

The City of  
**SAN DIEGO**

**FISCAL YEAR 2019  
YEAR-END FINANCIAL  
PERFORMANCE REPORT**



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# INTRODUCTION

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The Fiscal Year 2019 Year-End Financial Performance Report (FY 2019 Performance Report) provides the City Council and the public with a detailed comparison of unaudited revenue and expenditure activity compared to the Fiscal Year (FY) 2019 year-end projections, included in the [FY 2019 Year-End Budget Monitoring Report](#) (Third Quarter Report).

The FY 2019 Performance Report is an informational item, and includes the following:

- Variance analysis of the major General Fund revenues and significant variances in departmental revenue
- Updated Key Performance Indicators for the Department of Finance
- Discussion of General Fund expenditure variances by category
- Program Updates
- Updates on General Fund and Risk Management Reserves
- Justifications for significant variances in non-General Funds

The FY 2019 Performance Report also includes the June 2019 Charter 39 Report (Attachment II). The Charter 39 Report compares Fiscal Year 2019 unaudited actual revenue and expenditures against the Fiscal Year 2019 budget for General Fund and non-General Funds in accordance with Section 39 of the City Charter.

These reports are financial management tools, which provide analysis on significant variances and reflect the City's commitment to fiscal discipline and transparency.

The Department of Finance produces this report in collaboration with various departments. The data included in this report is the most current information available at the time of publication and is subject to change upon the completion of the City of San Diego's Comprehensive Annual Financial Report (CAFR) for fiscal year ended June 30, 2019.

# GENERAL FUND

## EXECUTIVE OVERVIEW

The FY 2019 Performance Report estimates General Fund unaudited revenues and expenditures to vary by 0.7% and 1.1%, respectively, from the FY 2019 Third Quarter Report projections. Table 1: Summary of FY 2019 General Fund Performance displays these variances.

Summary of FY 2019 General Fund Performance				
Table 1		in millions		
Revenue/Expenditures	Year-End Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 1,481.8	\$ 1,491.6	\$ 9.8	0.7%
Expenditures <sup>1</sup>	1,478.1	1,462.6	15.5	1.1%
<b>Net Projected Activity</b>	<b>\$ 3.7</b>	<b>\$ 29.0</b>	<b>\$ 25.3</b>	

<sup>1</sup>The FY 2019 budgeted expenditures associated to the reserve contributions were removed from the table as the reserve contributions will close to fund balance as part of the year-end financial accounting process. The budgeted expenditures total \$550,000 and the projected contribution totals \$1.2 million, the variance of \$650,000 is attributed to an increase in the actual operating revenues for Fiscal Year 2018 as reported in the CAFR.

The General Fund unaudited revenues are expected to end the fiscal year at \$1,491.6 million which represents an increase above projected revenues of \$9.8 million. This increase is mostly composed of the following:

- \$2.8 million in property tax revenues due to additional RPTTF distributions after the release of the Third Quarter Report.
- \$2.6 million in Sales Tax associated with higher than anticipated fourth quarter distributions.
- \$3.8 million in departmental revenue associated with Cannabis Business tax and reimbursements from the Parking Meter Administration Fund and the Federal Emergency Management Administration (FEMA) in the Fire-Rescue Department.

The General Fund unaudited expenditures are expected to end the fiscal year at \$1,462.6 which represents a \$15.5 million decrease from projected expenditures in the Year End Report. This decrease is attributed to the following:

- \$3.5 million in carry forward expenditures associated with the Flores legal settlement and set-up costs of the Father Joe's Village bridge shelter.
- \$3.3 million in higher than anticipated vacancies citywide resulting in reduced salaries and fringe benefits.
- \$1.4 million in utilities as a result of a wet fourth quarter and sustainable energy sources.
- \$7.4 million in supplies, contracts, and information technology discussed later in the report.

The increase in revenues and decrease in expenditures resulted in additional resources available for programming in Fiscal Year 2020 or Fiscal Year 2021. Of the \$25.3 million, \$2.4 million in revenues was previously allocated via the Adopted Budget and \$3.5 million will be carryover expenditures that will be spent in Fiscal Year 2020 that was not accounted for in the Adopted Budget. The Department of Finance will seek City Council approval to appropriate budget via a resolution, if determined to be needed, to account for these carryover expenditures. The remaining \$19.5 million is available for programming.

## KEY PERFORMANCE INDICATOR UPDATES

The Key Performance Indicators (KPI) were updated as part of the Fiscal Year 2020 Adopted Budget. At the time of budget publication, the Fiscal Year 2019 KPI's were estimates, however, the Department indicated that a revised estimate for Fiscal Year 2019 would be included as part of the Year-End Financial Performance Report. The table below provides an update to address that comment. Now that the fiscal year close process is close to final but pending the audit and the release of the Fiscal Year 2019 Comprehensive Annual Financial Report (CAFR) we can provide improved KPI's.

FY 2019 Key Performance Indicators				
Table 2				
Number	Performance Indicator	Fiscal Year 2019 Target	Fiscal Year 2019 Projected <sup>1</sup>	Fiscal Year 2019 Actual
1	Percentage of departments with actuals within 5% of projections	90%	87%	88%
2	Percentage variance between Major General Fund revenues projections versus year-end actuals	2.00%	0.00%	0.05%

<sup>1</sup>As reported in the Fiscal Year 2020 Adopted Budget.

The Fiscal Year 2020 Adopted Budget included estimated amounts for Fiscal Year 2019. The KPI noted above include the latest actuals based on the most up to date accounting activity for Fiscal Year 2019. Please note that the numbers are subject to change and are not final until approval of the Audited Fiscal Year 2019 CAFR.

A summary about each performance indicator is included below:

- The percentage of departments within 5.0% of projections improved by 1% from the projected KPI in the Adopted Budget.
- The variance between major General Fund revenue projections and year-end actuals is estimated to be at 0.05%. This is a higher variance than projected in the Adopted Budget but well below the Department's target.

## GENERAL FUND REVENUE

General Fund revenues are expected at \$1,491.6 million in Fiscal Year 2019 which is \$9.8 million, or 0.7%, higher than projected in the FY 2019 Third Quarter Report. This \$9.8 million variance is attributed to a \$6.0 million increase in major General Fund revenues and \$3.8 million increase in additional departmental revenues which will be discussed further in this section.

FY 2019 General Fund Revenue Performance				
Table 3		in millions		
Revenue Category	Year-End Projection	Unaudited Actuals	Variance	Variance %
Major General Fund Revenues	\$ 1,173.7	\$ 1,179.7	\$ 6.0	0.5%
Departmental Revenues	308.2	312.0	3.8	1.2%
<b>Total</b>	<b>\$ 1,481.8</b>	<b>\$ 1,491.6</b>	<b>\$ 9.8</b>	<b>0.7%</b>

### MAJOR GENERAL FUND REVENUES

As reflected in Table 4: FY 2019 Major General Fund Revenue Performance, the City's major General Fund revenues are expected to end the fiscal year at \$1,179.7 million, or 0.5%, higher than the Third Quarter Report.

FY 2019 Major General Fund Revenue Performance				
Table 4		in millions		
Revenue Category	Year-End Projection	Unaudited Actuals	Variance	Variance %
Property Tax	\$ 567.8	\$ 570.6	\$ 2.8	0.5%
Sales Tax	302.1	304.4	2.3	0.8%
Transient Occupancy Tax	131.8	131.9	0.1	0.1%
Franchise Fees	79.3	78.9	(0.4)	-0.5%
Property Transfer Tax	10.5	10.8	0.3	2.8%
Other Major Revenues	82.1	83.1	0.9	1.1%
<b>Major General Fund Revenue Total</b>	<b>\$ 1,173.7</b>	<b>\$ 1,179.7</b>	<b>\$ 6.0</b>	<b>0.5%</b>

### Property Tax

Property tax revenue is expected at \$570.6 million in Fiscal Year 2019 which is \$2.8 million, or 0.5%, higher than projected. This is attributed to higher than anticipated distribution from the City's Redevelopment Property Tax Trust Fund residual tax sharing revenue associated with the disallowance of the Park Boulevard At-Grade Crossing project from the California Department of Finance. \$2.4 million of this revenue was programed into the Fiscal Year 2020 Adopted Budget by the City Council.

### Sales Tax

Sales tax revenue is expected at \$304.4 million in Fiscal Year 2019 which is \$2.3 million, or 0.8%, higher than projected. This is attributed to \$1.9 million higher than anticipated sales tax distributions from March through June as well as \$410,000 in cleanup payments from prior periods.

### Transient Occupancy Tax

The General Fund transient occupancy tax (TOT) revenue is expected at \$131.9 million in Fiscal Year 2019 which is slightly over budget due to higher than expected tourist activity.

### Franchise Fees

Franchise fee revenue is expected at \$78.9 million in Fiscal Year 2019 which is \$400,000, or 0.5%, lower than projected. This decrease is due to lower than anticipated cable television revenue and refuse tonnage that franchise fees are levied on.

### Property Transfer Tax

Property Transfer Tax revenue is expected at \$10.8 million in Fiscal Year 2019 which represents slightly higher than projected revenues of \$300,000, or 2.8%, due to higher than anticipated property sales.

### Other Major Revenue

Other Major revenue is expected at \$83.1 million in Fiscal Year 2019, which represents an increase of \$910,000, or 1.1%, from the year-end projection. This is primarily a result of higher than projected interest earnings of \$800,000, and the recognition of \$450,000 in revenue from escheated funds. These increases are primarily offset by lower than projected TOT 1-Cent transfer from the Transient Occupancy Tax Fund.

## DEPARTMENTAL REVENUE

General Fund departmental revenues are expected at \$312.0 million in Fiscal Year 2019. This represents an increase of \$3.8 million, or 1.2%, from the Third Quarter Report. This section discusses departmental revenues in further detail.

FY 2019 General Fund Departmental Revenue Performance				
Table 5		in millions		
Department	Year-End Projection	Unaudited Actuals	Variance	Variance %
City Treasurer	\$ 28.1	\$ 29.5	\$ 1.4	5.0%
Fire-Rescue	48.1	50.6	2.5	5.2%
Parks and Recreation	46.2	45.3	(0.9)	-2.0%
Police	47.2	45.9	(1.2)	-2.6%
Transportation & Stormwater	54.1	56.4	2.3	4.3%
All Other Departments	84.5	84.3	(0.2)	-0.3%
<b>Departmental Revenue Total</b>	<b>\$ 308.2</b>	<b>\$ 312.0</b>	<b>\$ 3.8</b>	<b>1.2%</b>

### Office of the City Treasurer

The Office of the City Treasurer expects revenue at \$29.5 million in Fiscal Year 2019. This is an increase of \$1.4 million, or 5.0%, from the year-end projection primarily attributed to recreational cannabis business tax received due to additional ancillary service providers remitting taxes as part of compliance efforts.

**Fire-Rescue**

The revenue in the Fire-Rescue Department is expected at \$50.6 million in Fiscal Year 2019. Actual revenue increased by \$2.5 million, or 5.2%, from the year-end projection primarily due to the following:

- \$1.6 million primarily associated with earlier than anticipated receipt of Federal Emergency Management Agency (FEMA) reimbursements of Urban Search and Rescue Strike Team deployments.
- \$910,000 associated to additional TOT reimbursements for lifeguard services. This increase is offset with a decrease in the Parks and Recreation Department for TOT reimbursable services.

**Parks and Recreation**

The Parks and Recreation Department expects revenue at \$45.3 million in Fiscal Year 2019. Actual revenue is \$940,000, or 2.0%, lower from the year-end projection primarily due to a decrease in TOT reimbursable services for the Open Space division.

**Police**

The revenue in the Police Department is expected at \$45.9 million in Fiscal Year 2019. Actual revenue is \$1.2 million, or 2.6%, lower from the year-end projection primarily due to the following decreases:

- \$870,000 in parking citations and vehicle code violations which are driven by a decrease in the amount of proactive time available for patrol officers.
- \$280,000 in less than anticipated safety sales tax.

**Transportation and Storm Water**

The Transportation and Storm Water Department expects revenue at \$56.4 million in Fiscal Year 2019. This is an increase of \$2.3 million, or 4.3%, from the year-end projection. This variance is due to an increase of Parking Meter District revenue as a result of additional right-of-way maintenance and street sweeping within parking districts.

## GENERAL FUND EXPENDITURES

### PERSONNEL EXPENDITURES

General Fund personnel expenditures are expected at \$1,032.3 million in Fiscal Year 2019 for salaries and wages, and fringe benefits. Actuals are lower by \$3.3 million, or 0.3% from the year-end projection.

FY 2019 General Fund Personnel Expenditure Performance				
Table 6		in millions		
Personnel Expenditure Category	Year-End Projection	Unaudited Actuals	Variance	Variance %
Salaries and Wages	\$ 588.6	\$ 585.9	\$ 2.7	0.5%
Fringe Benefits	447.0	446.4	0.6	0.1%
<b>Personnel Expenditure Total</b>	<b>\$ 1,035.6</b>	<b>\$ 1,032.3</b>	<b>\$ 3.3</b>	<b>0.3%</b>

### Salaries and Wages

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

FY 2019 General Fund Salaries and Wages Performance				
Table 7		in millions		
Salaries and Wages Category	Year-End Projection	Unaudited Actuals	Variance	Variance %
Salaries	\$ 481.8	\$ 479.7	\$ 2.1	0.4%
Overtime	80.3	80.1	0.3	0.3%
Hourly	14.2	14.2	(0.0)	-0.1%
Pay-in-Lieu of Annual Leave	8.5	8.4	0.2	2.1%
Termination Pay	3.7	3.6	0.2	4.2%
<b>Salaries and Wages Total</b>	<b>\$ 588.6</b>	<b>\$ 585.9</b>	<b>\$ 2.7</b>	<b>0.5%</b>

Salaries and wages expenditures are expected at \$585.9 million in Fiscal Year 2019. This represents a lower than projected expenditure of \$2.7 million, or 0.5%, associated to the following:

- \$2.1 million primarily due to higher vacancies and filling positions later than projected in the following:
  - \$510,000 in the Transportation and Storm Water Department.
  - \$320,000 in the Office of the City Attorney.
  - \$320,000 in the Fire-Rescue Department.
  - \$200,000 in the Parks & Recreation Department.
  - \$780,000 across all other departments citywide



- \$260,000 lower than projected in overtime primarily due to a \$320,000 decrease in the Fire-Rescue Department as a result of less than anticipated back-fill overtime for discretionary leave taken and less weather-related staffing associated with a wet fourth quarter. This decrease is offset with increases in various departments citywide.

### Fringe Benefits

Fiscal Year 2019 General Fund expenditures for fringe benefits are expected to be \$446.4 million, which is \$600,000, or 0.1%, lower than the year-end projection in the Third Quarter Budget Monitoring Report.

