-related amounts that had been budgeted elsewhere, and \$1.4 million related to task force work conducted by the Police Department that is reimbursed by other agencies. Both of these amounts were added to the FY 2016 Adopted Budget. However, at that time we noted that there was a remaining balance of \$5.0 million in projected over-budget overtime that was not included in either the FY 2016 Proposed Budget or the Mayor's May Revision. Therefore, the current projection that the Police Department will exceed its FY 2016 overtime budget by \$5.0 million is consistent with our previous comments on the issue.

Of the \$5.0 million total over-budget overtime projection, the \$2.0 million in expenditures related to grant, task force, and AB 109-related activities are anticipated to be either fully (in the case of AB 109) or partially (in the case of most grants and task forces) offset by unbudgeted revenue or revenue that is budgeted outside the General Fund. In past reports, our Office has suggested that both expenditures and revenue for these activities, particularly AB 109 overtime, be budgeted during the annual budget process rather than added as Mid-Year or Year-End budget adjustments. We continue to recommend this budgeting practice.

With regard to the \$3.0 million projected unbudgeted overtime expenditure related to extension-of-shift activities, the impact to the General Fund is of concern as these expenditures will not be reimbursed. The Police Department has indicated that its expanded use of extension-of-shift overtime is attributed to a number of factors, including increased neighborhood policing efforts, increased training by allowing more experienced officers to work alongside new officers, calls taking longer to resolve, and backfilling to meet recommended staffing levels.

Further discussion of the effects of continued higher-than-anticipated attrition on sworn staffing levels is contained in our review of the FY 2017-2021 Five-Year Financial Outlook (IBA Report 15-43). Our review also includes a recommendation to add \$3.0-5.0 million in overtime expenditures to the Police Department's base budget for all five years of the Outlook period. An overview of the Department's budgeted and actual overtime expenditures for the last five years is provided in the table on the following page.

Police Department Overtime

Fiscal Year	Adopted Budget	Current Budget	Actuals
FY 2016	\$18.0 million	\$18.0 million	\$23.0 million (projected)
FY 2015	\$11.1 million	\$19.0 million	\$23.1 million
FY 2014	\$11.8 million	\$13.8 million	\$17.8 million
FY 2013	\$17.1 million	\$17.1 million	\$19.7 million
FY 2012	\$17.1 million	\$17.2 million	\$19.3 million

Public Works-Engineering & Capital Projects

The First Quarter Report noted that the Public Works-Engineering & Capital Projects Department (E&CP) has filled approximately 15.00 of their 104.00 vacant positions. Since the First Quarter Report was published, E&CP has hired an additional 25.00 FTE positions and plans to hire an additional 40.00 FTE positions by the end of December 2015. Next spring E&CP hopes to interview and make conditional offers to engineering students. As reported in the First Quarter Report, E&CP anticipates filling 31.00 FTE positions with new graduates in May 2016.

E&CP Recruitment Status - July-December 2015			
Job Classification Title	Candidate List Size	Candidates Interviewed	Candidates Selected
Senior Engineer - Civil	61	34	5
Associate Engineer - Civil	185	83	24
Project Assistant	43	25	11
Assistant Engineer/Junior Engineer - Civil ¹	396	98	40
Total	685	240	80

¹ **Candidates Interviewed** includes 54 interviewed, 44 in process; **Candidates Selected** include 40.00 FTEs anticipated to be hired during December 2015.

The Real Estate Assets Department is currently working to ensure that sufficient office space for these new hires is identified. It would be appropriate for the City Council to request an update on this during its review of the FY 2016 Mid-Year Budget Monitoring Report.

General Fund Reserves and Excess Equity Estimate

Reserve Requirement

The First-Quarter Report provides a breakdown of the General Fund reserve balance between Emergency and Stability Reserves, and the resulting projected Excess Equity after these reserve requirements are met. The City's Reserve Policy requires that the combined Emergency and Stability Reserves equal 14% of the last three fiscal years' average of audited General Fund operating revenues.

