THE CITY OF SAN DIEGO

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

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Item Number: TBD

IBA Review of the FY 2020 Year-End Financial Performance Report

OVERVIEW

The FY 2020 Year-End Financial Performance Report (Year-End Performance Report) was issued on October 7, 2020 and presented to the Budget and Government Efficiency Committee on October 14, 2020. The Year-End Performance Report compares revenue and expenditure projections reported in the FY 2020 Third Quarter Budget Monitoring Report (Third Quarter Report) to unaudited actual revenue and expenditure activity for July 1, 2019 through June 30, 2020.

Our Office's review begins with documenting the changes in General Fund Excess Equity and General Fund Reserves from what was projected in the Third Quarter Report, to what is reported in the Year-End Performance Report. We also provide a high-level discussion of notable changes in General Fund revenues and expenditures from the FY 2020 Adopted Budget and Third Quarter Report. This information adds to the data provided by the Department of Finance in the Year-End Performance Report, which focuses on comparing third-quarter projections to year-end actuals. Additionally, we provide further detail on expenditures related to Coronavirus Relief Funds (CRF) and the pandemics lingering impacts on service levels. This added context may be useful to the public and to the City Council as they prepare to review the FY 2021 First Quarter Budget Monitoring Report and the Mayor's FY 2022- 2026 Five-Year Financial Outlook, both of which are scheduled to be released on November 4, 2020.

FISCAL/POLICY DISCUSSION

General Fund Excess Equity & Reserves

The FY 2020 mid-year estimate for excess equity was $27.9 million, as shown in the second column of the table on the following page. That changed for the third quarter projection (third column of the table) with estimated revenue declines due to the COVID-19 pandemic. Some of the estimated revenue declines were mitigated with CARES Act and other funds, but excess equity was projected to be depleted, and further, $12.8 million of General Fund Reserve was projected to be used to balance FY 2020 expenditures. The $12.8 million reduction in Reserve was estimated to bring the Reserve balance from the $205.6 million FY 2020 Reserve target to $192.8 million, the FY 2019 Reserve target.

With FY 2020 unaudited actuals, as reported in the Year-End Performance Report, revenues have increased from the third quarter projection by $23.8 million (including a $3.1 million increase in Federal COVID-19 relief funds), and expenditures have decreased by $3.5 million, for an overall excess equity increase of $27.3 million, as shown in the last column of the table. This $27.3 million excess equity increase swings the excess equity balance from the negative $12.8 million (use of General Fund Reserve) projected in the Third Quarter Report to a positive $14.5 million in the Year-End Performance Report. In other words, ***the City was able to make its $12.8 million General Fund Reserve contribution, with the remaining $14.5 million going to excess equity.***

FY 2020 General Fund Comparison - Projections to Unaudited Actuals *($ in millions)*

	Adopted Budget[1]	Mid-Year Projection	Third Quarter Projection	Unaudited Actuals	*Variance: Year-End to 3d Qtr*
Audited Beginning Fund Balance at June 30, 2019	$ 256.5	$ 256.5	$ 256.5	$ 256.5	*$ -*
Less: 15.5% Reserve Target for FY 2020	(205.6)	(205.6)	(205.6)	(205.6)	*-*
Available Fund Balance Before FY 2020 Activity	***$ 50.9***	***$ 50.9***	***$ 50.9***	***$ 50.9***	***$ -***
FY 2020 Activity (Use of Fund Balance)					
Revenue	1,549.2	1,561.8	1,422.4	1,443.1	*20.7*
Federal COVID-19 Relief Funds	-	-	82.3	85.4	*3.1*
Use of CIP with no Activity as a Funding Source	-	-	10.0	10.0	-
Expenditures	(1,578.1)	(1,584.9)	(1,578.5)	(1,575.0)	*3.5*
Use of Fund Balance - Excess Equity/General Fund Reserve	***$ (28.9)***	***$ (23.0)***	***$ (63.7)***	***$ (36.5)***	***$ 27.3***
FY 2020 Year-End Excess Equity/(Reserve Target Deficit in Third Quarter)	**$ 22.1**	**$ 27.9**	**$ (12.8)**	**$ 14.5**	***$ 27.3***