FY 2019 General Fund Fringe Benefits Performance				
Table 8	in millions			
Fringe Benefits Category	Year-End Projection	Unaudited Actuals	Variance	Variance %
Fixed	\$ 313.3	\$ 314.9	\$ (1.6)	-0.5%
Variable	133.7	131.5	2.3	1.7%
<b>Fringe Benefits Total</b>	<b>\$ 447.0</b>	<b>\$ 446.4</b>	<b>\$ 0.6</b>	<b>0.1%</b>

#### Fixed Fringe Benefits

Fixed fringe benefit expenditures include the following: 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). Actual fixed fringe expenditures increased by \$1.6 million from the Year-End Projection. This increase in expenditures is driven by an additional allocation to the General Fund of \$1.2 million in ADC and \$420,000 in Workers' Compensation costs. Fixed fringe costs are considered annual liabilities the City is obligated to pay regardless of current employee count or salary amounts; therefore, a proportionate change of filled positions in the General Fund and the non-General Funds affects actual and projected expenditures. The fixed fringe cost allocations are based on projected positions at a point in time and the expenditure allocation is trued up at the end of the fiscal year based on actual filled positions.

#### Variable Fringe Benefits

Variable fringe benefit expenditures include Flexible Benefits, Supplemental Pension Savings Plan (SPSP), Medicare, Employee Offset Savings, the Deferred Retirement Option Plan (DROP), and Retiree Medical Trust. Actual variable fringe expenditures decreased by \$2.3 million from the Third Quarter Report. This decrease is driven by savings in Flexible Benefits. Variable fringe costs are driven by actual payroll activity and are impacted by attrition, new hires, and vacancies. The lower costs are the result of higher than projected vacancies in the departments listed in the salary and wages explanation above.

### NON-PERSONNEL EXPENDITURES

General Fund non-personnel expenditures are expected at \$430.3 million in Fiscal Year 2019. Actuals are lower by \$12.3 million, or 2.8%, from the year-end projection. The following section discusses the variances for non-personnel expenditures by category, highlighting only the significant variances within each group.

## FY 2019 General Fund Non-Personnel Expenditure Performance

Table 9

in millions

Non-Personnel Expenditure Category	Year-End Projection	Unaudited Actuals	Variance	Variance %
Supplies	31.7	30.7	1.0	3.2%
Contracts	237.7	233.4	4.2	1.8%
Information Technology	32.3	31.1	1.2	3.7%
Energy and Utilities	51.2	49.8	1.4	2.8%
Other	7.9	4.5	3.4	43.2%
Transfers Out <sup>1</sup>	64.2	63.8	0.4	0.6%
Capital Expenditures	1.6	1.3	0.2	14.9%
Debt	16.0	15.7	0.4	2.3%
<b>Non-Personnel Expenditure Total</b>	<b>\$ 442.5</b>	<b>\$ 430.3</b>	<b>\$ 12.3</b>	<b>2.8%</b>

<sup>1</sup>The FY 2019 budgeted expenditures associated to the reserve contributions were removed from the table as the reserve contributions will close to fund balance as part of the year-end financial accounting process. The budgeted expenditures total \$550,000 and the projected contribution totals \$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

The supplies category is expected at \$30.7 million in Fiscal Year 2019. Actuals are lower by \$1.0 million, or 3.2%, from the year-end projection primarily due to the following:

- \$590,000 in the Transportation and Storm Water Department associated with moderate non-critical spending for items such as electrical, concrete, asphalt and sign materials.
- \$550,000 in the Parks and Recreation Department due to delays in contract issuance for items, such as irrigation parts, and facilities opening later than anticipated.

## Contracts

Contracts are expected at \$233.4 million at fiscal year-end. Actuals are \$4.2 million, or 1.8%, lower than the year-end projection due to the following:

- \$1.6 million decrease in the Citywide Program Expenditures Department primarily due to the following:
  - \$1.7 million decrease in bridge shelter expenses associated with:
    - \$1.2 million decrease in in operating costs associated with the following: a modification on the number of showers, restrooms, and handwashing stations needed at the new Golden Hall site as opposed to the old Father Joe's Village (FJV) site; reconfiguring of lighting fixtures from being powered by diesel fuel to electricity at the Veterans Village (VV) and Alpha Project (AP) bridge shelters; and a decrease in the number of shower stalls on site at the VV bridge shelter.
    - \$520,000 decrease in FJV relocation expenses that will be incurred in Fiscal Year 2020 due to the project's updated completion schedule.
  - \$730,000 associated to lower than anticipated insurance costs, citywide elections costs, and servicing of survey monuments.
  - These savings are offset by \$770,000 in additional rent expenses, companion unit waiver fees which were projected in the transfer-out category,, and an additional membership fees.
- \$970,000 in the Economic Development Department primarily due to an updated schedule for opening the Housing Navigation Center and two programs, Safe Parking

Program and transitional storage, now being reallocated to the State Homeless Emergency Aid Program Grant (HEAP) Funds.

- \$850,000 in the Police Department primarily due to less than anticipated expenses for helicopter maintenance, towing services, and motive equipment charges.
- \$450,000 in the Real Estate Assets Department due to furniture moving costs associated with 101 Ash Street (see program update later in the report) building improvement being reclassified as a capital expenditure, less than anticipated moving costs associated with 1010 Second Avenue, and consultant fees to assist with the Stadium Land sale will be paid in Fiscal Year 2020 rather than Fiscal Year 2019.
- \$250,000 in Public Works-General Services due to equipment rentals and less than anticipated maintenance.

### Information Technology

The information technology (IT) category is expected at \$31.1 million in Fiscal Year 2019. Actuals are lower by \$1.2 million, or 3.7%, from the year-end projection. This variance is primarily due to the following:

- \$920,000 in savings from the Fire-Rescue Department primarily due to less than anticipated computer maintenance and help desk support, and Computer Aided Dispatch support services.
- \$220,000 in the City Treasurer associated with the Centralized Payment Processing Solution IT project expense being incurred in the transfer out category.

### Energy and Utilities

The energy and utilities category is expected at \$49.8 million in Fiscal Year 2019. Actuals are lower by \$1.4 million, or 2.8%, from the year end projection primarily due to the following:

- \$1.1 million decrease in water consumption due to a rainy spring and fuel savings in the Parks and Recreation Department.
- \$320,000 in the Fire-Rescue Department due to lower than anticipated fuel consumption.
- \$260,000 in the Library Department primarily attributed to electrical savings due to numerous branches converting to solar power and a decrease in internet services due to a new negotiated rate.

These decreases are partially offset with an increase of \$400,000 in the Police Department associated to prior years fuel expenses; electric services; and higher than projected costs for wireless broadband services and circuits.

### Other

Other expenditures are expected to end the year at \$4.5 million in Fiscal Year 2019. Actuals are lower by \$3.4 million, or 43.2%, in Citywide Program Expenditures Department from the year end projection due to the following:

- \$3.0 million associated to the modification of 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. These expenses are expected to occur in Fiscal Year 2020.
- \$300,000 associated to lower than anticipated payments for supplemental Cost of Living adjustment (COLA) and preservation of benefits.

## Transfers Out

The transfers out category is expected at \$63.8 million in Fiscal Year 2019. Actuals are lower by \$390,000, or 0.6%, from the year-end projection primarily due to the following:

- \$930,000 in the Parks and Recreation Department due to a Maintenance Assessments District transfer occurring in the contracts category rather than transfers out.
- \$270,000 in the Library Department due to the purchase of a book sorter that was expended in capital expenditures category rather than transfers out.

These decreases are partially offset with an increase of \$780,000 in various departments associated to expenses deemed capitalizable in the 101 Ash Street building improvement project, in deferred debt service, and a transfer to the IT projects from the Real Estate Assets, Citywide Program Expenditure, and Office of the City Treasurer, respectively.

## Capital Expenditures

The capital expenditures category is expected to end the year at \$1.3 million in Fiscal Year 2019. Actuals are lower than the year-end projection by \$230,000, or 14.9%, primarily due to the following:

- \$360,000 in the Parks and Recreation Department due to vehicle purchases being expensed in contracts rather than capital expenditures.
- \$100,000 in the Fire-Rescue Department due decreased maintenance and repairs of capital equipment.

These decreases are partially offset with an increase of \$330,000 in the Library Department to purchase a book sorter that was projected in transfers out category.

## Debt

Debt expenditures are expected at \$15.7 million in Fiscal Year 2019. Actuals are lower by \$370,000 or 2.3%, primarily due to Transportation and Stormwater Department debt service related to streetlight retrofit expenses posting in Fiscal Year 2020 rather than Fiscal Year 2019 as projected.

## PROGRAM UPDATES

### 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.

The tenant improvement began in September 2018 and the contractor has been working diligently since the notice to proceed. At this time, the project is at 83% completion of the overall project work. The following is an overview of some of the key components and status:

- Demolition is complete on all floors.
- Asbestos bulk abatement is complete with spot abatement occurring as needed.
- Mechanical, Electrical, Plumbing (MEP), Sprinkler, Fire Alarm/Security are 95% complete with the final floor #2 in progress.
- Insulation & Drywall are 95% complete with the final floor #2 in progress.
- Rough Communications are complete on all floors.
- Painting is in progress on Floors 1-2 & 6-15; completed on 3-5 & 16-19.

The project has faced multiple challenges which resulted in additional costs that have been addressed through the use of contingency funding that was built into the project budget for unforeseen conditions. For example, the contractor encountered existing conditions to the building's systems that were found upon demolition of the ceilings, requiring additional work including design, permitting and inspection, leading to additional asbestos abatement work and fire protection to vents. In addition, additional IT hardware and connections were required, as well as needed ceiling height adjustments throughout.

On August 9, 2019, the Air Pollution Control District (APCD) visited the building and took samples of debris. A few of the samples tested were determined to be asbestos-containing material (ACM). A Notice of Violation (NOV) was issued by the APCD and subsequently the Department of Environmental Health (DEH) to the City, Contractor and subcontractors. The NOV is a formal notification to all parties that corrective action needs to be performed immediately, but the NOV did not halt construction. The incidents were immediately addressed by the City and contractor. The City made the decision to halt construction of tenant improvements and directed the contractor to update their asbestos work plan and protocols and clean all floors in accordance with their updated work plan. This decision was made in an abundance of caution to ensure the safety of City staff, the contractor and third parties, such as vendors. The tenant improvement was interrupted for a total of four (4) weeks. During this time, the contractor continued to provide cleaning of the building while the APCD continued to perform random inspections. After receiving a revised work plan from the contractor, construction of the tenant improvements resumed on September 5, 2019, with implementation of the improved work plan. It is estimated to be complete in the fall of 2019, with staff moved in by fall 2019.

## FY 2019 101 Ash Tenant Improvement Expenditures through (6/30/2019)

Description	Authorized through 6/30/19 <sup>1</sup>
Project to Date Costs through 6/30/2019	\$ 17,208,418
Remaining Capital Improvement Projects	7,896,467
10% Contingency	1,108,657
<b>Total Capital Costs</b>	<b>\$ 26,213,542</b>
Financing Costs	\$ 2,730,774
Move-In Costs	1,177,826
<b>Total Financing and Moving Costs</b>	<b>\$ 3,908,600</b>
<b>Total Projected Costs</b>	<b>\$ 30,122,142</b>

<sup>1</sup>Updated from the 9/12/19 Memo to correctly reflect the reclassification of costs to capital expenditures in accordance with Generally Accepted Accounting Principles (GAAP).

The Fiscal Year 2019 budget included an appropriation under the Real Estate Asset Department's operating budget authorizing the expenditure of funds for the purpose of disassembling and storing certain modular equipment in the 101 Ash St. building. Upon further review, it was determined that these expenditures are required to be capitalized in accordance with Generally Accepted Accounting Principles. The moving costs initially planned to be expended against the operating budget represent charges that require capitalization per GAAP. Accordingly, these charges and the corresponding appropriations have been transferred to the 101 Ash St. capital improvement project while also decreasing the budget in the operating fund.

### 1,000 Miles of Street Repair

One of the Mayor's top initiatives is to repair 1,000 miles of City streets in five years or less and to maintain an average Overall Condition Index of 70. The City achieved the 1,000-mile goal in the first quarter of Fiscal Year 2019 nearly two years ahead of schedule. The City completed 270 miles of street repair in Fiscal Year 2019 through asphalt overlay, slurry seal maintenance, and concrete street repairs. Since the inception of this initiative in Fiscal Year 2016, the City has completed a total of 1,130 miles of street repair reaching the 1,000 mile goal well ahead of schedule. The City plans to continue its aggressive street repair program by repairing 430 miles of streets in Fiscal Year 2020.

### Clean SD

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 Fiscal Year 2019, litter removal and waste abatements have resulted in nearly 1,500 tons removed from the City's public right of ways, channels and open spaces. In addition, the equivalent of 2,500 City blocks have been sanitized. Expenditures for this program provided extended work hours to deliver weekend litter removal and abatement services.

As of June 30, 2019, all positions have been filled. During the third quarter projections, Environmental Services reported \$500,000 in savings related to vacancies and contractual services. At fiscal year-end, actual savings decreased by \$100,000 primarily associated with higher than anticipated contractual expenditures related to litter removal.

Actual expenditures associated to street sweeping in the Transportation and Storm Water Department are similar to the year-end projection. Fiscal Year 2019 Police Department



expenditures to assist with the San Diego Riverbed clean-up are as projected in the Third Quarter Report.

### **Outdoor Lighting Upgrade and Smart Sensor Installation Project**

The Outdoor Lighting Upgrade and Smart Sensor Installation Project includes two parts: the retrofit of approximately 8,600 inefficient lighting fixtures to adaptively controlled light-emitting diode (LEDs), and the installation of 4,200 Smart City IQ sensors. The project is occurring in two phases. Phase 1 took place from Fall 2018 to Summer 2019 and included 4,700 light fixtures and 3,100 smart sensors. Phase 2 will include the remaining 3,900 light fixtures and 1,100 smart sensors. Phase 2 will commence in Fall 2019 and is scheduled to be completed in the third quarter of 2020. The City's outdoor lighting inventory includes approximately 68,000 fixtures, comprised of streetlights, parking lot lighting and park lighting. Approximately 38,000 inefficient fixtures were retrofitted with energy efficient lighting through a previous effort in 2012-2013.

The project is expected to result in energy and costs savings associated with more efficient LED fixtures coupled with the adaptive control system, which provides remote dimming capabilities, real-time alerts upon fixture outages, and information regarding energy consumption, wattage, voltage, account number, and type of light. Cost savings associated with reduced energy consumption were estimated at \$70,000 per month upon completion of Phase 1. While \$1.9 million in savings was budgeted in Fiscal Year 2019, actual savings in Fiscal Year 2019 associated with Phase 1 total approximately \$195,000. Furthermore, in Fiscal Year 2019 total drawdown of the GE (General Electric) loan was \$420,000. The change in projected energy savings is due to the following:

- a reduction in the original scope (fewer lights retrofitted),
- an increase in electricity rates,
- an overestimate of operating hours in the original calculation, and
- a delay in updating electricity rates with SDG&E.