The 14% reserve requirement translates to \$159.0 million in FY 2016 as shown in the table on the following page. In future years, the City's required Emergency and Stability Reserve amounts are anticipated to increase as revenues increase.

14% Reserve Requirement		
<i>(\$ in millions)</i>	FY 2015	FY 2016
FY 2015 Unaudited Revenues		\$ 1,144.5
FY 2014 Audited Revenues	\$ 1,171.7	\$ 1,171.7
FY 2013 Audited Revenues	\$ 1,092.0	\$ 1,092.0
FY 2012 Audited Revenues	\$ 1,108.4	
3-Year Average Revenues	\$ 1,124.0	\$ 1,136.1
<i>Reserve Requirement - 14% of Average Revenues</i>	\$ 157.4	\$ 159.0

Note: The FY 2016 reserve requirement is slightly higher than the \$158.6 million shown in the First Quarter Report, per updated figures from the Office of the City Comptroller.

Excess Equity Estimate

The estimated FY 2016 beginning reserve balance is \$196.5 million, and approximately \$6.2 million of this reserve is currently budgeted to cover expenditures in FY 2016², leaving \$190.3 million in the projected FY 2016 ending reserve balance.

As displayed in the table below, there is \$31.3 million in projected Excess Equity based on the current reserve requirement of \$159.0 million. This \$31.3 million projected Excess Equity equals 2.8% of General Fund operating revenues.

FY 2016 Excess Equity Calculation		
<i>(\$ in millions)</i>	Amount	Revenue %
Estimated FY 2016 Beginning Reserve Balance	\$ 196.5	
FY 2016 Budgeted Use of Excess Equity for CPPS	\$ (1.0)	
FY 2016 Budgeted Use of Excess Equity for Other Expenditures	\$ (5.2)	
Estimated FY 2016 Ending Reserve Balance	\$ 190.3	16.8%
FY 2016 Reserve Requirement	\$ (159.0)	14.0%
<i>FY 2016 Ending Excess Equity Estimate</i>	\$ 31.3	2.8%

Our review of the FY 2017-FY 2021 Five-Year Financial Outlook (IBA Report 15-43) presents an overview of recent General Fund Reserve discussions, and we note the potential for a decrease in projected Excess Equity through the creation of a new Pension Reserve or an increase in the General Fund Stability Reserve.

²The \$6.2 million in budgeted use of Excess Equity for FY 2016 includes \$5.0 million to fund the Bayside Fire Station CIP project. Since the time the FY 2016 Budget was adopted by the Mayor and City Council, other eligible funding from previously unallocated bond proceeds has been identified. The Semi-Annual CIP Report, which the Council is expected to consider on December 14, includes a recommendation to replace \$5.0 million in General Fund contributions to the project with \$5.0 million from these unallocated bond proceeds. If approved, \$5.0 million in General Fund contributions would return to fund balance and likely become Excess Equity in FY 2016, increasing the Excess Equity figures that appear in this section.

Strategic Initiatives

The First Quarter Report provides updates on some of the projects, programs, and services that received additional funding in the FY 2016 Adopted Budget, as well as other items of interest. In the sections below, our Office provides additional information on the funding that the City Council allocated to the Penny for the Arts Blueprint in the FY 2016 Adopted Budget, as well as updates on several Public Safety initiatives.

Penny for the Arts Blueprint

IBA Report 15-22 proposed revisions to the Mayor's FY 2016 Proposed Budget and May Revision, including a \$500,000 increase to the Penny for the Arts Blueprint (Blueprint) funding to reflect the support of a majority of Councilmembers as specified in their budget priority memoranda. When the City Council adopted the FY 2016 budget on June 8, 2015, they increased the additional Blueprint funding proposed in the IBA Report from \$500,000 to \$1.0 million, for a total allocation of approximately \$12.6 million. This increase brought the Blueprint funding level to 6.44% of TOT revenue, an increase from the FY 2015 funding level of 5.7% but still short of the 8.55% allocation funding level specified in the Blueprint for FY 2016.

