



# **FISCAL YEAR 2019**

## **YEAR-END BUDGET MONITORING REPORT**



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MAY 2019

## INTRODUCTION

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The Fiscal Year 2019 Year-End Budget Monitoring Report (Year-End/Third Quarter Report) forecasts year-end projections of revenues and expenditures for funds with budgeted personnel expenditures and compares to their current budget. Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. This report is an integral part of the budget process; it provides transparency to the City's budget and finances and delivers critical data for informed decision-making.

Department of Finance (DOF) produces this report, in collaboration with all City departments, using nine months of actual (unaudited) activity in budgeted operating departments, combined with projections of anticipated spending and revenue trends for the remainder of the fiscal year. The major General Fund revenue projections are based on the most recent economic information available and actual revenue distributions to the City during the first nine months of the fiscal year. Furthermore, the Report includes significant changes in projected revenues and expenditures in the Overview section of the report as compared to the Fiscal Year 2019 Mid-Year Budget Monitoring Report (Mid-Year Report).

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

This report includes requested authorities and appropriation adjustments necessary to maintain budgetary control over certain General Fund and non-General Fund departments that are projected to exceed budget before the end of the fiscal year. Typical year-end authorities to close Fiscal Year 2019 are requested to maintain budgetary control and compliance with the City Charter and Municipal Code are detailed within this report under the Budget Control Authorities section. New actions that are not typically included in the quarterly monitoring reports have been included in this report and are in their own section. These actions are to: accept, appropriate, and expend Highway Safety Improvement program grant funds; and actions to increase Development Services Department Fund user fees. Additional details regarding each appropriation adjustment request is included later in this report.

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## GENERAL FUND

### OVERVIEW

The Year-End Report forecasts General Fund revenues greater than General Fund expenditures by fiscal year-end as reflected in Table 1: Summary of FY 2019 General Fund Projections. The Year-End Report projects both General Fund revenue and expenditures to exceed budget; however, the revenue projection of \$1,481.5 million has outpaced the expenditure projection of \$1,478.1 million. As a result, the net projected fiscal year 2019 activity is \$3.4 million which increases the projected ending fund balance in excess of reserves (excess equity) to \$38.1 million. This is an increase of \$7.4 million from the Mid-Year Report.

Summary of FY 2019 General Fund Projections					
Table 1			in millions		
Revenue/ Expenditures	Adopted Budget	Current Budget <sup>1</sup>	Year-End Projection	Variance	Variance %
Revenue	\$ 1,436.5	\$ 1,448.4	\$ 1,481.5	\$ 33.1	2.3%
Expenditures <sup>2</sup>	1,459.2	1,470.6	1,478.1	(7.6)	-0.5%
<b>Net Projected Activity / Budgeted Use of Excess Equity</b>	<b>\$ (22.7)</b>	<b>\$ (22.1)</b>	<b>\$ 3.4</b>	<b>\$ 25.5</b>	

<sup>1</sup>The FY 2019 Current Budget includes the General Fund appropriation adjustments done during the Mid-Year Report via R-312209 totaling an increase of \$11.9 million for both revenues and expenditures.

<sup>2</sup>The FY 2019 Adopted Budget and projected expenditures associated to the reserve contributions were removed from the table as the reserve contributions will not be recognized as an expenditure and will close to fund balance as part of the year-end financial accounting process. The budgeted expenditures total \$550,000 and projected expenditures total \$1.2 million, the variance of \$650,000 is attributed to an increase in the actual operating revenues for Fiscal Year 2018 as reported in the CAFR.

Revenues are projected to exceed budget by \$33.1 million, or 2.3%, primarily due to an increase in major General Fund revenues of \$28.8 million and an increase in departmental revenue of \$4.3 million. The increase in General Fund revenues is associated to the following:

- \$16.5 million primarily associated with delayed distribution of prior year sales tax receipts.
- \$5.1 million in Property Tax revenue associated to an increase in the City's estimated Redevelopment Property Trust Fund (RPTTF) revenue and Motor Vehicle License Fee backfill.
- \$3.4 million Transient Occupancy Tax revenue due to better than expected performance at the end of calendar year 2018.
- \$3.5 million in Other Major Revenues associated to increased interest earning projections and motor vehicle license fee penalties.
- \$4.3 million increase in departmental revenue from Fire Command Inspection program revenue and reimbursements in the Fire-Rescue Department, and reimbursements for eligible parks open space expenditures in the Parks and Recreation Department from the Environmental Growth Funds as a result of increased SDG&E franchise revenue.

Expenditures are projected to exceed budget by \$7.6 million primarily due to an increase in personnel expenditures of \$640,000 and \$6.9 million increase in non-personnel expenditures. This variance is associated to the following:

- \$4.9 million increase in fixed fringe benefits and variable benefits associated with Supplemental Savings Pension Plan, and Medicare.

- \$4.1 million increase in contractual services in various departments associated with Citygate studies, helicopter support contracts, equipment rentals, new leases and bridge shelter expenditures.
- \$3.0 million increase associated with modification of the regular rate of pay to include cash payments in lieu of health benefits provided to employees as required by the recent Flores legal case.
- \$4.2 million decrease in salaries and wages primarily associated to salary savings in the Fire-Rescue Department.
- \$1.8 million decrease in deferred debt and lease expenditures for Fire-Rescue support equipment and the Enterprise Asset Management (EAM) SAP Module.

Additional detail associated with these variances are discussed in the General Fund Revenue and Expenditure sections of this report.

## CHANGE SINCE THE MID-YEAR REPORT

Revenues and expenditures have increased and decreased respectively by less than half of a percent when compared to the Mid-Year Report. Revenues are projected to increase by \$3.8 million, or 0.3%, at fiscal year-end and expenditures are projected to decrease by \$3.6 million, or 0.2%, at fiscal year-end as reflected in Table 2: Quarterly Comparison of FY 2019 General Fund Projections. This change from the Mid-Year Report represents an improved net year-end projection, excess equity, of \$7.4 million. Notable variances from the Mid-Year Report will be discussed in further detail below.

Quarterly Comparison of FY 2019 General Fund Projections				
Table 2		in millions		
Category	Mid-Year Report	Year-End Report	Δ from MY	% Change
<b>Revenue Total</b>	<b>\$ 1,477.7</b>	<b>\$ 1,481.5</b>	<b>\$ 3.8</b>	<b>0.3%</b>
<b>Major General Fund Revenues</b>	<b>1,167.6</b>	<b>1,173.3</b>	<b>5.7</b>	<b>0.5%</b>
Property Tax	566.7	567.8	1.1	0.2%
Sales Tax	301.9	302.1	0.2	0.1%
Transient Occupancy Tax	130.3	131.8	1.5	1.2%
Franchise Fees	79.1	79.3	0.2	0.3%
Other Major Revenues	89.7	92.3	2.7	3.0%
<b>Departmental Revenues</b>	<b>310.1</b>	<b>308.2</b>	<b>(1.9)</b>	<b>-0.6%</b>
<b>Expense Total</b>	<b>\$ 1,481.7</b>	<b>\$ 1,478.1</b>	<b>\$ 3.6</b>	<b>0.2%</b>
<b>Salaries &amp; Wages</b>	<b>600.5</b>	<b>588.6</b>	<b>11.9</b>	<b>2.0%</b>
Salaries and Add on Pays	490.1	481.8	8.3	1.7%
Overtime	84.0	80.3	3.7	4.4%
Hourly Wages	13.2	14.2	(1.0)	-7.4%
Pay-in-Lieu of Annual Leave	9.3	8.5	0.8	8.3%
Termination Pay	3.9	3.7	0.2	4.9%
<b>Fringe Benefits</b>	<b>442.1</b>	<b>447.0</b>	<b>(4.9)</b>	<b>-1.1%</b>
Fixed	312.5	313.3	(0.8)	-0.3%
Variable	129.6	133.7	(4.1)	-3.2%
<b>Non-Personnel Expenditures</b>	<b>439.1</b>	<b>442.5</b>	<b>(3.4)</b>	<b>-0.8%</b>
Supplies	30.6	31.7	(1.1)	-3.5%
Contracts	236.9	237.7	(0.8)	-0.3%
Information Technology	32.4	32.3	0.1	0.3%
Energy and Utilities	50.9	51.2	(0.3)	-0.6%
Other	8.0	7.9	0.2	2.4%
Transfers Out	62.9	63.9	(1.0)	-1.5%
Capital Expenditures	1.3	1.9	(0.6)	-50.0%
Debt	16.1	16.0	0.1	0.6%
<b>Net Year-End Projection</b>	<b>\$ (4.0)</b>	<b>\$ 3.4</b>	<b>\$ 7.4</b>	

## Revenues

The current revenue projection includes a projected increase in major General Fund revenues from the mid-year projection of \$5.7 million and a decrease in departmental revenue of \$1.9 million, or an increase of \$3.8 million, from the Mid-Year Report.

The Major General Fund revenues have increased primarily as a result of stronger than projected actual TOT receipts since the Mid-Year Report, increases in property tax related to residual RPTTF distributions, increases in interest earning due to higher interest rates and reserve fund balances, unanticipated excess MVLF penalty and interest revenue, and slight increases in projections for sales tax, franchise fees, property transfer tax, and the closure of obsolete funds.

The projected decrease in departmental revenue of \$1.9 million is primarily associated with a technical accounting adjustment that involves billing the seized asset fund directly as opposed to receiving reimbursements for neighborhood policing overtime expenditures of \$3.0 million, which is offset with a decrease in like expenditures in police overtime. This decrease is offset with increases in the City Treasurer's Office, Economic Development and Real Estate Assets Department for cannabis business tax, reimbursements for services provided, and mission bay lease revenues, respectively.

## Expenditures

Projected expenditures from the Mid-Year Report have decreased by \$3.6 million primarily due to the following:

- \$8.3 million decrease in salaries for the following: Fire-Rescue Department associated with traditionally projecting all fire-fighter hours to be salaries to account for the full 224 hours in a 28-day cycle. After further review, it was determined that 12 of these hours should be budgeted and projected as overtime in accordance with Appendix D of the MOU with Local 145, and unexpected increases for attrition and not filling vacancies as projected; and due various departments citywide not filling positions as projected because of delays in hiring, recruitment issues, not filling vacancies, underfilling positions, and attrition.
- \$3.7 million decrease in overtime from the Mid-Year Report in the Police Department associated to an accounting adjustment between the General Fund and the Seized Asset Fund, this accounting adjustment involves billing the Seized Asset Fund directly to better track expenditures as opposed to the General Fund receiving funds, for unanticipated overtime expenditures related to the Neighborhood Policing Division and decrease in patrol staffing backfill overtime, and a decrease in the Fire-Rescue Department projection associated to a weather-related staffing, strike team deployments, and in backfill for leave time taken.

The decreases noted above are offset by the following increases:

- \$4.9 million in fringe benefits associated with SPSP and Medicare which are driven by high overtime within the Fire-Rescue and Police Departments.
- \$3.4 million in non-personnel expenditures associated with:
  - \$2.5 million increase in Citywide Program Expenditures associated to the operations of the three bridge shelters, the relocation of the Father Joe's Village Bridge Shelter, election costs, and an increase in the transfer to the Park Improvement Fund offset with increase Mission Bay lease revenues.
  - \$1.3 million increase in the Fire-Rescue Department for unbudgeted Fire Academy costs, critically needed personnel protective equipment, asbestos abatement and facilities maintenance at various facilities, and the purchase of ground support equipment for the new Sikorsky helicopter.

## GENERAL FUND REVENUE

General Fund revenues are projected to exceed budget by \$33.1 million at fiscal year-end. This is attributed to an over budget projection of \$28.8 million in major General Fund revenues and \$4.3 million in departmental revenue. Assumptions influencing the major General Fund revenues are detailed in this report, including any significant variances from the Fiscal Year 2019 Current Budget. The current forecast for key General Fund revenues exceed budget; however, there could be potential impacts from actions by the state and federal government that could negatively impact these projections.

FY 2019 General Fund Revenue Projections					
Table 3		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Major General Fund Revenues	\$ 1,136.3	\$ 1,144.5	\$ 1,173.3	\$ 28.8	2.5%
Departmental Revenue	300.2	303.9	308.2	4.3	1.4%
<b>Total</b>	<b>\$ 1,436.5</b>	<b>\$ 1,448.4</b>	<b>\$ 1,481.5</b>	<b>\$ 33.1</b>	<b>2.3%</b>

### MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to exceed the FY 2019 current budget by \$28.8 million. Table 4: FY 2019 Major General Fund Revenue Projections summarizes the projections by major General Fund revenue category and compares these projections with the Current Budget.

FY 2019 Major General Fund Revenue Projections					
Table 4		in millions			
Revenue Source	Adopted Budget	Current Budget <sup>1</sup>	Year-End Projection	Variance	Variance %
Property Tax	\$ 560.0	\$ 562.7	\$ 567.8	\$ 5.1	0.9%
Sales Tax	282.1	285.6	302.1	16.5	5.8%
Transient Occupancy Tax <sup>2</sup>	128.4	128.4	131.8	3.4	2.7%
Franchise Fees <sup>3</sup>	77.1	79.1	79.3	0.2	0.3%
Other Major Revenues	88.8	88.8	92.3	3.5	3.9%
<b>Total</b>	<b>\$ 1,136.3</b>	<b>\$ 1,144.5</b>	<b>\$ 1,173.3</b>	<b>\$ 28.8</b>	<b>2.5%</b>

<sup>1</sup>In the FY 2019 Mid-Year Report, approximately \$2.7 Million in Property Tax, \$3.5 million in Sales Tax and \$2.1 million in Franchise fees revenue was appropriated which accounts for the change between the Adopted and Current Budget.

<sup>2</sup>Total City FY 2019 current revenue budget for transient occupancy tax is \$245.1 million and the projection is \$250.6 million. The balance is budgeted in the Transient Occupancy Tax Fund.

<sup>3</sup>Total City FY 2019 current revenue budget for franchise fees is \$158.5 million and the projection is \$167.5 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

The projections are based on the most recent economic information available and actual revenue distributions to the City during the first nine months of the fiscal year. The projections indicate that the positive signs shown by the local economic indicators during the development of the budget have generally continued through February of this fiscal year as reflected in Table 5: Local Economic Indicators.



## Local Economic Indicators

Table 5

Economic Indicator	Feb-18	Feb-19	Change %
City of San Diego Unemployment	3.4%	3.3%	-0.1%
City of San Diego Number of Unemployed	24,600	23,900	-2.8%
City of San Diego Home Sales (Fiscal Year to Date)	10,252	8,891	-13.3%
City of San Diego Median Home Price	\$540,000	\$568,000	5.2%
San Diego County Foreclosures (Fiscal Year to Date)	457	510	11.6%
San Diego County Notices of Default (Fiscal Year to Date)	2,123	2,243	5.7%

The San Diego economy has remained strong through the beginning of calendar year 2019. Unemployment rates continue to remain at historical lows, home prices continue to rise, and consumer confidence remains relatively high. These indicators are tempered by slowing home sales, rising interest rates, recent volatility and uncertainty in capital markets and consumer confidence, and overall slowing growth in the economy. February saw a slight increase in both categories. Nonetheless, growth is still projected for the remainder of the Fiscal Year.

## Property Tax

## FY 2019 Property Tax Revenue Projections

Table 6

in millions

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate	5.5%	5.5%	5.5%	0.0%	N/A
Property Tax Projection	\$ 560.0	\$ 562.7	\$ 567.8	\$ 5.1	0.9%

Property tax is projected to exceed the Current Budget by \$5.1 million at fiscal year-end. Revenues exceeding Current Budget are due to a \$3.6 million dollar increase in the City's estimated Redevelopment Property Trust Fund (RPTTF) residual tax sharing revenue, an increase of \$330,000 in RPTTF tax sharing distribution, a \$1.3 million increase in Motor Vehicle License Fee backfill, and a slight reduction in 1.0% property tax from the Current Budget of \$140,000. The Fiscal Year 2019 Current Budget property tax growth rate of 5.5% remains unchanged for these projections.

The Fiscal Year 2019 Adopted Budget included RPTTF distributions of \$22.0 million from the former Redevelopment Agency (RDA). Based on the latest Recognized Obligation Payment Schedule (ROPS) projections, total RPTTF distributions are expected to be \$3.9 million above Current Budget. The residual property tax payment, which is the City's proportionate share of funds remaining in the RPTTF after ROPS requirements have been met, is projected to be \$18.4 million, or \$3.6 million above the Current Budget. This is primarily due to significantly lower Enforceable Obligation projections for ROPS and a slight increase in one-time residual proceeds from the sale of Successor Agency properties. Reductions from ROPS period 12 (ROPS 18-19) to ROPS period 13 (ROPS 19-20) include lower Community Development Block Grant (CDBG) loan repayments and other reductions due to completed enforceable obligations.

FY 2019 Property Tax Revenue Projection Details					
Table 7					
	in millions				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
1.0% Property Tax	\$ 393.5	\$ 396.2	\$ 396.0	\$ (0.1)	0.0%
MVLF Backfill	144.5	144.5	145.8	1.3	0.9%
RPTTF Tax Sharing Pass-through Payments	7.2	7.2	7.5	0.3	4.6%
RPTTF Residual Property Tax	14.8	14.8	18.4	3.6	24.3%
<b>Total</b>	<b>\$ 560.0</b>	<b>\$ 562.7</b>	<b>\$ 567.8</b>	<b>\$ 5.1</b>	<b>0.9%</b>

The Successor Agency and the City have received a determination from California Department of Finance (CA DoF) regarding the submission of ROPS 19-20 (payment to be received June 2019). The DoF has made a preliminary determination that the “Park At-Grade” project submissions totaling \$9.6 million are not eligible enforceable obligations of the RPTTF. The City and the Successor Agency disagree with this finding and have initiated a “Meet & Confer” process with the CA DoF to appeal the determination. The Fiscal Year 2019 Year-End Projections for RPTTF residual distributions assume the City is successful in its appeal with the CA DoF. Should the appeal not be successful, the residual RPTTF distribution would increase by approximately \$1.7 million or 18 percent of the amount removed from the ROPS. The final determination and approval of ROPS 19-20 from the CA DoF will be received no later than May 17<sup>th</sup>, 2019.

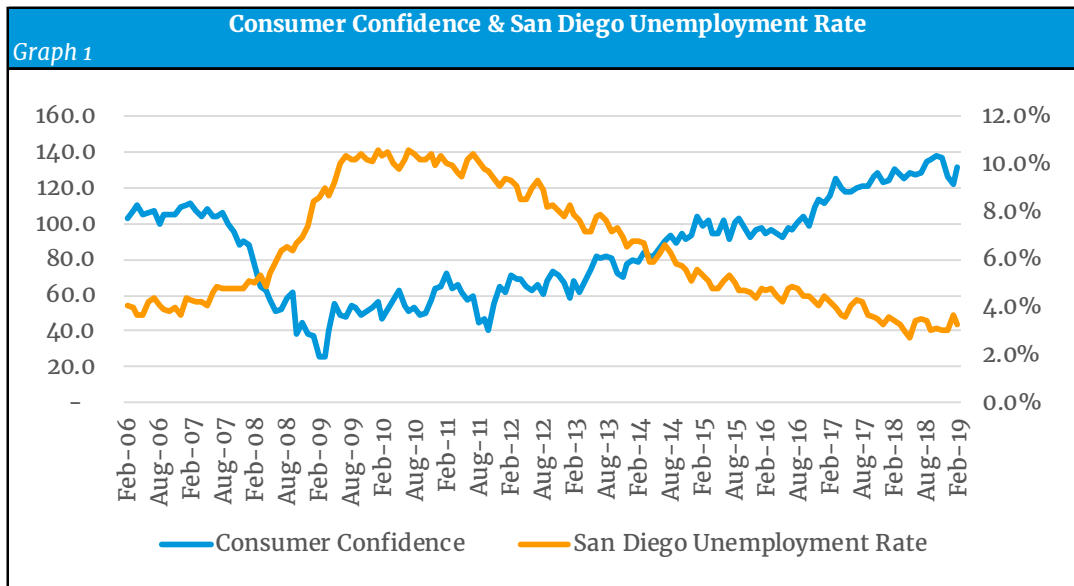
## Sales Tax

FY 2019 Sales Tax Revenue Projections					
Table 8					
	in millions				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Sales Tax Growth Rate	3.0%	3.0%	2.4%	-0.6%	N/A
Sales Tax Projection	\$ 282.1	\$ 285.6	\$ 302.1	\$ 16.5	5.8%

Sales tax revenue is projected to be \$302.1 million at fiscal year-end, exceeding the current budget by \$16.5 million. As previously reported, the California Department of Tax and Fee Administration (CDTFA) delayed distribution of sales tax to the City resulting in delayed collections in Fiscal Year 2018. The majority of delayed sales taxes received in Fiscal Year 2019 are considered one-time and are therefore excluded from our projected growth rate.

Major local economic drivers that impact the City’s sales tax receipts include the unemployment rate, consumer confidence, and consumer spending. Consumer confidence, a measurement of the consumer’s willingness to spend, experienced significant and steady growth since 2009, reaching an all-time high of 137.9 in October 2018 before falling to 121.7 in January 2019 and rebounding to 131.4 in February 2019. These indicators are depicted in Graph 1: Consumer Confidence and San Diego Unemployment Rate.





Due to the CDTFA's software issues, data regarding industry level performance details is currently unavailable. The City's sales tax consultant, Avenu Insights & Analytics, is working with the CDTFA to obtain updated data. Once this information is available, future budget monitoring reports will include industry level performance details.

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

## Transient Occupancy Tax (TOT)

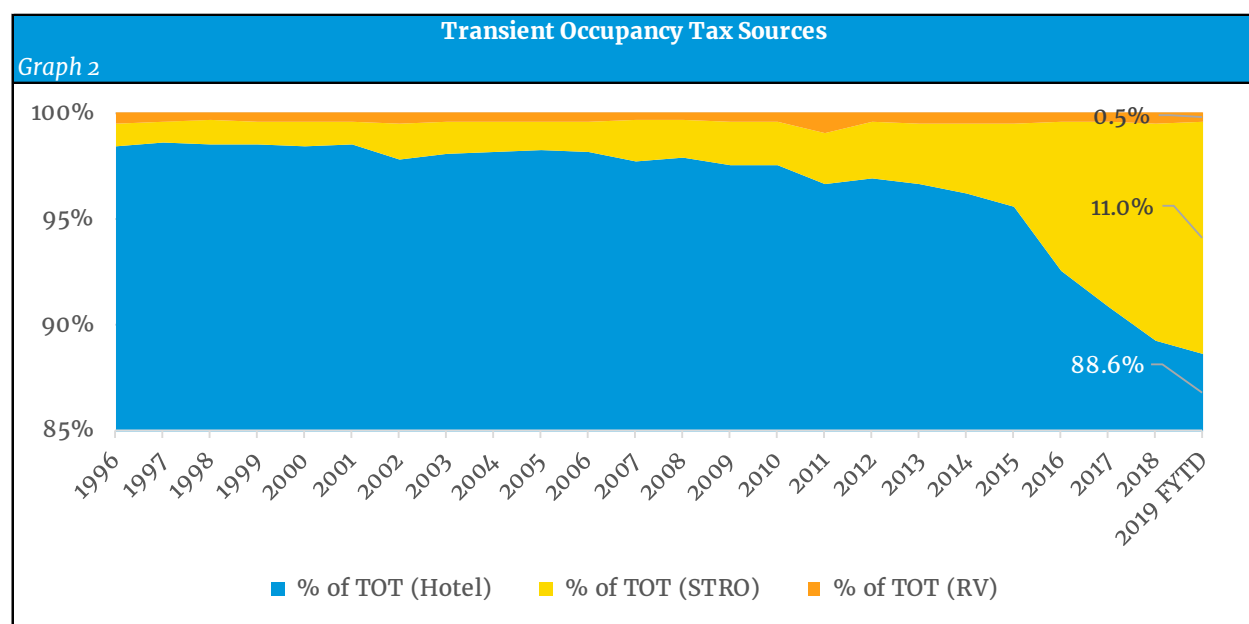
FY 2019 Transient Occupancy Tax (TOT) Revenue Projections <sup>1</sup>					
Table 9					
in millions					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	5.3%	5.3%	5.3%	0.0%	N/A
TOT Projection	\$ 128.4	\$ 128.4	\$ 131.8	\$ 3.4	2.7%

<sup>1</sup>Total City FY 2019 current revenue budget for transient occupancy tax is \$245.1 million and the projection is \$250.6 million. The balance is budgeted in the Transient Occupancy Tax Fund.

General Fund Transient Occupancy Tax (TOT) revenue is projected to exceed current budget by \$3.4 million for Fiscal Year 2019. This is due to better than expected performance at the end of calendar year 2018. The San Diego Travel Forecast for 2018 notes that "Developments in the US and global economies suggest that 2018 will have been a peak in the hotel industry and global growth overall" and estimates continued softening in the tourism industry for calendar year 2019. While total TOT revenue over the last nine months has outpaced budget estimates, this is not expected to continue, and the February year-over-year receipts were down 2.2%. Given the reduction in receipts in February, as well as the forecasts from the San Diego Tourism

Authority, the projected growth rate for TOT is unchanged at 5.3% for the remainder of the fiscal year.

The City receives TOT from hotels, Short Term Residential Occupancy units (STRO), and Recreational Vehicle Parks (RV Parks). Graph 2: FY 2019 Transient Occupancy Tax Sources details the percentage of TOT received from each of these sub-groups by fiscal year, and more specifically the growth in STRO revenues as a percentage of total TOT. The City Treasurer's Office has begun tax compliance efforts on STRO units and as of April 5, 2019, has collected \$180,000 in back payments and \$40,000 in current TOT payments. Short term Residential Occupancy has accounted for almost 11 percent of all TOT proceeds year-to-date in Fiscal Year 2019 as displayed in Graph 2 below.



## Franchise Fees

FY 2019 Franchise Fee Revenue Projections					
Table 10					in millions
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	2.0%	2.0%	2.0%	0.0%	N/A
Cable Growth Rate	-2.0%	-2.0%	-2.0%	0.0%	N/A
Franchise Fee Projection	\$ 77.1	\$ 79.1	\$ 79.3	\$ 0.2	0.3%

Franchise fee revenue is generated from agreements with private utility companies and refuse haulers in exchange for the use of the City's rights-of-way. Currently, the City has franchise agreements with SDG&E, Cox Communications, Spectrum, AT&T, and several refuse haulers. Approximately 82.2% of major 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. Revenue received from SDG&E is received in equal installments throughout the year; an annual clean-up payment was received in February.

The Fiscal Year 2019 franchise fee revenue is projected to exceed the current budget by \$200,000 at year-end primarily due to increased projections for cable television providers, temperature controlled water, and the private water district, California American Water.

## Other Major Revenue

FY 2019 Other Major Revenue Projections					
Table 11		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Other Major Revenue Projections	\$ 88.8	\$ 88.8	\$ 92.3	\$ 3.5	3.9%

The Other Major Revenue category includes property transfer tax, a tax on the sale of a real property within the City, General Governmental Services Billing (GGSB), which is a reimbursement from other City funds that use General Fund services, one-cent TOT transfer into the General Fund, interest earnings attributable to the General Fund from the City's investment pool, refuse collector business tax, and other miscellaneous revenues.

Other Major Revenues are projected to be exceed the current budget by \$3.5 million. This is due to increased interest earnings primarily driven by increases in general interest rates for a projected increase of \$2.4 million over current budget. The City also received additional \$680,000 of Motor Vehicle License Fee penalties and interest from the State. The remaining increases are primarily attributed to the review and closure of obsolete funds totaling \$470,000 and increased transfers-in from the TOT fund 1-Cent of \$420,000. Additional detail on the closure of obsolete funds is discussed further in the Appropriation Adjustment section under the Major Revenues. The increases are offset by lower than anticipated property transfer tax of \$520,000.