The adaptive control system is expected to generate maintenance cost savings due to the ability to proactively plan light maintenance activities. A thorough analysis of potential maintenance cost savings has not been performed yet and will be discussed with Transportation and Storm Water Streets Division in November 2019.

The Smart City IQ sensors being installed have the capability to provide data for available parking, 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.

With both the transfer of the project to the Sustainability Department and the evolving use cases, the department has sought to ensure residents understand the deployment of this new technology. A series of community meetings were held to 1) explain what the sensors can and cannot do, and 2) to receive feedback from the community on desired applications and concerns surrounding the technology. From March through September 2019 twelve community meetings were held; including at least one meeting in each Council District. Staff from the City's Sustainability Department and Police Department co-presented an overview of lighting and smart sensor system capabilities, existing usage and future potential use cases for the information collected by the smart sensors, while gathering community feedback on the project.

## HOMELESS SERVICES

The Fiscal Year 2019 Third Quarter Report projected \$35.5 million in expenditures for homeless programs and services and associated City staff support. Actual expenditures totaled \$20.2 million, comprised of \$9.8 million in the General Fund and \$10.3 million in Non-General Funds. A summary of the year-end budget and unaudited expenditures can be seen in Table: Summary of FY 2019 Homeless Services and Staff Support Performance.

Summary of FY 2019 Homeless Services and Staff Support Performance			
Rounded to the ten-thousand			
Expenditures	Year-End Projection	Unaudited Actuals	Variance
<b>Homeless Services</b>	<b>\$ 31,810,000</b>	<b>\$16,440,000</b>	<b>\$ 15,370,000</b>
General Fund	10,160,000	7,930,000	2,230,000
Non-General Fund	21,650,000	8,510,000	13,140,000
<b>Staff Support</b>	<b>\$ 3,730,000</b>	<b>\$ 3,720,000</b>	<b>\$ 10,000</b>
General Fund	1,960,000	1,880,000	80,000
Non-General Fund	1,770,000	1,840,000	(70,000)
<b>Total</b>	<b>\$ 35,540,000</b>	<b>20,160,000</b>	<b>\$ 15,380,000</b>

## HOMELESS PROGRAMS AND SERVICES

Detail of FY 2019 Homeless Services and Programs Performance			
Rounded to the ten-thousand			
Fund/Program	Year-End Projection	Unaudited Actuals	Variance
<b>General Fund</b>	<b>\$ 10,160,000</b>	<b>7,930,000</b>	<b>2,230,000</b>
Bridge Shelters	3,840,000	2,670,000	1,170,000
Father Joes Village Bridge Shelter Relocation	540,000	20,000	520,000
Homeless Outreach Team	2,540,000	2,490,000	50,000
Homeless Shelters and Services Programs	2,290,000	2,300,000	(10,000)
Housing Navigation Center	300,000	-	300,000
Safe Parking Center	410,000	220,000	190,000
San Diego Misdemeanants At Risk (SMART)	-	-	-
Select Committee on Homelessness	40,000	40,000	-
Transitional Storage Facility	200,000	200,000	-
<b>Non-General Funds</b>	<b>\$ 21,650,000</b>	<b>\$ 8,510,000</b>	<b>13,140,000</b>
Stadium Operations	130,000	130,000	-
City Concourse Fund	20,000	20,000	-
Low-Moderate Income Housing Asset Fund	250,000	130,000	120,000
CDBG Entitlement Allocations	1,820,000	1,730,000	90,000
Housing Navigation Center Operations	-	-	-
Homeless Facility/Permanent Supportive	10,000,000	-	10,000,000
Housing Acquisition/Rehabilitation <sup>1</sup>	5,400,000	5,060,000	340,000
Palm Avenue Transitional Housing <sup>1</sup>	15,400,000	5,060,000	10,340,000
CDBG Reinvestment Initiative	4,030,000	1,440,000	2,590,000
State Homeless Emergency Aid Program Grant (HEAP) <sup>1</sup>			
<b>Total</b>	<b>\$ 31,810,000</b>	<b>\$ 16,440,000</b>	<b>\$ 15,370,000</b>

<sup>1</sup>Includes Multi-Year Budgets. Programs include funding that crosses multiple fiscal years.



### Bridge Shelters

The Third Quarter Report projected \$3.8 million in expenditures for various services used to support the operations of the bridge shelter facilities. Actual expenditures are expected at \$2.7 million at fiscal year-end, this is a \$1.2 million decrease from the year-end projection. The variance can mainly be attributed to staff's comprehensive evaluation of the services and needs at each facility and associated recalibration of the related contracts, including:

- \$470,000 decrease associated to the relocation of the Father Joe's Villages (FJV) Bridge Shelter to Golden Hall (GH), for modifications made to the number of showers, restrooms, and handwashing stations needed.
- \$340,000 decrease in the Veterans Village (VV) bridge shelter attributed to the reduction in the number of shower stalls available onsite to match the need at the shelter.
- \$150,000 decrease in the VV and Alpha Project (AP) bridge shelters due to reconfigurations of lighting to be powered by electric versus diesel fuel.
- \$90,000 decrease due to timing of invoices that will be carried over to Fiscal Year 2020.

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

To accommodate the construction of an affordable housing development project, the FJV bridge shelter was deconstructed in Fiscal Year 2019 with City Council approval of \$1.6 million in HEAP funding and an additional \$540,000 in General Fund resources for the tear down and set-up costs at the new location. Of this amount, \$1.1 million was expended in HEAP Funds and \$20,000 in General Fund resources was expended in Fiscal Year 2019. The remaining \$1.0 million in funds are expected to be fully expended in Fiscal Year 2020 to complete the construction of the fourth bridge shelter.

In June 2019, City Council voted to keep the FJV bridge shelter at GH and approved the reallocation of an additional \$1.6 million in HEAP funds from the Outreach category to be used toward the operations of a fourth bridge shelter at the former FJV relocation site off of 17<sup>th</sup> Street & Imperial Avenue. The 17<sup>th</sup> and Imperial location is expected to open in fall of 2020. City Council will be asked to approve operating agreements and the full financing plan in October.

In total, Fiscal Year 2019 bridge shelter expenditures were \$3.9 million, with \$2.7 million incurred by the General Fund, \$1.1 million in HEAP funds, \$130,000 in the Stadium Operations Fund and \$20,000 incurred in the City Concourse Fund. This is a decrease of \$2.2 million compared to the Third Quarter Report, of which \$1.0 million will be expended in Fiscal Year 2020 and the remaining are savings due to a decrease in operation costs of bridge shelters.

### Homeless Outreach Team (HOT)

The Homeless Outreach Team in the Police Department seeks out and engages chronically homeless persons and places willing participants in homeless shelters and programs based on the appropriate services needed. Expenditures for this team are as projected at fiscal year-end, totaling \$2.5 million.

### Homeless Shelters and Services Programs

The Third Quarter Report included \$2.3 million General Fund in the Economic Development Department for Homeless Shelters and Services Programs. Services include: Year-Round Interim Housing Program, Connections Housing/PATH Interim Bed Program, Serial Inebriate Program (SIP), and the Transitional Storage Center located at 252 16<sup>th</sup> Street. Annual operational costs for the Transitional Storage Center, operated by Think Dignity, are estimated at \$110,000. Of that amount, \$50,000 was reimbursed by the HEAP grant to cover operational expenditures in Fiscal Year 2019.

**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 Third Quarter Report included \$550,000 for the Housing Navigation Center operations and start-up costs. Fiscal Year 2019 expenditures are \$130,000 from the Low-Moderate Income Housing Asset (LMIHAF) Fund. The decrease in expenditures is due to timing associated with the executed agreement.

The funding priority is to fully spend the General Fund portion of \$300,000 and LMIHAF funds first with the remaining CDBG savings of \$1.0 million to carry forward to Fiscal Year 2020 when the Housing Navigation Center is expected to open in the fall of 2019.

**Safe Parking Program**

The program provides individuals and families who are temporarily living in their cars with a safe and secure place to park at night. Participants are provided with case management, food assistance, access to bathrooms and showers, and assistance in finding permanent housing. This program is operated by Jewish Family Services of San Diego. The Third Quarter Report projected \$410,000 in the Economic Development Department for the Safe Parking Program. Of the \$410,000, \$220,000 was incurred by the General Fund and the remaining \$190,00 was reimbursed by the HEAP Grant with the remaining expenditures residing in the General Fund.

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

There were zero expenses at year-end consistent with what was projected in the Third Quarter Report.

**Select Committee on Homelessness**

The Third Quarter Report projected \$40,000 in the Council Administration Department for a consultant for the Select Committee on Homelessness. The select Committee ended in calendar year 2018, and expenditures at year-end are as projected.

**Transitional Storage Facility – Sherman Heights**

The Transitional Storage Facility opened on 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. The Fiscal Year 2019 lease payment for the facility is \$200,000 at year-end and is as projected in the Third Quarter Report. As of June 30, 2019, the program had 895 new clients since opening, and the program has connected 79 clients to permanent or other long-term housing.

The Police Department and Environmental Services Department provide enhanced levels of service for patrol, outreach, litter abatement, and sanitation near the facility; those departments regularly evaluate the neighborhood's needs for those services and provide them on an as-needed basis but contracted security services for the facility are covered by the operations budget and are not incurred by the Police Department.

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

In Fiscal Year 2019, the CDBG program entitlement allocations for homeless programs were projected at \$1.8 million. Of this amount, \$1.3 million was 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 funds were fully expended at year-end.

The remaining \$450,000 was 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. Approximately \$430,000 was expended at year-end.

All these programs were expended at the allocated amounts except for the Friend to Friend Shower Program which declined the funding of \$80,000. This funding is slated to be reprogrammed in Fiscal Year 2021.

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

In Fiscal Year 2019 the CDBG reinvestment initiative allocation of \$15.4 million was allocated for:

- \$10.0 million for a Homeless Facility/ Permanent Supportive Housing/ Rehabilitation. This \$10.0 million for a homeless facility or permanent supportive housing was moved to the Affordable Housing Revolving Loan Fund. This brings the total Fiscal Year 2019 funds to \$13.0 million for permanent supportive housing. The funds have been committed to three projects: West Park, Hollister, and Quality Inn. The full amount will be carried over to Fiscal Year 2020 as construction expenditures draw the funds down.
- \$6.5 million in carryover funds from Fiscal Year 2018 was allocated for the Palm Avenue Transitional Housing Project (Hotel Rehabilitation) for the SMART project. The Palm Avenue project bid came in under budget by \$1.1 million, but unforeseen site conditions resulting in construction change orders will fully expend the \$6.5 million allocation. The Fiscal Year 2019 expenses were projected at \$5.4 million. At year-end, approximately \$5.1 million was expended this is a decrease of \$340,000 from the Third Quarter Report. The project is expected to be completed in November 2019.

### **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 projected \$4.0 million to be obligated or expended by year-end. A total of \$1.4 million was expended at year-end, while the remaining HEAP funds have been obligated for use in Fiscal Years 2020 and 2021.

The \$1.4 million that was expended in Fiscal Year 2019 is associated with the following:

- \$1.1 million was used for capital expenditures associated with the relocation of the Father Joe's Village bridge shelter.
- \$190,000 for the Safe Parking Program and \$50,000 for operations of the transitional storage facility transferred from the Economic Development Department to HEAP.
- \$90,000 for the Prosecution and Law-Enforcement Assisted Diversion program.

In June 2019, the Housing Authority approved of a Memorandum of Understanding (MOU) with the San Diego Housing Commission (SDHC) to allow SDHC to carry out HEAP-funded programs. Per the MOU, a two-month advance is projected to be transferred to the SDHC at the beginning of Fiscal Year 2020 to provide services for HEAP programs, such as Landlord Engagement Program, Prevention and Diversion, Family Reunification, and Rapid Rehousing.

As previously stated, the City Council authorized \$1.6 million from Outreach to be used to partially fund the fourth Bridge Shelter located at 17<sup>th</sup> and Imperial Avenue, and the funds are expected to be fully expended in Fiscal Year 2020. In total, an estimated \$8.0 million is expected to be spent in Fiscal Year 2020 for additional programs, including Safe Parking, Prosecution and Law Enforcement Assisted Diversions, and Transitional Storage. The remaining \$4.6 million has been programmed and is expected to be spent in Fiscal Year 2021.

## STAFF SUPPORT FOR HOMELESS SERVICES

This section details staff costs associated with providing administrative support to ensure the delivery of services to individuals experiencing homelessness.

Summary of FY 2019 Homeless Services and Staff Support Performance			
Rounded to the ten-thousand			
Fund/ Department	Year-End Projection	Unaudited Actuals	Variance
<b>General Fund</b>	<b>\$ 1,960,000</b>	<b>\$ 1,880,000</b>	<b>\$ 80,000</b>
Police Department	1,010,000	900,000	110,000
Economic Development	380,000	390,000	(10,000)
Neighborhood Services	420,000	440,000	(20,000)
All other GF Departments	150,000	150,000	-
<b>Non-General Fund</b>	<b>\$ 1,770,000</b>	<b>\$ 1,840,000</b>	<b>\$ (70,000)</b>
Seized Asset Fund	1,730,000	1,820,000	(90,000)
Other Non-General Funds	40,000	20,000	20,000
<b>Total</b>	<b>\$ 3,730,000</b>	<b>3,720,000</b>	<b>\$ 10,000</b>

Total expenditures at year-end for staff support of homeless services was projected at \$3.7 million. \$1.9 million was expended from the General Fund and \$1.8 million from non-General Funds.

### Police Department and Seized Asset Fund

The department provides public safety, and services that address quality of life issues. The department allocates its resources based on each community's need. The department expenditures totaled approximately \$2.7 million at fiscal year-end due to the following:

- \$2.5 million for quality of life issues in and around the Sherman Heights, Barrio Logan, and East Village neighborhoods. Of this amount, \$2.2 million is in overtime and \$300,000 in budgeted salaries. Of the total overtime expenditures, approximately \$1.8 million was expended out of the seized asset forfeiture fund and the remaining was 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 and future Housing Navigation Center, by increasing police presence in the area to 24 hours per day within a 1/2 mile radius of the facilities. The department operated according to these parameters for the first 90 days of the storage facility opening (June through September 2018). The department continues to see a need for increased attention to the area and will evaluate the need for increased police activity in the area.
- \$190,000 in total expenditures for the SMART policing demonstration initiative. Of this, \$80,000 is in budgeted salaries, \$110,000 in fringe benefits and \$2,000 in overtime.