The allocation of the Blueprint funding to arts, culture, and community festival programs and organizations, as well as other Commission programs and initiatives, was recommended by the Commission for Arts and Culture on April 24, 2015 after the FY 2016 Proposed Budget was released, and then again on May 29, 2015 after the release of the Mayor's May Revision. The City Council's approval of the FY 2016 Adopted Budget in June meant additional funding support for the arts, culture, and community festival programs and organizations recommended by the Commission in April, as well as:

- An increase in funding for the Arts & Culture Incubator initiative that aims to provide education and technical support to local arts and culture organizations interested in applying for funding from the City, and
- An increase in funding to the Public Art Fund to address deferred maintenance of the City's collection of art in public places.

The table on the following page includes Commission for Arts and Culture programs that received increased Penny for the Arts Blueprint funding between the FY 2016 Proposed and FY 2016 Adopted Budgets; individual arts, culture, and community festival programs and organizations recommended by the Commission for funding are listed in Volume 2 of the City of San Diego's FY 2016 Adopted Budget.

PENNY FOR THE ARTS: INCREASED FUNDING FOR PROGRAMS¹			
	FY 2016 Proposed Budget/May Revision²	FY 2016 Adopted Budget³	Difference
Arts, Culture, and Community Festivals: Creative Communities San Diego	1,105,230	1,155,230	50,000
Arts, Culture, and Community Festivals: Organizational Support	7,879,887	8,679,887	800,000
Arts and Culture Incubator	70,000	75,000	5,000
Public Art Fund Increase	154,643	299,643	145,000
Total	\$ 9,209,760	\$ 10,209,760	\$ 1,000,000

¹Table includes only those Commission for Arts and Culture programs that received increased funding between the FY 2016 Proposed and FY 2016 Adopted Budget.

²Total budget was proposed by the Mayor in April 2015 and revised in May 2015; allocation of the budget was initially recommended by the Commission in April 2015 and again in May 2015.

³Total budget was approved by the City Council in June 2015; allocation of the budget was recommended by the Commission in June 2015.

Public Safety

The FY 2016 Adopted Budget included several noteworthy public safety-related strategic initiatives that merit the following brief updates:


- *Bayside Fire Station:* Construction on the Bayside Fire Station (FS 2) is estimated to begin in January 2016, with completion anticipated in mid-2017.
- *Expanded Fire Academies:* Funding for three fire academies was included in the FY 2016 Adopted Budget. The 79th Academy was completed in early November 2015 with 29 graduates. The 80th Academy started in mid-November 2015 and currently has 28 paid recruits and 7 open enrollees.
- *Expanded Police Academies:* Funding for four police academies with 43 recruits each was included in the FY 2016 Adopted Budget. As of November 23, 2015, the 105th Academy had 49 recruits and the 106th Academy had 34 recruits enrolled.
- *Police CAD System:* Contract negotiations with the proposed vendor for a replacement Computer Aided Dispatch (CAD) system for the Police Department were finalized in November 2015. The related contract and resolution are expected to be considered by the City Council for approval on December 8, 2015.

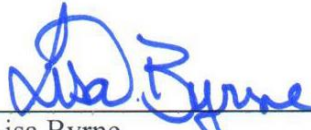
CONCLUSION

The First Quarter Budget Monitoring Report provides an overview of projected FY 2016 General Fund revenues, a status update on the hiring of the new positions added in the FY 2016 Adopted Budget, a discussion of projected Public Safety overtime expenditures, General Fund and Risk Management reserves, and updates on select FY 2016 priority initiatives. Our Office reviewed and added to the discussion of these items, and notes the following as areas for ongoing monitoring throughout the fiscal year:


- The approximately \$1.0 million reduction in Property Tax due to ongoing negotiations with the County regarding RPTTF pass-through payments
- The potential for additional citywide vacancy savings
- Concerns about the ongoing increases in Public Safety overtime


These projections will be further refined in February 2016, in the FY 2016 Mid-Year Budget Monitoring Report.