## DEPARTMENTAL REVENUE

General Fund departmental revenues are projected at \$308.2 million by fiscal year-end which represents an increase of \$4.3 million, or 1.4%, from the current budget. The following section discusses significant factors contributing to the increase in projected departmental revenue.

FY 2019 Significant General Fund Departmental Revenue Projections					
Table 12		in millions			
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Attorney	\$ 4.2	\$ 4.2	\$ 3.6	\$ (0.6)	-14.2%
City Treasurer	26.9	26.9	28.1	1.2	4.4%
Economic Development	5.6	5.6	7.2	1.6	28.6%
Facilities Services	6.6	6.6	5.4	(1.2)	-18.2%
Fire-Rescue	42.9	43.6	48.1	4.5	10.3%
Parks and Recreation	44.3	44.3	46.2	1.8	4.2%
Police	47.7	50.7	47.2	(3.6)	-7.0%
Real Estate Assets	51.3	51.3	54.1	2.8	5.4%
Transportation and Storm Water	56.6	56.6	54.1	(2.5)	-4.4%
All Other Departments	14.1	14.1	14.3	0.2	1.6%
<b>Total</b>	<b>\$ 300.2</b>	<b>\$ 303.9</b>	<b>\$ 308.2</b>	<b>\$ 4.3</b>	<b>1.4%</b>

## City Attorney

The Office of the City Attorney projects revenues under budget by \$600,000 at fiscal year-end due to a decrease in reimbursements from customer departments offset with increased fines and penalties.

## City Treasurer

The Office of the City Treasurer projects revenues over budget by \$1.2 million at fiscal year-end primarily associated to Cannabis businesses tax revenue, this is primarily driven by limiting the exemption for cannabis medical transactions to only those patients that have a valid State of California Medical Marijuana Identification Card (MMIC) and increases in the number of ancillary service providers registering and remitting the tax.

## Economic Development

The Economic Development Department projects revenue over budget by \$1.6 million at fiscal year-end associated to CDBG staff working overtime to process payments to expedite meeting grant requirements and implement operational efficiencies.

## Facilities Services

The Facilities Services Department projects revenue under budget by \$1.2 million at fiscal year-end associated to a decline in reimbursable and CIP projects, the increased focus on repairs and maintenance of general fund facilities, and vacant reimbursable positions.

## Fire-Rescue

The Fire-Rescue Department projects revenue to exceed current budget by \$4.5 million at fiscal year-end which includes: \$2.1 million in reimbursements for Strike Team and other deployments, \$1.1 million in reimbursements from the Airport Authority, \$700,000 in false alarm penalties, and \$650,000 million in Fire Company Inspection Program revenue due to automation of inspection billing.

## Parks and Recreation

The Parks and Recreation Department projects revenue over budget by \$1.8 million at fiscal year-end associated to reimbursements from the Environmental Growth Fund for eligible expenses in the Developed Regional Parks and Open Space Divisions

## Police

The Police Department projects revenue under current budget by \$3.6 million at fiscal year-end associated to:

- \$3.0 million decrease related to an accounting adjustment between the General Fund and the Seized Asset Fund for unanticipated overtime expenditures related to the Neighborhood Policing Division including the Transitional Storage Facility, Housing Navigation Center, and San Diego Riverbed Clean-up. The accounting adjustment involves billing the Seized Asset Fund directly to better track these expenditures as opposed to the General Fund receiving the funds, this accounting adjustment also includes a corresponding decrease in Police overtime expenditures.
- \$640,000 decrease in revenue due to reduced parking citations revenue, revenue from other agencies for task force work and revenue from vacancies in the latent printer examiner positions.

## **Real Estate Assets**

The Real Estate Assets Department (READ) projects revenue over budget by \$2.8 million at fiscal year-end associated to \$1.6 million in Mission Bay Lease revenue, \$480,000 in Pueblo Lands lease revenue, and \$250,000 from telecommunication carriers for the use of the public right-of-way. The increased projection in Mission Bay Lease revenue offsets the increase in the transfer to the Park Improvement Fund in the Citywide Program Expenditures Department. Any increase in Mission Bay Revenue above the \$20.0 million threshold cannot be kept in the General Fund and will be transferred in accordance with City Charter Article V, Section 55.2.

## **Transportation and Storm Water**

The Transportation and Storm Water Department projects revenue under budget by \$2.5 million at fiscal year-end associated to \$1.9 million in less than anticipated reimbursements from CIP Projects and other billable work related to a reallocation of work groups to pothole repair after the severe winter storms. Also, a decrease of \$940,000 attributed to vacant Parking Enforcement Officer positions and decreased enforcement during the rainy season. This was primarily driven by the winter storms and the repurposing of city personnel for storm patrol.

## GENERAL FUND EXPENDITURES

General Fund expenditures are projected to exceed budget by \$7.6 million at fiscal year-end. This is primarily attributed to contractual expenditures.

### PERSONNEL EXPENDITURES

Personnel expenditures are projected to exceed budget by \$640,000, or 0.1%, at fiscal year-end primarily associated to fringe benefit expenditures, as displayed in Table 13: FY 2019 General Fund Personnel Expenditure Projections.

FY 2019 General Fund Personnel Expenditure Projections					
Table 13			in millions		
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries and Wages	\$ 589.1	\$ 592.8	\$ 588.6	\$ 4.2	0.7%
Fringe Benefits	438.0	442.1	447.0	(4.9)	-1.1%
<b>Total</b>	<b>\$ 1,027.1</b>	<b>\$ 1,035.0</b>	<b>\$ 1,035.6</b>	<b>\$ (0.6)</b>	<b>-0.1%</b>

### Salaries and Wages

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

FY 2019 General Fund Salaries and Wages Projections					
Table 14			in millions		
Salaries and Wages Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries and Add on Pays	\$ 499.7	\$ 496.0	\$ 481.8	\$ 14.2	2.9%
Overtime	66.6	74.0	80.3	(6.4)	-8.6%
Hourly Wages	13.5	13.5	14.2	(0.6)	-4.7%
Pay-in-Lieu of Annual Leave	6.9	6.9	8.5	(1.6)	-23.9%
Termination Pay	2.4	2.4	3.7	(1.3)	-56.5%
<b>Total</b>	<b>\$ 589.1</b>	<b>\$ 592.8</b>	<b>\$ 588.6</b>	<b>\$ 4.2</b>	<b>0.7%</b>

Salaries and wages are projected at \$588.6 million by fiscal year-end. This represents savings of \$4.2 million, or 0.7%, from the Fiscal Year 2019 current budget. Table 14: FY 2019 General Fund Salaries and Wages Expenditure Projections displays the variances by the five distinct categories of wages. The variance is primarily attributed to expenditure savings of \$14.2 million in salaries and add on pays which are partially offset with overages in overtime and pay-in-lieu of annual leave which are projected to be over budget by \$6.4 million and \$1.6



million, respectively. Additional detail on variances by wage type and the major contributing departments are discussed below.

### Salaries

Salaries are projected under current budget by \$14.2 million, or 2.9%, at fiscal year-end primarily due to variances in the following Departments:

- \$3.8 million in Fire-Rescue associated with traditionally budgeting all fire-fighter hours to be salaries to account for the full 224 hours in a 28-day cycle. After further review, it was determined that 12 of these hours should be budgeted and projected as overtime in accordance with Appendix D of the MOU with Local 145. Furthermore, this decrease is also associated to higher than anticipated vacancies, attrition, and employees exiting Deferred Retirement Option Plan (DROP).
- \$1.7 million in Parks and Recreation due to higher than anticipated vacancies in the department including Assistant Recreation Center Directors, pool guards, and Grounds Maintenance workers. Parks has stated that they are not attracting a sufficient number of interested candidates and will address vacancies with the various recruitment tools already implemented and continue to look for new recruitment options to increase their candidate pool.
- \$1.1 million in Transportation and Storm Water associated to vacant positions, these positions include Utility Workers, Electricians, Heavy Truck Drivers, Equipment Operators, Parking Enforcement Officers, and Storm Water Inspectors.
- \$1.2 million in Facilities Services associated to vacant positions.
- \$1.2 million in the Office of the City Attorney associated to vacancies and staff out on protected leave.
- \$690,000 in Environmental Services associated to sanitation driver vacancies partially offset with an increase in overtime to cover routes of vacant positions.
- \$540,000 in the Library Department associated with vacancies in the librarian career path. Internal hiring practices have also prolonged the time it takes for positions to be filled due to cascading vacancies and the six (6) Library-specific classifications which required large separate hiring processes. The Library has worked out a process with the Personnel and Human Resources Departments to streamline hiring which is currently being conducted. This decrease is partially offset with an increase in hourly wages to meet community expected service levels.
- \$530,000 in the Office of the City Treasurer associated to vacant positions.
- \$2.7 million across all other departments citywide due to higher than expected vacant positions.

### Overtime

Overtime is projected to exceed current budget by \$6.4 million, or 8.6%, at fiscal year-end primarily driven by the following Departments:

- \$3.0 million in Fire-Rescue associated to:
  - \$2.3 million in strike team and other deployments. This increase is offset with an increase in deployment revenue of \$2.1 million.
  - \$580,000 in weather related staffing.
- \$1.6 million increase in the Police associated to the following:
  - \$3.3 million in extension of shift related overtime.
  - \$760,000 for special events.
  - \$120,000 in patrol staffing backfill as a result of a high number of vacancies and the formation of the neighborhood policing division.
  - These increases are offset with a decrease of \$2.7 million in the neighborhood policing division overtime associated to an accounting adjustment between the

General Fund and the Seized Asset Fund, which involves billing the Seized Asset Fund directly to better track expenditures. Total neighborhood policing division overtime is \$3.1 million and broken down as follows:

- \$1.8 million to address community impact strategies near the transitional storage facility.
- \$500,000 near the San Diego riverbed.
- \$600,000 for general neighborhood policing.
- \$250,000 to address community impact strategies near the Housing Navigation center.
- \$670,000 in Environmental Services associated with vacant sanitation drivers to and the need to backfill their routes to maintain community expected service levels. This increase is offset with salary savings.
- \$440,000 in the Parks and Recreation Department associated to providing custodial duties and maintenance during: events, holidays, and on the weekends in the Developed Regional Parks Division.
- \$410,000 in Facilities Services associated to projects scheduled outside normal business hours and for services to the stadium.

### **Hourly Wages**

Hourly Wages are projected to exceed budget by \$630,000, or 4.7%, at fiscal year-end primarily due to over budget expenditures in the Fire-Rescue Department and the Office of the City Attorney of \$430,000 and \$260,000, respectively. These increases are associated to: seasonal lifeguards and dispatchers at the Emergency Command Data Center in the Fire-Rescue Department and the Office of the City Attorney associated with an increase in the use of provisional and hourly employees.

### **Pay-in-Lieu of Annual Leave**

Pay-in-Lieu (PIL) of Annual Leave is projected to be over budget by \$1.6 million, or 23.9%, at fiscal year-end driven by a policy change in which employees can opt to receive up to two annual leave payouts of 125 hours each in Fiscal Year 2019. This was done in order to comply with IRS rules and regulations. The two policy changes are: 1) City is transitioning from a fiscal year to a calendar year period; 2) employees are now required to decide in advance of the calendar year whether to take any PIL. These policy changes have resulted in an increase in Fiscal Year 2019 PIL payouts.

### **Termination Pay**

Termination pay is projected to be over budget by \$1.3 million, or 56.5%, at fiscal year-end primarily due to increased payout of leave balances in the Police Department of \$560,000 and \$210,000 in the Office of the City Attorney. Typically, termination pay is offset with salary savings and not specifically budgeted unless a retirement is known such as employees exiting DROP.

### **Fringe Benefits**

Fringe benefits are projected at \$447.0 million by fiscal year-end. This is an increase of \$4.9 million, or 1.1%, over from the Fiscal Year 2019 current budget. The variance of \$4.9 million is almost entirely driven by an increase of \$4.0 million in variable fringe benefits.

FY 2019 General Fund Fringe Benefits Projections					
Table 15		in millions			
Fringe Benefits Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fixed	\$ 308.3	\$ 312.4	\$ 313.3	\$ (0.9)	-0.3%
Variable	129.7	129.7	133.7	(4.0)	-3.1%
<b>Total</b>	<b>\$ 438.0</b>	<b>\$ 442.1</b>	<b>\$ 447.0</b>	<b>\$ (4.9)</b>	<b>-1.1%</b>

#### Fixed Fringe Benefits

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

Fixed fringe is projected to be over current budget by \$900,000 at fiscal year-end and is driven by \$620,000 in Workers' Compensation, and \$490,000 in ADC offset by savings of \$200,000 in OPEB. 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 budget allocations are based on budgeted positions at a point in time and the expenditure allocation is based on actual filled positions through the end of the fiscal year, this results in the amount allocated between the General Fund and non-General Funds to vary from the budget. This change is primarily driven by the hiring of police officers which in turn shifts the ADC allocation to the General Fund.

#### Variable Fringe Benefits

Variable expenditures associated with fringe benefits include Flexible Benefits, Supplemental Pension Savings Plan (SPSP), Medicare, Retiree Medical Trust, and the DROP. Variable fringe benefits are projected to be over budget by \$4.0 million at fiscal year-end from current budget. This is primarily due to Medicare and SPSP combining to be over budget by \$6.1 million which is partially offset by savings of \$1.7 million in Flexible Benefits, \$250,000 in DROP and \$150,000 in Retiree Medical Trust.

Flexible benefits are budgeted based on the health coverage selections of employees at the time the budget is developed. Variances to actuals are attributable to changes in coverage selections during open enrollment, which occurs after the budget is adopted. The over budget projection associated with Medicare and SPSP are primarily driven by high overtime within in the Fire-Rescue and Police Departments. SPSP expenditures correlate with overtime for post Prop B employees only and the City's requirement to include all pay in the City's match to the defined contribution plan (SPSP-H).

### NON-PERSONNEL EXPENDITURES

Non-personnel expenditures are projected at \$442.5 million by fiscal year-end. This represents an increase of \$6.9 million, or 1.6% over the current budget. The following section discusses variances for non-personnel expenditures by category and highlights the significant variances within the General Fund departments.

FY 2019 General Fund Non-Personnel Expenditure Projections					
Table 16		in millions			
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Supplies	30.2	31.9	31.7	0.2	0.6%
Contracts	240.7	233.1	237.7	(4.5)	-1.9%
Information Technology	32.0	32.8	32.3	0.5	1.5%
Energy and Utilities	49.3	50.7	51.2	(0.5)	-1.1%
Other	5.2	5.4	7.9	(2.5)	-46.6%
Transfers Out <sup>1</sup>	63.1	62.3	63.9	(1.6)	-2.6%
Capital Expenditures	2.1	1.7	1.9	(0.2)	-13.6%
Debt	9.6	17.9	16.0	1.8	10.3%
<b>Total</b>	<b>\$ 432.1</b>	<b>\$ 435.6</b>	<b>\$ 442.5</b>	<b>\$ (6.9)</b>	<b>-1.6%</b>

<sup>1</sup>The FY 2019 Adopted Budget and projected expenditures associated to the reserve contributions were removed from the table as the reserve contributions will not be recognized as an expenditure and will close to fund balance as part of the year-end financial accounting process. The budgeted expenditures total \$550,000 and projected expenditures total \$1.2 million, the variance of \$650,000 is attributed to an increase in the actual operating revenues for Fiscal Year 2018 as reported in the CAFR.

## Supplies

Supplies are projected to be under current budget by \$190,000, or 0.6% of current budget, at fiscal year-end primarily attributed to the following:

- \$1.3 million decrease in the Transportation and Storm Water Department associated with moderate non-critical spending for electrical items, pump stations, signs, and maintenance activities.

This decrease is partially offset by the following increases:

- \$590,000 increase in the Parks and Recreation Department for cleaning and janitorial supplies associated with the maintenance of restrooms during busy summer months in Mission Bay and Shoreline Parks as well as extended 24-hour maintenance at Balboa Park.
- \$540,000 increase in the Fire-Rescue Department primarily due to the unbudgeted Fire-Academy costs and critically needed personal protective equipment.
- \$230,000 increase in the Police Department including uniforms, ammunition, low value assets and other safety supplies.

## Contracts

The Contracts category is projected to exceed budget by \$4.5 million, or 1.9% of current budget, at fiscal year-end primarily due to the following increases:

- \$2.9 million in the Fire-Rescue Department primarily due to the following:
  - \$850,000 for services, leases, and training associated to the new helicopter;
  - \$410,000 for contractual increases for wellness services;
  - \$540,000 for asbestos abatement and increased facilities maintenance costs;
  - \$380,000 for various Citygate studies including Emergency Command Data Center Space and Facility Needs Assessment, EMS Ambulance Deployment Study, and Maritime Capabilities Study;
  - \$320,000 for travel-related expenses associated with deployments; and
  - \$120,000 for hazardous waste removal.
- \$2.1 million in the Transportation and Storm Water Department related to \$1.2 million in equipment rentals and \$520,000 for a conditioning assessment of Coast Boulevard.
- \$1.6 million in the Citywide Program Expenditures Department primarily for:

- New leases needed for the executive complex staff relocation;
  - Lease renewal of the transitional storage facility;
  - Bridge Shelters operational expenditures and the relocation of the Father Joe's Village site; and
  - Projected increases from the City Clerk for June election costs.
- \$850,000 in the Parks and Recreation Department associated to contractual increases for the following:
  - \$270,000 for tree trimming services;
  - \$180,000 for security services for portable restrooms as part of ongoing sanitation efforts;
  - \$140,000 for the Allied Garden pool resurfacing; and
  - \$100,000 for playground resurfacing projects.

The increases above are partially offset by the following projected decreases:

- \$790,000 decrease in the Environmental Services Department associated with less sanitizing services needed, refuse disposal fees associated with a decrease in actual tonnage, and savings in maintenance contracts for buildings, roads, and equipment.
- \$340,000 decrease in the Real Estate Assets Department primarily due to the movement of 101 Ash expenditures to the Capital Improvement Project (CIP) Fund, this decrease is partially offset with \$140,000 in consultant services associated to the sale of the SDCCU Stadium site.
- \$330,000 decrease in the Police Department expenditure projections primarily due to the newly created Lateral Recruitment Incentive Programs.
- \$280,000 decrease in Infrastructure/Public Works less than anticipated consulting work for projects.
- \$200,000 in Purchasing and Contracts Department for a disparity study not expected to be spent until Fiscal Year 2020.

## Information Technology

Information Technology expenditures are projected under budget by \$480,000, or 1.5% of current budget, at fiscal year-end primarily associated to the following:

- \$270,000 decrease in the Police Department primarily due to the Ruggedized Tablet Lease contract associated with the timing of the first lease payment being deferred to the following fiscal year.
- \$220,000 decrease due to the planet bids solicitation application that will be expended in the Public Works—Engineering and Capital Projects Fund instead of the Purchasing and Contracting Department.

## Energy and Utilities

The Energy and Utilities category is projected to exceed budget by \$540,000, or 1.1% of current budget, at fiscal year-end primarily attributed to the following:

- \$860,000 increase in the Police Department due to \$930,000 associated to fuel expenditures. This is slightly offset by \$70,000 savings in utilities.
- \$470,000 increase in the Fire-Rescue Department associated with a change in cellular providers and an increase of service levels to support the deployment of mobile devices.

These increases are partially offset by the following:

- \$340,000 decrease in the Parks and Recreation Department primarily associated to water savings due to wet weather patterns, as well as less than projected fuel expenditures.

- \$320,000 decrease in the Environmental Services Department associated with a decrease in gas and diesel fuel consumption.
- \$130,000 decrease in Transportation and Storm Water Department due to less than projected fuel expenditures and a decrease in fuel consumption due to renewable diesel fuel consumption.

## Other

Other expenditures are projected over budget by \$2.5 million, or 46.6% of current budget, at fiscal year-end driven by:

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

The increase above offset with the following decreases.

- \$280,000 decrease in the Citywide Program Expenditures Department associated with a lower than anticipated payment for the Supplemental Cost of Living adjustment (COLA) and savings in Commercial Paper Program due to slower than expected issuance.
- \$120,000 decrease in transportation allowance in various departments citywide.
- \$100,000 decrease in the Economic Development Department due to lower than anticipated expenditures for the Business Cooperation Program.

## Transfers Out

The Transfer Out category is projected to exceed budget by \$1.6 million, or 2.6% of current budget, at fiscal year-end associated to the following increases:

- \$1.6 million in the Citywide Program Expenditures Department for the transfer to Park Improvement Funds based on projected increases in Mission Bay lease revenue.

## Capital Expenditures

Capital expenditures are projected to exceed budget by \$230,000, or 13.6% of current budget, at fiscal year-end associated to similar to increase in the Library Department associated with a book sorter purchase initiated by the Central Stores Fund for the purpose of increasing efficiency and reducing central store billings in future fiscal years.

## Debt

The Debt category is projected under budget by \$1.8 million, or 10.3% of current budget, at fiscal year-end associated to deferred payments due to the following:

- \$1.1 million decrease in the Fire-Rescue Department primarily due to the timing of the first lease payments for the Sikorsky S-70i Firehawk Helicopter taking place in Fiscal Year 2020 rather than in Fiscal Year 2019 and the Self-Contained Breathing Apparatus (SCBA).
- \$550,000 decrease in the Transportation and Storm Water Department primarily for the Enterprise Asset Management (EAM) project and the GE lighting Program (Intelligent Cities Lighting Project).
- \$100,000 decrease in the Facilities Services Department for the EAM project.



## PROGRAM UPDATES

### 1,000 Miles of Street Repair

The Mayor's 1,000 Miles of Street Repair by Fiscal Year 2020 initiative began in Fiscal Year 2016. Since its inception, the City has completed a total of 1,130 miles of road repair and plans to continue its aggressive street repair program.

Through March 2019, the City initiated repair of 281 miles of City streets, fully completed repair of 198 miles, and is in the process of initiating 39 more miles. By the end Fiscal Year 2019, a total of 320 miles will be completed through asphalt overlay, slurry seal, and concrete street repairs, achieving the 1,000-mile goal two years ahead of schedule.

### 101 Ash Street

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

During the first half of Fiscal Year 2019, Public Works—Engineering and Capital Project advertised for the construction and a contract was awarded to West Coast Construction. A Notice to Proceed was issued and construction began on September 24, 2018. As of April 11, 2019, the project is on schedule and within budget, as approved by City Council. Overall the project is nearly 59% complete and currently is estimated to be complete in the summer of 2019, with staff moved in by fall 2019.

The following is an overview of some of the key components and status:

- Demolition and asbestos bulk abatement is approximately 95% and 75% complete, respectively, on all floors.
- Layout of work spaces and framing is completed on floors 1-3 and 17-19, with work still in progress on the remaining floors.
- Rough mechanical electrical and plumbing (MEP), sprinklers and fire alarm/security are complete on floors 1-3 and 17-19, with the work still in progress on the remaining floors.
- Insulation and drywall installation is completed on floors 1-2 and 17-19, with work still in progress on the remaining floors.
- Communications and wiring is installed on floors 1-3 and 17-19, with work still in progress on the remaining floors.
- Painting has begun on floors 1-2 and 17-19.

### Additional Fire Academy

The Fiscal Year 2019 Adopted Budget included funding for one Fire-Rescue Academy. The Fire-Rescue Department is projecting to have a decrease in the number of Fire Fighter personnel due to attrition. To maintain constant staffing levels and work towards achieving full staffing, the Fire-Rescue Department is holding an additional unbudgeted fire academy of 36 Fire Recruits in Fiscal Year 2019. The second fire academy began in March 2019 and will conclude in June 2019, reducing number of vacancies in emergency operations beginning in July 2019. Projected expenditures for the academy are approximately \$1.1 million which includes overtime to train the fire recruits and non-personnel expenditures that include exams, turnout

gear, personnel protective equipment, breathing apparatus, safety supplies, and other miscellaneous supplies.

### **Auto Parts and Steel Tariff**

Fleet Operations maintains an active vehicle fleet of over 4,400 vehicles, a growth of over 400 vehicles over the last three years. This has increased the need for auto parts purchases related to maintenance. Additionally, Fleet has experienced increased Consumer Price Index costs on parts over the past 4 years averaging at least 30%. Parts vendors have not called out tariff related costs on their invoices but have indicated it is a factor in the cost increase. Lastly, non-preventable repairs related to public safety vehicles has continued to increase. Fleet has revenues in excess of budget and was provided a budget adjustment in the Mid-Year Report to fund this cost increase.

### **Climate Action Plan**

The Climate Action Plan (CAP) provides a roadmap for how San Diego can achieve its Green House Gas (GHG) emissions reduction targets of 50.0% of 2010 levels by 2035. The 2018 CAP Annual Report was published in October, 2018 and reported a 21.0% reduction in GHG emissions since 2010, primarily due to an increase in renewable energy on the grid, more fuel-efficient vehicles, and waste diversion rates. The Annual Report can be found on the City's Sustainability web page: <https://www.sandiego.gov/sustainability>.

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

The Sustainability department continues to lead other efforts related to energy efficiency and renewable energy citywide. These include developing a commercial energy benchmarking ordinance, with the first compliance period for applicable commercial buildings occurring in June, 2019, the installation of solar power on city facilities, identification of municipal energy efficiency opportunities, and demonstration projects such as Net Zero Energy libraries. Staff regularly apply for grant funding to support innovative efforts and have raised approximately \$13.0 million since 2017.

### **Community Choice Aggregation/Energy (CCA/E)**

The City has decided to launch a Community Choice Aggregation/Energy (CCA/E) program by forming a Joint Powers Authority (JPA). A CCA/E program brings benefits to the community, such as cleaner power, more local control, more community engagement, competitive generation costs, and more local programs. Calendar Year 2019 efforts include filing the necessary regulatory requirements, conducting outreach, and engaging in California Public Utilities Commission regulatory proceedings related to exit fee management and electricity resource adequacy rules. City Council passed a CCA/E Resolution of Intent in February and staff are actively coordinating with potential partners of other local governments within the region to form a JPA. The City is also engaging with stakeholders in the community in the process of CCA/E formation. The purpose of the stakeholders' meetings and forums are to update the

public about the City's progress and provide an opportunity for City staff to answer the community's questions.

### **Disparity Study**

In the Fiscal Year 2019 State of the City Address, the Mayor proposed that a citywide disparity study be conducted, and the Fiscal Year 2019 Mid-Year Budget Monitoring Report included a \$200,000 budget adjustment to allow the Purchasing and Contracting Department (P&C) to begin the process of conducting that study. The Fiscal Year 2020 Proposed Budget includes an additional \$800,000 for this purpose, which will be funded by reimbursements from the Engineering & Capital Projects Fund for any eligible CIP work performed. A disparity study is a report that analyzes qualitative and quantitative data on businesses within a defined market area, within the context of applicable governing laws and regulations and the purchasing program of the agency that commissions the report. This analysis is done with the intent of identifying whether any gaps exist in an agency's contracting with traditionally underrepresented groups and includes recommendations on how to remedy those gaps.

P&C is working collaboratively with key internal stakeholders to develop a scope of work and is looking to release an RFP in July. P&C does not anticipate encumbering these funds until the second quarter of Fiscal Year 2020 once an RFP has been awarded.

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

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

The City's outdoor lighting inventory is approximately 68,000 of which 38,000 have been retrofitted with energy efficient lighting through a previous effort, which was completed in 2014. The outdoor lighting inventory includes both streetlights, parking lot lighting and park lighting. The effort described here will ultimately retrofit 8,618 additional lights and generate energy savings. An Adaptive Control system installed as part of the retrofit provides data for enhanced asset management, real time energy usage, and an improved maintenance tool for remote access to each light in the system. The system also includes pertinent data related to the lighting systems such as location, if the light is working or not, wattage, voltage, account number, and type of light. The sensors being installed have the capability to provide data for available parking and parking enforcement, pedestrian, and vehicle counts, including path of travel, weather information, and right-of-way monitoring for enhanced public safety and situational awareness capabilities.