Overall expenditures are consistent with what was projected in the Third Quarter Report and the slight variance displayed in the table above is associated with incurring expenditures in the seized asset fund as opposed to the General Fund.

**All other General Fund Departments and non-General Funds**

Staff support for homeless services include: administrative support and coordination for various homeless programs and grants; and help with the emergency at the Alpha project bridge shelter during the winter storms. Actuals are similar to the Third Quarter projection.

## GENERAL FUND BALANCES AND RESERVES

The City's [Reserve Policy \(Council Policy 100-20\)](#) documents the City's approach to establishing and maintaining strong reserves across City operations. The following section provides an update on the General Fund FY 2019 Projected Ending Fund Balance and reserve estimates and considers the Fiscal Year 2019 unaudited actuals. All General Fund reserve target goals are based on a percentage of the three-year average of General Fund Operating Revenues for the most recent fiscal years as reported in the City of San Diego's Comprehensive Annual Financial Report (CAFR), currently Fiscal Years 2016 through 2018.

### FISCAL YEAR 2019 GENERAL FUND BALANCES AND RESERVES

Table 10: FY 2019 General Fund Balances and Reserve Estimates displays the General Fund activity, reserve levels, use of excess equity, and estimated ending fund balance.

FY 2019 General Fund Balances and Reserve Estimate Performance			
Table 10		in millions	
Description	Year-End Projection	Unaudited Actuals	% of Operating Revenues <sup>1</sup>
<b>FY 2018 Audited Ending Fund Balance</b>	<b>\$ 227.5</b>	<b>\$ 227.5</b>	<b>18.0%</b>
<b>FY 2019 Net Projected Activity</b>	<b>3.7</b>	<b>29.0</b>	
Emergency Reserve	(101.1)	(101.1)	8.0%
Beginning Stability Reserve	(88.5)	(88.5)	7.00%
FY 2019 Stability Reserve Increase	(3.2)	(3.2)	0.25%
Stability Reserve	(91.7)	(91.7)	7.25%
<b>FY 2019 Projected Ending Fund Balance</b>	<b>\$ 38.4</b>	<b>\$ 63.7</b>	<b>15.25%</b>
FY 2020 Use of Fund Balance:			
May Revision/ Adopted Budget	(35.6)	(40.8)	
<b>FY 2019 Ending Fund Balance (Excess Equity)</b>	<b>\$ 2.8</b>	<b>\$ 23.0</b>	<b>1.8%</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).

### Overview

The Fiscal Year 2019 projected ending fund balance in excess of required reserves (excess equity) is \$23.0 million, or 1.8%, of operating revenues after taking into account the following:

- \$227.5 million Fiscal Year 2018 ending fund balance as reported in the CAFR.
- \$29.0 million in Fiscal Year 2019 net projected activity.
- \$192.8 million, or 15.25%, required Fiscal Year 2019 Reserve Level.
- \$40.8 million use of fund balance in Fiscal Year 2020.

### Fiscal Year 2019 Projected Ending Fund Balance

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



The Fiscal Year 2019 net projected activity, or resources less expenditures, for the General Fund is expected at \$29.0 million, or an increase of \$25.3 million from the Third Quarter Report.

The Fiscal Year 2019 projected activity excludes the budgeted Fiscal Year 2019 General Fund reserve contributions as they will close to fund balance instead of being recognized as an expenditure as part of the year-end financial accounting process. Currently, the breakdown of the 15.25% General Fund reserve level is comprised of an 8.0% Emergency Reserve and a 7.25% Stability Reserve. As displayed in Table 10: FY 2019 General Fund Balances and Reserve Estimates, the \$1.2 million reserve increase is included as part of the Fiscal Year 2019 required reserve level. The total required reserve for Fiscal Year 2019 is \$192.8 million. Of this amount, \$101.1 million, or 8.0%, accounts for Emergency Reserve and \$91.7 million, or 7.25%, accounts for Stability Reserve. The FY 2019 Remaining Excess Equity, less Fiscal Year 2019 reserve levels, is \$63.7 million, or an increase of \$25.3 million from the Third Quarter Report.

The Fiscal Year 2019 Adopted Budget proposed using an additional \$5.2 million of projected excess equity, after the Third Quarter Report. Of this amount, \$2.8 million in excess equity was available at the time of publication of the Third Quarter Report. Subsequently, the County Auditor-Controller released final distributions for the RPTTF of the City of San Diego which increased the City's share of distributions by \$2.8 million. Of this amount, only \$2.4 million was used in the Adopted Budget. The projected available fund balance in excess of reserves (excess equity) is now projected to be \$23.0 million primarily as a result of the variances discussed in the General Fund section of this report.

### **Pension Payment Stabilization Reserve**

The Pension Payment Stabilization Reserve (Pension Reserve) was established per the City's Reserve Policy to mitigate any unanticipated increases in the annual pension payment, also known as the Actuarially Determined Contribution (ADC). In November 2019, the City Council approved revisions to the City's Budget Policies and Reserve Policy to allow the use of the Pension Reserve for any increase in the annual pension payment as calculated in the most recent Actuarial Valuation Report produced by the San Diego City Employees' Retirement System's (SDCERS) actuary.

The Fiscal Year 2019 Adopted Budget included \$3.6 million, or 20.0%, of the Pension Reserve for the General Fund. The General Fund pension reserve for the general fund was funded as projected in the Third Quarter Report. The Sewer Utility, Water Utility, Refuse Disposal, Recycling, Golf Course, and Airports Funds pension reserve contributions was funded as projected in the Third Quarter Report. The Development Services Fund recently increased rates to allow for funding of its portion of the Pension Payment Stabilization Reserve beginning in Fiscal Year 2020. No contribution was made in Fiscal Year 2019.

## Non-General Funds

This section will discuss non-General Funds with variances of greater than \$1.0 million between the Third Quarter Report and unaudited actuals for revenues or expenditures.

### Development Services Fund

<i>in millions</i>				
Rev/PE/NPE	Year-End Projection	UnAudited Actuals	Variance	Variance %
<b>Revenue</b>	\$ 68.9	\$ 68.5	\$ (0.3)	-0.5%
Personnel Expenditures	52.2	51.8	0.4	0.8%
Non-Personnel Expenditures	19.6	18.8	0.8	3.9%
<b>Expenditures</b>	71.8	70.6	1.2	1.7%
<b>Net Year-End Projection</b>	\$ (3.0)	\$ (2.1)	\$ 0.9	

#### Revenue:

Revenue in the Development Services Fund is expected at \$68.5 million at fiscal year-end, a decrease of \$330,000, or 0.5%, from the Third Quarter Report primarily associated with a decrease in permit fee activity.

#### Expenditures:

Personnel expenditures in the Development Services Fund are expected at \$51.8 million in Fiscal Year 2019. This is a decrease of \$430,000 or 0.8% and is primarily associated with a higher number of vacancies than anticipated in the Third Quarter Report.

Non-personnel expenditures in the Development Services Fund are expected at \$18.8 million at fiscal year-end, which reflects a decrease of \$770,000 from the Third Quarter Report. This decrease is primarily due to the following:

- \$380,000 associated with a decrease in scanning services and efforts to limit inventory and expenditures as a result of the forthcoming move to the 101 Ash building.
- \$240,000 in transfers out associated with the Pension Stability Reserve contribution anticipated to be made in a future year as discussed in the Third Quarter Report released on May 14, 2019.
- \$130,000 associated with an erroneous city services billing in the Development Services Fund.

### Engineering & Capital Projects Fund

<i>in millions</i>				
Rev/PE/NPE	Year-End Projection	UnAudited Actuals	Variance	Variance %
<b>Revenue</b>	\$ 94.4	\$ 93.2	\$ (1.2)	-1.2%
Personnel Expenditures	83.1	82.5	0.6	0.7%
Non-Personnel Expenditures	13.0	13.0	0.0	0.1%
<b>Expenditures</b>	96.1	95.5	0.6	0.6%
<b>Net Year-End Projection</b>	\$ (1.7)	\$ (2.3)	\$ (0.5)	

#### Revenue:

The Engineering & Capital Projects Fund revenue finished the fiscal year at \$93.2 million. This was a decrease of \$1.2 million, or 1.2%, from third quarter projections primarily associated



with less than anticipated reimbursements for work performed on capital improvement program projects. In order to mitigate the reduced revenue, the Department's overhead rate will increase in Fiscal Year 2020.

*Expenditures:*

Personnel expenditures in the Engineering & Capital Projects Fund are expected at \$82.5 million at fiscal year-end. This is a decrease of \$590,000, or 0.7%, from the third quarter projection primarily due to savings in fringe benefits including flexible benefits and the actuarially determined contribution.

## Fleet Operating Fund

<i>in millions</i>				
Rev/PE/NPE	Year-End Projection	UnAudited Actuals	Variance	Variance %
<b>Revenue</b>	\$ 50.8	\$ 49.0	\$ (1.8)	-3.5%
Personnel Expenditures	21.4	21.1	0.3	1.3%
Non-Personnel Expenditures	35.8	34.3	1.5	4.2%
<b>Expenditures</b>	57.2	55.4	1.8	3.1%
<b>Net Year-End Projection</b>	<b>\$ (6.3)</b>	<b>\$ (6.3)</b>	<b>\$ (0.0)</b>	

*Revenue:*

Revenue in the Fleet Operating Fund is expected at \$49.0 million at fiscal year-end. This is a decrease of \$1.8 million, or 3.5%, from the third quarter projection and is primarily due to the following decreases:

- \$900,000 related to lower than anticipated revenues from usage fees primarily for a projected increase associated with auto parts that was not realized.
- \$260,000 associated with the lower cost per gallon of fuel than what was projected.
- \$240,000 related to a sublease at the Kearny Mesa Repair Facility that was credited against the overall lease expense, and as a result was not collected as revenue.
- \$300,000 due to lower than anticipated billable work.

*Expenditures:*

Personnel expenditures in the Fleet Operating Fund are expected at \$21.1 million at fiscal year-end. This is a decrease of \$270,000, or 1.3%, from the third quarter projection primarily due to positions not being filled as projected and offset by a slight increase in overtime and termination pay.

Non-personnel expenditures are expected at \$34.3 million in Fiscal Year 2019. This is a decrease of \$1.5 million, or 4.2%, from the third quarter projection as a result of the following decreases:

- \$530,000 related to lower than anticipated towing services, GPS services, and architectural services for the Kearny Mesa Repair Facility.
- \$260,000 in gasoline due to a lower than anticipated cost per gallon.
- \$250,000 associated with a transfer out to the Capital Improvements Program.
- \$240,000 in lease expense associated with a rent credit for a sublease at the Kearny Mesa Repair Facility.
- \$200,000 in assignment fee charges.

## Recycling Fund

Rev/PE/NPE	Year-End Projection	UnAudited Actuals	in millions	
			Variance	Variance %
<b>Revenue</b>	\$ 26.3	\$ 28.7	\$ 2.4	9.3%
Personnel Expenditures	10.4	10.3	0.1	1.3%
Non-Personnel Expenditures	13.3	13.0	0.3	2.4%
<b>Expenditures</b>	23.7	23.3	0.4	1.9%
<b>Net Year-End Projection</b>	<b>\$ 2.6</b>	<b>\$ 5.4</b>	<b>\$ 2.9</b>	

### Revenue:

The Recycling Fund revenue is projected at \$28.7 million in Fiscal Year 2019. This is a \$2.4 million, or 9.3%, increase from the Third Quarter Report. This increase is associated to:

- \$1.0 million related to unclaimed construction and demolition deposits.
- \$860,000 additional revenue due to Franchise Haulers not meeting minimum diversion rate for Fiscal Year 2018 and having to pay damages.
- \$310,000 additional revenue due to under projected AB939 fees paid by Franchise and Non-franchise haulers, residents and City forces.

### Expenditures:

Expenditures in the Recycling Fund are expected at \$23.3 million in Fiscal Year 2019, a decrease of \$450,000, or 1.9%, from the Third Quarter Report primarily due to reserve contributions falling to fund balance, recycling signs and curbside mailers being delayed until Fiscal Year 2020.

## Sewer Utility Funds

Rev/PE/NPE	Year-End Projection	UnAudited Actuals	in millions	
			Variance	Variance %
<b>Revenue</b>	\$ 403.9	\$ 426.7	\$ 22.7	5.6%
Personnel Expenditures	89.9	88.1	1.8	2.0%
Non-Personnel Expenditures	256.7	182.4	74.3	29.0%
<b>Expenditures</b>	346.6	270.5	76.1	22.0%
<b>Net Year-End Projection</b>	<b>\$ 57.3</b>	<b>\$ 156.2</b>	<b>\$ 98.9</b>	

### Revenue:

Sewer Utility Funds revenue for Fiscal Year is expected to be \$426.7 million for Fiscal Year 2019. Actual revenues are higher than prior projections by \$22.7 million, or 5.6%, primarily due to the following:

- \$12.3 million in additional sewer service charge revenues due to an increase in municipal and military customers and increased sewer capacity fee charges.
- \$5.6 million in unanticipated reimbursement revenue from Sewer Revenue bonds 2009A, 2009B and 2010A for CIP project expenditures and higher than anticipated reimbursement receipts from State Revolving fund for the Pump Station 2 Power Reliability & Surge Protection projects.
- \$2.3 million due to higher than anticipated interest earnings on pooled investments.
- \$1.1 million due to an unanticipated one-time expenditure refund from the prior year and due to a reimbursement of the North City Water Reclamation Plant utility charges

from SDG&E per the Minnesota Methane San Diego LLC settlement agreement and release.

*Expenditures:*

Personnel expenditures in the Sewer Utility Funds are expected to end the year at \$88.1 million. Actual personnel expenditures are \$1.8 million, or 2.0%, lower than the year-end projection primarily due to decreases in fringe benefits and new vacancies that were unanticipated.

Non-personnel expenditures for the Sewer Utility Funds are expected to end the year at \$182.4 million. Actuals are lower than projected at year-end by \$74.3 million, or 29.0%, primarily due to the following:

- \$62.6 million in savings due to use of the debt service reserve to make the final debt service payment on the 2009A&B sewer bonds.
- \$6.2 million from various contractual savings throughout the department.
- \$5.6 million in savings due to the reclassification of debt interest accruals that were included in the year-end projection.

## Underground Surcharge Fund

Rev/PE/NPE	Year- End Projection	UnAudited Actuals	in millions	
			Variance	Variance %
<b>Revenue</b>	\$ 67.8	\$ 68.0	\$ 0.2	0.3%
Personnel Expenditures	2.2	2.2	(0.0)	-0.4%
Non-Personnel Expenditures	32.1	42.3	(10.1)	-31.6%
<b>Expenditures</b>	34.3	44.4	(10.2)	-29.6%
<b>Net Year-End Projection</b>	<b>\$ 33.5</b>	<b>\$ 23.5</b>	<b>\$ (10.0)</b>	

*Revenue:*

Underground Surcharge Fund revenues are similar to the Third Quarter Report.