Note: Table may not total due to rounding

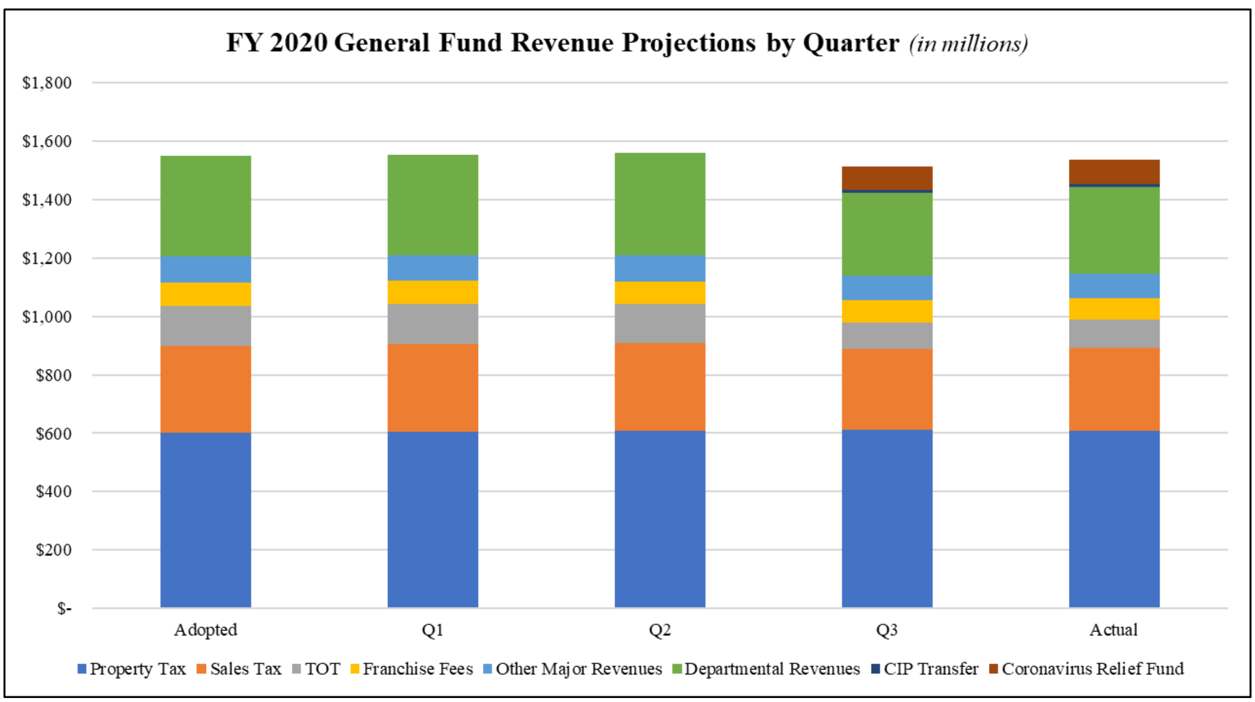
[1]The FY 2020 Adopted Budget total has been adjusted to remove $11.9 million budgeted for General Fund Reserve contributions. Reserve contribution amounts are maintained in/added to the Reserve and are not expended. Thus, for comparative purposes, the $11.9 million in Reserve contributions have been removed from the $1.5899 billion Adopted Budget, to yield an adjusted Adopted Budget total of $1.5781 billion, as shown in this table.