Currently, 2,950 of the 4,200 planned sensors have been installed. The energy savings associated with lighting retrofits is slightly behind schedule. The second RFP is in process and is expected to install an additional 3,480 fixtures. The RFP is scheduled to be finalized and issued by the end of June 2019.

### **Home Improvements for Our Veterans Program**

In 2017, Senate Bill (Berryhill) was signed into law to help disabled veterans secure reimbursements of building permit fees for residential accessibility improvements after project completion and approval as a verified American with Disabilities Act (ADA) project. The legislation allows local governments to reimburse all building permit fees for projects specifically related to veterans' service-connected disabilities. During Fiscal Year 2019,

Council District 6 transferred \$25,000 to the Development Services Enterprise Fund to initiate this program.

### **Housing SD-Housing Affordability Program**

Housing SD is a set of policies and initiatives to increase housing affordability and address the statewide housing crisis at the local level. The Program includes a set of housing proposals to: increase supply, lower costs, and promote smart growth and Climate Action Plan implementation. The goal of Housing SD is to increase San Diego's housing supply for low- and middle-income San Diegans.

Specific initiatives completed or anticipated to be completed in Fiscal Year 2019 include the following: Transit Priority Area Parking Standards, 11<sup>th</sup> Land Development Code (LDC) update approval by the California Coastal Commission, focused LDC amendment for live/work quarters regulations, focused LDC amendment for administrative appeal procedures for CEQA appeals and introducing new Mixed-Use zones into the LDC.

Initiatives underway include: Middle Income Density Bonus Program, Parks Master Plan, updating the Development Impact Fee (DIF) program, additional updates to the Land Development Code, updating the City's CEQA Thresholds, and implementation of SB 743 (updating CEQA Transportation Analysis Metrics to Vehicle Miles Traveled, or VMT).

The Planning Department anticipates spending all of the \$250,000 allocated in the Fiscal Year 2019 Adopted Budget for all of the above efforts.

### **Immigrant Affairs Manager**

The Fiscal Year 2019 Mid-Year Report included an appropriation adjustment for the addition of 1.00 Program Manager and expenditures of \$70,000 to coordinate immigrant affairs policies and programs. This position will manage the coordination efforts between immigrant and refugee communities, intergovernmental agencies, and service providers to recommend and administer policies and programs that facilitate successful integration of immigrant and refugees in the San Diego into the civic, economic, and cultural life of the City.

This position was recommended for exemption from the Classified Service by the Civil Service Commission on April 4, 2019. Following Civil Service Commission recommendation for exemption from the Classified Service, the unclassified position must then be approved for exemption by the City Council. Once the position receives exemption approval by the City Council and the Ordinance Number is issued, the department can begin the recruiting and hiring process. The department anticipates filling this position in mid-June.

### **Impact of China's Sword Policy on City Recycling**

Historically, China has been the largest international consumer of recycled materials. Effective March 1, 2018, China implemented the National Sword Policy, which banned the importation of certain recyclable commodities, particularly mixed paper, plastics, and metals. The Policy imposed lower allowances for contaminants that are much stricter than international standards and significantly cut back on the import volume while increased inspections of recyclable commodity imports. As noted in previous monitoring reports, our contractor continues to only export cardboard to China, while all other commodities are being marketed domestically and to other countries; however, markets are saturated, and commodity prices continue to decline.

To address the adverse financial impact to the City's contractor processing recyclable materials resulting from the policy, an amendment to the contract was approved by the City Council on

October 16, 2018. This change in contract terms will substantially reduce revenues provided to the City, and has resulted in the City's curbside recyclables converting from commodity generating revenues to a tip fee charge for processing. This year's commodity revenue budget of \$4.0 million is projected to end the year at \$0.7 million, with no anticipated revenue for the remainder of the year. No revenues are expected in FY 2020 or beyond.

The Environmental Services Department (ESD) is routing a contract amendment to extend the curbside recycling processing through August 2019, and has worked with Purchasing and Contracting to issue a new RFP to solicit bids for recyclables processing. Bids were due on April 19, 2019. The Department is currently reviewing the proposals, and plans to bring a contract forward to Council in July 2019. ESD is developing a mitigation plan in anticipation of the fiscal impacts for curbside material processing costs.

### **Kearny Mesa Repair Facility Update (formerly Othello Building Update)**

The proposed Fiscal Year 2020 operating fund budget for the Fleet Operations Department includes \$1.0 million to support Phase I (Design and Permitting) of the Kearny Mesa Repair Facility in the newly created FY 2020 CIP project P200000. The centrally located Kearny Mesa Repair Facility will serve as the primary facility for the repair/maintenance of heavy-duty fire apparatus as well as a storage facility for the Fire-Rescue Department reserve fleet.

Currently, funding options for the project are being evaluated and negotiations continue on a lease extension from 20 to 30 years, as well as payment terms, phasing terms, and the Scope of Work (SOW) for the building modifications. The estimated length of Phase I: Design & Permitting is 12 months followed with details of the construction duration and costs to be included in the FY 2021 budget. Completion of Phase II: Bid & Award and Construction & Move-In is estimated to be 18 months.

### **Neighborhood Policing**

The Neighborhood Policing Division was created in Fiscal Year 2019 to consolidate police resources to effectively address public safety and quality of life issues throughout the City. The Adopted Budget includes 3.00 FTE positions and expenditures of \$810,000. The creation of this division included the movement of 53.00 Police Officers from various Patrol Operations divisions and 23.00 from other divisions.

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

### **Police Recruiting and Marketing Plan**

In the third quarter of FY19, the written examination for the position of police recruit was offered 17 times within San Diego County. The tests were offered in various locations throughout the county, including Balboa Park, Palomar College, Ashford University and Camp Pendleton. The written test was also offered in Phoenix, Arizona. Lateral Police Officers have the written test waived and can apply directly for the Physical Ability Test (PAT). The PAT course was opened up 29 times for practice. Private PAT days were offered to Criminal Justice



Clubs/Fraternities and CrossFit gyms as a means of recruiting people into the process. This occurred 4 times this quarter.

The Recruiting Unit provided personnel at 50 events. These events included college/school career fairs, classroom presentations to Criminal Justice classes, military transition events, fitness events, public jobs fairs, and cultural events. The Recruiting Unit also coordinated Pre-Orientation, Retention and Orientation Days for the 119<sup>th</sup> Academy that began on March 11th. The 119<sup>th</sup> class started with 31 recruits, which still consists of 31 recruits and are set to graduate on August 22<sup>nd</sup>. In regards to those within the recruitment process already, there were 39 Candidate Assistance Mentoring Program (CAMP) sessions held to physically and mentally prepare the candidates to retain them in the process and the police academy. The 120<sup>th</sup> academy starts on June 10<sup>th</sup>. The academy goal continues to be 50 recruits per class.

On June 19, 2018, City Council approved entering into a two-year contract (with three additional one-year extensions) with Loma Media for marketing services. Loma Media is conducting a national recruitment campaign and assisting the Department in marketing itself to attract police officer recruit candidates. On February 1<sup>st</sup>, Loma Media released several recruiting videos, which were streamed on ads through Google and YouTube. In the month of February, the videos had 61,700 impressions and 31,300 views. Loma Media is also preparing to do more recruiting videos with a “University of California San Diego (UCSD) vs San Diego Police Department (SDPD) Challenge” on April 10<sup>th</sup> and April 17<sup>th</sup>. This will entail UCSD student athletes teaming up with SDPD Officers to compete in a variety of police training tactics and athletic obstacles.

### **Stadium (Sale/Negotiations with SDSU)**

In November 2018, local voters approved Measure G, the San Diego State University (SDSU) West citizens’ initiative, the main substance of which is now codified in San Diego Municipal Code (SDMC) section 22.0908. SDMC section 22.0908(a) which does not require, but allows, the City to sell the approximately 132 acres in the Mission Valley (Site) to SDSU or its affiliate only if the San Diego City Council approves the City’s sale. The City’s Public Utilities Department, through the Water Utility Fund, owns approximately 38 percent of the Site, water rights in an aquifer beneath the Site, and additional land and public facilities adjacent to the Site.

Over the past several months, standing weekly meetings and specific meetings with legal and environmental staff have and continue to occur, SDSU has presented a detailed development plan to the City, and the City has communicated the need to retain long-term easements over the site to accommodate existing public facilities as well as the construction and operation of new public facilities in Phase 2 of the Pure Water project adjacent to the Site.

Additional City milestones include providing SDSU with physical access to the Site and responding to SDSU’s questions and requests for documents, to facilitate SDSU’s due diligence investigation of the Site. The City executed an as-needed agreement not to exceed \$195,000 to provide real estate consulting services with Jones Lang LaSalle on March 20, 2019, after Purchasing and Contracting’s formal Request for Proposal process. The cost of the contract is split between READ (62%) and PUD (38%) in accordance with the percentage of the site they own. The City and SDSU have elected to negotiate the terms of a purchase and sale agreement while the appraisal is performed.

Additional SDSU milestones include taking over operation of the site as soon as escrow closes, contacting all City Council Districts to facilitate district specific input for the Mission Valley



Site, forming a River Park Advisory Committee, and preparing an Environmental Impact Report and other technical studies.

As a result, the SDSU and the City are both on track to allow SDSU to meet its goal to begin construction on the stadium/river park in early 2020 with completion by Fall 2022.

### Special Child Care Reimbursement Fund Creation

This program will be supported with \$50,000 from Council District 6 with Fiscal Year 2020 office budget funding to initiate the development of a robust quality child care strategy to address the issue by identifying opportunities to increase the supply of licensed facilities. This fund will offer a monetary incentive to City residents who open new licensed child care facilities in residential neighborhoods. Applicants will be eligible for reimbursements of up to \$3,000 over a three-year period upon demonstrating to the City that they have a valid state child care license, business tax certificate, and other supporting documentation.

## CLEAN SAN DIEGO AND SANITATION EFFORTS

Summary of FY 2019 Clean San Diego and Sanitation Efforts			
Table 17	Rounded to the ten-thousand		
Fund/Program	Current Budget	Year-End Projection	Variance
<b>General Fund</b>	<b>\$ 5,880,000</b>	<b>\$ 4,830,000</b>	<b>\$ 1,060,000</b>
Clean San Diego	4,370,000	3,740,000	630,000
Sanitation Efforts	1,050,000	1,040,000	10,000
San Diego Riverbed Clean-up	470,000	50,000	420,000
<b>Non-General Funds</b>	<b>\$ 2,210,000</b>	<b>\$ 2,120,000</b>	<b>\$ 90,000</b>
Waste Abatements	1,680,000	1,610,000	70,000
Sanitation Efforts	60,000	60,000	-
San Diego Riverbed Clean-up	470,000	450,000	20,000
<b>Total</b>	<b>\$ 8,090,000</b>	<b>\$ 6,950,000</b>	<b>\$ 1,150,000</b>

### Clean San Diego/San Diego Riverbed Clean-Up

The Clean SD Program is a citywide waste and debris abatement program. The objective of Clean SD is to maintain the public right of way and City property, clear from waste and ensure private property owners and other public agencies comply with the San Diego Municipal Code. As of the end of period nine, litter removal and waste abatements have resulted in 705 tons removed from the City's nine illegal dumping hot spots, 283 tons removed from the downtown area, 259 tons removed from the San Diego Riverbed, and 129 tons from City canyons and open space areas. In addition, the equivalent of 2,213 City blocks have been sanitized. Expenditures for this program provide extended work hours to deliver weekend litter removal and abatement services. Additionally, the Transportation & Storm Water Department provides enhanced street sweeping within the East Village area.

Clean San Diego General Fund expenditures are projected to be under budget by \$630,000 and this is primarily associated to the following:

- \$500,000 decrease in the Environmental Services Department primarily driven by higher than anticipated vacancies and reduced contractual expenditures during the fiscal year related to litter, waste abatement, and sanitizing services.

- \$140,000 decrease in the Transportation and Storm Water Department due to efficiencies of installing “No Parking Signs” and incorporating additional sweeping routes into regular sweeping routes resulting in a decrease in overtime.

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

- \$1.2 million in personnel expenditures for waste abatement
- \$370,000 in clean-up crews provided by Alpha Project.

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

## Sanitation Efforts

The Sanitation Efforts current budget includes \$1.1 million for sanitation services citywide of which \$1.1 million is in the General Fund and \$60,000 in the Concourse and Parking Garages Operating Fund, expenditures are projected at budget by fiscal year-end. Sanitation Efforts provides funding for the following: security services at portable restrooms in the downtown area, installation and servicing of 11 handwashing stations, 1.50 Ground Maintenance Workers to provide outdoor restroom cleaning for 14 restrooms in Balboa Park that will be open 24 hours per day, and power washing services to maintain a safe and sanitary environment at the City Concourse, the Evan V. Jones Parkade and the surrounding area.

## WINTER STORMS

Summary of FY 2019 Winter Storm Expenditures			
Table 18	Rounded to the ten-thousand		
Fund/Program	Current Budget	Year-End Projection	Variance
<b>General Fund</b>	<b>\$ 2,050,000</b>	<b>\$ 2,920,000</b>	<b>\$ (870,000)</b>
Emergency at the Alpha Project Bridge Shelter	20,000	230,000	(210,000)
Winter Storms	2,030,000	2,690,000	(660,000)
<b>Non-General Funds</b>	<b>\$ 80,000</b>	<b>\$ 260,000</b>	<b>\$ (180,000)</b>
Emergency at the Alpha Project Bridge Shelter	30,000	170,000	(140,000)
Winter Storms	50,000	80,000	(40,000)
<b>Total</b>	<b>\$ 2,130,000</b>	<b>\$ 3,180,000</b>	<b>\$ (1,050,000)</b>

### Emergency at the Alpha Project Bridge Shelter

On December 6, 2018, the Alpha Project bridge shelter experienced flooding. The tent and the HVAC unit were partially damaged and needed repair. Bridge shelter residents had to be relocated temporarily into the SDCCU Stadium as an Emergency Shelter while repairs were completed.

Expenditures associated to this emergency are projected to be \$400,000 in Fiscal Year 2019 due to the following:

- \$190,000 in expenditures in the Facilities Services Department for the replacement of the HVAC Unit and staff time related to repairs at the Alpha Tent Bridge Shelter.

- \$50,000 increase in expenditures in the Fire-Rescue Department for the relocation of tenants from the Alpha Project bridge shelter to the SDCCU Stadium due to flooding and the disposal of contaminated water.
- \$130,000 increase in expenditures in the Stadium Operations Fund associated with providing hazmat, security, and janitorial services, and meals for those bridge shelter residents affected by the emergency.

#### **Winter Storms Related Expenditures**

On December 6th through the 7th of 2018 the City of San Diego experienced severe Winter Storms resulting in the City activating the Emergency Operation Command. Expenditures related to the winter storms, excluding the emergency at the Alpha Project Bridge Shelter discussed above, are projected at \$2.8 million and include:

- \$2.5 million in the Transportation and Storm Water Department for work related to the Winter Storms. This reflects a projected \$1.9 million in regular time and \$600,000 in overtime for staff performing work related to storm patrol, preparation and cleanup. Tasks include mobilizing by-pass pumps and deploying barricades, and unclogging drains including the removal of debris from the right-of-way.
- \$110,000 in the Transportation and Storm Water Department for streetlight and tree replacement.
- \$70,000 in the Public Utility Funds associated with pumping out flood waters.
- \$50,000, in the Police Department for emergency response calls related to the winter storms.

#### **Non-Productive Time Related Expenditures**

Non-Productive time expenditures related to flooding and an electrical outage in the Central Operations Building (COB) are projected to be \$120,000, \$20,000 incurred in General Fund Development Services Department, and \$100,000 in the Development Services Fund.

## HOMELESS SERVICES

The Fiscal Year 2019 Current Budget includes \$48.0 million in funding for homeless programs and services and City staff support. This is comprised of \$12.0 million in General Funds and \$36.0 million in Non-General Funds. Of the \$48.0 million, \$15.2 million is for pass through transfers from the City to the Housing Commission for homeless programs and services. There are no other housing commission funds included in this discussion. A breakdown of current budget and projected expenditures can be seen in Table 19: Summary of FY 2019 Homeless Services and Staff Support.

Summary of FY 2019 Homeless Services and Staff Support			
<i>Table 19</i>			
Expenditures	Current Budget	Year-End Projection	Variance
<b>Homeless Services</b>	<b>\$ 41,920,000</b>	<b>\$ 31,810,000</b>	<b>\$ 10,110,000</b>
General Fund	8,170,000	10,160,000	(1,990,000)
Non-General Funds <sup>1</sup>	33,750,000	21,650,000	12,100,000
<b>Staff Support</b>	<b>\$ 6,070,000</b>	<b>\$ 3,730,000</b>	<b>\$ 2,340,000</b>
General Fund	3,830,000	1,960,000	1,870,000
Non-General Funds	2,240,000	1,770,000	470,000
<b>Total</b>	<b>\$ 47,990,000</b>	<b>\$ 35,540,000</b>	<b>\$ 12,450,000</b>

<sup>1</sup>Includes Multi-Year Budgets.

The Fiscal Year 2019 Current Budget of \$48.0 million can be further broken down as follows:

- \$12.0 million in the General Fund.
- \$250,000 in the Low-Moderate Income Housing Asset Fund (LMIHAF).
- \$19.4 million in Community Development Block Grant (CDBG) program entitlement allocations and program income fund allocations for the City's CDBG Reinvestment Initiative.
- \$14.1 million in State Homeless Emergency Aid Program (HEAP) grant funding.
- \$2.2 million in seized asset forfeiture funds to address community impact strategies.

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## HOMELESS PROGRAMS AND SERVICES

Summary of FY 2019 Homeless Services and Programs			
Table 20	Rounded to the ten-thousand		
Fund/Program	Current Budget	Year-End Projection	Variance
<b>General Fund</b>	<b>\$ 8,170,000</b>	<b>\$ 10,160,000</b>	<b>\$ (1,990,000)</b>
Bridge Shelters	2,980,000	3,840,000	(860,000)
Father Joes Village Bridge Shelter Relocation	-	540,000	(540,000)
Homeless Outreach Team	1,920,000	2,540,000	(620,000)
Homeless Shelters and Services Programs	2,290,000	2,290,000	-
Housing Navigation Center	300,000	300,000	-
Safe Parking Program	410,000	410,000	-
San Diego Misdemeanants At Risk (SMART)	40,000	-	40,000
Select Committee on Homelessness	40,000	40,000	-
Transitional Storage Facility	200,000	200,000	-
<b>Non-General Funds</b>	<b>\$ 33,750,000</b>	<b>\$ 21,650,000</b>	<b>\$ 12,100,000</b>
Stadium Operations Fund	-	130,000	(130,000)
City Concourse Fund	-	20,000	(20,000)
Low-Moderate Income Housing Asset Fund	250,000	250,000	-
CDBG Entitlement Allocations	1,900,000	1,820,000	80,000
CDBG Reinvestment Initiative			
Housing Navigation Center Operations	1,000,000	-	1,000,000
Homeless Facility/ Permanent Supportive Housing Acquisition/ Rehabilitation <sup>1</sup>	10,000,000	10,000,000	-
Palm Avenue Transitional Housing <sup>1</sup>	6,500,000	5,400,000	1,100,000
State Homeless Emergency Aid Program Grant (HEAP) <sup>1</sup>	14,100,000	4,030,000	10,070,000
<b>Total</b>	<b>\$ 41,920,000</b>	<b>\$ 31,810,000</b>	<b>\$ 10,110,000</b>

<sup>1</sup>Includes Multi-Year Budgets.**Bridge Shelters**

The Fiscal Year 2019 Current Budget includes \$2.98 million in the General Fund in the Citywide Program Expenditures Department budget for the rental of various services that are used to support the bridge shelter facilities, including mobile offices, restrooms, sinks, showers, laundry units, storage units, energy services, lighting, and equipment. These services are projected to be \$3.8 million at fiscal year-end, this is \$860,000 above budget associated to the following:

- \$590,000 for laundry pumping services and diesel fuel needed to fuel the lights.
- \$80,000 in electricity expenditures.
- \$320,000 in winter storm related expenditures which is discussed further in the Winter Storms section above. This includes \$190,000 incurred in the General Fund and \$130,000 in the Stadium Operations Fund.

**Father Joe's Village (FJV) Bridge Shelter Relocation**

To accommodate the construction of an affordable housing development project, the Father Joe's Villages bridge shelter is currently being deconstructed and reconstructed at a new site at 1710 Imperial. The plan approved by the City Council currently includes the use of \$1.6 million in HEAP funding for tear down and set-up costs at the new location.

Currently, projected expenditures associated with the relocation of the FJV bridge shelter are \$2.2 million and the breakdown for the funding sources are \$1.6 million from the HEAP Grant for construction costs and construction design, \$540,000 in the General Fund associated with

city labor costs and erecting the Bridge Shelter, and \$20,000 in the City Concourse Fund. It was estimated at the rough figure of \$1.6 million when the City planned and submitted for the state grant, but that was well in advance of any construction estimates being conducted. In addition, new state requirements accounted for increased expenditures above the \$1.6 in allocated grant funding. A breakdown of the relocation expenditures are as follows:

- \$1.0 million site preparation and construction
- \$400,000 for dismantling
- \$400,000 for erecting the structure
- \$260,000 for design
- \$120,000 in City labor<sup>1</sup>
- \$20,000 in lease expenditures for the new site at 1710 Imperial.
- \$20,000 for housing them at Golden Hall and associated cleaning supplies, janitorial services and lease expenses.

In total, Fiscal Year 2019 bridge shelter expenditures are projected to be \$6.2 million, or \$1.6 million over budget, with \$4.4 million incurred by the General Fund, and \$1.6 million in HEAP funds, \$130,000 in the Stadium Operations Fund and \$20,000 incurred in the City Concourse Fund.

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

The Homeless Outreach Team in the Police Department seeks out and engages with chronically homeless persons and places willing participants in housing linked with the appropriate services needed. Projected expenditures for this team are projected at \$2.5 million at fiscal year-end resulting in \$620,000 overbudget. The overbudget variance is driven by an increase to the size of HOT by 4.00 Full-Time Employees and two provisional employees. The personnel expenditures associated with these positions were budgeted in other areas within the Police Department and will be reallocated to defray any negative impact to the General Fund.

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

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

### **Housing Navigation Center**

The Housing Navigation Center program is designed to provide onsite intake, assessment, triage and referrals for permanent housing opportunities. On January 29, 2018, the City Council authorized the allocation of \$7.0 million in CDBG funds to acquire the property at 1401 Imperial Avenue for the center. The Fiscal Year 2019 Adopted Budget includes \$1.55 million for the Housing Navigation Center operations, including:

- \$300,000 from the General Fund.
- \$250,000 from the Low-Moderate Income Housing Asset (LMIHAF) Fund.
- \$1.0 million in funds from the CDBG Reinvestment

Fiscal year-end projected expenditures for the Housing Navigation Center are projected at \$570,000 for operations and start-up costs. The funding priority is to fully spend the General Fund, and LMIHAF funds first with the remaining CDBG savings of \$1.0 million to carry forward to FY 2020 when the Housing Navigation Center is expected to open in the summer of 2019.

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<sup>1</sup> City staff is investigating whether costs associated to City labor can be reduced.



**Safe Parking Program**

The Fiscal Year 2019 Adopted Budget includes \$410,000 in the Economic Development Department for the Safe Parking Program and is projected at budget. The program provides individuals and families who are temporarily living in their cars with a safe and secure place to park at night. Participants are provided with case management, food assistance, access to bathrooms and showers, and assistance in finding permanent housing. This program is operated by Jewish Family Services of San Diego.

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

The Economic Development Department has an additional \$40,000 budgeted for the San Diego Misdemeanants at Risk Track (SMART) Program for additional contractual support. There are no projected expenditures for SMART.

**Select Committee on Homelessness**

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

**Transitional Storage Facility – Sherman Heights**

The Transitional Storage Facility opened in June 13, 2018 to meet storage needs within the downtown homeless community and provides a location to keep personal belongings off downtown streets, sidewalks, and storefronts. Currently, the lease payment for the facility is projected to be \$200,000 at fiscal year-end and will be paid out of the Citywide Program Expenditures. The Police Department and Environmental Services Department provide enhanced levels of service for patrol, outreach, litter abatement, and sanitation near the facility for the first several months of operations; those departments regularly evaluate the neighborhood's needs for those services and provide them on an as-needed basis.

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

In Fiscal Year 2019, the CDBG program entitlement allocations for homeless programs are \$1.9 million. Of this amount, \$1.3 million is transferred to the San Diego Housing Commission to fund various programs including: Cortez Hill Family Center, Interim Housing program for Homeless Adults, Connections Housing Interim Bed Program, and Day Center for Homeless Adults. The SDHC is currently projecting these expenditures at budget. The remaining \$590,000 is managed by the Economic Development Department for various homeless related public services projects including: El Nido Transitional Living Program, Rotational Shelter Program, Moving Up, and a Housing Specialist for Jewish Family Services Safe Parking Program.

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

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

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

- \$1.0 million for Housing Navigation Center Operations which will be carried forward to Fiscal year 2020 when the center is expected to open.
- \$10.0 million for a Homeless Facility/ Permanent Supportive Housing/ Rehabilitation. This \$10.0 million is for a homeless facility and was moved to the Affordable Housing Revolving Loan Fund. Currently, projections for these funds are pending until the projects are awarded.

- \$6.5 million in carryover funds from Fiscal Year 2018 was allocated for the Palm Avenue Hotel Rehabilitation. The Palm Avenue project bid came under budget by \$1.1 million. Excess CDBG funds will be re-programmed to other CDBG eligible activity/projects.

### Homeless Emergency Aid Program (HEAP) Funding

As part of the State's Fiscal Year 2019 Budget, Senate Bill (SB) 850 authorized \$500.0 million for the Homeless Emergency Aid Program (HEAP), a block grant to provide direct assistance to cities, counties and Continuums of Care (CoCs) to address the homelessness crisis in California. The State determined that the City was eligible to receive an allocation of approximately \$14.1 million, based on its population and Point in Time Count of individuals experiencing homelessness. The City applied for this funding and received approval for the full allocation of \$14.1 million. During the second quarter of the fiscal year, the City Council accepted, appropriated, programed, and established a fund. The City received these grant funds in January and is projected to spend the \$1.6 million in capital expenditures associated to the relocation of the Father Joe's Village bridge shelter. The following expenditures are expected to be expended or obligated during this fiscal year. A transfer of \$1.8 million to the San Diego Housing Commission for Council approved programs such as Rapid Rehousing and Family Reunification Programs, \$150,000 through a Memorandum of Understanding to the County of San Diego on the Prosecution and Law Enforcement-Assisted Diversion program during this fiscal year, \$175,000 for New Transitional Storage Facility, \$72,000 for Safe Parking Expansion and \$161,000 for administration expenses. The remaining funds for this grant have been programed to be expended in Fiscal Year 2020 and 2021 by City Council.