*Expenditures:*

Personnel expenditures are as projected in the Third Quarter Report.

Non-personnel expenditures are expected at \$42.3 million at fiscal year-end. Non-personnel expenditures increased by \$10.1 million, or 31.6%, from the year-end projection primarily due to ramp up in underground utility work by SDG&E in the last quarter of the fiscal year that was anticipated to take place in Fiscal Year 2020.

## Water Utility Operating Fund

Rev/PE/NPE	Year- End Projection	UnAudited Actuals	in millions	
			Variance	Variance %
<b>Revenue</b>	\$ 725.0	\$ 731.2	\$ 6.3	0.9%
Personnel Expenditures	77.9	76.5	1.4	1.8%
Non-Personnel Expenditures	449.6	411.9	37.7	8.4%
<b>Expenditures</b>	527.5	488.4	39.1	7.4%
<b>Net Year-End Projection</b>	<b>\$ 197.5</b>	<b>\$ 242.8</b>	<b>\$ 45.3</b>	

*Revenue*

Revenue in the Water Utility Operating Fund is anticipated to end the year at \$731.2 million. Actual revenues are higher than the year-end projection by \$6.3 million, or 0.9%, primarily due to the following:

- \$26.7 million in additional reimbursements of CIP expenses from the commercial paper program.
- \$3.7 million in additional water capacity fee charges.
- \$1.7 million due to higher than anticipated interest earnings on pooled investments.

This increase in revenue is primarily offset by the following:

- \$18.6 million in less revenue because of the higher rainfall this year resulting in lower water sales to residential, commercial, industrial and government water customers.
- \$8.3 million in less revenue due to delays in construction of projects resulting in lower than projected SRF revenue, and partially due to the State having difficulties processing reimbursements because of computer system upgrades.

*Expenditures*

Personnel expenditures in the Water Utility Operating Fund are expected to end the year at \$76.5 million. Actual personnel expenditures are \$1.4 million, or 1.8%, lower than the year-end projection primarily due to decreases in fringe benefits and new vacancies that were unanticipated.

Non-personnel expenditures for the Water Utility Operating Fund are expected to end the year at \$411.9 million. Actuals are lower than projected at fiscal year-end by \$37.7 million, or 8.4%, primarily due to a \$27.8 million decrease in water purchases because of the higher rainfall this year and the reclassification of \$13.8 million of debt interest accruals that were included in prior projections.

## 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 the required reserve level target for each fund as shown below in Table 11: 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, currently Fiscal Years 2016 through 2018. Additional details on each reserve are included below.

FY 2019 Risk Management Liability Reserve Performance				
Table 11		in millions		
Description	Fund Name	FY 2019 Target	Projected Ending Balance	Actual Ending Balance
Risk Management	Long-Term Disability Fund	\$ 3.9	\$ 13.2	\$ 13.1
	Public Liability Fund	32.1	34.7	34.7
	Workers' Compensation Fund	31.3	33.2	33.7

### LONG-TERM DISABILITY RESERVE

The Long-Term Disability (LTD) Reserve provides non-industrially disabled City employees with income and flexible benefits coverage. For Fiscal Year 2019, the City's Reserve Policy requires that the LTD reserve equal \$3.9 million, or 100.0% of the AVAAL for the three most recent years. The Long-Term Disability Fund Fiscal Year 2019 ending fund balance is \$13.1 million. This is similar to the Third Quarter Report.

### PUBLIC LIABILITY RESERVE

The Public Liability 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. For Fiscal Year 2019, the City's Reserve Policy requires that the Public Liability Fund Reserve equal 50.0% of the AVAAL for the three most recent years, or \$32.1 million. The ending fund balance of the Public Liability Fund Reserve is approximately \$34.7 million or 54.0% of the three-year average of the annual actuarial liability and is as projected in the Third Quarter Report.

### WORKERS' COMPENSATION RESERVE

The Workers' Compensation reserve provides funding for medical and disability costs for injuries and illnesses occurring in the workplace. The Workers' Compensation Reserve target is 12.0% of the AVAAL for the three most recent years, or \$31.3 million. The ending fund balance of the Workers' Compensation Reserve is \$33.7 million of the AVAAL for the three most recent years. The fund balance is \$500,000 above the Third Quarter Report primarily due to increases in disability payments; offset by higher revenue from pooled investments.

## CONCLUSION

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The FY 2019 Year-End Financial Performance Report provides the City Council and the public with a detailed comparison of actual (unaudited) revenue and expenditure activity compared to the Fiscal Year 2019 year-end projections, included in the Third Quarter Report. General Fund revenues and expenditures are expected at less than 1.1% from the projections detailed in the Third Quarter Report. The General Fund is projected to end the fiscal year with a net projected activity, or excess equity, of \$29.0 million, an increase of \$25.3 million from the Third Quarter Report. As a result, this will increase the excess equity, fund balance in excess of required reserve levels, to \$23.0 million. This projected excess equity will be final upon the completion of the Fiscal Year 2019 CAFR in December 2019. The Department of Finance will be reporting to City Council quarterly in November 2019 and in December 2020 through the release of the First Quarter and the Mid-Year Budget Monitoring reports with any significant changes to the excess equity as is discussed in the Budget Policy and Reserve Policy.

## ATTACHMENTS

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- I. Fiscal Year 2019 Charter 39 Report - Period Ending June 30, 2019
- II. General Fund Revenues Comparison
- III. General Fund Expenditures Comparison
- IV. Non-General Fund Comparison
- V. List of Vacant Positions ending in Fiscal Year 2019

# Financial Performance Report Fiscal Year 2019

As of June 30, 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 12 (as of June 30, 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 June 30, 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>

<b>Table of Contents</b>	<b><u>Page</u></b>
General Fund Summary	3
Schedule 1 – General Fund Revenue Status Report	4
Schedule 2 – General Fund Expenditure Status Report	5
Schedule 2a – Citywide Program Expenditure Status Report	7
Schedule 2b – Council Districts Expenditure Status Report	8
Schedule 3 – Other Budgeted Funds Revenue Status Report	9
Schedule 4 – Other Budgeted Funds Expenditure Status Report	11

**General Fund Summary**  
**As of Period 12, Ended June 30, 2019 (100% Completed)**  
**(Unaudited)**

	<b>FY19 Adopted</b>	<b>FY19 Current Budget</b>	<b>FY19 Year-to-Date Actuals</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	\$ 565,300,220	\$ 570,626,954	100.9%	\$ 535,480,991	\$ 35,145,963	6.6%
Sales Taxes	282,061,831	285,561,831	304,383,596	106.6%	272,885,700	31,497,896	11.5%
Transient Occupancy Taxes	128,368,696	128,368,696	131,926,269	102.8%	121,903,824	10,022,445	8.2%
Property Transfer Taxes	11,009,669	11,009,669	10,785,966	98.0%	10,719,488	66,478	0.6%
Licenses & Permits	25,810,583	25,810,583	28,365,992	109.9%	22,000,385	6,365,607	28.9%
Fines & Forfeitures	31,363,846	31,363,846	28,545,741	91.0%	30,684,226	(2,138,485)	-7.0%
Interest & Dividends	650,000	650,000	3,875,645	596.3%	2,259,007	1,616,638	-71.6%
Franchises & Other Local Taxes	78,820,678	80,820,678	80,555,947	99.7%	80,214,741	341,206	0.4%
Rents & Concessions	59,330,796	59,330,796	63,916,604	107.7%	63,030,247	886,357	1.4%
Revenues from Other Agencies	5,545,990	6,571,776	8,270,780	125.9%	9,673,216	(1,402,436)	-14.5%
Charges for Current Services	160,287,025	166,410,442	170,802,560	102.6%	155,172,979	15,629,581	10.1%
Other Revenue	3,058,083	3,058,083	4,709,849	154.0%	5,367,159	(657,310)	-12.2%
Transfers	90,208,443	87,127,240	84,861,976	97.4%	118,110,327	(33,248,351)	-28.2%
<b>Total General Fund Revenue</b>	<b>\$ 1,436,540,860</b>	<b>\$ 1,451,383,860</b>	<b>\$ 1,491,627,879</b>	<b>102.8%</b>	<b>\$ 1,427,502,290</b>	<b>\$ 64,125,589</b>	<b>4.5%</b>
<b>Expenditures</b>							
Personnel Services	\$ 589,097,578	\$ 589,864,455	\$ 585,921,840	99.3%	\$ 551,853,078	\$ 34,068,762	6.2%
<b>Total PE</b>	<b>589,097,578</b>	<b>589,864,455</b>	<b>585,921,840</b>	<b>99.3%</b>	<b>551,853,078</b>	<b>34,068,762</b>	<b>6.2%</b>
Fringe Benefits	437,985,873	450,169,010	446,405,543	99.2%	441,201,403	5,204,140	1.2%
Supplies	30,233,172	32,734,633	30,693,517	93.8%	33,534,812	(2,841,295)	-8.5%
Contracts	240,658,394	231,698,958	233,432,970	100.7%	232,469,201	963,769	0.4%
Information Technology	31,967,402	31,789,150	31,088,746	97.8%	28,916,743	2,172,003	7.5%
Energy & Utilities	49,316,269	49,093,634	49,767,862	101.4%	46,958,399	2,809,463	6.0%
Capital Expenditures	2,114,450	2,155,392	1,328,145	61.6%	1,944,398	(616,253)	-31.7%
Debt	9,574,905	16,866,142	15,671,675	92.9%	13,293,295	2,378,380	17.9%
Other Expenditures	5,359,190	4,892,456	4,458,624	91.1%	5,107,544	(648,920)	-12.7%
Transfers	62,919,930	64,806,333	63,816,421	98.5%	62,937,384	879,037	1.4%
<b>Total NPE</b>	<b>870,129,585</b>	<b>884,205,708</b>	<b>876,663,503</b>	<b>99.1%</b>	<b>866,363,179</b>	<b>10,300,324</b>	<b>1.2%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,459,227,163</b>	<b>\$ 1,474,070,163</b>	<b>\$ 1,462,585,343</b>	<b>99.2%</b>	<b>\$ 1,418,216,257</b>	<b>\$ 44,369,086</b>	<b>3.1%</b>
<b>General Fund Encumbrances</b>			-		-	-	
<b>Net Impact</b>	<b>\$ (22,686,303)</b>	<b>\$ (22,686,303)</b>	<b>\$ 29,042,536</b>		<b>\$ 9,286,033</b>	<b>\$ 19,756,503</b>	

**General Fund Revenue Status Report**  
**As of Period 12, Ended June 30, 2019 (100% 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>	\$ 570,626,954	\$ 565,300,220	100.9%	\$ 535,480,991	\$ 35,145,963	6.6%
<b>Sales Taxes</b>	304,383,596	285,561,831	106.6%	272,885,700	31,497,896	11.5%
<b>Transient Occupancy Taxes</b>	131,926,269	128,368,696	102.8%	121,903,824	10,022,445	8.2%
<b>Property Transfer Taxes</b>	10,785,966	11,009,669	98.0%	10,719,488	66,478	0.6%
<b>Licenses &amp; Permits</b>						
Business Taxes	16,275,346	13,486,297	120.7%	10,161,702	6,113,644	60.2%
Rental Unit Taxes	7,271,245	7,459,502	97.5%	7,279,027	(7,782)	-0.1%
Alarm Permit Fees	573,403	540,000	106.2%	470,682	102,721	21.8%
Application Fees <sup>1</sup>	170	-	100.0%	5,451	(5,281)	-96.9%
Other Licenses & Permits	4,245,828	4,324,784	98.2%	4,083,523	162,305	4.0%
<b>Total Licenses &amp; Permits</b>	28,365,992	25,810,583	109.9%	22,000,385	6,365,607	28.9%
<b>Fines &amp; Forfeitures</b>						
Parking Citations	20,492,856	22,362,006	91.6%	22,083,787	(1,590,931)	-7.2%
Municipal Court	4,080,091	4,812,505	84.8%	4,796,970	(716,879)	-14.9%
Other Fines & Forfeitures	3,972,794	4,189,335	94.8%	3,803,469	169,325	4.5%
<b>Total Fines &amp; Forfeitures</b>	28,545,741	31,363,846	91.0%	30,684,226	(2,138,485)	-7.0%
<b>Interest &amp; Dividends</b>	3,875,645	650,000	596.3%	2,259,007	1,616,638	-71.6%
<b>Franchises</b>						
SDG&E	49,995,632	47,711,759	104.8%	47,865,709	2,129,923	4.4%
CATV	15,033,257	15,641,491	96.1%	15,748,802	(715,545)	-4.5%
Refuse Collection	12,663,875	12,700,000	99.7%	12,960,625	(296,750)	-2.3%
Other Franchises	2,863,183	4,767,428	60.1%	3,639,605	(776,422)	-21.3%
<b>Total Franchises</b>	80,555,947	80,820,678	99.7%	80,214,741	341,206	0.4%
<b>Rents &amp; Concessions</b>						
Mission Bay	31,452,203	30,140,940	104.4%	32,575,945	(1,123,742)	-3.4%
Pueblo Lands	7,176,671	6,887,451	104.2%	6,935,099	241,572	3.5%
Other Rents and Concessions	25,287,730	22,302,405	113.4%	23,519,203	1,768,527	7.5%
<b>Total Rents &amp; Concessions</b>	63,916,604	59,330,796	107.7%	63,030,247	886,357	1.4%
<b>Revenue from Other Agencies</b>	8,270,780	6,571,776	125.9%	9,673,216	(1,402,436)	-14.5%
<b>Charges for Current Services</b>	170,802,560	166,410,442	102.6%	155,172,979	15,629,581	10.1%
<b>Other Revenue</b>	4,709,849	3,058,083	154.0%	5,367,159	(657,310)	-12.2%
<b>Transfers</b>	84,861,976	87,127,240	97.4%	118,110,327	(33,248,351)	-28.2%
<b>Total General Fund Revenue<sup>1</sup></b>	<u>\$ 1,491,627,879</u>	<u>\$ 1,451,383,860</u>	<u>102.8%</u>	<u>\$ 1,427,502,290</u>	<u>\$ 64,125,589</u>	<u>4.5%</u>

<sup>1</sup> Application Fees post to the General Plan Maintenance Fund beginning in Fiscal Year 2018