General Fund Revenue

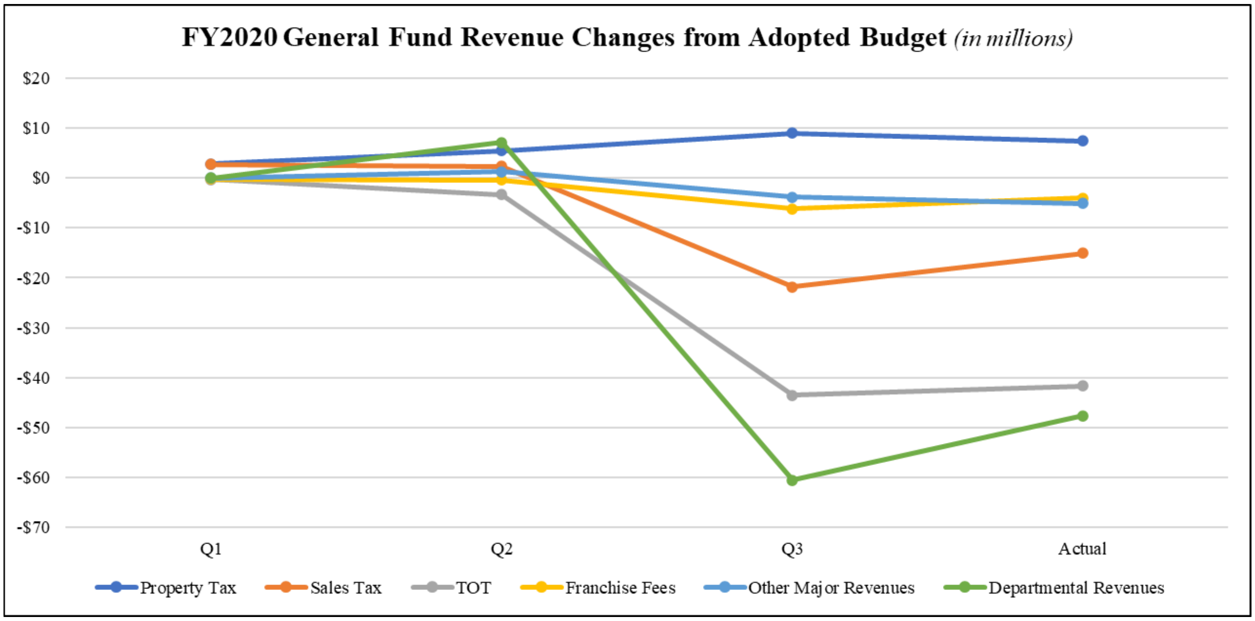
The FY 2020 Adopted Budget for General Fund revenue was $1,549.2 million. In the first quarter and mid-year projections, we were seeing the total revenue projection increasing just slightly to $12.6 million, or 0.8%, over budget in the mid-year projection. However, with the COVID-19 pandemic's drastic impact on our local economy, the third quarter revenue projections were reduced by $47.1 million from the mid-year projections. This change also assumed the addition of $82.3million in Coronavirus Relief Funds and $10.0 million returned from Capital Improvements Program (CIP). Without those additional revenue sources, the City was facing a projected drop of $139.4 million in revenue in the last 3½ months of the fiscal year as reflected in the "change over previous quarter" line of the table on the following page.

FY 2020 General Fund Revenue *($ in millions)*							
Revenue Source	**Adopted Budget**	**First Quarter Projection**	**Mid-Year Projection**	**Third Quarter Projection**	**Year-End Unaudited Actual**	***Variance: Adopted to Year-End***	***Variance: 3d Qtr to Year-End***
Property Tax	$ 601.9	$ 604.7	$ 607.4	$ 610.9	$ 609.3	*$ 7.4*	*$ (1.6)*
Sales Tax	297.9	300.6	300.2	276.1	282.8	*(15.1)*	*6.7*
Transient Occupancy Tax	136.9	136.6	133.6	93.4	95.2	*(41.7)*	*1.8*
Franchise Fees	80.0	79.8	79.6	73.8	76.0	*(4.0)*	*2.2*
Other Major Revenues	88.8	88.8	90.1	85.0	83.7	*(5.1)*	*(1.3)*
Departmental Revenue	343.8	343.8	350.9	283.2	296.1	*(47.7)*	*12.9*
Subtotal Budgeted Sources	**$ 1,549.2**	**$ 1,554.3**	**$ 1,561.8**	**$ 1,422.4**	**$ 1,443.1**	***$ (106.1)***	***$ 20.7***
Change Over Previous Quarter		***$ 5.1***	***$ 7.5***	***$ (139.4)***	***$ 20.7***		
CARES Funding	-	-	-	82.3	85.4	*85.4*	*3.1*
CIP Transfer	-	-	-	10.0	10.0	*10.0*	*-*
TOTAL REVENUE	**$ 1,549.2**	**$ 1,554.3**	**$ 1,561.8**	**$ 1,514.7**	**$ 1,538.5**	***$ (10.7)***	***$ 23.8***
Change Over Previous Quarter		***$ 5.1***	***$ 7.5***	***$ (47.1)***	***$ 23.8***		

The unaudited actuals reported in the Year-End Performance Report show that revenues came in $23.8 million higher than was projected in the Third Quarter Report. Those unaudited actuals are still lower than the Adopted Budget by $10.7 million and, without the Coronavirus Relief Funds and transfer from the CIP, the General Fund would have ended the year $106.1 million, or 6.8%, below the Adopted Budget. This is displayed in the graph below where we see the addition of the Coronavirus Relief Funds and transfer from the CIP, the red and dark blue at the top of the bars in Q3 (third quarter projections) and Actual (unaudited year-end performance) filling in some of the gap created by the revenue declines due to the pandemic.