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Attachment 1: Citywide Vacancies at November 27, 2015

Citywide Vacancies at November 27, 2015

	Budgeted Vacancies	May Actuals	November Actuals
General Fund - Mayoral Departments & Offices			
City Comptroller	3.00	1.00	4.00
City Planning	2.00	5.00	5.00
City Treasurer	3.00	5.00	9.00
Communications Department	1.00	6.00	2.00
Debt Management	-	1.00	1.00
Development Services	4.00	3.00	17.00
Economic Development	2.00	3.00	7.00
Environmental Services	4.08	10.59	14.01
Financial Management	1.00	2.00	5.00
Fire-Rescue	79.00	65.00	64.00
General Services	6.00	11.00	25.00
Human Resources	-	-	3.00
Infrastructure/Public Works	-	2.00	2.00
Library	17.00	17.00	38.00
Office of the ACOO	-	-	1.00
Office of Homeland Security	-	2.00	1.00
Office of the COO	-	-	1.00
Park & Recreation	26.75	36.75	42.50
Police	147.50	191.50	220.00
Public Works - Contracting	1.00	3.00	3.00
Purchasing & Contracting	2.00	6.00	18.00
Real Estate Assets	1.00	4.00	7.00
Transportation & Storm Water	28.00	47.00	108.00
Subtotal	<u>328.33</u>	<u>421.84</u>	<u>597.51</u>
General Fund - Non-Mayoral Departments			
City Attorney	18.50	24.00	30.50
City Auditor	-	-	-
City Clerk	1.00	2.00	2.00
City Council	-	15.00	14.50
Personnel	1.00	-	3.00
Subtotal	<u>20.50</u>	<u>41.00</u>	<u>50.00</u>
Non-General Funds			
Airports Fund	1.00	2.00	2.00
Central Stores Fund	1.00	2.00	3.00
Concourse/Parking Garage Fund	-	-	-
Development Services Fund	77.00	92.50	81.50
EMS/MTS Fund	-	16.00	15.00
Energy Conservation Fund	0.55	1.15	1.15
Engineering & Capital Projects Fund	30.00	34.00	120.00
Facilities Financing Fund	1.00	3.00	2.00
Fleet Services Fund	-	10.00	28.00
GIS Fund	-	1.00	1.00
Golf Course Fund	2.50	6.00	5.50
Information Technology Fund	2.00	6.00	4.00
Local Enforcement Agency Fund	1.00	1.00	1.00
Maintenance Assessment District Fund	1.00	-	1.00
Parking Meter Operations Fund	1.00	3.00	3.00
Public Utilities Funds	92.00	107.50	139.50
Publishing Services Fund	-	1.00	1.00
QUALCOMM Stadium Operations Fund	1.00	3.00	3.00
Recycling Fund	5.16	8.16	9.02
Refuse Disposal Fund	8.21	13.10	14.82
SAP Support Fund	1.00	5.00	9.00
Risk Management Administration Fund	6.50	8.00	12.50
Transient Occupancy Fund	-	2.00	4.00
Underground Surcharge Fund	-	1.00	1.00
Wireless Communications Tech. Fund	2.00	3.00	3.00
Subtotal	<u>233.92</u>	<u>329.41</u>	<u>464.99</u>
TOTAL - CITYWIDE	<u>582.75</u>	<u>792.25</u>	<u>1,112.50</u>

NOTE: The vacancy status is a snapshot in time - vacancies are constantly changing.

Additionally, the budgeted vacancies are not exact indicators for the number of positions that should remain vacant. The information regarding budgeted vacancies is provided to give a general means of comparison.