### STAFF SUPPORT FOR HOMELESS SERVICES

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

Summary of FY 2019 Staff Support for Homeless Services			
Table 21		Rounded to the ten-thousand	
Fund/Department	Current Budget	Year-End Projection	Variance
<b>General Fund</b>	<b>\$ 3,830,000</b>	<b>\$ 1,960,000</b>	<b>\$ 1,870,000</b>
Police Department	2,900,000	1,010,000	1,890,000
Economic Development	380,000	380,000	-
Neighborhood Services	450,000	420,000	30,000
All other GF Departments	110,000	150,000	(40,000)
<b>Non-General Funds</b>	<b>\$ 2,240,000</b>	<b>\$ 1,770,000</b>	<b>\$ 470,000</b>
Seized Asset Fund	2,210,000	1,730,000	480,000
Other Non-General Funds	30,000	40,000	(10,000)
<b>Total</b>	<b>\$ 6,070,000</b>	<b>\$ 3,730,000</b>	<b>\$ 2,340,000</b>

Total expenditures for staff support of homeless services is projected at \$3.7 million by fiscal year-end of which \$2.0 million will be in the General Fund and \$1.8 million in the non-General Funds.

### Police Department

The Police Department provides public safety, and services that address quality of life issues. The department allocates its resources based on each community's need. This year, as has occurred in other years, the department recognized the needs of the East Village and Sherman

Heights neighborhood by putting a special focus in those neighborhoods. The department is currently projecting to expend \$2.7 million at fiscal year-end due to the following:

- \$2.2 million for quality of life issues in and around the Sherman Heights Neighborhood. Of this \$1.8 million is in overtime and \$280,000 in budgeted salaries. Of the total overtime expenditures \$1.5 million will be expended out the seized asset forfeiture fund and the remaining will be expended in the General Fund. The Police Department was requested to prevent, and address issues raised by community concerns in Sherman Heights, near the transitional storage center, by increasing police presence in the area to 24 hours per day within a 1/2 mile radius of the facility for the first 90 days of its operation. The department continues to see a need for increased attention to the area and will evaluate the level of increased police activity in the area through the remainder of the fiscal year.
- \$250,000 of overtime for quality of life issues in the East Village Neighborhood, which contains various homeless facilities and will include the Housing Navigation Center. Of this \$210,000 will be expended out of the seized asset forfeiture fund and the remaining will be expended in the General Fund.
- \$170,000 in total expenditures for the SMART policing demonstration initiative. Of this, \$70,000 is in budgeted salaries, \$90,000 in fringe benefits and \$5,000 in overtime.

### **Economic Development**

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

### **Neighborhood Services Department**

The Neighborhood Services Branch currently leads the effort of oversight and project management for all homelessness related services. Projected expenditures are \$420,000 for a projected savings of \$30,000.

### **Support from all other departments and non-General Funds include:**

The Parks and Recreation Department is currently undertaking the administration of the bridge shelter contracts and the Office of the City Attorney provides legal advice. Support from various departments and non-General Funds to help with the emergency at the Alpha Project bridge shelter during the winter storms.

## NON-GENERAL FUND SUMMARIES

### Central Stores Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	in millions Variance %
<b>Revenue</b>	\$ 7.5	\$ 7.5	\$ 8.5	\$ 1.0	13.3%
Personnel Expenditures	1.6	1.6	1.7	(0.1)	-3.2%
Non-Personnel Expenditures	5.9	5.9	6.6	(0.7)	-12.4%
<b>Expenditures</b>	7.5	7.5	8.3	(0.8)	-10.4%
<b>Net Year-End Projection</b>	\$ 0.0	\$ 0.0	\$ 0.2	\$ 0.2	

*Revenue:*

The Central Stores Fund projects revenue to exceed budget by \$1.0 million at fiscal year-end primarily due to an increase in materials purchased by City.

*Expenditures:*

Personnel expenditures in the Central Stores Fund are projected to be at budget at fiscal year-end.

Non-personnel expenditures for the Central Stores Fund are projected over budget by \$790,000 at fiscal year-end primarily due to the following increases:

- \$550,000 associated with increases in inventory purchases, and office and safety supplies.
- \$200,000 due to projected overages in contracts related to security services and equipment rental.

### Development Services Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	in millions Variance %
<b>Revenue</b>	\$ 64.5	\$ 64.5	\$ 68.8	\$ 4.3	6.7%
Personnel Expenditures	51.5	51.5	52.2	(0.7)	-1.4%
Non-Personnel Expenditures	20.9	20.9	19.6	1.3	6.2%
<b>Expenditures</b>	72.4	72.4	71.9	0.6	0.8%
<b>Net Year-End Projection</b>	\$ (8.0)	\$ (8.0)	\$ (3.0)	\$ 4.9	

*Revenue:*

The Development Services Fund projects revenue to exceed budget by \$4.3 million at fiscal year-end. This increase is associated to revenue from flat fees and a 6.0% user fee increase (R-311816), for permit and issuance fees for non-residential and residential plan check. This increase is also associated with express plan checks where customers pay an additional fee to expedite the review of plans which offsets the projected increase in overtime required to provide elevated services.

*Expenditures:*

Personnel expenditures are projected to exceed budget by \$710,000 at fiscal year-end primarily associated with overtime due to express plan checks which allows customers to pay an additional fee to expedite the review of plans. This projection reflects a decrease of \$990,000 from the Mid-Year Report primarily attributed to \$780,000 in salaries and \$410,000 in special pay associated with a higher number of vacancies than anticipated in the Mid-Year

Report. Internal efforts have prioritized the hiring of critical positions. These increases are partially offset with a decrease of \$220,000 in overtime and vacation pay-in-lieu.

Non-personnel expenditures in the Development Services Fund are projected under budget by \$1.3 million at fiscal year-end associated with the relocation to 101 Ash street, which is now scheduled for Fiscal Year 2020 instead of Fiscal Year 2019 as budgeted.

Currently, the Development Services Department is not fully funding its operating reserve levels and will need to recover costs associated with recently approved salary adjustments for Engineers. In order to recover these costs the Department is recommending increasing its user fees via a requested action item in this report. Additional details on this issue are included below in the Other Actions section of this report.

## Engineering and Capital Projects Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 102.2	\$ 102.2	\$ 94.4	\$ (7.8)	-7.7%
Personnel Expenditures	86.0	86.0	83.2	2.9	3.4%
Non-Personnel Expenditures	16.2	16.2	13.0	3.2	19.7%
<b>Expenditures</b>	102.2	102.2	96.1	6.1	6.0%
<b>Net Year-End Projection</b>	\$ -	\$ -	\$ (1.8)	\$ (1.8)	

### Revenue:

Revenue in the Engineering and Capital Projects Fund is projected to be under budget by \$7.8 million at fiscal year-end primarily due to vacant reimbursable positions, which is partially offset with related savings in personnel expenditures.

### Expenditures:

Personnel expenditures are projected to be under budget by \$2.9 million at fiscal year-end associated to the following:

- \$2.2 million decrease primarily in salaries associated to vacant reimbursable positions. Filling the positions has taken longer than anticipated due to limited qualified candidates, promoting from within and transfers from other city departments.
- \$1.3 million decrease in fringe benefits.

Non-personnel expenditures are projected under budget by \$3.2 million at fiscal year-end primarily due to the following decreases:

- \$780,000 in training expenditures
- \$640,000 in supplies
- \$520,000 due to savings in information technology software and applications
- \$400,000 in rent expenditures for 101 Ash Street
- \$400,000 in projected city services billed
- \$200,000 in savings in miscellaneous contract expenditures
- \$120,000 due to savings in the sewer network modeling system

The Engineering and Capital Projects Fund is projecting a negative net projected activity of \$1.8 million, a decrease of \$6.2 million from fiscal year 2018 primarily attributed to an adjustment to the overhead rate. Plans to mitigate the net projected activity of \$1.8 million include an additional adjustment to the overhead rate, a continued focus on performing fully

reimbursable work, and a slow down or reduction of some expenditure activity that will not impact operations.

## Fleet Operating Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
<b>Revenue</b>	\$ 47.0	\$ 49.8	\$ 50.8	\$ 1.0	2.1%
Personnel Expenditures	22.6	22.6	21.4	1.3	5.6%
Non-Personnel Expenditures	30.6	33.4	35.8	(2.3)	-7.0%
<b>Expenditures</b>	53.3	56.1	57.2	(1.1)	-1.9%
<b>Net Year-End Projection</b>	\$ (6.3)	\$ (6.3)	\$ (6.3)	\$ (0.0)	

### Revenue:

The Fleet Operating Fund revenue is projected to exceed budget by \$1.0 million at fiscal year-end. This increase includes:

- \$710,000 in fuel reimbursements and billable vehicle repair revenue; and
- \$330,000 in rental fee revenue associated with the occupancy of the Kearny Mesa Repair Facility.

### Expenditures:

Personnel expenditures in the Fleet Operating Fund are projected to be under budget by \$1.3 million at fiscal year-end primarily due to the following:

- \$930,000 decrease in salaries and \$640,000 decrease in fringe associated with delays in filling vacant positions.
- \$230,000 increase in overtime associated with backfilling vacant positions and maintain service levels.
- \$150,000 increase in pay-in-lieu of annual leave.

Non-personnel expenditures are projected to exceed budget by \$2.3 million at fiscal year-end primarily due to the following:

- \$1.1 million for unanticipated fuel expenditures related to a billing correction. This increase is offset with revenue from fuel reimbursements.
- \$670,000 in supplies due to the City's increased fleet size, tariff related increases for auto parts, and increased auto parts stock based on an audit recommendation.
- \$550,000 for miscellaneous contractual services related to facility improvements and equipment maintenance services, towing services, and the GPS data plan for fleet vehicles.

## Golf Course Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
<b>Revenue</b>	\$ 20.5	\$ 20.5	\$ 24.2	\$ 3.8	18.4%
Personnel Expenditures	8.1	8.1	8.2	(0.1)	-0.8%
Non-Personnel Expenditures	10.7	10.7	10.6	0.2	1.5%
<b>Expenditures</b>	18.9	18.9	18.8	0.1	0.5%
<b>Net Year-End Projection</b>	\$ 1.6	\$ 1.6	\$ 5.5	\$ 3.9	

### Revenue:



The Golf Course Fund projects revenue to exceed budget by \$3.8 million at fiscal year-end primarily attributed to improved golf course conditions, increase in concessions, and implementation of a fee increase at Torrey Pines North Course effective January 2019.

*Expenditures:*

Expenditures in the Golf Course Fund are projected at budget by fiscal year-end.

## PETCO Park Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 17.0	\$ 17.0	\$ 17.8	\$ 0.8	4.7%
Personnel Expenditures	0.1	0.1	0.1	0.0	12.2%
Non-Personnel Expenditures	17.1	17.9	17.1	0.8	4.4%
<b>Expenditures</b>	17.3	18.0	17.2	0.8	4.5%
<b>Net Year-End Projection</b>	\$ (0.2)	\$ (1.0)	\$ 0.6	\$ 1.6	

*Revenue:*

PETCO Park Fund revenue is projected to be over budget by \$780,000 at fiscal year-end primarily attributed to an unanticipated Eagles/Def Leppard concert that generated \$780,000 of unplanned revenue.

*Expenditures:*

Personnel Expenditures in the PETCO Park Fund are projected to be close to budget by fiscal year-end.

Non-personnel expenditures are projected under budget by \$790,000 at fiscal year-end primarily attributed to of the Padres adjusting their Fiscal Year date, which was later reversed after consultation with the City Attorney's Office and the Padres. This change resulted in the initial payment to the Padres being reduced by \$780,000, which is equal to the previous addition plus a mandatory CPI increase related to the fiscal year schedule.

The current projection expects revenue to exceed expenditures by \$600,000. Due to the higher than expected performance which in turn requires less General Fund balance to offset any negative net projected activity.

## Recycling Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 22.3	\$ 22.3	\$ 26.2	\$ 3.9	17.2%
Personnel Expenditures	11.1	11.1	10.4	0.6	5.6%
Non-Personnel Expenditures	14.8	14.8	13.3	1.5	9.9%
<b>Expenditures</b>	25.8	25.8	23.7	2.1	8.1%
<b>Net Year-End Projection</b>	\$ (3.5)	\$ (3.5)	\$ 2.5	\$ 5.9	

*Revenue:*

Recycling Fund revenue is projected over budget by \$3.9 million at fiscal year-end associated to the following increases:

- \$1.7 million in AB 939 fees due to franchise and non-franchised customer's loads brought to the Miramar Landfill.

- \$1.1 million associated with the renegotiating of franchise hauler agreements.
- \$1.0 million in revenue as a result of businesses not meeting the 180-day refund requirement for unclaimed construction and demolition deposits.
- \$900,000 in exempt tonnage related to the Navy Broadway Complex.
- \$570,000 related to a one-time payment for prior years recycling revenue share.
- \$430,000 related to favorable interest earnings.

These increases are partially offset by the following decreases:

- \$2.8 million due to China's Sword Policy imposing higher quality standards from 2.0% down to 0.5% for imported recyclable materials.

#### Expenditures:

Personnel expenditures in the Recycling Fund are projected under budget by \$620,000 at fiscal year-end primarily due to various vacancies in the department.

Non-personnel expenditures for the Recycling Fund are projected under budget by \$1.5 million at fiscal year-end primarily due to the following decreases:

- \$320,000 in fuel consumption as the fleet converts to compressed natural gas (CNG).
- \$260,000 associated with charging eligible expenditures to the Oil Payment Program and CalRecycle grant.
- \$250,000 in waste removal disposal fees associated with a reduction in disposal costs at the Household Hazardous Waste Transfer Facility.
- \$220,000 due to lower than expected charges for recycling containers.
- \$190,000 due to lower than expected charges for equipment usage and disposal fees for greenery tonnage.
- \$90,000 due to outreach and education recycling program contracts not being fully executed and will not be expanded this year.

## Refuse Disposal Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 31.9	\$ 34.4	\$ 36.1	\$ 1.8	5.1%
Personnel Expenditures	14.4	14.4	14.6	(0.2)	-1.5%
Non-Personnel Expenditures	19.3	21.8	21.7	0.1	0.4%
<b>Expenditures</b>	33.7	36.2	36.3	(0.1)	-0.4%
<b>Net Year-End Projection</b>	\$ (1.8)	\$ (1.8)	\$ (0.2)	\$ 1.6	

#### Revenue:

The Refuse Disposal Fund projects revenue to exceed budget by \$1.8 million at fiscal year-end primarily due to the following increases:

- \$1.2 million related to Consumer Price Index fee increase at Miramar Landfill, additional green disposal fees, department labor reimbursements and Ridgehaven facility maintenance expenses.
- \$600,000 in favorable interest earnings.
- \$260,000 in late fees associated with landfill deferred payment accounts.

These increases are partially offset by the following decreases:

- \$200,000 due to lower than projected tonnage from residential trash.
- \$140,000 due to less than anticipated revenue from sale of ground wood, delivery of mulch and sale of compost due to the rain season less greenery products were purchased.

*Expenditures:*

Personnel expenditures in the Refuse Disposal Fund are projected to exceed budget by \$290,000 at fiscal year-end. The over budget projection is primarily attributed to an increase in overtime associated with maintaining service levels. The Refuse Disposal Fund has sufficient fund balance to cover this deficit.

Non-personnel expenditures are projected under budget by \$160,000 at fiscal year-end primarily due to the following decreases:

- \$100,000 in associated with moderate non-critical spending for repair and maintenance supplies and building materials.
- \$80,000 due to a new weight scale at the Miramar Landfill now being budgeted in Capital Improvement Program.

These decreases are being offset by unanticipated consultant services to provide gas pipe maintenance at the landfill.

## Sewer Utility Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	in millions
					Variance %
<b>Revenue</b>	\$ 449.2	\$ 449.2	\$ 403.4	\$ (45.8)	-10.2%
Personnel Expenditures	95.5	95.5	89.9	5.6	5.8%
Non-Personnel Expenditures	267.1	267.1	251.2	15.9	6.0%
<b>Expenditures</b>	362.6	362.6	341.1	21.5	5.9%
<b>Net Year-End Projection</b>	<b>\$ 86.6</b>	<b>\$ 86.5</b>	<b>\$ 62.3</b>	<b>\$ (24.3)</b>	

*Revenue:*

The Sewer Utility Funds revenue is projected to be under budget by approximately \$45.8 million at fiscal year-end due to the following factors:

- \$40.1 million decrease due to delays in receiving funding agreements for State Revolving Fund loans and partially due to the State having difficulties processing reimbursements because of computer system upgrades.
- \$7.8 decrease due to less Capacity Fee revenue because of the decrease in the number of permits for large scale residential, industrial, and commercial projects.
- \$700,000 increase from the Point Loma and South Bay Water Reclamation plant program with Biofuels LLC from the sale of methane gas captured at these facilities.
- \$600,000 increase in groundwater fees from development activity, trucked water permit fees, and miscellaneous services to other funds.
- \$160,000 increase due to higher than anticipated lease agreements for properties, permits, and equipment.

*Expenditures:*

Personnel Expenditures in the Sewer Utility Funds are projected under budget by approximately \$5.6 million primarily due to vacancies throughout the department.

Non-personnel expenditures in the Sewer Utility Funds are projected under budget by \$15.9 million at fiscal year-end primarily due to the following factors:

- \$9.1 million decrease in contracts due to expiring condition assessment, savings in miscellaneous contracts, and Pure Water Program design ending as the program begins to enter the construction phase.

- \$1.9 million decrease in information technology expenditures due to the two projects becoming CIP projects, savings as a result of EAM, and business report writer services will not be utilized at the level expected.
- \$1.6 million decrease due to reserve credits for debt service payments and delayed State Revolving Fund debt service payments reflecting the rescheduling of MBC Dewatering Centrifuge projects.
- \$1.0 million decrease in electricity usage at wastewater facilities.
- \$3.5 million decrease in contingency reserves that are not anticipated to be needed in this fiscal year.

## Stadium Operations Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 10.6	\$ 10.6	\$ 13.4	\$ 2.7	25.4%
Personnel Expenditures	0.6	0.6	0.4	0.2	36.5%
Non-Personnel Expenditures	14.5	14.5	14.2	0.3	2.4%
<b>Expenditures</b>	15.1	15.1	14.5	0.5	3.6%
<b>Net Year-End Projection</b>	\$ (4.4)	\$ (4.4)	\$ (1.2)	\$ 3.2	

### Revenue:

Stadium Operations Fund revenue is projected over budget by \$2.7 million at fiscal year-end associated to the following:

- \$2.4 million increase in revenue associated with: signage and suite sales; and higher than anticipated concessions revenue from concerts and sporting events.
- \$3.7 million decrease in a reimbursement from the Transient Occupancy Tax (TOT) fund for the maintenance of visitor related facilities. This decrease is higher than the increased revenues for events due to a decrease in projected operating expenditures.

### Expenditures:

Personnel expenditures in the Stadium Operations Fund are projected under budget by \$200,000 at fiscal year-end primarily due to a vacant position and underutilized overtime budget.

Non-personnel expenditures for the Stadium Operations Fund are projected under budget by \$350,000 at fiscal year-end primarily due to restrained spending of building materials and a decrease in the use of electricity.

## Transient Occupancy Tax Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 120.7	\$ 120.7	\$ 122.8	\$ 2.1	1.8%
Personnel Expenditures	1.7	1.7	1.4	0.4	21.9%
Non-Personnel Expenditures	121.5	121.5	122.7	(1.2)	-1.0%
<b>Expenditures</b>	123.3	123.3	124.1	(0.8)	-0.7%
<b>Net Year-End Projection</b>	\$ (2.5)	\$ (2.5)	\$ (1.2)	\$ 1.3	

### Revenue:

The Transient Occupancy Tax Fund is projecting revenue to exceed budget by \$2.1 million at fiscal year-end, due to better than expected performance at the end of calendar year 2018. The San Diego Travel Forecast, 2018 notes that “Developments in the US and global economies suggest

that 2018 will have been a peak in the hotel industry and global growth overall” and projects continued softening in the tourism industry. While total TOT revenue over the last nine months has outpaced budget estimates, this is not expected to continue, and the February year-over-year receipts were down 2.2 percent. Given the reduction in receipts in February, as well as the forecasts from the San Diego Tourism Authority, the projected growth rate for TOT is expected to remain at 5.3 percent for the remainder of the fiscal year.

*Expenditure:*

Personnel expenditures are projected to be under budget by \$380,000 at fiscal year-end primarily due to six vacancies in the Arts and Culture Department. Two of these vacancies were filled November, two were filled in February, and the remaining two positions were filled in April.

Non-personnel expenditures are projected to exceed budget by \$1.2 million at fiscal year-end, primarily associated to an increase in support to the Convention Center of \$970,000 due to increased dewatering expenses, and the increase in the 1-cent discretionary transfer to the General Fund of \$420,000 as a result of increased TOT projections for Fiscal year 2019.

## Underground Surcharge Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
<b>Revenue</b>	\$ 66.4	\$ 66.4	\$ 67.5	\$ 1.1	1.7%
Personnel Expenditures	2.2	2.2	2.2	0.0	0.2%
Non-Personnel Expenditures	57.8	57.8	32.1	25.7	44.4%
<b>Expenditures</b>	60.0	60.0	34.3	25.7	42.8%
<b>Net Year-End Projection</b>	\$ 6.4	\$ 6.4	\$ 33.2	\$ 26.8	

*Revenue:*

The Underground Surcharge Fund projects revenue to be over budget by \$1.1 million at fiscal year-end, primarily attributed to higher interest earned on fund balance.

*Expenditures:*

Expenditures are projected under budget by \$25.7 million at fiscal year-end associated with the time needed to complete the environmental and design phases of undergrounding projects by SDG&E. Projects do not incur any expenditures until they are under construction. In addition, limited resources at the participating utilities contribute to delays in project execution.

## Water Utility Operating Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
<b>Revenue</b>	\$ 696.5	\$ 708.7	\$ 724.6	\$ 15.9	2.2%
Personnel Expenditures	80.8	80.8	77.9	2.9	3.6%
Non-Personnel Expenditures	461.8	461.8	435.8	26.0	5.6%
<b>Expenditures</b>	542.6	542.6	513.7	29.0	5.3%
<b>Net Year-End Projection</b>	\$ 153.9	\$ 166.0	\$ 210.9	\$ 44.9	

*Revenue:*

The Water Utility Operating Fund revenue is projected to be over budget by \$15.9 million at fiscal year-end due to the following factors:

- \$46.3 million increase in Other Revenue due to a change in financing PUD's CIP program from commercial paper to bond proceeds. The use of bond proceeds was not budgeted in FY 2019.
- \$25.4 million decrease due to delays in receiving funding agreements for State Revolving Fund loans and partially due to the State having difficulties processing reimbursements because of computer system upgrades.
- \$5.8 million decrease due to less Capacity Fee revenue because of the decrease in the number of permits for large scale residential, industrial, and commercial projects.

*Expenditures:*

Personnel Expenditures in the Water Utility Operating Fund are projected to be under budget by approximately \$2.9 million primarily due to vacancies throughout the department.

Non-personnel expenditures in the Water Utility Operating Fund are projected under budget by approximately \$26.0 million at fiscal year-end primarily due to the following factors:

- \$13.3 million decrease in water purchasing costs as the City draws on more of its own local supply of water as the City experienced an extremely wet winter season and incurred a lower than anticipated County Water Authority passthrough rates.
- \$1.6 million decrease due to water meters replacements originally budgeted in the operating budget now being expensed through the Advanced Metering Infrastructure (AMI) CIP project.
- \$3.9 million decrease due to the Pure Water Program design contracts ending as the program begins to enter the construction phase.
- \$1.1 million decrease in Information Technology expenditures due to the Centralized Payment Processing Solution becoming a CIP project, and Business Report Writer and ATOS laptop support not being utilized.
- \$1.3 million decrease due to less than anticipated purchases of various capital equipment such as pumps, compressors and other equipment.
- \$3.5 million decrease in the contingency reserves not needed in this fiscal year.
- \$760,900 decrease in electricity usage at water treatment facilities.



## GENERAL FUND BALANCES AND RESERVES

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

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

Table 22: FY 2019 General Fund Balances and Reserve Estimates displays the General Fund Balance and Reserve estimates calculation.

FY 2019 General Fund Balances and Reserve Estimates		
Table 22		in millions
Description	Amount	% of Operating Revenues <sup>1</sup>
<b>FY 2019 Beginning Fund Balance</b>	<b>\$ 227.5</b>	<b>18.0%</b>
FY 2019 Projected Activity		
Revenue	1,481.5	
Expenditures <sup>2</sup>	(1,478.1)	
<b>Net Projected Activity</b>	<b>\$ 3.4</b>	
Emergency Reserve Total	(101.1)	8.0%
Stability Reserve Total	(91.7)	7.25%
<b>FY 2019 Projected Ending Fund Balance (Excess Equity)</b>	<b>\$ 38.1</b>	<b>3.0%</b>
FY 2020 Proposed Budgeted Use of Fund Balance (Excess Equity)	(30.7)	
FY 2020 May Revision Budgeted Use of Fund Balance (Excess Equity)	(4.9)	
<b>FY 2019 Projected Remaining Budgetary Fund Balance (Excess Equity)</b>	<b>\$ 2.5</b>	<b>0.2%</b>

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

<sup>2</sup>The FY 2019 Adopted Budget and projected expenditures associated to the reserve contributions were removed from the table as the reserve contributions will not be recognized as an expenditure and will close to fund balance as part of the year-end financial accounting process. The budgeted expenditures total \$550,000 and projected expenditures total \$1.2million, the variance of \$650,000 is attributed to an increase in the actual operating revenues for Fiscal Year 2018 as reported in the CAFR.

The Fiscal Year 2019 projected ending fund balance in excess of required reserves (excess equity) is \$38.1 million, or 3.0%, after considering the following:

- \$3.4 million in Fiscal Year 2019 net projected activity.
- \$192.8 million, or 15.25% of operating revenues to meet General Fund reserve target for FY2019.
- \$30.7 million Fiscal Year 2020 Proposed Budgeted Use of Fund Balance for eligible one-time uses.
- \$4.9 million Fiscal Year 2020 May Revision to the proposed budgeted use of fund balance.

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

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

The Fiscal Year 2019 General Fund reserve of 15.25%, or \$192.8 million, is comprised of an 8.0% Emergency Reserve, or \$101.1 million, and a 7.25% Stability Reserve, or \$91.7 million. Per the Reserve Policy, the Stability Reserve will increase by 1.45% by Fiscal Year 2025 year-end, or from 7.25% to 8.7%, of a three-year average of General Fund Operating Revenues as reported in the CAFR. In Fiscal Year 2020, the Stability Reserve target is scheduled to increase from 7.25% to 7.5%, which in turn increases the total General Fund reserve level to 16.5% by Fiscal Year 2020 year-end. It is important to note that as General Fund operating revenues increase, the contribution amounts also increase, even if the percentage targets remain constant. This relationship exists because the reserve contribution amount is a product of the General Fund operating revenues.

The Fiscal Year 2019 Adopted Budget included the use of \$22.7 million of fund balance. Currently, there is no projected use of the budgeted excess equity as revenues are projected to exceed budget by \$33.5 million; instead the Year-End Report projects a net surplus in projected activity of \$3.7 million. The adopted budget had anticipated the use of fund balance for the Fiscal Year 2019 reserve contribution amount of \$550,000 to reach the target of 15.25%. This amount was excluded from the budgeted activity because it will close to fund balance instead of being recognized as an expenditure as part of the year-end financial accounting process. The remaining \$22.1 million budgeted anticipated use of fund balance primarily funded the transfer to the Infrastructure Fund and the Commission for Arts and Culture.

Staff is recommending appropriation adjustments, which are discussed further in the Appropriation Adjustments section of this report. The Fiscal Year 2019 projected ending excess equity is \$38.1 million, or 3.0%, in excess of the \$192.8 million in reserve contributions, and the Fiscal Year 2019 Year-End Report projected activity. This is an increase of \$7.4 million from the \$30.7 million reported in the Mid-Year Report. After the publication of the Mid-Year Report, the Fiscal year 2020 Proposed Budget recommended the use of \$30.7 million as a one-time resource to fund eligible one-time uses. As a result, the available fund balance in excess of reserves and uses of fund balance is now projected at \$7.4 million.