When we look at how the budgeted General Fund revenue sources projections change over the course of the year, as reflected in the chart below, we see that first quarter and mid-year projections still remained close to Adopted Budget amounts (the $0 line). The drastic changes to the projections occurred in the third quarter and show some improvement in the year-end unaudited actuals but have not come back up to Adopted Budget levels. The biggest drop in revenue was in departmental revenues (including Transient Occupancy Tax transfers from Special Promotional Programs and lease revenues) which ended the year $44.6 million lower than the Adopted Budget, followed by Transient Occupancy Tax at $41.7 million lower and Sales Tax at $15.1 million lower than the Adopted Budget.



Property Taxes

Property tax revenue decreased by $1.6 million from the Third Quarter Report, mostly due to a decrease in collection rates from 99.2% to 98.6%. The FY 2021 Adopted Budget included a projection that collection rates would decline to 97.6% due to the COVID-19 pandemic. Overall, the unaudited actuals were $7.4 million higher than the Adopted Budget. This was primarily due to increases from the Redevelopment Property Tax Trust Fund (RPTTF) revenue which were the result of changes on the Recognized Obligation Payment Schedule (ROPS).

Sales Tax

Sales tax revenue is $6.7 million higher, or 2.4%, in the Year-End Performance Report compared to what was projected in the Third Quarter Report. Third quarter projections were conservative, based on business closures at that time and lack of certainty when businesses would re-open. In addition, businesses were able to defer tax revenues, shifting from FY 2020 into FY 2021, and it was unknown how many businesses would defer. While the unaudited actuals did come in higher than expected at third quarter, total sales tax receipts for the year still fell $15.1 million, or 5.1%, below the Adopted Budget primarily due to the impacts from COVID-19 closures.

Transient Occupancy Tax

Similar to sales tax, Transient Occupancy Tax (TOT) revenues deposited directly into the General Fund came in $1.8M, or 1.9%, higher than projected in the Third Quarter Report. This was due to partial re-openings which were difficult to predict at the time the third quarter projections were developed. However, it is important to note that TOT revenue to the General Fund dropped by $41.7 million, or 30.5%, from the Adopted Budget. TOT has been the most significantly impacted City revenue source by the pandemic.

Franchise Fees

Franchise fee revenue increased by $2.2 million from the Third Quarter Report, mostly due to an increase in refuse collection franchise revenue. This is due to a higher than anticipated increase in tonnage collected from multi-family residences due to an increase in trash due to the stay-at-home orders in response to COVID-19. Overall, franchise fee revenue decreased by $4.0 million from the Adopted Budget, primarily due to decreases in the franchise fees collected from SDG&E.

Fire-Rescue

Fire-Rescue revenue increased by $2.6 million from the Third Quarter Report due to increased reimbursement from the TOT Fund to support Lifeguard expenditures. These revenues were available due to similar reasons for the increase in General Fund TOT revenue.

Parks and Recreation

The Year-End Performance Report indicates that Parks and Recreation Department revenues received between March and June 2020 were $1.4 million less compared to the same period last year (excluding TOT and Environmental Growth Fund transfers). The vast majority of this reduction, $1.3 million, is to 'Charges for Services' which includes revenues from recreation programming, facility rentals, pools and other uses, that were significantly impacted due to COVID-19 related facility closures. Overall for the fiscal year, there was a $707,000 shortfall in revenues from Charges for Services compared to FY 2020 third quarter projections.

While a select number of pools have reopened for limited use, including Carmel Valley, Martin Luther King Jr., Tierrasanta, and Vista Terrace, all other pools and recreation centers remain closed, which continue to impact department revenues into FY 2021. Over the first two months of FY 2021, revenues are down by $808,000, or approximately 69% as compared to the same period last year.

Real Estate Assets

The Real Estate Assets Department unaudited actual revenue for FY 2020 is $47.7 million, which is $5.3 million, or 12.6%, higher than what was projected in the Third Quarter Report. As stated in the Year-End Performance Report, more City tenants were able to keep making lease payments than had been anticipated in the third quarter projections. However, much of this revenue is from Mission Bay rents and concessions, which has a corresponding transfer of the funds to the Mission Bay and Regional Parks Improvement Funds. It is worth noting that the Real Estate Asset Department's unaudited actual year-end revenue is 11.0%, or $5.9 million, less than the Adopted Budget of $53.6 million. Some of that difference may be captured from deferred lease revenues in FY 2021 but the portion tied to performance-based leases has been impacted by the economic closures from the pandemic and would not be recouped.