**General Fund Expenditure Status Report**  
**As of Period 12, Ended June 30, 2019 (100% Completed)**  
**(Unaudited)**

	<b>FY19 Year-to-Date Expenditure</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	\$ 3,781,369	\$ 3,843,452	98.4%	\$ 4,360,370	\$ (579,001)	-13.3%
Performance & Analytics	3,685,147	3,761,663	98.0%	3,178,629	506,518	15.9%
Office of Boards & Commissions <sup>4</sup>	1,458,710	1,458,711	100.0%	-	1,458,710	100.0%
Government Affairs <sup>4</sup>	752,021	831,288	90.5%	-	752,021	100.0%
<b>Chief Operating Officer</b>						
Office of the Chief Operating Officer	1,231,491	1,248,226	98.7%	1,616,198	(384,707)	-23.8%
Communications	4,469,319	4,654,777	96.0%	3,955,833	513,486	13.0%
<b>Public Safety</b>						
Fire-Rescue	272,934,238	273,433,069	99.8%	271,400,851	1,533,387	0.6%
Police	496,429,089	497,080,448	99.9%	476,559,990	19,869,099	4.2%
Office of Homeland Security	2,817,627	2,899,144	97.2%	2,784,914	32,713	1.2%
<b>Office of the Chief Financial Officer</b>						
City Treasurer	16,277,170	16,830,253	96.7%	15,583,066	694,104	4.5%
Citywide Program Expenditures	127,517,489	127,651,572	99.9%	122,161,188	5,356,301	4.4%
Debt Management	2,640,450	2,793,919	94.5%	2,907,225	(266,775)	-9.2%
Department of Finance <sup>1</sup>	16,786,447	16,912,353	99.3%	16,023,730	762,717	4.8%
Office of the Chief Financial Officer	574,884	613,881	93.6%	596,909	(22,025)	-3.7%
<b>Office of the Assistant COO</b>						
Office of the Assistant Chief Operating Officer	923,804	1,025,652	90.1%	1,645,819	(722,015)	-43.9%
<b>Infrastructure &amp; Public Works</b>						
Environmental Services	43,260,854	43,311,514	99.9%	40,570,930	2,689,924	6.6%
Public Utilities	2,986,157	2,986,158	100.0%	2,648,513	337,644	12.7%
Public Works	407,276	407,440	100.0%	896,633	(489,357)	-54.6%
Public Works - Contracting <sup>3</sup>	-	-	-	2,029,993	(2,029,993)	-100.0%
Public Works - General Services	24,407,801	24,861,434	98.2%	19,135,718	5,272,083	27.6%
Transportation & Storm Water	121,411,770	122,937,235	98.8%	123,409,033	(1,997,263)	-1.6%
<b>Internal Operations</b>						
Internal Operations	272,643	281,000	97.0%	481,771	(209,128)	-43.4%
Department of Information Technology	1,137,823	1,139,200	99.9%	232,253	905,570	389.9%
Human Resources	4,941,367	5,040,699	98.0%	5,301,408	(360,041)	-6.8%
Purchasing & Contracting	16,146,247	16,616,098	97.2%	5,824,280	10,321,967	177.2%
Real Estate Assets	6,393,220	6,512,132	98.2%	8,873,392	(2,480,172)	-28.0%

	FY19 Year-to-Date Expenditure	FY19 Current Budget	% Consumed	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
<b>Neighborhood Services</b>						
Smart and Sustainable Communities <sup>2</sup>	406,766	407,646	99.8%	1,003,284	(596,518)	-59.5%
Development Services	7,486,500	8,076,998	92.7%	7,168,156	318,344	4.4%
Planning	9,334,324	9,601,607	97.2%	9,332,454	1,870	0.0%
Economic Development	11,950,293	12,095,988	98.8%	13,368,834	(1,418,541)	-10.6%
Library	54,844,583	54,846,130	100.0%	52,862,378	1,982,205	3.7%
Parks & Recreation	112,641,584	114,245,670	98.6%	114,450,283	(1,808,699)	-1.6%
Neighborhood Services <sup>4</sup>	1,189,368	1,210,977	98.2%	-	1,189,368	100.0%
<b>Non-Mayoral</b>						
City Attorney	56,626,698	57,616,522	98.3%	53,829,026	2,797,672	5.2%
City Auditor	3,598,959	3,850,240	93.5%	3,863,538	(264,579)	-6.8%
City Clerk	5,640,747	5,875,171	96.0%	5,467,927	172,820	3.2%
Council Administration	2,461,384	2,633,583	93.5%	2,400,242	61,142	2.5%
City Council - District 1	1,241,253	1,392,381	89.1%	1,097,157	144,096	13.1%
City Council - District 2	1,186,113	1,453,305	81.6%	1,268,377	(82,264)	-6.5%
City Council - District 3	1,100,861	1,320,551	83.4%	1,021,987	78,874	7.7%
City Council - District 4	1,230,745	1,384,592	88.9%	1,158,334	72,411	6.3%
City Council - District 5	979,970	1,246,928	78.6%	967,166	12,804	1.3%
City Council - District 6	1,183,573	1,296,266	91.3%	978,808	204,765	20.9%
City Council - District 7	1,078,220	1,190,779	90.5%	1,190,154	(111,934)	-9.4%
City Council - District 8	1,356,415	1,468,762	92.4%	1,254,513	101,902	8.1%
City Council - District 9	1,390,018	1,405,311	98.9%	1,330,905	59,113	4.4%
Ethics Commission	1,040,123	1,209,850	86.0%	1,127,053	(86,930)	-7.7%
Office of the IBA	1,992,735	2,129,649	93.6%	1,993,191	(456)	0.0%
Personnel	8,979,698	8,979,939	100.0%	8,903,844	75,854	0.9%
<b>Total General Fund Expenditures</b>	<b>\$ 1,462,585,343</b>	<b>\$ 1,474,070,163</b>	<b>99.2%</b>	<b>\$ 1,418,216,257</b>	<b>\$ 44,369,086</b>	<b>3.1%</b>

<sup>1</sup> The Financial Management Department and the Office of the City Comptroller were merged in FY19 to create the Department of Finance.<sup>2</sup> Formerly Neighborhood Services, renamed to Smart and Sustainable Communities in FY19.<sup>3</sup> Public Works - Contracting was moved from the General Fund to the Engineering & Capital Projects fund in FY19.<sup>4</sup> Department was created in FY19.

**Citywide Program Expenditure Status Report**  
**As of Period 12, Ended June 30, 2019 (100% Completed)**  
**(Unaudited)**

	<b>FY19</b>	<b>FY19</b>		<b>FY18</b>	<b>FY19/FY18</b>	<b>FY19/FY18</b>
	<b>Year-to-Date</b>	<b>Current</b>	<b>%</b>	<b>Year-to-Date</b>	<b>Change</b>	<b>% Change</b>
	<b>Expenditure</b>	<b>Budget</b>	<b>Consumed</b>	<b>Expenditure</b>		
<b>Citywide Program Expenditures</b>						
Animal Services	\$ -	\$ -	-	\$ 10,599,013	\$ (10,599,013)	-100.0%
Assessments To Public Property	869,313	851,560	102.1%	819,321	49,992	0.0%
Citywide Elections	2,958,767	1,781,321	166.1%	486,358	2,472,409	508.4%
Corporate Master Leases Rent	21,573,581	19,783,392	109.0%	20,368,156	1,205,425	5.9%
Deferred Capital Debt Service	20,240,361	19,759,020	102.4%	15,517,094	4,723,267	30.4%
Engineering and Capital Projects	103,114	250,000	41.2%	1,143,173	(1,040,059)	-91.0%
General Fund Reserve	-	554,424	0.0%	-	-	0.0%
Insurance	2,016,688	2,406,578	83.8%	2,128,092	(111,404)	-5.2%
Memberships	815,417	735,000	110.9%	437,044	378,373	86.6%
Pension Pmt Stab Res	3,612,662	3,612,662	0.0%	-	3,612,662	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	1,236,053	1,500,000	82.4%	1,386,484	(150,431)	-10.8%
Property Tax Administration	4,276,550	5,713,620	74.8%	4,128,261	148,289	3.6%
Public Liability Claims Xfer-Claims Fund	17,100,000	17,100,000	100.0%	9,800,000	7,300,000	74.5%
Public Liab Claims Xfer-Reserves	-	-	-	1,127,665	(1,127,665)	-100.0%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	4,426,011	5,696,230	77.7%	2,619,825	1,806,186	68.9%
Supplemental COLA Benefit	1,345,158	1,060,525	126.8%	1,452,943	(107,785)	-7.4%
Transfer to Capital Improvement Program	5,472,741	5,417,600	101.0%	5,256,699	216,042	100.0%
Transfer to Park Improvement Funds	11,452,203	11,397,485	100.5%	12,636,552	(1,184,349)	0.0%
Transportation Subsidy	445,817	459,102	97.1%	445,817	-	-100.0%
Transfer to Infrastructure Fund	17,090,909	17,090,909	100.0%	17,826,547	(735,638)	-4.1%
<b>Total Citywide Program Expenditures</b>	<b>\$ 127,517,489</b>	<b>\$ 127,651,572</b>	<b>99.9%</b>	<b>\$ 122,161,188</b>	<b>\$ 5,356,301</b>	<b>4.4%</b>

**Council Districts Expenditure Status Report**  
**As of Period 12, Ended June 30, 2019 (100% 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>%</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>Consumed</b>	<b>Expenditure</b>		
Council District 1	\$ 1,166,976	\$ 1,318,104	\$ 1,318,104	\$ -	88.5%	\$ 1,074,157	\$ 92,819	8.6%
District 1 CPPS	74,277	80,757	74,277	(6,480)	92.0%	23,000	51,277	222.9%
<b>Total Council District 1</b>	<b>1,241,253</b>	<b>1,398,861</b>	<b>1,392,381</b>	<b>(6,480)</b>	<b>89.1%</b>	<b>1,097,157</b>	<b>144,096</b>	<b>13.1%</b>
Council District 2	1,087,233	1,353,957	1,353,957	-	80.3%	1,186,374	(99,141)	-8.4%
District 2 CPPS	98,880	119,348	99,348	(20,000)	82.9%	82,003	16,877	20.6%
<b>Total Council District 2</b>	<b>1,186,113</b>	<b>1,473,305</b>	<b>1,453,305</b>	<b>(20,000)</b>	<b>81.6%</b>	<b>1,268,377</b>	<b>(82,264)</b>	<b>-6.5%</b>
Council District 3	1,013,557	1,233,247	1,233,247	-	82.2%	1,018,987	(5,430)	-0.5%
District 3 CPPS	87,304	87,304	87,304	-	100.0%	3,000	84,304	2810.1%
<b>Total Council District 3</b>	<b>1,100,861</b>	<b>1,320,551</b>	<b>1,320,551</b>	<b>-</b>	<b>83.4%</b>	<b>1,021,987</b>	<b>78,874</b>	<b>7.7%</b>
Council District 4	1,103,106	1,256,943	1,256,943	-	87.8%	1,081,810	21,296	2.0%
District 4 CPPS	127,639	128,924	127,649	(1,275)	99.0%	76,524	51,115	66.8%
<b>Total Council District 4</b>	<b>1,230,745</b>	<b>1,385,867</b>	<b>1,384,592</b>	<b>(1,275)</b>	<b>88.9%</b>	<b>1,158,334</b>	<b>72,411</b>	<b>6.3%</b>
Council District 5	914,325	1,181,283	1,181,283	-	77.4%	909,200	5,125	0.6%
District 5 CPPS	65,645	216,869	65,645	(151,224)	30.3%	57,966	7,679	13.2%
<b>Total Council District 5</b>	<b>979,970</b>	<b>1,398,152</b>	<b>1,246,928</b>	<b>(151,224)</b>	<b>78.6%</b>	<b>967,166</b>	<b>12,804</b>	<b>1.3%</b>
Council District 6	1,073,929	1,185,548	1,185,548	-	90.6%	951,005	122,924	12.9%
District 6 CPPS	109,644	135,822	110,718	(25,104)	80.7%	27,803	81,841	294.4%
<b>Total Council District 6</b>	<b>1,183,573</b>	<b>1,321,370</b>	<b>1,296,266</b>	<b>(25,104)</b>	<b>91.3%</b>	<b>978,808</b>	<b>204,765</b>	<b>20.9%</b>
Council District 7	1,060,791	1,169,850	1,169,850	-	90.7%	1,135,330	(74,539)	-6.6%
District 7 CPPS	17,429	28,429	20,929	(7,500)	61.3%	54,824	(37,395)	-68.2%
<b>Total Council District 7</b>	<b>1,078,220</b>	<b>1,198,279</b>	<b>1,190,779</b>	<b>(7,500)</b>	<b>90.5%</b>	<b>1,190,154</b>	<b>(111,934)</b>	<b>-9.4%</b>
Council District 8	1,255,228	1,367,215	1,367,215	-	91.8%	1,230,068	25,160	2.0%
District 8 CPPS	101,187	140,300	101,547	(38,753)	72.1%	24,445	76,742	313.9%
<b>Total Council District 8</b>	<b>1,356,415</b>	<b>1,507,515</b>	<b>1,468,762</b>	<b>(38,753)</b>	<b>92.4%</b>	<b>1,254,513</b>	<b>101,902</b>	<b>8.1%</b>
Council District 9	1,349,108	1,342,850	1,361,901	19,051	100.5%	1,249,449	99,659	8.0%
District 9 CPPS	40,910	43,410	43,410	-	94.2%	81,456	(40,546)	-49.8%
<b>Total Council District 9</b>	<b>1,390,018</b>	<b>1,386,260</b>	<b>1,405,311</b>	<b>19,051</b>	<b>98.9%</b>	<b>1,330,905</b>	<b>59,113</b>	<b>4.4%</b>
<b>Total Council Districts</b>	<b>\$ 10,747,168</b>	<b>\$ 12,390,160</b>	<b>\$ 12,158,875</b>	<b>\$ (231,285)</b>	<b>86.7%</b>	<b>\$ 10,267,401</b>	<b>\$ 479,767</b>	<b>4.7%</b>