The Fiscal Year 2020 May Revision includes a proposed use of \$4.9 million of the Fiscal Year 2019 projected ending budgetary fund balance in excess of reserves (excess equity). Additional detail on the uses can be found in the Mayor's May Revision to the Proposed Budget.

If the above adjustments are approved, the remaining Fiscal Year 2019 projected excess equity is estimated at \$2.5 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) produced by the San Diego City Employees' Retirement System's (SDCERS) actuary. The pension payment stabilization reserve target is currently 8.0% of the average of the three most recent fiscal year ADC payments.

The Fiscal Year 2018 Adopted Budget included the full utilization of the Pension Payment Stabilization Reserve. The General Fund pension reserve contribution for Fiscal Year 2019 is \$3.9 million. Per the FY 2020-2024 Five-Year Financial Outlook (FYO), the Mayor has planned to replenish the reserve on an incremental basis of 20.0% of the reserve target, or approximately \$4.3 million per year, to achieve the full reserve target by Fiscal Year 2023. The Fiscal Year 2020 Proposed Budget includes a contribution of \$4.3 million, bringing the Pension Payment Stabilization Reserve to 40.0% of its target level.

## RISK MANAGEMENT RESERVES

The Long-Term Disability, Public Liability, and Workers' Compensation Funds provide funding sources for certain claims made against the City. The City's Reserve Policy (CP 100-20) sets required reserve level targets for each fund to ensure financial stability, as shown below in Table 23: FY 2019 Risk Management Liability Reserves. All Risk Management reserves goals are based on the average value of the annual actuarial liability (AVAAL) for the three most recent fiscal years, which are currently Fiscal Years 2016 through 2018. Additional details on each reserve are included below.

FY 2019 Risk Management Liability Reserves				
Table 23			in millions	
Description	Fund Name	Reserve Type	FY 2019 Target	Year-End Projection
Risk Management	Long-Term Disability Fund	Liability Reserve	\$ 3.9	\$ 13.2
	Public Liability Fund	Liability Reserve	32.1	34.7
	Workers' Compensation Fund	Liability Reserve	31.3	33.2

### LONG-TERM DISABILITY RESERVE

The Long-Term Disability (LTD) Reserve Fund provides partial income replacement to eligible City employees who are unable to work for a period as a result of a non-industrial injury, illness, or pregnancy. The Reserve Policy requires the City to maintain LTD reserves equal to 100.0% of the LTD actuarial liability, that is, the AVAAL for Fiscal Years 2016 through 2018. The reserve target for Fiscal Year 2019 is \$3.9 million, which is \$9.3 million less than the estimated ending fund balance of \$13.2 million for Fiscal Year 2019.

### PUBLIC LIABILITY RESERVE

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

### WORKERS' COMPENSATION RESERVE

The Workers' Compensation (WC) Reserve is a citywide fund that provides wage replacement and medical benefits to employees who suffer employment-related injuries and illnesses. On February 21, 2017, the Reserve Policy was revised to reduce the WC Reserve policy goal from 25.0% to 12.0% of the AVAAL for three most recent fiscal years to support approximately one year of operating cash for the Workers' Compensation program.

The WC Reserve target for Fiscal Year 2019 is \$31.3 million, which is \$1.9 million lower than the projected ending reserve balance of \$33.2 million. The remaining WC reserves will be used to offset WC reserve operating expenditures through Fiscal Year 2020, as discussed in the FY 2020-2024 Five-Year Financial Outlook.

## Appropriation Adjustments

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

### GENERAL FUND RECOMMENDED APPROPRIATION ADJUSTMENTS

Table 24: FY 2019 Year-End General Fund Appropriation Adjustments displays the General Fund recommended budget adjustments.

FY 2019 Year-End General Fund Appropriation Adjustments			
Table 24			
Department	Expenditures Increase/(Decrease)	Revenue	Net Impact
Major General Fund Revenues	\$ -	\$ 2,580,000	\$ 2,580,000
City Treasurer	(420,000)	-	420,000
Debt Management	(80,000)	-	80,000
Economic Development	(270,000)	-	270,000
Environmental Services	(1,000,000)	-	1,000,000
Infrastructure/Public Works	(280,000)	-	280,000
Purchasing and Contracting	(450,000)	-	450,000
Real Estate Assets	(340,000)	-	340,000
Library	270,000	-	(270,000)
Office of the ACOO	280,000	-	(280,000)
Public Utilities	100,000	-	(100,000)
Fringe Benefits	4,770,000	-	(4,770,000)
Fire-Rescue	2,800,000	2,800,000	-
Parks and Recreation	560,000	560,000	-
Police	(3,000,000)	(3,000,000)	-
<b>General Fund Total</b>	<b>\$ 2,940,000</b>	<b>\$ 2,940,000</b>	<b>\$ -</b>

#### Major General Fund Revenues

The major General Fund Revenues are projected to exceed budget by \$33.1 million at fiscal year-end. This allows for an estimated revenue increase in property tax to offset projected overbudget expenditures primarily in fringe benefits for Public Safety departments.

#### Departmental Projected Savings:

Several general fund departments have identified savings within their Fiscal Year 2019 budget, as discussed earlier in this report, staff is recommending this savings be reallocated to offset over budget expenditure projections primarily in the Public Safety fringe benefits category. The following is a list of departments and savings utilized:

- \$420,000 City Treasurer
- \$80,000 Debt Management
- \$270,000 Economic Development
- \$1,000,000 Environmental Services
- \$280,000 Infrastructure & Public Works Branch
- \$450,000 Purchasing & Contracting
- \$340,000 READ

### **Library Department**

The Library Department requires an increase in expenditure appropriations associated to the book sorter purchase initiated by the Central Stores Fund, this increase will result in savings from the operational efficiencies the book sorter will provide to the Library Department by reducing the pick-up days and staff hours.

### **Office of the Assistant Chief Operating Officer**

The Office of the Assistant Chief Operating Officer requires an increase in expenditure appropriations for the addition of a second Assistant Chief Operating Officer. ACOO Stacey LoMedico has been assigned to the Public Utilities department to lead the efficiency and improvement efforts taking place. During this time an additional ACOO was needed to maintain the on-going functions previously performed for all Non-PUD operations.

### **Public Utilities Department**

The Public Utilities Department requires an increase in expenditure appropriations for cost of living adjustments to the Atlas Pumping service contract which provides the City with wastewater pumping and the removal and disposal of toilettes and holding tanks.

### **Fringe Benefits**

The Fire-Rescue and Police Department require an increase in expenditure appropriations for fringe benefits. The increases in fringe benefits will support over budget increases in the Actuarially Determined Contribution (ADC), Workers' Compensation, other Post-Employment Benefits (OPEB), Supplemental Pension Savings Plan (SPSP), and Medicare.

### **Fire-Rescue Department**

The Fire-Rescue Department requires an increase in expenditure appropriations for facilities maintenance and supplies for the unbudgeted Fire Academy which includes exams, turnout gear, personnel protective equipment, breathing apparatus, safety supplies, and other miscellaneous supplies. This increase is funded by estimated excess Fire-Rescue revenue received from inspection fees and deployments.

### **Parks and Recreation Department**

The Parks and Recreation Department requires an increase in expenditure and revenue appropriations. The increase in expenditures are due to tree trimming services, cleaning and janitorial supplies at developed regional parks and open spaces. The increase in revenue is associated to the reimbursement for eligible expenditures in Developed Regional Parks and Open Space from the Environmental Growth Funds.

### **Police**

The Police Department requires an accounting adjustment of \$3.0 million in expenditures and revenue appropriations between the General Fund and the seized asset forfeiture fund.

### **Fixed and Variable Fringe Reallocation**

The General Fund requires a reallocation of fixed and variable fringe benefits among various General Fund departments in order to align budget with projected expenditures. These increases will be offset with fixed and Variable fringe savings in other General Fund departments. These adjustments are needed to right size departments for actual staffing levels obtained during the fiscal year. Table 25: FY 2019 Year-End General Fund Fringe Reallocation provides the increases and decreases among various General Fund Departments.

FY 2019 Year-End General Fund Fringe Reallocation

Table 25

General Fund Department	Increase/(Decrease)		Total Fringe
	Variable Fringe	Fixed Fringe	
<b>Fringe Reallocation (-)</b>	<b>\$ (1,350,000)</b>	<b>\$ (1,300,000)</b>	<b>\$ (2,650,000)</b>
City Attorney	(60,000)	(45,000)	(105,000)
City Treasurer	(100,000)	(40,000)	(140,000)
Communications	(20,000)	(17,000)	(37,000)
Debt Management	(30,000)	(25,000)	(55,000)
Development Services	(105,000)	-	(105,000)
Environmental Services	(50,000)	(90,000)	(140,000)
Facilities Services	(260,000)	-	(260,000)
Fire-Rescue	-	(420,000)	(420,000)
Human Resources	-	(90,000)	(90,000)
Library	(180,000)	(175,000)	(355,000)
Office of Boards and Commissions	(15,000)	-	(15,000)
Office of Homeland Security	(20,000)	(10,000)	(30,000)
Office of the ACOO	(20,000)	(100,000)	(120,000)
Office of the Mayor	(15,000)	-	(15,000)
Parks and Recreation	(290,000)	-	(290,000)
Performance and Analytics	-	(38,000)	(38,000)
Personnel	(35,000)	(80,000)	(115,000)
Planning	(80,000)	-	(80,000)
Purchasing and Contracting	(70,000)	(60,000)	(130,000)
Real Estate Assets	-	(110,000)	(110,000)
<b>Fringe Reallocation (+)</b>	<b>\$ 1,350,000</b>	<b>\$ 1,300,000</b>	<b>\$ 2,650,000</b>
Department of Finance	45,000	-	45,000
Police	1,305,000	1,300,000	2,605,000

## NON-GENERAL FUNDS RECOMMENDED APPROPRIATION ADJUSTMENTS

FY 2019 Year-End non-General Fund Appropriation Adjustments

Table 26

Fund	Expenditures	Revenue	Net Impact
	Increase/(Decrease)	Increase/(Decrease)	
<b>Non-General Funds</b>			
Parking Meter Operations Fund	\$ 90,000	\$ 90,000	-
Refuse Disposal Fund	130,000	130,000	-
Fleet Operations Fund <sup>1</sup>	650,000	-	(650,000)
Publishing Services Fund <sup>1</sup>	330,000	-	(330,000)
Convention Center Expansion Administration Fund	480,000	480,000	-

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

### Parking Meter Operations Fund

The Parking Meter Operations Fund requires a \$90,000 increase in expenditure appropriations for the Intelligence Parking Systems contract due the contract not fully funded in Fiscal Year 2019 and will ensure budget is in line with the annual contract expense. This increase is offset with increased revenue attributed to parking meter collections from credit card usage.



**Refuse Disposal Fund**

The Refuse Disposal Fund requires a \$130,000 increase in expenditures for overtime associated to increased workloads as a result of various vacant positions. This increase is offset with increased revenue primarily attributed to the Consumer Price Index fee increase at Miramar Landfill.

**Fleet Operations Operating Fund**

The Fleet Operations Fund requires a \$650,000 increase in expenditures appropriations. The increase in expenditures will help support over budget expenditures associated to fuel and increased costs associated to auto parts.

**Publishing Services Fund**

The Publishing Services Fund requires a \$330,000 increase in expenditures appropriation for increases in supply purchases for postage mailing and shop/copier paper for printing services for City departments.

**Convention Center Expansion Administration Fund**

The Convention Center Expansion Administration Fund requires a \$480,000 increase in expenditure appropriations for the Convention Center requiring pump services for underground flooding in the building. This increase is offset with increased revenue in the Transient Occupancy Tax Fund.

## BUDGET CONTROL AUTHORITIES

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Additional authorities are requested, which are typically requested at year-end, to maintain budgetary control through the end of the fiscal year and compliance with the City Charter and Municipal Code.

### CITYWIDE

#### **Increase Appropriations from Available Sources**

Authority is requested to adjust appropriations as needed for unforeseen events to close Fiscal Year 2019. Available sources include the use of fund balance or unanticipated revenues.

### GENERAL FUND

Additional authorities are requested to allow for budget transfers and de-appropriations between General Fund departments to address unanticipated events that may occur prior to year-end. These authorities are typically requested at year-end to maintain budgetary control through the end of the fiscal year and to maintain compliance with the City Charter and Municipal Code.

#### **Salary and Non-Personnel Budget Transfers**

Authority is requested to transfer salary appropriations in one General Fund department for fringe and/or non-personnel appropriations in another General Fund department with no net increase to either departments' total budgets. This will allow departments to remain balanced, within the Charter Section 73 requirement that salary appropriations may not be used for any other purposes.

#### **Bottom Line Re-Appropriations**

Authority is requested to transfer excess appropriations from one General Fund department to offset a deficit in another General Fund department during fiscal year closing. This will result in a change to the bottom-line department budgets; however, there will be no net change to the bottom-line General Fund budget. The bottom-line appropriation transfer authority is to be used at fiscal year close, if necessary, after salary appropriation budget transfers have been applied.

### Non-General Fund Authorities

Authority is requested to de-appropriate excess carry forward budget in the Fleet Replacement Funds to accurately represent the fund balance.

## CONCLUSION

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The Fiscal Year 2019 Year-End Budget Monitoring Report (Year-End Report) presents year-end projections of revenues and expenditures for funds with budgeted personnel expenditures. General Fund revenues and expenditures are projected to exceed budget by 2.3% and 0.5%, respectively; and the General Fund is projected to end the fiscal year with a net projected activity of \$3.4 million. As a result, this will increase the excess equity, fund balance in excess of required reserve levels to \$38.1 million, a \$7.4 million increase from the Mid-Year Report. The Mid-Year Report to Year-End Report variances for revenues and expenditures are \$3.8 million and \$3.6 million, respectively and are within 0.3% of a percent from each other. The Mayor has recommended using \$30.7 million of excess equity in Fiscal Year 2020 Proposed Budget for one-time eligible expenditures such as funding reserves, transfer to the infrastructure fund, Clean SD expansion, and funding for the Commission for Arts and Culture and subsequently an additional \$4.9 million in the May Revision.

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

## OTHER ACTION ITEMS

The following section will discuss other action items that are not typically part of the budget monitoring process but have some relationship associated to the operations of specified departments.

### HIGHWAY SAFETY IMPROVEMENT PROGRAM GRANT FUNDS

The Highway Safety Improvement Program (HSIP) is a core Federal-aid program with the purpose to achieve a significant reduction in traffic fatalities and serious injuries on all public roads, including non-State-owned roads and roads on tribal land. The HSIP requires a data-driven, strategic approach to improving highway safety on all public roads with a focus on performance. On December 19, 2018, the California Department of Transportation (Caltrans) notified the City that it had been awarded three HSIP grants totaling \$2,453,800 to implement various safety improvements.

The first grant of \$1,206,100 will fund improvements at 66 intersections throughout the city and will include a combination of blank out signs with Leading Pedestrian Intervals (LPI), pedestrian countdown timers, and high visibility crosswalks based on the need at each location. The second grant of \$249,500 will fund the installation of pedestrian countdown timers at 215 intersections throughout the city. The third grant of \$998,200 will fund the extension of existing guardrails, installing end terminals or crash cushions and widening of sidewalks to provide adequate access.

All three grants have been reviewed by, and received approval from, the City's Grants Review Team per Administrative Regulation 1.80. The City Council is requested to approve the acceptance and appropriation of the \$1,206,100 grant through this action as the improvements are non-capitalizable and over the \$1 million threshold, requiring City Council approval. The \$239,500 grant is below the \$1 million threshold and does not require separate approval from the City Council. The \$998,200 grant will support projects that are capital in nature and City Council authorization and appropriation will be requested via the Fiscal Year 2019 Year-End CIP Monitoring Report.

#### Proposed Actions:

1. The Mayor or representative is authorized to accept the Grant from the Highway Safety Improvement Program (HSIP) via the California Department of Transportation (Caltrans) and to take all necessary actions to secure funding for an amount not to exceed \$1,206,100 for the purpose of implementing safety improvements at 66 intersections city-wide.
2. The Chief Financial Officer is authorized to accept, appropriate, and expend an amount not to exceed \$1,206,100 for the purpose of implementing safety improvements at 66 intersections citywide through the Highway Safety Improvement Program (HSIP), if grant funding is secured.
3. The Chief Financial Officer is authorized to establish a special interest-bearing account for the grant funds, if required.
4. Declaring that this activity done under the Highway Safety Improvement Grants Funds is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15301(c), which covers alterations to existing streets and sidewalks such as the addition of pedestrian crossings.

5. Declaring that the Council of the City of San Diego has determined that an exception to the exemption as set forth in CEQA Guidelines Section 15300.2 does not apply.

### ENTERPRISE FUND USER FEE INCREASE

The Development Services Department's (DSD) user fees are developed to recover costs incurred when providing goods and services for a specific benefit, government service conferred, or privilege granted, directly to the payor or recipient of that specific benefit. DSD operates as an enterprise fund responsible for managing the land development review process from concept to completion. Such reviews include, but are not limited to, processing permits ranging from plumbing and electrical work for residential properties to solar panel installations and for plan approvals for small and large-scale commercial and residential developments.

On June 18, 2018, the Development Services Department, working with the Department of Finance, presented to City Council that increased revenues of approximately \$8.4 million annually, primarily based upon increased operational costs such as higher labor and lease payment obligations, were necessary to sustain current customer service levels. To mitigate the fiscal impact on DSD customers, a three-year phasing in of the fee increase<sup>1</sup> projected a fee adjustment increase of 6.0% in Fiscal Year 2019; 4.5% in Fiscal Year 2020; and 3.5% in Fiscal Year 2021.

The Fiscal Year 2019 Year-End projection/review for the DSD Enterprise Fund projects \$68.8 million in revenues and \$71.7 million in expenditures with a projected net deficit of \$2.9 million. The City's Reserve Fund Policy (Council Policy 100-20) requires that reserve funds be maintained at certain levels. Per this policy, a plan was implemented to fund the DSD Reserves on an incremental basis to achieve the target level of 15.0% of operating budget expenditures by Fiscal Year 2025<sup>2</sup>. The Fiscal Year 2019 beginning balance from prior year was \$6.7 million based on Fiscal Year 2018 audited actuals, of which \$5.5 million was for the operating reserve. Currently, through Period 9, a balance of \$1.2 million is targeted to narrowly contribute to the reserves for Fiscal Year 2019 to reach the target of \$6.7 million. This will result in depleting any carry forward balance into Fiscal Year 2020 that supports the next reserve contribution and any negative net operating expenses throughout the year.

DSD's current fee increases approved in June 2018 did not incorporate the impacts of special salary adjustments (SSAs) for DSD personnel (i.e. civil, mechanical, traffic, and electrical engineers; land surveyors; and planner positions) that the City Council approved in October 2018 and April 2019. As a result, the Fiscal Year 2019 reserve target of \$6.5 million will not be met since the fund balance is being utilized to offset increased expenditures. Without additional action to mitigate the expenditure increases, the enterprise fund will continue to deplete more of its operating reserves to support current service levels, resulting in the Fund not being able to achieve the reserve target level by Fiscal Year 2025 detailed in the City's Reserve Policy.

The projected impact of the recent SSAs and increase to pension contributions to the enterprise fund are estimated at approximately \$1.9 million annually. Since the enterprise fund must be

<sup>1</sup> In addition to the current authority to adjust fees by the Consumer Price Index (CPI).

<sup>2</sup> The target reserve amount will be assessed on an annual basis using the most recent three years of audited actual expenditures.

cost recoverable, an increase in user fees<sup>3</sup> of 3.3% is the proposed action to mitigate these newer ongoing fiscal impacts. This increase is estimated to allow for the enterprise fund to achieve the reserve target level by Fiscal Year 2025, adhere to the City's Reserve Policy, and sustain current service levels in providing services for fees.

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<sup>3</sup> Increases for user fees will only be applied to fees charged for zoning variances, zoning changes, use permits, building inspections, building permits, filing and processing applications and petitions for annexations, processing maps under the Subdivision Map Act, and planning services pursuant to Government Code 66014.



## ATTACHMENTS

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

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

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 2, 2019)

Department	Fund Name	Job Classification	FTE
City Attorney	General Fund	Assistant Management Analyst	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	4.00
City Attorney	General Fund	Court Support Clerk 2	3.00
City Attorney	General Fund	Deputy City Attorney	8.50
City Attorney	General Fund	Legal Secretary 2	3.00
City Attorney	General Fund	Principal Paralegal	1.00
City Attorney	General Fund	Senior Legal Secretary	1.00
City Attorney	General Fund	Senior Management Analyst	1.00
City Attorney	General Fund	Senior Public Information Officer	1.00
City Attorney	General Fund	Word Processing Operator	1.00
<b>City Attorney Total</b>			<b>27.50</b>
City Auditor	General Fund	Assistant City Auditor	1.00
<b>City Auditor Total</b>			<b>1.00</b>
City Clerk	General Fund	Clerical Assistant 2	1.00
City Clerk	General Fund	Deputy City Clerk 1	1.00
<b>City Clerk Total</b>			<b>2.00</b>
City Treasurer	General Fund	Account Clerk	3.00
City Treasurer	General Fund	Accountant 2	2.00
City Treasurer	General Fund	Accountant 3	3.00
City Treasurer	General Fund	Accountant Trainee	1.00
City Treasurer	General Fund	Administrative Aide 2	1.00
City Treasurer	General Fund	Clerical Assistant 2	1.00
City Treasurer	General Fund	Collections Investigator 1	3.00
City Treasurer	General Fund	Principal Clerk	1.00
City Treasurer	General Fund	Senior Clerk/Typist	1.00
City Treasurer	Parking Meter Operations Fund	Parking Meter Technician	2.00
<b>City Treasurer Total</b>			<b>18.00</b>
Communications	General Fund	Public Information Officer	2.00
Communications	General Fund	Senior Public Information Officer	1.00
<b>Communications Total</b>			<b>3.00</b>
Council District 1	General Fund	Council Representative 2A	1.00
<b>Council District 1 Total</b>			<b>1.00</b>
Council District 2	General Fund	Council Representative 2A	1.00
<b>Council District 2 Total</b>			<b>1.00</b>
Council District 4	General Fund	Council Representative 1	0.75
<b>Council District 4 Total</b>			<b>0.75</b>
Council District 5	General Fund	Council Representative 1	1.00
<b>Council District 5 Total</b>			<b>1.00</b>
Council District 6	General Fund	Council Representative 1	1.00
<b>Council District 6 Total</b>			<b>1.00</b>
Council District 7	General Fund	Council Representative 1	2.00
<b>Council District 7 Total</b>			<b>2.00</b>
Council District 8	General Fund	Council Representative 1	2.00
<b>Council District 8 Total</b>			<b>2.00</b>
Council District 9	General Fund	Council Representative 1	1.00
<b>Council District 9 Total</b>			<b>1.00</b>
Debt Management	General Fund	Associate Management Analyst	1.00
Debt Management	General Fund	Program Coordinator	1.00
<b>Debt Management Total</b>			<b>2.00</b>
Department of Finance	General Fund	Accountant 4	1.00
Department of Finance	General Fund	Deputy Director	1.00
Department of Finance	General Fund	Finance Analyst 3	2.00
Department of Finance	General Fund	Finance Analyst 4	2.00
Department of Finance	General Fund	Financial Operations Manager	1.00
Department of Finance	General Fund	Senior Budget Development Analyst	2.00
<b>Department of Finance Total</b>			<b>9.00</b>
Department of Information Technology	Information Technology Fund	Administrative Aide 1	1.00
Department of Information Technology	Information Technology Fund	Information Systems Analyst 3	1.00
Department of Information Technology	Information Technology Fund	Information Systems Analyst 4	1.00
Department of Information Technology	Information Technology Fund	Program Manager	2.00
Department of Information Technology	OneSD Support Fund	Program Manager	1.00
Department of Information Technology	Wireless Communications Technology Fund	Communications Technician	1.00
Department of Information Technology	Wireless Communications Technology Fund	Equipment Technician 1	2.00
Department of Information Technology	Wireless Communications Technology Fund	Equipment Technician 2	1.00
<b>Department of Information Technology Total</b>			<b>10.00</b>
Development Services	General Fund	Combination Inspector 1	1.00
Development Services	General Fund	Combination Inspector 2	3.00
Development Services	General Fund	Program Manager	1.00
Development Services	General Fund	Senior Planner	1.00
Development Services	General Fund	Senior Zoning Investigator	1.00
Development Services	General Fund	Zoning Investigator 1	1.00
Development Services	General Fund	Zoning Investigator 2	2.00

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

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 2, 2019)

Department	Fund Name	Job Classification	FTE
Development Services	Development Services Fund	Assistant Engineer-Civil	1.00
Development Services	Development Services Fund	Assistant Engineer-Electrical	1.00
Development Services	Development Services Fund	Assistant Engineer-Traffic	2.00
Development Services	Development Services Fund	Associate Engineer-Civil	1.00
Development Services	Development Services Fund	Associate Engineer-Electrical	1.00
Development Services	Development Services Fund	Associate Management Analyst	1.00
Development Services	Development Services Fund	Associate Planner	7.00
Development Services	Development Services Fund	Cashier	1.00
Development Services	Development Services Fund	Clerical Assistant 2	4.00
Development Services	Development Services Fund	Combination Inspector 2	2.00
Development Services	Development Services Fund	Development Project Manager 1	2.00
Development Services	Development Services Fund	Development Project Manager 2	4.00
Development Services	Development Services Fund	Development Project Manager 3	1.00
Development Services	Development Services Fund	Information Systems Analyst 2	1.00
Development Services	Development Services Fund	Junior Engineer-Civil	2.00
Development Services	Development Services Fund	Land Surveying Associate	1.00
Development Services	Development Services Fund	Legislative Recorder 1	1.00
Development Services	Development Services Fund	Life Safety Inspector 2	1.00
Development Services	Development Services Fund	Park Designer	1.00
Development Services	Development Services Fund	Plan Review Specialist 2	2.00
Development Services	Development Services Fund	Plan Review Specialist 3	3.00
Development Services	Development Services Fund	Plan Review Specialist 4	1.00
Development Services	Development Services Fund	Public Information Clerk	2.00
Development Services	Development Services Fund	Senior Civil Engineer	1.00
Development Services	Development Services Fund	Senior Combination Inspector	2.00
Development Services	Development Services Fund	Senior Drafting Aide	1.00
Development Services	Development Services Fund	Senior Management Analyst	1.00
Development Services	Development Services Fund	Senior Planner	3.00
Development Services	Development Services Fund	Word Processing Operator	1.00
<b>Development Services Total</b>			<b>62.00</b>
Economic Development	General Fund	Community Development Specialist 2	1.00
Economic Development	General Fund	Community Development Specialist 4	2.00
Economic Development	General Fund	Program Manager	1.00
<b>Economic Development Total</b>			<b>4.00</b>
Environmental Services	General Fund	Code Compliance Officer	2.00
Environmental Services	General Fund	Community Development Specialist 3	1.00
Environmental Services	General Fund	Payroll Specialist 1	0.56
Environmental Services	General Fund	Payroll Specialist 2	0.20
Environmental Services	General Fund	Public Information Clerk	1.26
Environmental Services	General Fund	Safety Representative 2	0.35
Environmental Services	General Fund	Sanitation Driver 2	2.00
Environmental Services	General Fund	Sanitation Driver 3	2.00
Environmental Services	General Fund	Sanitation Driver Trainee	4.00
Environmental Services	General Fund	Senior Code Compliance Supervisor	2.00
Environmental Services	General Fund	Supervising Hazardous Materials Inspector	0.50
Environmental Services	Refuse Disposal Fund	Administrative Aide 1	1.00
Environmental Services	Refuse Disposal Fund	Assistant Engineer-Civil	1.00
Environmental Services	Refuse Disposal Fund	Associate Management Analyst	1.00
Environmental Services	Refuse Disposal Fund	Custodian 1	0.69
Environmental Services	Refuse Disposal Fund	Disposal Site Representative	2.00
Environmental Services	Refuse Disposal Fund	Disposal Site Supervisor	2.00
Environmental Services	Refuse Disposal Fund	Heavy Truck Driver 1	3.00
Environmental Services	Refuse Disposal Fund	Laborer	3.00
Environmental Services	Refuse Disposal Fund	Landfill Equipment Operator	2.00
Environmental Services	Refuse Disposal Fund	Payroll Specialist 1	0.03
Environmental Services	Refuse Disposal Fund	Payroll Specialist 2	0.70
Environmental Services	Refuse Disposal Fund	Program Manager	1.00
Environmental Services	Refuse Disposal Fund	Public Information Clerk	0.42
Environmental Services	Refuse Disposal Fund	Safety Representative 2	0.34
Environmental Services	Refuse Disposal Fund	Senior Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Fund	Utility Worker 2	2.00
Environmental Services	Recycling Fund	Custodian 1	0.31
Environmental Services	Recycling Fund	Hazardous Materials/Pretreatment Trainee	1.00
Environmental Services	Recycling Fund	Heavy Truck Driver 1	1.00
Environmental Services	Recycling Fund	Payroll Specialist 1	0.41
Environmental Services	Recycling Fund	Payroll Specialist 2	0.10
Environmental Services	Recycling Fund	Public Information Clerk	0.32
Environmental Services	Recycling Fund	Safety Representative 2	0.31
Environmental Services	Recycling Fund	Sanitation Driver 1	2.00
Environmental Services	Recycling Fund	Sanitation Driver 2	5.00
Environmental Services	Recycling Fund	Sanitation Driver 3	1.00
Environmental Services	Recycling Fund	Sanitation Driver Trainee	1.00
Environmental Services	Recycling Fund	Supervising Hazardous Materials Inspector	0.50
Environmental Services	Recycling Fund	Utility Worker 2	0.50