Transportation and Storm Water

Transportation and Storm Water Department revenues increased by $2.0 million from the Third Quarter Report due to increases in Gas Tax contributions as well as increases in revenue from parking meter districts due to the amount of eligible work completed during the year. Of note, the FY 2021 Adopted Budget included a projection of increased revenue from Parking Meter Districts in order to better align the budget with historical actuals.

Office of the City Treasurer
A $2.9 million increase in the revenue in the Office of the City Treasurer is largely attributable to a $926,000 increase in Cannabis Business Tax revenue from increased sales, $806,000 increase in additional Business Tax due to businesses not taking advantage of payment deferral, and $504,000 in Delinquent Account Program collection referral fees.

General Fund Expenditures

While the Department of Finance's Year-End Performance Report focuses on comparing third-quarter projections to unaudited year-end actuals, the expenditure variance review below provides a comparison of the Adopted Budget to the unaudited year-end actuals. As such, overall General Fund Expenditures come in underbudget by $3.1 million, as compared to the FY 2020 Adopted Budget, which is shown in the following table. Major changes are discussed in the following paragraphs.

FY 2020 General Fund Expenditures *($ in millions)*

	Adopted Budget[1]	Third Quarter Projections	Year-End Unaudited Actuals	*Variance: Third Qtr to Year-End*	*Variance: Adopted to Year-End*[2]	*Variance %: Adopted to Year-End*
Personnel Expenditures (PE)						
Salaries and Wages	$ 645.1	$ 641.3	$ 647.1	*$ (5.8)*	*$ (2.0)*	*(0.3%)*
Fringe Benefits	466.8	475.2	478.4	*(3.2)*	*(11.6)*	*(2.5%)*
Subtotal PE	***$ 1,111.9***	***$ 1,116.5***	***$ 1,125.5***	***$ (9.0)***	***$ (13.6)***	***(1.2%)***
Non-Personnel Expenditures (NPE)	466.2	462.0	449.5	*12.5*	*16.7*	*3.6%*
TOTAL GENERAL FUND	**$ 1,578.1**	**$ 1,578.5**	**$ 1,575.0**	***$ 3.5***	***$ 3.1***	***0.2%***

Note: Table may not total due to rounding.
[1]The FY 2020 Adopted Budget total has been adjusted to remove $11.9 million budgeted for General Fund Reserve contributions. Reserve contribution amounts are maintained in/added to the Reserve and are not expended. Thus, for comparative purposes, the $11.9 million in Reserve contributions have been removed from the $1.5899 billion Adopted Budget, to yield an adjusted Adopted Budget total of $1.5781 billion, as shown in this table.
[2] Positive variances are spending below budget levels. Negative variances are overages, or spending above budget levels.

Total salaries and wages spending is overbudget by $2.0 million. The largest overbudget wage category is overtime, at $16.3 million higher in year-end spending than was included in the Adopted Budget – shown in the table on the following page. Overbudget wage categories are largely offset with $19.2 million in salary savings, largely related to vacancies, including those associated with the hiring freeze.

Of the $16.3 million overtime overage, $9.3 million is in the Police Department, $4.5 million in the Fire-Rescue Department, and $1.0 million in the Environmental Services Department. The Police Department overtime overage is largely related to $7.7 million spent on civil unrest and COVID-19 issues. The Fire-Rescue Department overtime overage is largely related to COVID-19 impacts, weather related events, and constant staffing.

The following table lists the variances in the various salaries and wages categories for FY 2020.

FY 2020 Salaries and Wages Expenditures - General Fund						
	Adopted Budget	**Third Quarter Projections**	**Year-End Unaudited Actuals**	**Variance: Third Qtr to Year-End**	**Variance: Adopted to Year-End[1]**	***Variance %: Adopted to Year-End***
Salaries	$ 510.8	$ 494.1	$ 491.6	$ 2.5	$ 19.2	*3.8%*
Special Pay	38.4	41.4	42.6	(1.2)	(4.2)	*(11.0%)*
Overtime	72.9	83.3	89.2	(5.9)	(16.3)	*(22.4%)*
Hourly	14.2	13.9	14.1	(0.2)	0.1	*1.0%*
Vacation Pay-in-Lieu of Annual Leave	6.6	5.1	5.4	(0.3)	1.2	*18.8%*
Termination Pay	2.2	3.5	4.2	(0.7)	(2.1)	*(94.0%)*
Total	**$ 645.1**	**$ 641.3**	**$ 647.1**	**$ (5.8)**	**$ (2.0)**	***(0.3%)***

Note: Table may not total due to rounding.