**Other Budgeted Funds Revenue Status Report**  
**As of Period 12, Ended June 30, 2019 (100% 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>
Airports Fund	\$ 5,887,439	\$ 4,934,289	119.3%	\$ 5,311,725	\$ 575,714	10.8%
Automated Refuse Container Fund	1,292,437	1,020,000	126.7%	1,269,092	23,345	1.8%
Central Stores Internal Service Fund	8,343,779	8,265,814	100.9%	9,066,442	(722,663)	-8.0%
Concourse and Parking Garages Operating Fund	4,194,442	3,993,726	105.0%	3,905,669	288,773	7.4%
Convention Center Complex Funds	13,997,211	13,482,994	103.8%	13,073,522	923,689	7.1%
Development Services Fund	68,524,910	64,479,323	106.3%	65,940,859	2,584,051	3.9%
Energy Conservation Program Fund	4,792,970	4,442,544	107.9%	3,304,291	1,488,679	45.1%
Engineering and Capital Projects	93,212,149	102,237,944	91.2%	78,424,473	14,787,676	18.9%
Environmental Growth Fund 1/3	5,666,217	5,956,065	95.1%	5,407,940	258,277	4.8%
Environmental Growth Fund 2/3	11,265,748	11,089,954	101.6%	10,721,289	544,459	5.1%
Facilities Financing Fund	2,755,467	3,071,961	89.7%	2,710,025	45,442	1.7%
Fire/Emergency Medical Services Fund	11,951,222	12,359,004	96.7%	12,157,737	(206,515)	-1.7%
Fire and Lifeguard Facilities Fund	1,389,246	1,386,177	100.2%	1,387,650	1,596	0.1%
Fleet Services Funds	106,903,575	89,258,962	119.8%	96,350,175	10,553,400	11.0%
Gas Tax Fund	29,864,217	32,854,099	90.9%	33,810,333	(3,946,116)	-11.7%
General Plan Maintenance Fund	2,620,375	2,650,000	98.9%	2,483,423	136,952	5.5%
GIS Fund	2,600,135	2,581,074	100.7%	2,345,896	254,239	10.8%
Golf Course Fund	24,837,924	20,475,022	121.3%	23,933,357	904,567	3.8%
Information Technology Fund	13,010,758	13,188,511	98.7%	11,437,822	1,572,936	13.8%
Infrastructure Fund	17,090,909	17,090,909	100.0%	17,826,547	(735,638)	-4.1%
Junior Lifeguard Program Fund	582,706	615,150	94.7%	561,769	20,937	3.7%
Los Penasquitos Canyon Preserve Fund	276,832	266,776	103.8%	194,614	82,218	42.2%
Maintenance Assessment District (MAD) Funds	24,635,464	24,351,085	101.2%	24,372,697	262,767	1.1%
Mission Bay/Balboa Park Improvement Fund	1,883,684	1,883,684	100.0%	2,029,225	(145,541)	-7.2%
Mission Bay Improvement Fund	8,176,992	6,591,611	124.1%	8,654,483	(477,491)	-5.5%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	27,966,112	27,824,407	100.5%	26,323,111	1,643,001	6.2%
Parking Meter Operations	11,748,095	12,062,959	97.4%	11,455,594	292,501	2.6%
PETCO Park Fund	18,323,366	17,056,181	107.4%	16,718,487	1,604,879	9.6%
Prop 42 Replacement - Transportation Relief Fund	113,655	-	100.0%	164,712	(51,057)	-31.0%
Public Art Fund	843,294	578,410	145.8%	1,999,176	(1,155,882)	-57.8%
Public Safety Needs & Debt Service Fund	10,041,316	9,956,788	100.8%	9,461,261	580,055	6.1%
Publishing Services Internal Fund	2,012,747	2,498,676	80.6%	3,788,525	(1,775,778)	-46.9%



	<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>
Recycling Fund	\$ 28,719,417	\$ 22,343,726	128.5%	\$ 29,696,993	\$ (977,576)	-3.3%
Refuse Disposal Fund	36,715,096	34,499,974	106.4%	35,987,335	727,761	2.0%
Regional Park Improvements Fund	4,315,001	3,549,329	121.6%	4,604,146	(289,145)	-6.3%
Risk Management Fund	10,847,007	11,130,932	97.4%	10,359,387	487,620	4.7%
Road Maintenance & Rehabilitation	26,223,331	23,353,385	112.3%	8,258,405	17,964,926	217.5%
Seized and Forfeited Assets Funds	22,140,584	7,070,044	313.2%	506,443	21,634,141	4271.8%
Solid Waste Local Enforcement Agency Fund	726,730	786,417	92.4%	750,540	(23,810)	-3.2%
Stadium Operations Fund	13,279,420	10,619,263	125.1%	13,807,105	(527,685)	-3.8%
State COPS	3,358,359	2,140,000	156.9%	3,047,013	311,346	10.2%
Storm Drain Fund	5,496,910	5,700,000	96.4%	5,809,224	(312,314)	-5.4%
Successor Agency Admin & Project Fund	1,406,673	2,023,757	69.5%	1,389,465	17,208	1.2%
Transient Occupancy Tax Fund	122,969,461	122,144,133	100.7%	114,240,060	8,729,401	7.6%
TOT - Major Events Revolving FD	549,005	450,000	122.0%	32,986	516,019	100.0%
TransNet ARRA Exchange Fund	60,069	-	-	496,112	(436,043)	-87.9%
TransNet Extension Funds	46,596,717	33,388,000	139.6%	37,835,658	8,761,059	23.2%
Trolley Extension Reserve Fund	1,067,266	1,066,532	100.1%	1,054,725	12,541	1.2%
Underground Surcharge Fund	67,977,769	66,374,970	102.4%	62,136,582	5,841,187	9.4%
Wastewater Department Funds	427,378,364	449,180,767	95.1%	408,184,748	19,193,616	4.7%
Water Department Funds	731,217,890	708,692,928	103.2%	739,902,661	(8,684,771)	-1.2%
Wireless Communication Technology Fund	10,250,708	10,115,149	101.3%	8,997,461	1,253,247	13.9%
Zoological Exhibits Maintenance Fund	14,192,663	14,183,168	100.1%	13,253,735	938,928	7.1%

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 12, Ended June 30, 2019 (100% Completed)**  
**(Unaudited)**

	<b>FY19 Year-to-Date Expenditures</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	\$ 5,265,241	\$ 5,911,035	89.1%	\$ 4,535,162	\$ 730,079	16.1%
Automated Refuse Container Fund	1,291,295	1,320,000	97.8%	1,085,980	205,315	18.9%
Central Stores Internal Service Fund	8,232,166	8,264,894	99.6%	9,690,295	(1,458,129)	-15.0%
Concourse and Parking Garages Operating Fund	3,747,950	3,802,506	98.6%	5,133,525	(1,385,575)	-27.0%
Convention Center Complex Funds	13,796,491	13,880,051	99.4%	13,308,697	487,793	3.7%
Development Services Fund	70,630,768	72,445,170	97.5%	70,495,630	135,138	0.2%
Energy Conservation Program Fund	4,448,702	4,941,166	90.0%	3,591,808	856,894	23.9%
Engineering and Capital Projects	95,503,567	102,237,944	93.4%	86,862,909	8,640,658	9.9%
Environmental Growth Fund 1/3	5,500,024	5,500,026	100.0%	5,616,442	(116,418)	-2.1%
Environmental Growth Fund 2/3	10,665,980	10,665,981	100.0%	10,925,743	(259,763)	-2.4%
Facilities Financing Fund	2,508,422	3,071,961	81.7%	2,715,625	(207,203)	-7.6%
Fire/Emergency Medical Services Fund	11,869,282	12,580,310	94.3%	12,048,467	(179,185)	-1.5%
Fire and Lifeguard Facilities Fund	1,391,787	1,391,788	100.0%	1,388,704	3,083	0.2%
Fleet Services Funds	115,834,329	181,088,175	64.0%	92,502,520	23,331,809	25.2%
Gas Tax Fund	24,902,795	37,121,680	67.1%	26,408,656	(1,505,861)	-5.7%
General Plan Maintenance Fund	2,546,052	2,650,000	96.1%	2,078,681	467,371	22.5%
GIS Fund	2,597,055	2,643,379	98.2%	2,314,980	282,075	12.2%
Golf Course Fund	18,272,238	18,856,067	96.9%	17,938,067	334,171	1.9%
Information Technology Fund	12,869,058	12,954,174	99.3%	11,413,225	1,455,833	12.8%
Infrastructure Fund	1,411,135	1,487,207	94.9%	4,952,795	(3,541,660)	-71.5%
Junior Lifeguard Program Fund	580,484	615,038	94.4%	604,241	(23,757)	-3.9%
Los Penasquitos Canyon Preserve Fund	230,340	266,597	86.4%	261,368	(31,028)	-11.9%
Maintenance Assessment District (MAD) Funds	24,908,255	41,829,862	59.5%	25,309,131	(400,876)	-1.6%
Mission Bay/ Balboa Park Improvement Fund	1,790,494	1,878,475	95.3%	2,113,972	(323,478)	-15.3%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	28,013,554	28,375,091	98.7%	25,015,222	2,998,332	12.0%
Parking Meter Operations	11,642,541	11,642,747	100.0%	11,386,298	256,243	2.3%
PETCO Park Fund	18,013,852	18,040,330	99.9%	16,397,474	1,616,378	9.9%
Prop 42 Replacement - Transportation Relief Fund	377,575	788,714	47.9%	3,299,573	(2,921,998)	-88.6%
Public Art Fund	170,445	2,175,600	7.8%	254,976	(84,531)	-33.2%
Public Safety Needs & Debt Service Fund	9,956,787	9,956,788	100.0%	9,463,236	493,551	5.2%
Publishing Services Internal Fund	2,744,375	2,828,422	97.0%	3,469,668	(725,293)	-20.9%

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	<b>FY19 Year-to-Date Expenditures</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	\$ 23,271,132	\$ 25,806,446	90.2%	\$ 21,834,254	\$ 1,436,878	6.6%
Refuse Disposal Fund	35,277,983	36,314,987	97.1%	34,263,057	1,014,926	3.0%
Risk Management Fund	11,108,626	11,921,378	93.2%	10,947,849	160,777	1.5%
Road Maintenance & Rehabilitation	13,289,698	17,116,061	77.6%	4,984,849	8,304,849	100.0%
Seized and Forfeited Assets Funds	4,555,205	7,836,180	58.1%	967,244	3,587,961	370.9%
Solid Waste Local Enforcement Agency Fund	861,376	1,150,243	74.9%	1,006,919	(145,543)	-14.5%
Stadium Operations Fund	14,478,627	15,056,106	96.2%	23,269,666	(8,791,039)	-37.8%
State COPS	1,096,112	2,140,000	51.2%	2,288,055	(1,191,943)	-52.1%
Storm Drain Fund	5,428,474	5,700,000	95.2%	5,693,506	(265,032)	-4.7%
Successor Agency Admin & Project Fund	1,406,673	2,023,757	69.5%	1,389,465	17,208	1.2%
Transient Occupancy Tax Fund	124,191,375	124,679,738	99.6%	116,064,090	8,127,285	7.0%
TOT - Special Events	359,304	790,436	45.5%	-	359,304	100.0%
TransNet Extension Funds	14,037,520	14,102,826	99.5%	15,976,582	(1,939,063)	-12.1%
Trolley Extension Reserve Fund	1,069,531	1,069,532	100.0%	1,060,405	9,126	0.9%
Underground Surcharge Fund	44,438,690	59,963,795	74.1%	29,636,324	14,802,366	49.9%
Wastewater Department Funds	270,453,603	362,438,404	74.6%	329,138,423	(58,684,820)	-17.8%
Water Department Funds	488,329,769	542,389,087	90.0%	488,028,474	301,296	0.1%
Wireless Communication Technology Fund	8,985,711	9,332,446	96.3%	9,101,160	(115,449)	-1.3%
Zoological Exhibits Maintenance Fund	14,183,004	14,183,168	100.0%	13,897,061	285,943	2.1%

## General Fund Revenues Comparison

Department	Year-End Projection	Unaudited Actuals	Variance	Variance %
<b>General Fund Major Revenues</b>				
Charges for Current Services	\$ 25,293,267	\$ 25,293,267	\$ -	0.0%
Franchise Fees	79,296,083	78,894,376	(401,707)	-0.5%
Interest and Dividends	3,359,423	3,844,587	485,164	14.4%
Motor Vehicle License Fees	681,534	682,935	1,401	0.2%
Fines, Forfeitures, and Penalties	146,467	146,467	-	0.0%
Other Revenue	212,874	684,717	471,843	221.7%
Property Tax	567,829,633	570,626,954	2,797,321	0.5%
Property Transfer Tax	10,488,306	10,785,966	297,660	2.8%
Refuse Collector Business Tax	1,160,000	1,222,328	62,328	5.4%
Revenue from Federal and Other Agencies	114,142	112,741	(1,401)	-1.2%
Revenue from Money and Property	7,789,335	10,550,262	2,760,927	35.4%
Sales Tax	302,099,087	304,383,596	2,284,509	0.8%
Transfers In	43,387,105	40,514,550	(2,872,555)	-6.6%
Transient Occupancy Tax	131,792,928	131,926,269	133,341	0.1%
<i>Subtotal Major General Fund Revenues</i>	<i>\$ 1,173,650,184</i>	<i>\$ 1,179,669,016</i>	<i>\$ 6,018,832</i>	<i>0.5%</i>
City Auditor	\$ 295	\$ 603	\$ 308	104.4%
City Clerk	263,709	285,148	21,439	8.1%
Citywide Program Expenditures	-	-	-	0.0%
Communications	470,317	469,030	(1,287)	-0.3%
Council Administration	283	579	296	104.6%
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	-	0.0%
Council District 6	-	-	-	0.0%
Council District 7	-	-	-	0.0%
Council District 8	20,000	-	(20,000)	-100.0%
Council District 9	18	18	-	0.0%
Debt Management	1,161,092	1,165,563	4,471	0.4%
Department of Finance	2,006,040	2,045,734	39,694	2.0%
Department of Information Technology	-	-	-	0.0%

## General Fund Revenues Comparison

Department	Year-End Projection	Unaudited Actuals	Variance	Variance %
Development Services	\$ 470,924	\$ 438,900	\$ (32,024)	-6.8%
Economic Development	7,190,851	6,660,458	(530,393)	-7.4%
Environmental Services	1,384,378	1,411,775	27,397	2.0%
Ethics Commission	28,715	30,548	1,833	6.4%
Facilities Services	5,378,117	5,190,259	(187,858)	-3.5%
Fire-Rescue	48,116,920	50,602,243	2,485,323	5.2%
Government Affairs	147,260	242,161	94,901	64.4%
Human Resources	212,031	194,461	(17,570)	-8.3%
Infrastructure/Public Works	-	-	-	0.0%
Internal Operations	-	-	-	0.0%
Library	2,430,346	2,445,761	15,415	0.6%
Neighborhood Services	420,807	424,352	3,545	0.8%
Office of Homeland Security	1,358,150	1,421,435	63,285	4.7%
Office of the Assistant Chief Operating Officer	8,357	8,397	40	0.5%
Office of Boards and Commissions	15,436	17,995	2,559	16.6%
Office of the Chief Financial Officer	-	-	-	0.0%
Office of the Chief Operating Officer	-	-	-	0.0%
Office of the City Attorney	3,616,566	3,682,122	65,556	1.8%
Office of the City Treasurer	28,108,045	29,508,107	1,400,062	5.0%
Office of the Independent Budget Analyst	-	-	-	0.0%
Office of the Mayor	180,024	175,972	(4,052)	-2.3%
Parks and Recreation	46,196,259	45,255,943	(940,316)	-2.0%
Performance and Analytics	171,648	166,162	(5,486)	-3.2%
Personnel	6,436	7,489	1,053	16.4%
Planning	1,371,131	1,430,097	58,966	4.3%
Police	47,150,004	45,910,908	(1,239,096)	-2.6%
Public Utilities Reservoir Recreation	1,284,200	1,144,091	(140,109)	-10.9%
Purchasing and Contracting	867,618	814,159	(53,459)	-6.2%
Real Estate Assets	54,060,811	54,416,940	356,129	0.7%
Transportation and Storm Water	54,064,940	56,384,344	2,319,404	4.3%
<b>Total General Fund Revenues</b>	<b>\$ 1,481,818,120</b>	<b>\$ 1,491,627,878</b>	<b>\$ 9,809,758</b>	<b>0.7%</b>