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

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 2, 2019)

Department	Fund Name	Job Classification	FTE
<b>Environmental Services Total</b>			<b>50.50</b>
Facilities Financing Program	Facilities Financing Fund	Associate Planner	2.00
Facilities Financing Program	Facilities Financing Fund	Senior Management Analyst	1.00
Facilities Financing Program	Facilities Financing Fund	Senior Planner	1.00
<b>Facilities Financing Program Total</b>			<b>4.00</b>
Fire-Rescue	General Fund	Administrative Aide 2	1.00
Fire-Rescue	General Fund	Clerical Assistant 2	1.00
Fire-Rescue	General Fund	Construction Estimator	1.00
Fire-Rescue	General Fund	Dispatcher 1	3.00
Fire-Rescue	General Fund	Dispatcher 2	2.00
Fire-Rescue	General Fund	Fire Battalion Chief	1.00
Fire-Rescue	General Fund	Fire Captain	10.00
Fire-Rescue	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Dispatcher	5.00
Fire-Rescue	General Fund	Fire Engineer	19.00
Fire-Rescue	General Fund	Fire Fighter 2	4.00
Fire-Rescue	General Fund	Fire Fighter 3	29.00
Fire-Rescue	General Fund	Fire Prevention Inspector 2	2.00
Fire-Rescue	General Fund	Helicopter Mechanic	1.00
Fire-Rescue	General Fund	Information Systems Analyst 3	1.00
Fire-Rescue	General Fund	Information Systems Analyst 4	1.00
Fire-Rescue	General Fund	Lifeguard 2	6.00
Fire-Rescue	General Fund	Program Manager	1.00
Fire-Rescue	General Fund	Senior Clerk/Typist	1.00
Fire-Rescue	General Fund	Senior Drafting Aide	1.00
Fire-Rescue	General Fund	Senior Management Analyst	1.00
Fire-Rescue	General Fund	Word Processing Operator	1.00
<b>Fire-Rescue Total</b>			<b>93.00</b>
Fleet Operations	Fleet Services Operating Fund	Assistant Fleet Technician	7.00
Fleet Operations	Fleet Services Operating Fund	Equipment Trainer	1.00
Fleet Operations	Fleet Services Operating Fund	Fleet Attendant	1.00
Fleet Operations	Fleet Services Operating Fund	Fleet Technician	7.00
Fleet Operations	Fleet Services Operating Fund	Master Fleet Technician	4.00
Fleet Operations	Fleet Services Operating Fund	Metal Fabrication Supervisor	1.00
Fleet Operations	Fleet Services Operating Fund	Motive Service Technician	1.00
Fleet Operations	Fleet Services Operating Fund	Stock Clerk	2.00
Fleet Operations	Fleet Services Operating Fund	Storekeeper 1	1.00
Fleet Operations	Fleet Services Operating Fund	Welder	1.00
<b>Fleet Operations Total</b>			<b>26.00</b>
Government Affairs	General Fund	Program Coordinator	1.00
Government Affairs	General Fund	Program Manager	1.00
<b>Government Affairs Total</b>			<b>2.00</b>
Human Resources	General Fund	Employee Assistance Counselor	1.00
Human Resources	General Fund	Employee Assistance Program Manager	1.00
Human Resources	General Fund	Program Coordinator	1.00
Human Resources	General Fund	Supervising Department Human Resources Analyst	2.00
<b>Human Resources Total</b>			<b>5.00</b>
Infrastructure/Public Works	General Fund	Executive Assistant	1.00
<b>Infrastructure/Public Works Total</b>			<b>1.00</b>
Library	General Fund	Administrative Aide 2	2.00
Library	General Fund	Assistant Management Analyst	1.00
Library	General Fund	Clerical Assistant 2	1.00
Library	General Fund	Information Systems Technician	2.00
Library	General Fund	Librarian 1	1.00
Library	General Fund	Librarian 2	5.00
Library	General Fund	Library Assistant I	0.50
Library	General Fund	Library Assistant II	10.50
Library	General Fund	Library Assistant III	2.50
Library	General Fund	Supervising Librarian	1.00
<b>Library Total</b>			<b>26.50</b>
Neighborhood Services	General Fund	Program Manager	1.00
<b>Neighborhood Services Total</b>			<b>1.00</b>
Office of Boards & Commissions	Transient Occupancy Tax Fund	Associate Management Analyst	1.00
<b>Office of Boards &amp; Commissions Total</b>			<b>1.00</b>
Office of Homeland Security	General Fund	Administrative Aide 1	1.00
Office of Homeland Security	General Fund	Administrative Aide 2	1.00
Office of Homeland Security	General Fund	Program Coordinator	1.00
Office of Homeland Security	General Fund	Supervising Management Analyst	1.00
<b>Office of Homeland Security Total</b>			<b>4.00</b>
Office of Sustainability	Energy Conservation Program Fund	Associate Engineer-Civil	1.00
Office of Sustainability	Energy Conservation Program Fund	Management Trainee	1.00
Office of Sustainability	Energy Conservation Program Fund	Program Manager	2.00
<b>Office of Sustainability Total</b>			<b>4.00</b>
Office of the Assistant COO	General Fund	Associate Management Analyst	1.00

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

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 2, 2019)

Department	Fund Name	Job Classification	FTE
<b>Office of the Assistant COO Total</b>			<b>1.00</b>
Office of the IBA	General Fund	Budget/Legislative Analyst 1	1.00
<b>Office of the IBA Total</b>			<b>1.00</b>
Office of the Mayor	General Fund	Mayor Representative 2	1.75
<b>Office of the Mayor Total</b>			<b>1.75</b>
Parks and Recreation	General Fund	Account Clerk	1.00
Parks and Recreation	General Fund	Aquatics Technician 1	1.00
Parks and Recreation	General Fund	Assistant Recreation Center Director	9.00
Parks and Recreation	General Fund	Custodian 2	2.50
Parks and Recreation	General Fund	District Manager	2.00
Parks and Recreation	General Fund	Equipment Operator 1	1.00
Parks and Recreation	General Fund	Equipment Technician 1	1.00
Parks and Recreation	General Fund	Equipment Technician 2	2.00
Parks and Recreation	General Fund	Grounds Maintenance Worker 1	4.00
Parks and Recreation	General Fund	Grounds Maintenance Worker 2	23.50
Parks and Recreation	General Fund	Heavy Truck Driver 1	2.00
Parks and Recreation	General Fund	Information Systems Analyst 2	1.00
Parks and Recreation	General Fund	Laborer	1.00
Parks and Recreation	General Fund	Light Equipment Operator	1.00
Parks and Recreation	General Fund	Park Ranger	1.00
Parks and Recreation	General Fund	Recreation Center Director 2	2.00
Parks and Recreation	General Fund	Recreation Leader 2	0.50
Parks and Recreation	General Fund	Senior Management Analyst	1.00
Parks and Recreation	General Fund	Swimming Pool Manager 2	1.00
Parks and Recreation	General Fund	Therap Recreatn Spec	1.00
Parks and Recreation	Golf Course Fund	Equipment Technician 1	1.00
Parks and Recreation	Golf Course Fund	Golf Starter	0.50
Parks and Recreation	Golf Course Fund	Greenskeeper	3.00
Parks and Recreation	Golf Course Fund	Grounds Maintenance Worker 1	2.00
<b>Parks and Recreation Total</b>			<b>65.00</b>
Personnel	General Fund	Assistant Personnel Analyst	1.00
Personnel	General Fund	Clerical Assistant 2	1.00
Personnel	General Fund	Test Administration Specialist	1.00
<b>Personnel Total</b>			<b>3.00</b>
Planning	General Fund	Administrative Aide 2	1.00
Planning	General Fund	Assistant Engineer-Traffic	1.00
Planning	General Fund	Assistant Planner	1.00
Planning	General Fund	Associate Planner	1.00
Planning	General Fund	Clerical Assistant 2	0.75
Planning	General Fund	Information Systems Analyst 2	1.00
Planning	General Fund	Park Designer	2.00
Planning	General Fund	Senior Planner	1.00
<b>Planning Total</b>			<b>8.75</b>
Police	General Fund	Account Clerk	1.00
Police	General Fund	Cal-ID Technician	2.00
Police	General Fund	Clerical Assistant 1	1.00
Police	General Fund	Clerical Assistant 2	4.00
Police	General Fund	Criminalist 2	2.00
Police	General Fund	Dispatcher 1	2.00
Police	General Fund	Dispatcher 2	9.00
Police	General Fund	Information Systems Administrator	1.00
Police	General Fund	Interview and Interrogation Specialist 3	1.00
Police	General Fund	Latent Print Examiner 3	1.00
Police	General Fund	Parking Enforcement Officer 1	5.00
Police	General Fund	Parking Enforcement Officer 2	1.00
Police	General Fund	Payroll Supervisor	1.00
Police	General Fund	Police Detective	91.00
Police	General Fund	Police Dispatcher	1.00
Police	General Fund	Police Investigative Service Officer 1	1.00
Police	General Fund	Police Lieutenant	1.00
Police	General Fund	Police Officer 1	15.00
Police	General Fund	Police Officer 2	71.00
Police	General Fund	Police Property and Evidence Clerk	2.00
Police	General Fund	Police Records Clerk	6.00
Police	General Fund	Police Recruit	6.00
Police	General Fund	Police Sergeant	7.00
Police	General Fund	Police Service Officer 1	1.00
Police	General Fund	Police Service Officer 2	2.00
Police	General Fund	Senior Management Analyst	1.00
Police	General Fund	Senior Police Records Clerk	1.00
Police	General Fund	Word Processing Operator	3.25
<b>Police Total</b>			<b>240.25</b>
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 1	0.50
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 2	0.50

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

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 2, 2019)

Department	Fund Name	Job Classification	FTE
Public Utilities	Municipal Sewer Revenue Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Civil	0.65
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Electrical	0.16
Public Utilities	Municipal Sewer Revenue Fund	Assistant Management Analyst	0.44
Public Utilities	Municipal Sewer Revenue Fund	Associate Engineer-Civil	0.50
Public Utilities	Municipal Sewer Revenue Fund	Associate Management Analyst	0.98
Public Utilities	Municipal Sewer Revenue Fund	Biologist 2	0.17
Public Utilities	Municipal Sewer Revenue Fund	Biologist 3	1.00
Public Utilities	Municipal Sewer Revenue Fund	Cashier	0.50
Public Utilities	Municipal Sewer Revenue Fund	Clerical Assistant 2	0.50
Public Utilities	Municipal Sewer Revenue Fund	Compliance and Metering Manager	0.50
Public Utilities	Municipal Sewer Revenue Fund	Customer Information and Billing Manager	0.50
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Representative	2.75
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Supervisor	0.50
Public Utilities	Municipal Sewer Revenue Fund	Electrician	1.00
Public Utilities	Municipal Sewer Revenue Fund	Environmental Biologist 3	0.50
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 2	3.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Technician 1	5.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Technician 2	2.00
Public Utilities	Municipal Sewer Revenue Fund	Field Representative	2.00
Public Utilities	Municipal Sewer Revenue Fund	General Water Utility Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Hazardous Materials/Pretreatment Trainee	1.00
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 2	0.74
Public Utilities	Municipal Sewer Revenue Fund	Junior Chemist	0.14
Public Utilities	Municipal Sewer Revenue Fund	Laboratory Technician	1.14
Public Utilities	Municipal Sewer Revenue Fund	Laborer	2.00
Public Utilities	Municipal Sewer Revenue Fund	Marine Biologist 2	0.17
Public Utilities	Municipal Sewer Revenue Fund	Organization Effectiveness Specialist 2	0.74
Public Utilities	Municipal Sewer Revenue Fund	Organization Effectiveness Specialist 3	0.18
Public Utilities	Municipal Sewer Revenue Fund	Payroll Specialist 2	0.18
Public Utilities	Municipal Sewer Revenue Fund	Plant Process Control Electrician	4.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Process Control Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Principal Drafting Aide	0.38
Public Utilities	Municipal Sewer Revenue Fund	Principal Engineering Aide	0.79
Public Utilities	Municipal Sewer Revenue Fund	Principal Water Utility Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Program Manager	0.41
Public Utilities	Municipal Sewer Revenue Fund	Project Officer 1	0.50
Public Utilities	Municipal Sewer Revenue Fund	Public Information Clerk	0.23
Public Utilities	Municipal Sewer Revenue Fund	Senior Management Analyst	0.56
Public Utilities	Municipal Sewer Revenue Fund	Senior Wastewater Plant Operator	0.04
Public Utilities	Municipal Sewer Revenue Fund	Supervising Management Analyst	0.15
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	Trainer	0.18
Public Utilities	Municipal Sewer Revenue Fund	Utility Worker 1	6.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 2	1.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Supervisor	6.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Worker	10.00
Public Utilities	Municipal Sewer Revenue Fund	Word Processing Operator	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 2	2.11
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Deputy Director	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Civil	1.55
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Electrical	0.61
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Laboratory Technician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Management Analyst	0.64
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Civil	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Associate Management Analyst	1.32
Public Utilities	Metropolitan Sewer Utility Fund	Biologist 2	3.56
Public Utilities	Metropolitan Sewer Utility Fund	Clerical Assistant 2	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Code Compliance Officer	0.44
Public Utilities	Metropolitan Sewer Utility Fund	Electrician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Electronics Technician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Environmental Biologist 3	0.12
Public Utilities	Metropolitan Sewer Utility Fund	Equipment Technician 1	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 2	0.28
Public Utilities	Metropolitan Sewer Utility Fund	Instrumentation and Control Technician	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Junior Chemist	0.86
Public Utilities	Metropolitan Sewer Utility Fund	Laboratory Technician	0.86
Public Utilities	Metropolitan Sewer Utility Fund	Marine Biologist 2	3.56
Public Utilities	Metropolitan Sewer Utility Fund	Organization Effectiveness Specialist 2	0.88
Public Utilities	Metropolitan Sewer Utility Fund	Organization Effectiveness Specialist 3	0.33
Public Utilities	Metropolitan Sewer Utility Fund	Payroll Specialist 2	0.33
Public Utilities	Metropolitan Sewer Utility Fund	Plant Operator Trainee	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Electrician	3.00



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

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 2, 2019)

Department	Fund Name	Job Classification	FTE
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Supervisor	0.43
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 1	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 2	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Power Plant Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Power Plant Supervisor	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Principal Drafting Aide	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Principal Engineering Aide	0.71
Public Utilities	Metropolitan Sewer Utility Fund	Program Manager	0.63
Public Utilities	Metropolitan Sewer Utility Fund	Project Officer 1	0.12
Public Utilities	Metropolitan Sewer Utility Fund	Public Information Clerk	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Pump Station Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Backflow & Cross Connection Specialist	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Management Analyst	1.98
Public Utilities	Metropolitan Sewer Utility Fund	Senior Plant Technician Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Operations Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Plant Operator	1.96
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Management Analyst	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Trainer	0.33
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Operations Supervisor	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Plant Operator	1.00
Public Utilities	Water Utility Operating Fund	Administrative Aide 1	1.50
Public Utilities	Water Utility Operating Fund	Administrative Aide 2	4.39
Public Utilities	Water Utility Operating Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	3.80
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Electrical	0.23
Public Utilities	Water Utility Operating Fund	Assistant Management Analyst	0.92
Public Utilities	Water Utility Operating Fund	Assistant Reservoir Keeper	1.00
Public Utilities	Water Utility Operating Fund	Associate Chemist	1.00
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	2.50
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	2.70
Public Utilities	Water Utility Operating Fund	Biologist 2	1.27
Public Utilities	Water Utility Operating Fund	Cashier	0.50
Public Utilities	Water Utility Operating Fund	Clerical Assistant 2	1.50
Public Utilities	Water Utility Operating Fund	Code Compliance Officer	4.56
Public Utilities	Water Utility Operating Fund	Compliance and Metering Manager	0.50
Public Utilities	Water Utility Operating Fund	Customer Information and Billing Manager	0.50
Public Utilities	Water Utility Operating Fund	Customer Services Representative	2.75
Public Utilities	Water Utility Operating Fund	Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Deputy Director	1.00
Public Utilities	Water Utility Operating Fund	Environmental Biologist 3	0.38
Public Utilities	Water Utility Operating Fund	Equipment Operator 2	3.00
Public Utilities	Water Utility Operating Fund	Equipment Technician 1	2.00
Public Utilities	Water Utility Operating Fund	Field Representative	3.00
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 2	0.98
Public Utilities	Water Utility Operating Fund	Irrigation Specialist	2.00
Public Utilities	Water Utility Operating Fund	Laboratory Technician	2.00
Public Utilities	Water Utility Operating Fund	Laborer	5.00
Public Utilities	Water Utility Operating Fund	Lake Aide 2	2.00
Public Utilities	Water Utility Operating Fund	Marine Biologist 2	0.27
Public Utilities	Water Utility Operating Fund	Marine Mechanic	1.00
Public Utilities	Water Utility Operating Fund	Organization Effectiveness Specialist 2	1.38
Public Utilities	Water Utility Operating Fund	Organization Effectiveness Specialist 3	0.49
Public Utilities	Water Utility Operating Fund	Payroll Specialist 2	0.49
Public Utilities	Water Utility Operating Fund	Plant Process Control Electrician	1.00
Public Utilities	Water Utility Operating Fund	Plant Process Control Supervisor	1.57
Public Utilities	Water Utility Operating Fund	Principal Backflow & Cross Connection Specialist	1.00
Public Utilities	Water Utility Operating Fund	Principal Drafting Aide	0.40
Public Utilities	Water Utility Operating Fund	Principal Engineering Aide	1.50
Public Utilities	Water Utility Operating Fund	Program Manager	1.96
Public Utilities	Water Utility Operating Fund	Project Officer 1	0.38
Public Utilities	Water Utility Operating Fund	Property Agent	1.00
Public Utilities	Water Utility Operating Fund	Public Information Clerk	0.47
Public Utilities	Water Utility Operating Fund	Ranger/Diver 2	1.00
Public Utilities	Water Utility Operating Fund	Senior Backflow & Cross Connection Specialist	1.00
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	2.46
Public Utilities	Water Utility Operating Fund	Senior Planner	1.00
Public Utilities	Water Utility Operating Fund	Senior Water Distribution Operations Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Supervising Management Analyst	0.50
Public Utilities	Water Utility Operating Fund	Supervising Meter Reader	0.50
Public Utilities	Water Utility Operating Fund	Trainer	0.49
Public Utilities	Water Utility Operating Fund	Utility Worker 1	1.00
Public Utilities	Water Utility Operating Fund	Water Plant Operator	2.00
Public Utilities	Water Utility Operating Fund	Water Production Superintendent	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 2	1.00

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

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 2, 2019)

Department	Fund Name	Job Classification	FTE
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	15.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	4.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician Supervisor	2.00
Public Utilities	Water Utility Operating Fund	Welder	1.00
Public Utilities	Water Utility Operating Fund	Word Processing Operator	2.00
<b>Public Utilities Total</b>			<b>224.50</b>
Public Works - Contracts	Engineering & Capital Projects Fund	Administrative Aide 1	1.00
Public Works - Contracts	Engineering & Capital Projects Fund	Assistant Engineer-Civil	12.00
Public Works - Contracts	Engineering & Capital Projects Fund	Associate Engineer-Civil	1.00
Public Works - Contracts	Engineering & Capital Projects Fund	Associate Management Analyst	1.00
Public Works - Contracts	Engineering & Capital Projects Fund	Clerical Assistant 2	1.00
Public Works - Contracts	Engineering & Capital Projects Fund	Project Assistant	1.00
Public Works - Contracts	Engineering & Capital Projects Fund	Word Processing Operator	1.00
<b>Public Works - Contracts Total</b>			<b>18.00</b>
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Account Clerk	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 1	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	29.50
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Traffic	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	11.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Mechanical	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Planner	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Contracts Processing Clerk	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Analyst 3	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Technician	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineer-Civil	4.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineering Aide	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Assistant	5.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Associate	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Drafting Aide	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Engineering Aide	18.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	5.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	9.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 1	4.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 2	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Clerk/Typist	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Engineering Aide	8.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Management Analyst	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Survey Aide	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Word Processing Operator	1.00
<b>Public Works - Engineering &amp; Capital Projects Total</b>			<b>116.50</b>
Public Works - General Services	General Fund	Account Clerk	1.00
Public Works - General Services	General Fund	Building Service Technician	3.00
Public Works - General Services	General Fund	Building Supervisor	1.00
Public Works - General Services	General Fund	Carpenter	2.00
Public Works - General Services	General Fund	Construction Estimator	1.00
Public Works - General Services	General Fund	Custodian 2	1.00
Public Works - General Services	General Fund	Electrician	2.00
Public Works - General Services	General Fund	Electrician Supervisor	1.00
Public Works - General Services	General Fund	Heating Technician	2.00
Public Works - General Services	General Fund	HVACR Technician	5.00
Public Works - General Services	General Fund	Painter	1.00
Public Works - General Services	General Fund	Plumber	4.00
Public Works - General Services	General Fund	Program Manager	1.00
Public Works - General Services	General Fund	Project Assistant	1.00
Public Works - General Services	General Fund	Safety Officer	1.00
Public Works - General Services	General Fund	Senior HVACR Technician	1.00
Public Works - General Services	General Fund	Stadium Turf Manager	1.00
<b>Public Works - General Services Total</b>			<b>29.00</b>
Purchasing & Contracting	General Fund	Associate Procurement Contracting Officer	1.00
Purchasing & Contracting	General Fund	Buyer's Aide 1	1.00
Purchasing & Contracting	General Fund	Information Systems Analyst 4	1.00
Purchasing & Contracting	General Fund	Management Trainee	1.00
Purchasing & Contracting	General Fund	Principal Procurement Specialist	1.00
Purchasing & Contracting	General Fund	Program Coordinator	2.00
Purchasing & Contracting	General Fund	Program Manager	2.00
Purchasing & Contracting	General Fund	Senior Management Analyst	2.00
Purchasing & Contracting	General Fund	Senior Procurement Contracting Officer	2.00
Purchasing & Contracting	General Fund	Supervising Management Analyst	2.00
Purchasing & Contracting	General Fund	Supervising Procurement Contracting Officer	2.00
<b>Purchasing &amp; Contracting Total</b>			<b>17.00</b>
Real Estate Assets	General Fund	Associate Management Analyst	1.00
Real Estate Assets	General Fund	Program Manager	1.00

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

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 2, 2019)

Department	Fund Name	Job Classification	FTE
Real Estate Assets	General Fund	Property Agent	2.00
<b>Real Estate Assets Total</b>			<b>4.00</b>
Risk Management	Risk Management Administration Fund	Associate Management Analyst	1.00
Risk Management	Risk Management Administration Fund	Claims Clerk	1.00
Risk Management	Risk Management Administration Fund	Claims Representative 2	3.00
Risk Management	Risk Management Administration Fund	Employee Benefits Specialist 2	1.00
Risk Management	Risk Management Administration Fund	Program Manager	1.00
Risk Management	Risk Management Administration Fund	Safety Officer	1.00
Risk Management	Risk Management Administration Fund	Workers' Compensation Claims Aide	2.00
<b>Risk Management Total</b>			<b>10.00</b>
Stadium Operations	Stadium Operations Fund	Program Coordinator	1.00
<b>Stadium Operations Total</b>			<b>1.00</b>
Transportation & Storm Water	General Fund	Administrative Aide 2	2.00
Transportation & Storm Water	General Fund	Assistant Engineer-Civil	1.00
Transportation & Storm Water	General Fund	Assistant Engineer-Traffic	1.00
Transportation & Storm Water	General Fund	Associate Management Analyst	1.00
Transportation & Storm Water	General Fund	Cement Finisher	2.00
Transportation & Storm Water	General Fund	Clerical Assistant 2	1.00
Transportation & Storm Water	General Fund	Code Compliance Officer	2.00
Transportation & Storm Water	General Fund	Electrician	3.00
Transportation & Storm Water	General Fund	Equipment Operator 1	1.00
Transportation & Storm Water	General Fund	Equipment Operator 2	3.00
Transportation & Storm Water	General Fund	Heavy Truck Driver 2	7.00
Transportation & Storm Water	General Fund	Laborer	2.00
Transportation & Storm Water	General Fund	Motor Sweeper Supervisor	1.00
Transportation & Storm Water	General Fund	Principal Engineering Aide	2.00
Transportation & Storm Water	General Fund	Project Assistant	1.00
Transportation & Storm Water	General Fund	Project Officer 1	1.00
Transportation & Storm Water	General Fund	Public Information Clerk	1.00
Transportation & Storm Water	General Fund	Public Works Supervisor	1.00
Transportation & Storm Water	General Fund	Senior Traffic Engineer	1.00
Transportation & Storm Water	General Fund	Storm Water Inspector II	3.00
Transportation & Storm Water	General Fund	Storm Water Inspector III	1.00
Transportation & Storm Water	General Fund	Traffic Signal Technician 2	1.00
Transportation & Storm Water	General Fund	Tree Trimmer	2.00
Transportation & Storm Water	General Fund	Utility Worker 1	12.00
Transportation & Storm Water	General Fund	Utility Worker 2	4.00
Transportation & Storm Water	General Fund	Word Processing Operator	1.00
Transportation & Storm Water	Underground Surcharge Fund	Public Information Clerk	1.00
<b>Transportation &amp; Storm Water Total</b>			<b>59.00</b>
<b>Total Vacant Positions</b>			<b>1,166.00</b>