[1] Positive variances are spending below budget levels. Negative variances are overages, or spending above budget levels.

Referring back to the overall General Fund expenditures table, fringe benefits spending is overbudget by $11.6 million. This overbudget amount is largely related to a reallocation of fixed fringe benefits (including the Actuarial Determined Contribution pension payment, Workers' Compensation, and Other Post-Employment Benefits) from non-general funds, as well as increased Medicare and Supplemental Pension Savings Plan (SPSP) expenditures related to overtime.

Non-personnel expenditures spending is $16.7 million less than the amount included in the Adopted Budget, and there are numerous increases and decreases in spending as compared to the Adopted Budget. The largest expenditure decrease is a $5.9 million reduction in the transfer to the Mission Bay and Regional Parks Improvement Funds associated with decreased Mission Bay lease revenues due to COVID-19.

Engineering and Capital Projects Fund

Our Office has been monitoring the Engineering and Capital Projects (ECP) Fund as it has been in a deficit since its inception in FY 2015. The Year-End Performance Report reflects improvement in the fund's condition, with revenues exceeding expenditures by $3.5 million in FY 2020. According to the ECP Department, several factors have contributed to this improvement, including: increasing the overhead rate that is charged to Capital Improvements Program (CIP) projects, improving internal controls for charging to CIP projects and private development for inspections, and receiving reimbursements for inspections of San Diego Gas & Electric right-of-way permits completed in previous years.

Though this is positive for FY 2020, fund deficits have accumulated and rolled over each year. The FY 2021 Adopted Budget reflects a $11.9 million deficit in FY 2019 according to the audited ending fund balance, while the FY 2020 ending fund balance is projected to be reduced to a $6.6 million deficit.

CARES Act – Coronavirus Relief Fund

Of the $248.5 million that the City received in Coronavirus Relief Funds (CRF) authorized by the federal CARES Act, $88.4 million was reflected in the Third Quarter Report to support eligible expenses beginning on March 1, 2020 through June 30, 2020. The Year-End Performance Report reflects the use of $88.4 million, plus $5.0 million for childcare vouchers for essential workers and other vulnerable populations which was approved by Council on May 19, 2020. The remaining $155.0 million in CRF was budgeted in the FY 2021 Adopted Budget to support eligible expenses from July 1, 2020 through December 30, 2020.

As shown in the table below, overall CRF expenditures remain consistent between the Third Quarter Report and the Year-End Performance Report when accounting for the childcare allocation, totaling $93.4 million. Fewer eligible expenses ($14.1 million) were incurred than originally anticipated in the following areas: General Fund departments that are not public safety (Police and Fire), non-General Fund departments, and reimbursements for Families First Coronavirus Response Act (FFCRA) and paid administrative leave. According to the Department of Finance (DOF), expenses were less than anticipated in certain departments largely due to additional federal guidance that was received, rendering some COVID-19 related expenditures ineligible for CRF reimbursement.

Federal guidance allows jurisdictions to presume that payroll costs for public safety employees are payments for services substantially dedicated to responding to COVID-19, and therefore eligible CRF expenses. Consequently, there is an increase of $14.2 million in eligible CRF expenditures for public safety. The use of CRF for existing staff, like public safety, to adjust their duties to respond to COVID-19, results in offsetting costs as staff expenses would otherwise have to be covered by the General Fund with reserves or additional reductions.

Expenditures eligible for CRF reimbursement span numerous departments. According to DOF, examples of eligible expenses include: obtaining personal protective equipment (PPE), education and enforcement of mandates put in place by the San Diego County Public Health Order, staff reassigned to other duties such as Operation Shelter to Home, Library Department ebooks and eAudiobooks, additional refuse collection, and expenses related to allowing staff to work remotely.

Comparision of Third Quarter Report and Year-End Performance Report
FY 2020 Coronavirus Relief Funding
($ in millions)

Department/Program	**Third Quarter**	**Unaudited Actuals**	***Difference***
General Fund Staff and NPE Total	**$ 72.7**	**$ 78.7**	***$ 6.0***
Public Safety (Police and Fire)	59.6	73.8	*14.2*
Other[1]	13.1	5.0	*(8.1)*
Reimbursement for FFCRA and Paid Admin Leave	**6.4**	**3.6**	***(2.8)***
Operation Shelter to Home	**3.2**	**3.1**	***(0.1)***
Non-General Fund Total	**$ 11.1**	**$ 8.0**	***$ (3.1)***
Information Technology			
Emergency Medical Services Fund	3.8	1.5	*(2.3)*
Public Utilities			
Reimbursement for FFCRA and Paid Admin Leave	2.3	1.5	*(0.8)*
Childcare Voucher Program	5.0	5.0	-
Citywide Total	**$ 93.4**	**$ 93.4**	***$ -***

COVID-19 Pandemic's Impact on Service Levels

Following are highlights of ongoing impacts to service levels from the COVID-19 pandemic that have not been discussed earlier in this report. For details on impacts to specific programs requested by Council for FY 2020, please refer to IBA report 20-14: FY 2020 Budget Wrap-Up: Status of FY 2020 Programmatic Additions.

Parking Meter Operations

The City of San Diego Mayor declared a local emergency which began in March 2020. The Mayor's Executive Order 2020-1 limited parking enforcement and issuance of citations to Sunday and Holiday enforcement regulations. This resulted in a decrease in revenue to the Parking Meter Operations Special Fund and to the City Treasurer's General Fund revenues related to parking citations. The revenue loss associated with the timeframe from March to June when comparing FY 2020 to FY 2019 is $161,000 in General Fund citation revenue and $3.4 million in the Parking Meter Operations Fund. Parking Meter Operations staff operated in a limited capacity collecting from meters less often and issuing citations only for code sections that were still being enforced. Enforcement of all parking regulations has since resumed, effective October 1, 2020.

Reopening of Select Library Locations

On October 3rd, twelve library locations were re-opened for limited in-person services, including computer usage, printing, holds pick-up, light reference and the issuance/renewal of Library Cards. The twelve locations are as follows:

- Carmel Valley
- Central Library
- College-Rolando
- La Jolla/Riford
- Logan Heights
- Mira Mesa
- Mission Hills-Hillcrest/Knox
- Mission Valley
- Point Loma/Hervey
- Rancho Bernardo
- San Ysidro
- Valencia Park/Malcom X

According to the Department, these Library locations were strategically chosen to include at least one open location in each Council District and to maximize accessibility to residents throughout the City. Considerations included ease of access, parking, mass transit, and adequate staffing. Eleven of the 12 locations now open to the public were also the first locations to provide pick-up service; currently 13 other locations are offering contactless pick-up service.

Transportation and Storm Water

As mentioned in the Year-End Performance Report, Transportation and Storm Water non-personnel expenditures decreased by $2.5 million from the Third Quarter Monitoring report, mainly due to decreased spending as a result of the non-critical non-personnel expenditure spending freeze instituted to mitigate the financial impact from COVID-19. Overall, the spending freeze impacted services that are provided by contracted private vendors. The most impacted service was tree trimming, where only $1.2 million of the total budget of $2.4 million was spent in FY 2020. This resulted in a significant backlog of trees requiring trimming services, which will need to be addressed in FY 2021 and subsequent years. For example, the department recently indicated that it will prioritize the palm tree trimming backlog first, which will shift resources away from shade tree trimming in FY 2021. Other contracted services impacted by the spending freeze also included sidewalk slicing, graffiti abatement and weed abatement.

CONCLUSION

The Office of the IBA's review of the FY 2020 Year-End Financial Performance Report documents the changes to General Fund excess equity since the third-quarter projections, provides a high-level summary of year-end expenditure variances as compared to the FY 2020 Adopted Budget, and includes further information on Coronavirus Relief Fund spending and service level impacts from COVID-19. We present this information in order to provide another tool for evaluating City expenditures for FY 2020. This information is timely as the public and City Council prepare to evaluate the FY 2021 First Quarter Budget Monitoring Report and the Mayor's FY 2022-2026 Five-Year Financial Outlook, both scheduled to be released November 4, 2020. Our Office strongly supports the Mayor's proposal to meet our General Fund Reserve policy goal of 15.5% in FY 2020 and leave the remaining $14.5 million in excess equity (fund balance) to help address budget shortfalls in FY 2021 or FY 2022.

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