# General Fund Projected Revenues

Department	Adopted Budget	Current Budget <sup>1</sup>	Year-End Projection	Variance	Variance %
General Fund Major Revenues					
Property Tax	\$ 560,025,220	\$ 562,720,220	\$ 567,829,633	\$ 5,109,413	0.9%
Sales Tax	282,061,831	285,561,831	302,099,087	16,537,256	5.8%
Transient Occupancy Tax <sup>2</sup>	128,368,696	128,368,696	131,792,928	3,424,232	2.7%
Franchise Fees <sup>3</sup>	78,019,147	79,078,250	79,296,083	217,833	0.3%
Charges for Current Services	25,280,271	25,280,271	25,293,267	12,996	0.1%
Other Major Revenues	62,589,092	63,529,989	67,021,335	3,491,346	5.5%
Fines, Forfeitures, and Penalties	-	-	146,467	146,467	100.0%
Interest and Dividends	671,348	650,000	3,041,571	2,391,571	367.9%
Motor Vehicle License Fees	263,806	263,806	794,645	530,839	201.2%
Other Revenue	20,000	20,000	212,874	192,874	964.4%
Property Transfer Tax	10,068,772	11,009,669	10,488,306	(521,363)	-4.7%
Refuse Collector Business Tax	1,100,000	1,100,000	1,160,000	60,000	5.5%
Revenue from Federal and Other Agencies	-	-	1,031	1,031	100.0%
Revenue from Money and Property	7,945,137	7,966,485	7,789,336	(177,149)	-2.2%
Transfers In	42,520,029	42,520,029	43,387,105	867,076	2.0%
<b>Total Major General Fund Revenues</b>	<b>\$ 1,136,344,257</b>	<b>\$ 1,144,539,257</b>	<b>\$ 1,173,332,333</b>	<b>\$ 28,793,076</b>	<b>2.5%</b>
City Auditor	\$ -	\$ -	\$ 295	\$ 295	100.0%
City Clerk	157,582	157,582	263,709	106,127	67.3%
Citywide Program Expenditures	-	-	-	-	0.0%
Communications	417,384	417,384	470,317	52,933	12.7%
Council Administration	-	-	283	283	100.0%
Council District 1	-	-	-	-	0.0%
Council District 2	-	-	-	-	0.0%
Council District 3	-	-	-	-	0.0%
Council District 4	-	-	-	-	0.0%
Council District 5	-	-	9	9	100.0%
Council District 6	-	-	-	-	0.0%
Council District 7	-	-	6,200	6,200	100.0%
Council District 8	20,000	20,000	20,000	-	0.0%
Council District 9	-	-	18	18	100.0%
Debt Management	1,041,456	1,041,456	1,161,092	119,636	11.5%
Department of Finance	2,004,808	2,004,808	2,006,040	1,232	0.1%
Department of Information Technology	-	-	-	-	0.0%
Development Services	600,369	600,369	470,924	(129,445)	-21.6%
Economic Development	5,590,753	5,590,753	7,188,391	1,597,638	28.6%
Environmental Services	1,329,345	1,329,345	1,384,378	55,033	4.1%
Ethics Commission	-	-	28,715	28,715	100.0%
Facilities Services	6,574,799	6,574,799	5,378,117	(1,196,682)	-18.2%
Fire-Rescue	42,915,524	43,625,524	48,116,920	4,491,396	10.3%
Government Affairs	147,260	147,260	147,260	-	0.0%
Human Resources	320,081	320,081	212,031	(108,050)	-33.8%
Infrastructure/Public Works	-	-	-	-	0.0%

### General Fund Projected Revenues

Department	Adopted Budget	Current Budget <sup>1</sup>	Year-End Projection	Variance	Variance %
Internal Operations	\$ -	\$ -	\$ -	\$ -	0.0%
Library	2,384,919	2,384,919	2,430,346	45,427	1.9%
Neighborhood Services	391,021	391,021	420,807	29,786	7.6%
Office of Boards and Commissions	-	-	15,436	15,436	100.0%
Office of Homeland Security	1,035,245	1,035,245	1,358,150	322,905	31.2%
Office of the Assistant Chief Operating Officer	-	-	8,357	8,357	100.0%
Office of the Chief Financial Officer	-	-	-	-	0.0%
Office of the Chief Operating Officer	-	-	-	-	0.0%
Office of the City Attorney	4,215,963	4,215,963	3,616,566	(599,397)	-14.2%
Office of the City Treasurer	26,915,957	26,915,957	28,108,045	1,192,088	4.4%
Office of the Independent Budget Analyst	-	-	-	-	0.0%
Office of the Mayor	180,000	180,000	180,024	24	0.0%
Parks and Recreation	44,348,891	44,348,891	46,196,259	1,847,368	4.2%
Performance and Analytics	-	-	171,648	171,648	100.0%
Personnel	6,200	6,200	6,436	236	3.8%
Planning	1,323,287	1,323,287	1,371,131	47,844	3.6%
Police	47,718,041	50,718,041	47,150,004	(3,568,037)	-7.0%
Public Utilities	1,605,146	1,605,146	1,284,200	(320,946)	-20.0%
Purchasing and Contracting	1,093,716	1,093,716	867,618	(226,098)	-20.7%
Real Estate Assets	51,289,438	51,289,438	54,060,811	2,771,373	5.4%
Sustainability	-	-	-	-	0.0%
Transportation and Storm Water	56,569,418	56,569,418	54,064,940	(2,504,478)	-4.4%
<b>Total Departmental General Fund Revenues</b>	<b>\$ 300,196,603</b>	<b>\$ 303,906,603</b>	<b>\$ 308,165,477</b>	<b>\$ 4,258,874</b>	<b>1.4%</b>
<b>Total General Fund Revenues</b>	<b>\$ 1,436,540,860</b>	<b>\$ 1,448,445,860</b>	<b>\$ 1,481,497,810</b>	<b>\$ 33,051,950</b>	<b>2.3%</b>

The current budget presented in this table is as of March 2019 (accounting period 9) unless otherwise noted.

<sup>1</sup>The FY 2019 Current Budget includes the General Fund appropriation adjustments done during the Mid-Year Report via R-312209 totaling an increase of \$11.9 million for both revenues and expenditures.

<sup>2</sup>Total City FY 2019 current revenue budget for transient occupancy tax is \$245.1 million and the projection is \$247.7 million. The balance is budgeted in the Transient Occupancy Tax Fund.

<sup>3</sup>Total City FY 2019 current revenue budget for franchise fees is \$158.5 million and the projection is \$165.3 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

## General Fund Projected Expenditures

Department	Adopted Budget	Current Budget <sup>1</sup>	Year-End Projection	Variance	Variance %
City Auditor	\$ 4,095,240	\$ 3,850,240	\$ 3,774,052	\$ 76,188	2.0%
City Clerk	5,875,171	5,875,171	5,789,859	85,312	1.5%
Citywide Program Expenditures <sup>2</sup>	125,700,764	126,146,764	132,201,856	(6,055,092)	-4.8%
Communications	4,691,777	4,691,777	4,523,054	168,723	3.6%
Council Administration	2,676,672	2,670,567	2,509,420	161,147	6.0%
Council District 1	1,318,104	1,318,104	1,169,968	148,136	11.2%
Council District 1 - Community Projects, Programs and Services	80,757	74,277	74,277	-	0.0%
Council District 2	1,353,957	1,353,957	1,082,789	271,168	20.0%
Council District 2 - Community Projects, Programs and Services	119,348	99,348	99,348	-	0.0%
Council District 3	1,233,247	1,233,247	1,016,418	216,829	17.6%
Council District 3 - Community Projects, Programs and Services	87,304	87,304	87,304	-	0.0%
Council District 4	1,256,943	1,256,943	1,096,026	160,917	12.8%
Council District 4 - Community Projects, Programs and Services	128,924	127,649	127,649	-	0.0%
Council District 5	1,181,283	1,181,283	914,100	267,183	22.6%
Council District 5 - Community Projects, Programs and Services	216,869	68,869	68,869	-	0.0%
Council District 6	1,185,548	1,185,548	1,064,866	120,682	10.2%
Council District 6 - Community Projects, Programs and Services	135,822	110,718	110,718	-	0.0%
Council District 7	1,169,850	1,169,850	1,012,505	157,345	13.5%
Council District 7 - Community Projects, Programs and Services	28,429	28,429	28,429	-	0.0%
Council District 8	1,367,215	1,367,215	1,218,343	148,872	10.9%
Council District 8 - Community Projects, Programs and Services	140,300	139,722	139,722	-	0.0%
Council District 9	1,342,850	1,342,257	1,341,586	671	0.0%
Council District 9 - Community Projects, Programs and Services	43,410	43,410	43,410	-	0.0%
Debt Management	3,103,919	2,928,919	2,669,385	259,534	8.9%
Department of Finance	16,562,858	16,872,858	17,032,405	(159,547)	-0.9%
Department of Information Technology	1,139,200	1,139,200	1,139,122	78	0.0%
Development Services	8,126,998	8,126,998	7,554,466	572,532	7.0%
Economic Development	13,252,755	13,252,755	12,989,358	263,397	2.0%
Environmental Services	44,619,080	44,619,080	43,494,793	1,124,287	2.5%
Ethics Commission	1,283,510	1,193,510	1,056,176	137,334	11.5%
Facilities Services	26,211,805	25,916,805	24,980,355	936,450	3.6%
Fire-Rescue	269,732,985	271,257,985	275,788,534	(4,530,549)	-1.7%
Government Affairs	797,505	797,505	763,603	33,902	4.3%
Human Resources	4,996,915	4,996,915	5,001,256	(4,341)	-0.1%
Infrastructure/Public Works	653,514	653,514	407,016	246,498	37.7%
Internal Operations	473,465	281,000	273,763	7,237	2.6%
Library	55,855,152	55,709,556	55,282,352	427,204	0.8%
Neighborhood Services	947,000	1,197,000	1,182,211	14,789	1.2%
Office of Boards and Commissions	1,370,892	1,370,892	1,448,276	(77,384)	-5.6%
Office of Homeland Security	2,818,319	2,908,319	2,736,627	171,692	5.9%
Office of the Assistant Chief Operating Officer	640,620	833,085	869,687	(36,602)	-4.4%
Office of the Chief Financial Officer	607,165	607,165	566,789	40,376	6.6%



## General Fund Projected Expenditures

Department	Adopted Budget	Current Budget <sup>1</sup>	Year-End Projection	Variance	Variance %
Office of the Chief Operating Officer	\$ 1,248,226	\$ 1,248,226	\$ 1,233,668	\$ 14,558	1.2%
Office of the City Attorney	58,674,764	57,739,764	57,319,261	420,503	0.7%
Office of the City Treasurer	17,552,082	17,552,082	16,458,536	1,093,546	6.2%
Office of the Independent Budget Analyst	2,129,649	2,129,649	2,034,846	94,803	4.5%
Office of the Mayor	3,755,067	3,825,067	3,797,323	27,744	0.7%
Parks and Recreation	116,390,544	116,466,304	115,992,136	474,168	0.4%
Performance and Analytics	3,872,363	3,767,363	3,621,639	145,724	3.9%
Personnel	9,075,697	9,075,697	8,969,446	106,251	1.2%
Planning	9,907,301	9,957,301	9,478,358	478,943	4.8%
Police	473,822,363	486,778,363	494,763,100	(7,984,737)	-1.6%
Public Utilities	2,606,490	2,606,490	2,717,108	(110,618)	-4.2%
Purchasing and Contracting	17,096,098	17,196,098	16,223,073	973,025	5.7%
Real Estate Assets	7,962,132	6,962,132	6,486,135	475,997	6.8%
Sustainability	371,319	371,319	396,832	(25,513)	-6.9%
Transportation and Storm Water	126,139,627	124,816,598	123,901,881	914,717	0.7%
<b>Total General Fund Expenditures</b>	<b>\$ 1,459,227,163</b>	<b>\$ 1,470,578,163</b>	<b>\$ 1,478,124,084</b>	<b>\$ (7,545,921)</b>	<b>-0.5%</b>

The current budget presented in this table is as of March 2019 (accounting period 9) unless otherwise noted.

<sup>1</sup>The FY 2019 Current Budget includes the General Fund appropriation adjustments done during the Mid-Year Report via R-312209 totaling an increase of \$11.9 million for both revenues and expenditures.

<sup>2</sup>The FY 2019 Adopted Budget and projected expenditures associated to the reserve contributions were removed from the table as the reserve contributions will not be recognized as an expenditure and will close to fund balance as part of the year-end financial accounting process. The budgeted expenditures total \$550,000 and projected expenditures total \$1.2 million, the variance of \$650,000 is attributed to an increase in the actual operating revenues for Fiscal Year 2018 as reported in the CAFR.

## Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget <sup>1</sup>	Year-End Projection	Variance	Variance %
Airports Fund	Revenue	\$ 4,934,289	\$ 4,934,289	\$ 5,383,204	\$ 448,915	9.1%
	Expenditures	5,438,025	5,438,025	5,370,296	67,729	1.2%
Central Stores Fund	Revenue	7,533,914	7,533,914	8,535,415	1,001,501	13.3%
	Expenditures	7,532,994	7,532,994	8,317,665	(784,671)	-10.4%
Concourse and Parking Garages Operating Fund	Revenue	3,993,726	3,993,726	4,006,718	12,992	0.3%
	Expenditures	3,802,506	3,802,506	3,811,422	(8,916)	-0.2%
Department of Information Technology Fund	Revenue	13,188,511	13,188,511	13,190,933	2,422	0.0%
	Expenditures	12,954,174	12,954,174	12,947,585	6,589	0.1%
Development Services Fund	Revenue	64,479,323	64,479,323	68,826,823	4,347,500	6.7%
	Expenditures	72,445,170	72,445,170	71,834,825	610,345	0.8%
Energy Conservation Program Fund	Revenue	4,442,544	4,442,544	4,591,965	149,421	3.4%
	Expenditures	4,941,166	4,941,166	4,518,719	422,447	8.5%
Engineering and Capital Projects Fund	Revenue	102,237,944	102,237,944	94,388,741	(7,849,203)	-7.7%
	Expenditures	102,237,944	102,237,944	96,115,443	6,122,501	6.0%
Facilities Financing Fund	Revenue	3,071,961	3,071,961	2,701,533	(370,428)	-12.1%
	Expenditures	3,071,961	3,071,961	2,634,550	437,411	14.2%
Fire/EMS Transportation Program Fund	Revenue	12,359,004	12,359,004	11,964,768	(394,236)	-3.2%
	Expenditures	12,580,310	12,580,310	11,988,380	591,930	4.7%
Fleet Operating Fund	Revenue	46,992,311	49,792,311	50,836,916	1,044,605	2.1%
	Expenditures	53,296,222	56,096,222	57,156,578	(1,060,356)	-1.9%
GIS Fund	Revenue	2,581,074	2,581,074	2,585,357	4,283	0.2%
	Expenditures	2,643,379	2,643,379	2,643,296	83	0.0%
Golf Course Fund	Revenue	20,475,022	20,475,022	24,233,088	3,758,066	18.4%
	Expenditures	18,856,067	18,856,067	18,758,765	97,302	0.5%
Junior Lifeguard Program Fund	Revenue	615,150	615,150	559,418	(55,732)	-9.1%
	Expenditures	615,038	615,038	583,078	31,960	5.2%
Local Enforcement Agency Fund	Revenue	786,417	786,417	732,126	(54,291)	-6.9%
	Expenditures	1,150,243	1,150,243	870,754	279,489	24.3%
Los Peñasquitos Canyon Preserve Fund	Revenue	266,776	266,776	277,342	10,566	4.0%
	Expenditures	266,597	266,597	237,957	28,640	10.7%
OneSD Support Fund	Revenue	27,824,407	27,824,407	27,893,502	69,095	0.2%
	Expenditures	28,225,091	28,225,091	27,507,886	717,205	2.5%
Parking Meter Operations Fund	Revenue	11,017,852	11,017,852	11,509,641	491,789	4.5%
	Expenditures	10,597,640	10,597,640	10,686,381	(88,741)	-0.8%
Petco Park Fund	Revenue	\$ 17,017,688	\$ 17,017,688	\$ 17,793,334	\$ 775,646	4.6%
	Expenditures	17,261,837	18,001,837	17,192,307	809,530	4.5%
Publishing Services Fund	Revenue	2,498,676	2,498,676	2,022,712	(475,964)	-19.0%

## Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget <sup>1</sup>	Year-End Projection	Variance	Variance %
	Expenditures	2,498,422	2,498,422	2,737,401	(238,979)	-9.6%
Recycling Fund	Revenue	22,343,726	22,343,726	26,195,250	3,851,524	17.2%
	Expenditures	25,806,446	25,806,446	23,720,234	2,086,212	8.1%
Refuse Disposal Fund	Revenue	31,866,974	34,366,974	36,126,782	1,759,808	5.1%
	Expenditures	33,681,987	36,181,987	36,309,785	(127,798)	-0.4%
Risk Management Administration Fund	Revenue	11,130,932	11,130,932	11,014,767	(116,165)	-1.0%
	Expenditures	11,921,378	11,921,378	11,345,132	576,246	4.8%
Sewer Utility Funds <sup>2</sup>	Revenue	449,180,767	449,180,767	403,388,199	(45,792,568)	-10.2%
	Expenditures	362,597,698	362,635,752	341,070,746	21,565,006	5.9%
Stadium Operations Fund	Revenue	10,619,263	10,619,263	13,356,835	2,737,572	25.8%
	Expenditures	15,056,106	15,056,106	14,509,289	546,817	3.6%
Transient Occupancy Tax Fund						
Special Events Department	Revenue	75,000	75,000	66,465	(8,535)	-11.4%
Special Promotional Programs	Revenue	120,648,415	120,648,415	122,769,666	2,121,251	1.8%
<i>Total Transient Occupancy Tax Fund Revenue</i>		<i>\$ 120,723,415</i>	<i>\$ 120,723,415</i>	<i>\$ 122,836,131</i>	<i>\$ 2,112,716</i>	
Commission for Arts and Culture Department	Expenditures	\$ 1,506,939	\$ 1,506,939	\$ 1,007,333	\$ 499,606	33.2%
Special Events Department	Expenditures	1,228,615	1,228,615	1,223,540	5,075	0.4%
Special Promotional Programs	Expenditures	120,523,466	120,523,466	121,861,570	(1,338,104)	-1.1%
<i>Total Transient Occupancy Tax Fund Expenditures</i>		<i>\$ 123,259,020</i>	<i>\$ 123,259,020</i>	<i>\$ 124,092,444</i>	<i>\$ (833,424)</i>	
Underground Surcharge Fund	Revenue	66,374,970	\$ 66,374,970	\$ 67,507,374	\$ 1,132,404	1.7%
	Expenditures	59,963,795	59,963,795	34,285,142	25,678,653	42.8%
Water Utility Operating Fund <sup>2</sup>	Revenue	708,692,928	708,692,928	724,613,998	15,921,070	2.2%
	Expenditures	542,646,439	542,646,439	513,650,978	28,995,461	5.3%
Wireless Communications Technology Fund	Revenue	10,115,149	10,115,149	10,238,042	122,893	1.2%
	Expenditures	9,332,446	9,332,446	9,142,388	190,058	2.0%

The current budget presented in this table is as of March 2019 (accounting period 9) unless otherwise noted. Capital Improvements Program expenditure budgets are excluded.

<sup>1</sup>The FY 2019 Current Budget includes the non-General Fund appropriation adjustments done during the Mid-Year Report via R-312209.

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

## Non-General Fund Reserves

*in millions*

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

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

# Financial Performance Report Fiscal Year 2019

As of March 31, 2019



**Finance Branch  
Department of Finance**

## Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for period 9 (as of March 31, 2019).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of March 31, 2019, and therefore, does not include forward looking statements or projections.

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

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

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**General Fund Summary**  
**As of Period 9, Ended March 31, 2019 (75% Completed)**  
**(Unaudited)**

	<b>FY19 Adopted Budget</b>	<b>FY19 Current Budget</b>	<b>FY19 Year-to-Date Actuals<sup>1</sup></b>	<b>FY19 % of Current Budget</b>	<b>FY18 Year-to-Date Actuals</b>	<b>Actuals FY19/FY18 Change</b>	<b>FY19/FY18 % Change</b>
<b>Revenue</b>							
Property Taxes	\$ 560,025,220	\$ 562,720,220	\$ 317,041,530	56.3%	\$ 319,795,051	\$ (2,753,521)	-0.9%
Sales Taxes	282,061,831	285,561,831	181,578,224	63.6%	165,518,910	16,059,314	9.7%
Transient Occupancy Taxes	128,368,696	128,368,696	85,236,142	66.4%	77,674,646	7,561,496	9.7%
Property Transfer Taxes	11,009,669	11,009,669	5,779,954	52.5%	5,825,045	(45,091)	-0.8%
Licenses & Permits	25,810,583	25,810,583	20,657,285	80.0%	15,660,923	4,996,362	31.9%
Fines & Forfeitures	31,363,846	31,363,846	18,408,858	58.7%	19,580,863	(1,172,005)	-6.0%
Interest & Dividends	650,000	650,000	1,383,964	212.9%	411,835	972,129	-236.0%
Franchises & Other Local Taxes	78,820,678	80,820,678	41,618,363	51.5%	41,595,885	22,478	0.1%
Rents & Concessions	59,330,796	59,330,796	46,271,532	78.0%	40,171,927	6,099,605	15.2%
Revenues from Other Agencies	5,545,990	5,311,613	4,907,237	92.4%	5,759,832	(852,595)	-14.8%
Charges for Current Services	160,287,025	164,312,605	85,607,781	52.1%	83,962,396	1,645,385	2.0%
Other Revenue	3,058,083	3,058,083	2,496,736	81.6%	2,575,164	(78,428)	-3.0%
Transfers	90,208,443	90,127,240	45,190,700	50.1%	61,878,412	(16,687,712)	-27.0%
<b>Total General Fund Revenue</b>	<b>\$ 1,436,540,860</b>	<b>\$ 1,448,445,860</b>	<b>\$ 856,178,306</b>	<b>59.1%</b>	<b>\$ 840,410,889</b>	<b>\$ 15,767,417</b>	<b>1.9%</b>
<b>Expenditures</b>							
Personnel Services	\$ 589,097,578	\$ 592,814,958	\$ 440,832,676	74.4%	\$ 416,089,868	\$ 24,742,808	5.9%
<b>Total PE</b>	<b>589,097,578</b>	<b>592,814,958</b>	<b>440,832,676</b>	<b>74.4%</b>	<b>416,089,868</b>	<b>24,742,808</b>	<b>5.9%</b>
Fringe Benefits	437,985,873	442,135,873	332,639,186	75.2%	322,392,971	10,246,215	3.2%
Supplies	30,233,172	31,915,816	22,389,884	70.2%	26,148,575	(3,758,691)	-14.4%
Contracts	240,658,394	232,659,186	166,452,951	71.5%	182,499,894	(16,046,943)	-8.8%
Information Technology	31,967,402	32,759,624	21,107,698	64.4%	18,756,696	2,351,002	12.5%
Energy & Utilities	49,316,269	50,666,878	36,768,050	72.6%	33,400,063	3,367,987	10.1%
Capital Expenditures	2,114,450	2,114,450	344,149	16.3%	4,906,449	(4,562,300)	-93.0%
Debt	9,574,905	17,879,943	4,528,899	25.3%	2,537,015	1,991,884	78.5%
Other Expenditures	5,359,190	5,357,428	2,130,129	39.8%	2,534,177	(404,048)	-15.9%
Transfers	62,919,930	62,828,007	34,925,516	55.6%	40,948,467	(6,022,951)	-14.7%
<b>Total NPE</b>	<b>870,129,585</b>	<b>878,317,205</b>	<b>621,286,462</b>	<b>70.7%</b>	<b>634,124,307</b>	<b>(12,837,845)</b>	<b>-2.0%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,459,227,163</b>	<b>\$ 1,471,132,163</b>	<b>\$ 1,062,119,138</b>	<b>72.2%</b>	<b>\$ 1,050,214,175</b>	<b>\$ 11,904,963</b>	<b>1.1%</b>
<b>General Fund Encumbrances</b>			<b>63,360,746</b>		<b>63,172,588</b>	<b>188,158</b>	
<b>Net Impact</b>	<b>\$ (22,686,303)</b>	<b>\$ (22,686,303)</b>	<b>\$ (269,301,578)</b>		<b>\$ (272,975,874)</b>	<b>\$ 3,674,296</b>	

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

## Schedule 1

**General Fund Revenue Status Report**  
**As of Period 9, Ended March 31, 2019 (75% Completed)**  
**(Unaudited)**

	<b>FY19 Year-to-Date Revenue</b>	<b>FY19 Current Budget</b>	<b>FY19 % of Current Budget</b>	<b>FY18 Year-to-Date Revenue</b>	<b>FY19/FY18 Change</b>	<b>FY19/FY18 % Change</b>
<b>Property Taxes</b>	\$ 317,041,530	\$ 562,720,220	56.3%	\$ 319,795,051	\$ (2,753,521)	-0.9%
<b>Sales Taxes</b>	181,578,224	285,561,831	63.6%	165,518,910	16,059,314	9.7%
<b>Transient Occupancy Taxes</b>	85,236,142	128,368,696	66.4%	77,674,646	7,561,496	9.7%
<b>Property Transfer Taxes</b>	5,779,954	11,009,669	52.5%	5,825,045	(45,091)	-0.8%
<b>Licenses &amp; Permits</b>						
Business Taxes	10,649,564	13,486,297	79.0%	5,858,842	4,790,722	81.8%
Rental Unit Taxes	6,339,528	7,459,502	85.0%	6,364,078	(24,550)	-0.4%
Alarm Permit Fees	443,529	540,000	82.1%	338,699	104,830	31.0%
Application Fees <sup>2</sup>	170	-	100.0%	6,721	(6,551)	-97.5%
Other Licenses & Permits	3,224,494	4,324,784	74.6%	3,092,583	131,911	4.3%
<b>Total Licenses &amp; Permits</b>	20,657,285	25,810,583	80.0%	15,660,923	4,996,362	31.9%
<b>Fines &amp; Forfeitures</b>						
Parking Citations	13,047,567	22,362,006	58.3%	14,257,623	(1,210,056)	-8.5%
Municipal Court	2,710,130	4,812,505	56.3%	2,854,799	(144,669)	-5.1%
Other Fines & Forfeitures	2,651,161	4,189,335	63.3%	2,468,441	182,720	7.4%
<b>Total Fines &amp; Forfeitures</b>	18,408,858	31,363,846	58.7%	19,580,863	(1,172,005)	-6.0%
<b>Interest &amp; Dividends</b>	1,383,964	650,000	212.9%	411,835	972,129	-236.0%
<b>Franchises</b>						
SDG&E	25,610,072	47,711,759	53.7%	24,704,661	905,411	3.7%
CATV	7,643,076	15,641,491	48.9%	7,970,174	(327,098)	-4.1%
Refuse Collection	6,399,479	12,700,000	50.4%	6,675,468	(275,989)	-4.1%
Other Franchises	1,965,736	4,767,428	41.2%	2,245,582	(279,846)	-12.5%
<b>Total Franchises</b>	41,618,363	80,820,678	51.5%	41,595,885	22,478	0.1%
<b>Rents &amp; Concessions</b>						
Mission Bay	20,374,116	30,140,940	67.6%	18,702,030	1,672,086	8.9%
Pueblo Lands	4,875,355	6,887,451	70.8%	4,612,980	262,375	5.7%
Other Rents and Concessions	21,022,061	22,302,405	94.3%	16,856,917	4,165,144	24.7%
<b>Total Rents &amp; Concessions</b>	46,271,532	59,330,796	78.0%	40,171,927	6,099,605	15.2%
<b>Revenue from Other Agencies</b>	4,907,237	5,311,613	92.4%	5,759,832	(852,595)	-14.8%
<b>Charges for Current Services</b>	85,607,781	164,312,605	52.1%	83,962,396	1,645,385	2.0%
<b>Other Revenue</b>	2,496,736	3,058,083	81.6%	2,575,164	(78,428)	-3.0%
<b>Transfers</b>	45,190,700	90,127,240	50.1%	61,878,412	(16,687,712)	-27.0%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 856,178,306</b>	<b>\$ 1,448,445,860</b>	<b>59.1%</b>	<b>\$ 840,410,889</b>	<b>\$ 15,767,417</b>	<b>1.9%</b>

<sup>1</sup> Includes adjustments made in future periods<sup>2</sup> Application Fees post to the General Plan Maintenance Fund beginning in Fiscal Year 2018

**General Fund Expenditure Status Report**  
**As of Period 9, Ended March 31, 2019 (75% Completed)**  
**(Unaudited)**

	<b>FY19 Year-to-Date Expenditure<sup>1</sup></b>	<b>FY19 Current Budget</b>	<b>% Consumed</b>	<b>FY18 Year-to-Date Expenditure</b>	<b>FY19/FY18 Change</b>	<b>FY19/FY18 % Change</b>
<b>Mayor</b>						
Office of the Mayor	\$ 2,945,472	\$ 3,825,067	77.0%	\$ 3,258,140	\$ (312,668)	-9.6%
Performance & Analytics	2,613,581	3,767,363	69.4%	1,982,787	630,794	31.8%
Office of Boards & Commissions <sup>5</sup>	1,015,356	1,370,892	74.1%	-	1,015,356	100.0%
Government Affairs <sup>1</sup>	572,492	797,505	71.8%	-	572,492	100.0%
<b>Chief Operating Officer</b>						
Office of the Chief Operating Officer	905,736	1,248,226	72.6%	1,230,677	(324,941)	-26.4%
Communications	3,316,748	4,691,777	70.7%	2,958,380	358,368	12.1%
<b>Public Safety</b>						
Fire-Rescue	204,546,924	271,257,985	75.4%	204,514,200	32,724	0.0%
Police	368,551,417	486,778,363	75.7%	352,254,416	16,297,001	4.6%
Office of Homeland Security	2,042,253	2,908,319	70.2%	2,081,318	(39,065)	-1.9%
<b>Office of the Chief Financial Officer</b>						
City Treasurer	11,885,779	17,552,082	67.7%	11,000,770	885,009	8.0%
Citywide Program Expenditures	82,355,232	126,700,764	65.0%	98,323,948	(15,968,716)	-16.2%
Debt Management	2,009,269	2,928,919	68.6%	2,250,198	(240,929)	-10.7%
Department of Finance <sup>2</sup>	12,336,976	16,872,858	73.1%	11,924,248	412,728	3.5%
Office of the Chief Financial Officer	426,660	607,165	70.3%	452,341	(25,681)	-5.7%
<b>Office of the Assistant COO</b>						
Office of the Assistant Chief Operating Officer	660,547	833,085	79.3%	1,250,811	(590,264)	-47.2%
<b>Infrastructure &amp; Public Works</b>						
Environmental Services	30,265,831	44,619,080	67.8%	29,383,941	881,890	3.0%
Public Utilities	2,319,242	2,606,490	89.0%	1,948,594	370,648	19.0%
Public Works	320,114	653,514	49.0%	723,964	(403,850)	-55.8%
Public Works - Contracting <sup>4</sup>	-	-	-	1,564,367	(1,564,367)	-100.0%
Public Works - General Services	18,457,374	25,916,805	71.2%	14,247,662	4,209,712	29.5%
Transportation & Storm Water	84,348,007	124,816,598	67.6%	87,525,911	(3,177,904)	-3.6%
<b>Internal Operations</b>						
Internal Operations	160,530	281,000	57.1%	360,225	(199,695)	-55.4%
Department of Information Technology	177,648	1,139,200	15.6%	57,898	119,750	206.8%
Human Resources	3,725,691	4,996,915	74.6%	3,909,544	(183,853)	-4.7%
Purchasing & Contracting	10,629,303	17,196,098	61.8%	4,114,628	6,514,675	158.3%
Real Estate Assets	4,503,247	6,962,132	64.7%	4,436,300	66,947	1.5%

Continued on Next Page

	<b>FY19 Year-to-Date Expenditure<sup>1</sup></b>	<b>FY19 Current Budget</b>	<b>% Consumed</b>	<b>FY18 Year-to-Date Expenditure</b>	<b>FY19/FY18 Change</b>	<b>FY19/FY18 % Change</b>
<b>Neighborhood Services</b>						
Smart and Sustainable Communities <sup>3</sup>	308,962	371,319	83.2%	741,013	(432,051)	-58.3%
Development Services	5,717,406	8,126,998	70.4%	5,406,610	310,796	5.7%
Planning	6,503,534	9,957,301	65.3%	6,189,674	313,860	5.1%
Economic Development	7,456,305	13,252,755	56.3%	8,290,384	(834,079)	-10.1%
Library	40,075,749	55,709,556	71.9%	39,413,269	662,480	1.7%
Parks & Recreation	82,848,836	116,466,304	71.1%	83,358,521	(509,685)	-0.6%
Neighborhood Services <sup>5</sup>	900,767	1,197,000	75.3%	-	900,767	100.0%
<b>Non-Mayoral</b>						
City Attorney	42,098,865	57,739,764	72.9%	40,096,068	2,002,797	5.0%
City Auditor	2,725,801	3,850,240	70.8%	2,884,056	(158,255)	-5.5%
City Clerk	4,249,393	5,875,171	72.3%	4,116,000	133,393	3.2%
Council Administration	1,862,627	2,670,567	69.7%	1,769,587	93,040	5.3%
City Council - District 1	865,599	1,392,381	62.2%	787,627	77,972	9.9%
City Council - District 2	833,751	1,453,305	57.4%	904,062	(70,311)	-7.8%
City Council - District 3	749,750	1,320,551	56.8%	778,358	(28,608)	-3.7%
City Council - District 4	815,844	1,384,592	58.9%	797,016	18,828	2.4%
City Council - District 5	683,007	1,250,152	54.6%	690,568	(7,561)	-1.1%
City Council - District 6	796,571	1,296,266	61.5%	733,110	63,461	8.7%
City Council - District 7	785,876	1,198,279	65.6%	852,272	(66,396)	-7.8%
City Council - District 8	931,411	1,506,937	61.8%	925,996	5,415	0.6%
City Council - District 9	1,023,373	1,385,667	73.9%	841,198	182,175	21.7%
Ethics Commission	783,420	1,193,510	65.6%	833,404	(49,984)	-6.0%
Office of the IBA	1,469,001	2,129,649	69.0%	1,471,349	(2,348)	-0.2%
Personnel	6,541,861	9,075,697	72.1%	6,578,765	(36,904)	-0.6%
<b>Total General Fund Expenditures</b>	<b>\$ 1,062,119,138</b>	<b>\$ 1,471,132,163</b>	<b>72.2%</b>	<b>\$ 1,050,214,175</b>	<b>\$ 11,904,963</b>	<b>1.1%</b>

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

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

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

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

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

**Citywide Program Expenditure Status Report**  
**As of Period 9, Ended March 31, 2019 (75% Completed)**  
**(Unaudited)**

	<b>FY19 Year-to-Date Expenditure<sup>1</sup></b>	<b>FY19 Current Budget</b>	<b>% Consumed</b>	<b>FY18 Year-to-Date Expenditure</b>	<b>FY19/FY18 Change</b>	<b>FY19/FY18 % Change</b>
<b>Citywide Program Expenditures</b>						
Assessments To Public Property	\$ -	\$ 851,560	0.0%	\$ 178,232	\$ (178,232)	0.0%
Citywide Elections	49	1,781,321	0.0%	413,481	(413,432)	-100.0%
Corporate Master Leases Rent	17,804,385	19,783,387	90.0%	18,586,877	(782,492)	-4.2%
Deferred Capital Debt Service	20,084,364	19,759,020	101.6%	12,681,530	7,402,834	58.4%
Engineering and Capital Projects	67,218	250,000	26.9%	180,746	(113,528)	-62.8%
General Fund Reserve	-	554,424	0.0%	-	-	0.0%
Insurance	1,476,235	2,406,578	61.3%	1,646,785	(170,550)	-10.4%
Memberships	654,198	735,000	89.0%	284,571	369,627	129.9%
Pension Pmt Stab Res	-	3,612,662	0.0%	-	-	0.0%
PL Claims Trans-Ins	10,900,000	10,900,000	100.0%	12,400,000	(1,500,000)	-12.1%
Preservation of Benefits	96	1,500,000	0.0%	126,510	(126,414)	-99.9%
Property Tax Administration	271,847	5,593,620	4.9%	323,414	(51,567)	-15.9%
Public Liability Claims Xfer-Claims Fund	17,100,000	17,100,000	100.0%	17,100,000	-	0.0%
Public Liab Claims Xfer-Reserves	-	-	-	3,127,665	(3,127,665)	-100.0%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	2,817,475	5,657,000	49.8%	2,369,844	447,631	18.9%
Supplemental COLA Benefit	1,345,158	1,525,497	88.2%	1,452,943	(107,785)	-7.4%
Transfer to Capital Improvement Program	1,168,000	5,417,600	21.6%	-	1,168,000	100.0%
Transfer to Park Improvement Funds	-	10,140,940	0.0%	-	-	0.0%
Transportation Subsidy	-	459,102	0.0%	69,500	(69,500)	-100.0%
Transfer to Infrastructure Fund	7,084,063	17,090,909	41.4%	17,826,547	(10,742,484)	-60.3%
<b>Total Citywide Program Expenditures</b>	<b>\$ 82,355,232</b>	<b>\$ 126,700,764</b>	<b>65.0%</b>	<b>\$ 98,323,948</b>	<b>\$ (15,968,716)</b>	<b>-16.2%</b>

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

**Council Districts Expenditure Status Report**  
**As of Period 9, Ended March 31, 2019 (75% Completed)**  
**(Unaudited)**

	<b>FY19</b>	<b>FY19</b>	<b>FY19</b>	<b>FY19</b>	<b>%</b>	<b>FY18</b>	<b>FY19/FY18</b>	<b>FY19/FY18</b>
	<b>Year-to-Date</b>	<b>Adopted</b>	<b>Current</b>	<b>Budget</b>	<b>Consumed</b>	<b>Year-to-Date</b>	<b>Change</b>	<b>% Change</b>
	<b>Expenditure</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>		<b>Expenditure</b>		
Council District 1	\$ 865,599	\$ 1,318,104	\$ 1,318,104	\$ -	65.7%	\$ 787,627	\$ 77,972	9.9%
District 1 CPPS	-	80,757	74,277	(6,480)	-	-	-	-
<b>Total Council District 1</b>	<b>865,599</b>	<b>1,398,861</b>	<b>1,392,381</b>	<b>(6,480)</b>	<b>62.2%</b>	<b>787,627</b>	<b>77,972</b>	<b>9.9%</b>
Council District 2	831,751	1,353,957	1,353,957	-	61.4%	898,439	(66,688)	-7.4%
District 2 CPPS	2,000	119,348	99,348	(20,000)	1.7%	5,623	(3,623)	-64.4%
<b>Total Council District 2</b>	<b>833,751</b>	<b>1,473,305</b>	<b>1,453,305</b>	<b>(20,000)</b>	<b>57.4%</b>	<b>904,062</b>	<b>(70,311)</b>	<b>-7.8%</b>
Council District 3	749,750	1,233,247	1,233,247	-	60.8%	783,358	(33,608)	-4.3%
District 3 CPPS	-	87,304	87,304	-	-	(5,000)	5,000	-100.0%
<b>Total Council District 3</b>	<b>749,750</b>	<b>1,320,551</b>	<b>1,320,551</b>	<b>-</b>	<b>56.8%</b>	<b>778,358</b>	<b>(28,608)</b>	<b>-3.7%</b>
Council District 4	809,749	1,256,943	1,256,943	-	64.4%	806,598	3,151	0.4%
District 4 CPPS	6,095	128,924	127,649	(1,275)	4.7%	(9,582)	15,677	-163.6%
<b>Total Council District 4</b>	<b>815,844</b>	<b>1,385,867</b>	<b>1,384,592</b>	<b>(1,275)</b>	<b>58.9%</b>	<b>797,016</b>	<b>18,828</b>	<b>2.4%</b>
Council District 5	683,007	1,181,283	1,181,283	-	57.8%	695,717	(12,710)	-1.8%
District 5 CPPS	-	216,869	68,869	(148,000)	-	(5,149)	5,149	-100.0%
<b>Total Council District 5</b>	<b>683,007</b>	<b>1,398,152</b>	<b>1,250,152</b>	<b>(148,000)</b>	<b>54.6%</b>	<b>690,568</b>	<b>(7,561)</b>	<b>-1.1%</b>
Council District 6	786,427	1,185,548	1,185,548	-	66.3%	729,307	57,120	7.8%
District 6 CPPS	10,144	135,822	110,718	(25,104)	7.5%	3,803	6,341	166.7%
<b>Total Council District 6</b>	<b>796,571</b>	<b>1,321,370</b>	<b>1,296,266</b>	<b>(25,104)</b>	<b>61.5%</b>	<b>733,110</b>	<b>63,461</b>	<b>8.7%</b>
Council District 7	785,876	1,169,850	1,169,850	-	67.2%	858,448	(72,572)	-8.5%
District 7 CPPS	-	28,429	28,429	-	-	(6,176)	6,176	-100.0%
<b>Total Council District 7</b>	<b>785,876</b>	<b>1,198,279</b>	<b>1,198,279</b>	<b>-</b>	<b>65.6%</b>	<b>852,272</b>	<b>(66,396)</b>	<b>-7.8%</b>
Council District 8	931,411	1,367,215	1,367,215	-	68.1%	926,051	5,360	0.6%
District 8 CPPS	-	140,300	139,722	(578)	-	(55)	55	-100.0%
<b>Total Council District 8</b>	<b>931,411</b>	<b>1,507,515</b>	<b>1,506,937</b>	<b>(578)</b>	<b>61.8%</b>	<b>925,996</b>	<b>5,415</b>	<b>0.6%</b>
Council District 9	1,023,373	1,342,850	1,342,257	(593)	76.2%	908,805	114,568	12.6%
District 9 CPPS	-	43,410	43,410	-	-	(67,607)	67,607	-100.0%
<b>Total Council District 9</b>	<b>1,023,373</b>	<b>1,386,260</b>	<b>1,385,667</b>	<b>(593)</b>	<b>73.9%</b>	<b>841,198</b>	<b>182,175</b>	<b>21.7%</b>
<b>Total Council Districts</b>	<b>\$ 7,485,182</b>	<b>\$ 12,390,160</b>	<b>\$ 12,188,130</b>	<b>\$ (202,030)</b>	<b>60.4%</b>	<b>\$ 7,310,207</b>	<b>\$ 174,975</b>	<b>2.4%</b>

**Other Budgeted Funds Revenue Status Report**  
**As of Period 9, Ended March 31, 2019 (75% Completed)**  
**(Unaudited)**

	<b>FY19 Year-to-Date Revenue<sup>1</sup></b>	<b>FY19 Current Budget</b>	<b>FY19 % of Current Budget</b>	<b>FY18 Year-to-Date Revenue</b>	<b>FY19/FY18 Change</b>	<b>FY19/FY18 % Change</b>
Airports Fund	\$ 4,456,723	\$ 4,934,289	90.3%	\$ 3,902,243	\$ 554,480	14.2%
Automated Refuse Container Fund	877,964	1,000,000	87.8%	920,802	(42,838)	-4.7%
Central Stores Internal Service Fund	6,829,515	7,533,914	90.7%	7,038,185	(208,670)	-3.0%
Concourse and Parking Garages Operating Fund	3,204,463	3,993,726	80.2%	2,983,059	221,404	7.4%
Convention Center Complex Funds	2,741,791	13,003,993	21.1%	13,061,713	(10,319,921)	-79.0%
Development Services Fund	56,542,075	64,479,323	87.7%	54,297,905	2,244,170	4.1%
Energy Conservation Program Fund	4,282,368	4,442,544	96.4%	3,211,305	1,071,063	33.4%
Engineering and Capital Projects	69,334,956	102,237,944	67.8%	57,879,621	11,455,335	19.8%
Environmental Growth Fund 1/3	2,918,686	5,310,441	55.0%	2,790,155	128,531	4.6%
Environmental Growth Fund 2/3	5,765,747	10,627,882	54.3%	5,525,833	239,914	4.3%
Facilities Financing Fund	1,993,143	3,071,961	64.9%	1,595,417	397,726	24.9%
Fire/Emergency Medical Services Fund	9,116,370	12,359,004	73.8%	8,961,757	154,613	1.7%
Fire and Lifeguard Facilities Fund	1,387,630	1,383,570	100.3%	1,386,390	1,240	0.1%
Fleet Services Funds	81,920,701	88,214,356	92.9%	71,863,700	10,057,001	14.0%
Gas Tax Fund	15,474,729	32,854,099	47.1%	18,483,252	(3,008,523)	-16.3%
General Plan Maintenance Fund	1,931,145	2,650,000	72.9%	1,843,417	87,728	4.8%
GIS Fund	2,397,296	2,581,074	92.9%	2,253,880	143,416	6.4%
Golf Course Fund	17,726,149	20,475,022	86.6%	16,197,331	1,528,818	9.4%
Information Technology Fund	11,993,013	13,188,511	90.9%	11,379,163	613,850	5.4%
Infrastructure Fund	7,084,063	17,090,909	41.4%	17,826,547	(10,742,484)	-60.3%
Junior Lifeguard Program Fund	523,898	615,150	85.2%	27,293	496,605	1819.5%
Los Penasquitos Canyon Preserve Fund	231,443	266,776	86.8%	149,233	82,210	55.1%
Maintenance Assessment District (MAD) Funds	17,019,743	24,351,085	69.9%	18,109,822	(1,090,080)	-6.0%
Mission Bay/Balboa Park Improvement Fund	1,680,951	1,883,684	89.2%	1,252,332	428,619	34.2%
Mission Bay Improvement Fund	451,593	6,591,611	6.9%	269,491	182,102	67.6%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	27,889,687	27,824,407	100.2%	26,270,117	1,619,570	6.2%
Parking Meter Operations	8,668,311	11,017,852	78.7%	8,473,894	194,417	2.3%
PETCO Park Fund	13,280,950	17,017,688	78.0%	15,358,007	(2,077,057)	-13.5%
Prop 42 Replacement - Transportation Relief Fund	78,473	-	100.0%	106,208	(27,735)	-26.1%
Public Art Fund	731,525	578,410	126.5%	1,902,687	(1,171,162)	-61.6%
Public Safety Needs & Debt Service Fund	5,805,177	9,738,827	59.6%	5,463,388	341,789	6.3%
Publishing Services Internal Fund	1,033,280	2,498,676	41.4%	2,444,476	(1,411,196)	-57.7%

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	<b>FY19 Year-to-Date Revenue<sup>1</sup></b>	<b>FY19 Current Budget</b>	<b>FY19 % of Current Budget</b>	<b>FY18 Year-to-Date Revenue</b>	<b>FY19/FY18 Change</b>	<b>FY19/FY18 % Change</b>
Recycling Fund	\$ 13,540,012	\$ 22,343,726	60.6%	\$ 16,871,231	\$ (3,331,219)	-19.7%
Refuse Disposal Fund	24,964,930	34,366,974	72.6%	25,468,097	(503,167)	-2.0%
Regional Park Improvements Fund	192,483	3,549,329	5.4%	118,458	74,025	62.5%
Risk Management Fund	7,730,889	11,130,932	69.5%	7,505,664	225,225	3.0%
Road Maintenance & Rehabilitation	15,023,375	23,353,385	64.3%	1,838,116	13,185,259	717.3%
Seized and Forfeited Assets Funds	21,745,036	7,070,044	307.6%	435,271	21,309,765	4895.7%
Solid Waste Local Enforcement Agency Fund	607,589	786,417	77.3%	600,226	7,363	1.2%
Stadium Operations Fund	10,653,673	10,619,263	100.3%	13,454,100	(2,800,427)	-20.8%
State COPS	2,706,141	2,140,000	126.5%	2,329,072	377,069	16.2%
Storm Drain Fund	3,795,806	5,700,000	66.6%	3,905,882	(110,076)	-2.8%
Successor Agency Admin & Project Fund	762,710	2,023,757	37.7%	662,925	99,785	15.1%
Transient Occupancy Tax Fund	76,678,080	120,723,415	63.5%	69,956,872	6,721,208	9.6%
TOT - Major Events Revolving FD	493,829	450,000	109.7%	-	493,829	100.0%
TransNet ARRA Exchange Fund	-	-	-	367,126	(367,126)	-100.0%
TransNet Extension Funds	30,783,597	33,388,000	92.2%	23,028,153	7,755,444	33.7%
Trolley Extension Reserve Fund	969,731	1,064,000	91.1%	252,282	717,449	284.4%
Underground Surcharge Fund	32,935,721	66,374,970	49.6%	29,989,091	2,946,630	9.8%
Wastewater Department Funds	288,947,343	449,180,767	64.3%	278,339,368	10,607,975	3.8%
Water Department Funds	453,016,827	708,692,928	63.9%	479,405,888	(26,389,062)	-5.5%
Wireless Communication Technology Fund	9,960,667	10,115,149	98.5%	8,789,856	1,170,811	13.3%
Zoological Exhibits Maintenance Fund	8,168,569	13,768,168	59.3%	8,297,638	(129,069)	-1.6%

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

## Schedule 4

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 9, Ended March 31, 2019 (75% Completed)**  
**(Unaudited)**

	<b>FY19 Year-to-Date Expenditures<sup>1</sup></b>	<b>FY19 Current Budget</b>	<b>% Consumed</b>	<b>FY18 Year-to-Date Expenditures</b>	<b>FY19/FY18 Change</b>	<b>FY19/FY18 % Change</b>
Airports Fund	\$ 3,705,811	\$ 5,438,025	68.1%	\$ 3,051,211	\$ 654,600	21.5%
Automated Refuse Container Fund	889,060	1,300,000	68.4%	510,430	378,630	74.2%
Central Stores Internal Service Fund	6,767,457	7,532,994	89.8%	7,793,124	(1,025,667)	-13.2%
Concourse and Parking Garages Operating Fund	1,702,935	3,802,506	44.8%	1,675,873	27,062	1.6%
Convention Center Complex Funds	13,236,151	13,401,050	98.8%	12,763,465	472,686	3.7%
Development Services Fund	55,519,350	72,445,170	76.6%	53,672,644	1,846,706	3.4%
Energy Conservation Program Fund	3,087,719	4,941,166	62.5%	2,451,096	636,623	26.0%
Engineering and Capital Projects	71,378,213	102,237,944	69.8%	64,857,520	6,520,693	10.1%
Environmental Growth Fund 1/3	2,204,152	4,854,402	45.4%	2,304,290	(100,138)	-4.3%
Environmental Growth Fund 2/3	-	10,203,909	0.0%	1,410	(1,410)	-100.0%
Facilities Financing Fund	2,020,156	3,071,961	65.8%	2,140,732	(120,576)	-5.6%
Fire/Emergency Medical Services Fund	3,949,598	12,580,310	31.4%	4,406,596	(456,998)	-10.4%
Fire and Lifeguard Facilities Fund	1,389,400	1,389,181	100.0%	698,464	690,936	98.9%
Fleet Services Funds	97,789,080	180,043,569	54.3%	72,128,245	25,660,835	35.6%
Gas Tax Fund	17,667,344	37,121,680	47.6%	21,901,648	(4,234,304)	-19.3%
General Plan Maintenance Fund	1,764,501	2,650,000	66.6%	1,061,315	703,186	66.3%
GIS Fund	2,034,733	2,643,379	77.0%	2,153,231	(118,498)	-5.5%
Golf Course Fund	14,542,009	18,856,067	77.1%	11,483,539	3,058,470	26.6%
Information Technology Fund	9,800,137	12,954,174	75.7%	8,140,981	1,659,156	20.4%
Infrastructure Fund	1,308,494	1,487,207	88.0%	1,651,701	(343,207)	-20.8%
Junior Lifeguard Program Fund	430,757	615,038	70.0%	423,792	6,965	1.6%
Los Penasquitos Canyon Preserve Fund	172,139	266,597	64.6%	191,503	(19,364)	-10.1%
Maintenance Assessment District (MAD) Funds	17,472,351	41,828,225	41.8%	18,013,817	(541,466)	-3.0%
Mission Bay/ Balboa Park Improvement Fund	1,680,665	1,878,475	89.5%	1,881,515	(200,850)	-10.7%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	15,662,273	28,225,091	55.5%	17,720,033	(2,057,760)	-11.6%
Parking Meter Operations	3,282,126	10,597,640	31.0%	3,398,448	(116,322)	-3.4%
PETCO Park Fund	15,712,908	18,001,837	87.3%	15,346,498	366,410	2.4%
Prop 42 Replacement - Transportation Relief Fund	339,476	788,714	43.0%	3,279,154	(2,939,678)	-89.6%
Public Art Fund	69,814	2,175,600	3.2%	143,461	(73,647)	-51.3%
Public Safety Needs & Debt Service Fund	4,043,966	9,738,827	41.5%	4,724,808	(680,842)	-14.4%
Publishing Services Internal Fund	1,962,767	2,498,422	78.6%	2,534,389	(571,622)	-22.6%

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	<b>FY19 Year-to-Date Expenditures<sup>1</sup></b>	<b>FY19 Current Budget</b>	<b>% Consumed</b>	<b>FY18 Year-to-Date Expenditures</b>	<b>FY19/FY18 Change</b>	<b>FY19/FY18 % Change</b>
Recycling Fund	\$ 17,259,626	\$ 25,806,446	66.9%	\$ 15,505,277	\$ 1,754,349	11.3%
Refuse Disposal Fund	24,711,526	36,181,987	68.3%	24,823,866	(112,340)	-0.5%
Risk Management Fund	8,432,479	11,921,378	70.7%	8,390,181	42,298	0.5%
Road Maintenance & Rehabilitation	6,835,634	17,116,061	39.9%	229	6,835,405	100.0%
Seized and Forfeited Assets Funds	1,178,504	7,836,180	15.0%	797,670	380,834	47.7%
Solid Waste Local Enforcement Agency Fund	664,451	1,150,243	57.8%	788,561	(124,110)	-15.7%
Stadium Operations Fund	12,452,234	15,056,106	82.7%	21,252,183	(8,799,949)	-41.4%
State COPS	573,621	2,140,000	26.8%	2,088,940	(1,515,319)	-72.5%
Storm Drain Fund	4,227,757	5,700,000	74.2%	4,269,829	(42,072)	-1.0%
Successor Agency Admin & Project Fund	762,710	2,023,757	37.7%	662,925	99,785	15.1%
Transient Occupancy Tax Fund	47,301,510	123,259,020	38.4%	48,818,992	(1,517,482)	-3.1%
TOT - Special Events	340,838	450,000	75.7%	-	340,838	100.0%
TransNet Extension Funds	10,434,923	13,654,194	76.4%	9,737,626	697,297	7.2%
Trolley Extension Reserve Fund	1,068,045	1,067,000	100.1%	943,871	124,174	13.2%
Underground Surcharge Fund	25,924,831	59,963,795	43.2%	16,368,901	9,555,930	58.4%
Wastewater Department Funds	187,905,620	362,656,252	51.8%	183,250,935	4,654,686	2.5%
Water Department Funds	356,920,085	542,646,439	65.8%	338,065,148	18,854,937	5.6%
Wireless Communication Technology Fund	6,651,557	9,332,446	71.3%	6,954,188	(302,631)	-4.4%
Zoological Exhibits Maintenance Fund	4,925,968	13,768,168	35.8%	5,731,492	(805,524)	-14.1%

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