## General Fund Expenditures Comparison

Department	Year-End Projection	Unaudited Actuals	Variance	Variance %
City Auditor	\$ 3,774,052	\$ 3,598,959	\$ 175,093	4.6%
City Clerk	5,789,859	5,640,747	149,112	2.6%
Citywide Program Expenditures <sup>1</sup>	132,201,856	127,517,489	4,684,367	3.5%
Communications	4,523,054	4,469,319	53,735	1.2%
Council Administration	2,509,420	2,461,384	48,036	1.9%
Council District 1	1,169,968	1,166,976	2,992	0.3%
Council District 1 - Community Projects, Programs and Services	74,277	74,277	-	0.0%
Council District 2	1,082,789	1,087,233	(4,444)	-0.4%
Council District 2 - Community Projects, Programs and Services	99,348	98,880	468	0.5%
Council District 3	1,016,418	1,013,557	2,861	0.3%
Council District 3 - Community Projects, Programs and Services	87,304	87,304	-	0.0%
Council District 4	1,096,026	1,103,105	(7,079)	-0.6%
Council District 4 - Community Projects, Programs and Services	127,649	127,639	10	0.0%
Council District 5	914,100	914,325	(225)	0.0%
Council District 5 - Community Projects, Programs and Services	68,869	65,645	3,224	4.7%
Council District 6	1,064,866	1,073,929	(9,063)	-0.9%
Council District 6 - Community Projects, Programs and Services	110,718	109,644	1,074	1.0%
Council District 7	1,012,505	1,060,791	(48,286)	-4.8%
Council District 7 - Community Projects, Programs and Services	28,429	17,429	11,000	38.7%
Council District 8	1,218,343	1,255,228	(36,885)	-3.0%
Council District 8 - Community Projects, Programs and Services	139,722	101,187	38,535	27.6%
Council District 9	1,341,586	1,349,108	(7,522)	-0.6%
Council District 9 - Community Projects, Programs and Services	43,410	40,910	2,500	5.8%
Debt Management	2,669,385	2,640,450	28,935	1.1%
Department of Finance	17,032,405	16,786,447	245,958	1.4%
Department of Information Technology	1,139,122	1,137,823	1,299	0.1%
Development Services	7,554,466	7,486,500	67,966	0.9%
Economic Development	12,989,358	11,950,293	1,039,065	8.0%
Environmental Services	43,494,793	43,260,853	233,940	0.5%
Ethics Commission	1,056,176	1,040,122	16,054	1.5%
Facilities Services	24,980,355	24,407,801	572,554	2.3%
Fire-Rescue	275,788,534	272,934,238	2,854,296	1.0%

## General Fund Expenditures Comparison

Department	Year-End Projection	Unaudited Actuals	Variance	Variance %
Government Affairs	\$ 763,603	\$ 752,020	\$ 11,583	1.5%
Human Resources	5,001,256	4,941,367	59,889	1.2%
Infrastructure/Public Works	407,016	407,276	(260)	-0.1%
Internal Operations	273,763	272,642	1,121	0.4%
Library	55,282,352	54,844,583	437,769	0.8%
Neighborhood Services	1,182,211	1,189,368	(7,157)	-0.6%
Office of Boards and Commissions	1,448,276	1,458,710	(10,434)	-0.7%
Office of Homeland Security	2,736,627	2,817,627	(81,000)	-3.0%
Office of the Assistant Chief Operating Officer	869,687	923,804	(54,117)	-6.2%
Office of the Chief Financial Officer	566,789	574,884	(8,095)	-1.4%
Office of the Chief Operating Officer	1,233,668	1,231,491	2,177	0.2%
Office of the City Attorney	57,319,261	56,626,698	692,563	1.2%
Office of the City Treasurer	16,458,536	16,277,170	181,366	1.1%
Office of the Independent Budget Analyst	2,034,846	1,992,735	42,111	2.1%
Office of the Mayor	3,797,323	3,781,369	15,954	0.4%
Parks and Recreation	115,992,136	112,641,584	3,350,552	2.9%
Performance and Analytics	3,621,639	3,685,147	(63,508)	-1.8%
Personnel	8,969,446	8,979,698	(10,252)	-0.1%
Planning	9,478,358	9,334,323	144,035	1.5%
Police	494,763,100	496,429,089	(1,665,989)	-0.3%
Public Utilities Reservoir Recreation	2,717,108	2,986,157	(269,049)	-9.9%
Purchasing and Contracting	16,223,073	16,146,247	76,826	0.5%
Real Estate Assets	6,486,135	6,393,220	92,915	1.4%
Smart and Sustainable Communities	396,832	406,766	(9,934)	-2.5%
Transportation and Storm Water	123,901,881	121,411,770	2,490,111	2.0%
<b>Total General Fund Expenditures</b>	<b>\$ 1,478,124,086</b>	<b>\$ 1,462,585,337</b>	<b>\$ 15,538,749</b>	<b>1.1%</b>

<sup>1</sup>The FY 2019 budgeted expenditures associated to the reserve contributions were removed from the table as the reserve contributions will close to fund balance as part of the year-end financial accounting process. The budgeted expenditures total \$550,000 and the projected contribution totals \$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 Comparison

Fund	Revenue/ Expenditures	Year-End Projection	Un-Audited Actuals	Variance	Variance %
Airports Fund	Revenue	\$ 5,407,630	\$ 5,887,439	\$ 479,809	8.9%
	Expenditures	5,370,296	5,265,241	105,055	2.0%
Central Stores Internal Service Fund	Revenue	8,536,515	8,343,779	(192,736)	-2.3%
	Expenditures	8,317,665	8,232,166	85,499	1.0%
Concourse and Parking Garages Operating Fund	Revenue	4,006,718	4,194,442	187,724	4.7%
	Expenditures	3,811,422	3,747,950	63,472	1.7%
Development Services Fund	Revenue	68,856,746	68,524,910	(331,836)	-0.5%
	Expenditures	71,834,825	70,630,768	1,204,057	1.7%
Energy Conservation Program Fund	Revenue	4,596,868	4,792,970	196,102	4.3%
	Expenditures	4,518,719	4,448,702	70,017	1.5%
Engineering and Capital Projects Fund	Revenue	94,371,366	93,212,149	(1,159,217)	-1.2%
	Expenditures	96,115,443	95,503,567	611,876	0.6%
Facilities Financing Fund	Revenue	2,701,460	2,755,467	54,007	2.0%
	Expenditures	2,634,550	2,508,422	126,128	4.8%
Fire/Emergency Medical Services Fund	Revenue	11,973,395	11,951,222	(22,173)	-0.2%
	Expenditures	11,988,380	11,869,282	119,098	1.0%
Fleet Operating Fund	Revenue	50,843,846	49,046,687	(1,797,159)	-3.5%
	Expenditures	57,156,578	55,362,307	1,794,271	3.1%
GIS Fund	Revenue	2,586,390	2,600,135	13,745	0.5%
	Expenditures	2,643,296	2,597,055	46,241	1.7%
Golf Course Fund	Revenue	24,281,002	24,837,924	556,922	2.3%
	Expenditures	18,758,765	18,272,238	486,527	2.6%
Information Technology Fund	Revenue	13,198,013	13,010,758	(187,255)	-1.4%
	Expenditures	12,947,585	12,869,058	78,527	0.6%
Junior Lifeguard Program Fund	Revenue	559,418	582,706	23,288	4.2%
	Expenditures	583,078	580,484	2,594	0.4%
Local Enforcement Agency Fund	Revenue	732,917	726,730	(6,187)	-0.8%
	Expenditures	870,754	861,376	9,378	1.1%
Los Peñasquitos Canyon Preserve Fund	Revenue	277,342	276,832	(510)	-0.2%
	Expenditures	237,957	230,340	7,617	3.2%
OneSD Support Fund	Revenue	27,918,277	27,966,112	47,835	0.2%
	Expenditures	27,507,886	28,013,554	(505,668)	-1.8%
Parking Meter Operations Fund	Revenue	11,518,311	11,748,095	229,784	2.0%
	Expenditures	10,686,381	11,642,541	(956,160)	-8.9%

## Non-General Fund Comparison

Fund	Revenue/ Expenditures	Year-End Projection	Un-Audited Actuals	Variance	Variance %
Petco Park Fund	Revenue	\$ 17,791,872	\$ 18,323,366	\$ 531,494	3.0%
	Expenditures	17,192,307	18,013,852	(821,545)	-4.8%
Publishing Services Fund	Revenue	2,023,280	2,012,747	(10,533)	-0.5%
	Expenditures	2,737,401	2,744,375	(6,974)	-0.3%
Recycling Fund	Revenue	26,271,573	28,719,417	2,447,844	9.3%
	Expenditures	23,720,234	23,271,132	449,102	1.9%
Refuse Disposal Fund	Revenue	36,217,906	36,715,096	497,190	1.4%
	Expenditures	36,309,785	35,277,983	1,031,802	2.8%
Risk Management Administration Fund	Revenue	11,015,215	10,847,007	(168,208)	-1.5%
	Expenditures	11,345,132	11,108,626	236,506	2.1%
Sewer Utility Funds <sup>1</sup>	Revenue	403,945,130	427,378,364	23,433,234	5.8%
	Expenditures	346,618,223	270,453,603	76,164,620	22.0%
Stadium Operations Fund	Revenue	13,368,715	13,279,420	(89,295)	-0.7%
	Expenditures	14,509,289	14,478,627	30,662	0.2%
<b>Transient Occupancy Tax Fund</b>					
Commission for Arts and Culture Department	Revenue	\$ 0	\$ 252	\$ 252	100%
Major Revenues	Revenue	\$ 0	\$ 949,797	\$ 949,797	200%
Special Events Department	Revenue	66,465	62,389	(4,076)	-6.1%
Special Promotional Programs	Revenue	122,769,666	121,957,023	(812,643)	-0.7%
<b>Total Transient Occupancy Tax Fund Revenue</b>		<b>\$ 122,836,131</b>	<b>\$ 122,969,461</b>	<b>\$ 133,330</b>	<b>0.1%</b>
Commission for Arts and Culture Department	Expenditures	\$ 1,007,333	\$ 1,029,509	\$ (22,176)	-2.2%
Special Events Department	Expenditures	1,223,540	1,212,456	11,084	0.9%
Special Promotional Programs	Expenditures	121,861,570	121,949,410	(87,840)	-0.1%
<b>Total Transient Occupancy Tax Fund Expenditures</b>		<b>\$ 124,092,444</b>	<b>\$ 124,191,375</b>	<b>\$ 98,931</b>	<b>0.1%</b>
Underground Surcharge Fund	Revenue	67,795,531	67,977,769	\$ 182,238	0.3%
	Expenditures	34,285,142	44,438,690	(10,153,548)	-29.6%
Water Utility Operating Fund <sup>1</sup>	Revenue	724,958,923	731,217,890	6,258,967	0.9%
	Expenditures	527,450,234	488,329,769	39,120,465	7.4%
Wireless Communications Technology Fund	Revenue	10,243,265	10,250,708	7,443	0.1%
	Expenditures	9,142,569	8,985,711	156,858	1.7%

The current budget presented in this table is as of September 2019 (accounting period 12) of Fiscal Year 2019 unless otherwise noted. Capital Improvements Program expenditure budgets are excluded.

<sup>1</sup> Revenues in the Sewer Utility and Water Utility Operating Funds support both Operating and Capital Improvements Program (CIP) activity; however, only operating expenditures are reflected in this report.

**Fiscal Year 2019 Year End Performance Review Report - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2019)

Attachment V

Department	Fund Name	Job Classification	Total
City Attorney	General Fund	Assistant Management Analyst	1.00
City Attorney	General Fund	Associate Management Analyst	2.00
City Attorney	General Fund	City Attorney Investigator	2.00
City Attorney	General Fund	Clerical Assistant 2	2.00
City Attorney	General Fund	Court Support Clerk 1	1.00
City Attorney	General Fund	Court Support Clerk 2	2.00
City Attorney	General Fund	Deputy City Attorney	8.50
City Attorney	General Fund	Legal Secretary 2	1.00
City Attorney	General Fund	Program Manager	1.00
City Attorney	General Fund	Senior Legal Intern	1.00
City Attorney	General Fund	Senior Legal Secretary	1.00
City Attorney	General Fund	Senior Paralegal	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>25.50</b>
City Auditor	General Fund	Assistant City Auditor	1.00
City Auditor	General Fund	Performance Auditor	1.00
<b>City Auditor Total</b>			<b>2.00</b>
City Clerk	General Fund	Clerical Assistant 2	1.00
City Clerk	General Fund	Information Systems Analyst 3	1.00
City Clerk	General Fund	Payroll Specialist 1	1.00
City Clerk	General Fund	Storekeeper 1	1.00
<b>City Clerk Total</b>			<b>4.00</b>
City Treasurer	General Fund	Account Clerk	1.00
City Treasurer	General Fund	Accountant 2	2.00
City Treasurer	General Fund	Accountant 3	2.00
City Treasurer	General Fund	Accountant Trainee	1.00
City Treasurer	General Fund	Administrative Aide 2	1.00
City Treasurer	General Fund	Assistant Department Director	1.00
City Treasurer	General Fund	Associate Management Analyst	1.00
City Treasurer	General Fund	Clerical Assistant 2	2.00
City Treasurer	General Fund	Collections Investigator 1	1.00
City Treasurer	General Fund	Collections Investigator 2	2.00
City Treasurer	General Fund	Financial Operations Manager	1.00
City Treasurer	General Fund	Principal Clerk	1.00
City Treasurer	General Fund	Program Manager	1.00
City Treasurer	General Fund	Public Information Clerk	1.00
City Treasurer	General Fund	Senior Clerk/Typist	1.00
City Treasurer	Parking Meter Operations Fund	Parking Meter Technician	2.00
<b>City Treasurer Total</b>			<b>21.00</b>
Communications	General Fund	Program Manager	1.00
Communications	General Fund	Senior Public Information Officer	2.00
<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	1.00
<b>Council District 8 Total</b>			<b>1.00</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
<b>Debt Management Total</b>			<b>1.00</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	1.00
Department of Finance	General Fund	Financial Operations Manager	1.00
Department of Finance	General Fund	Principal Accountant	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	Information Systems Analyst 3	2.00
Department of Information Technology	Information Technology Fund	Program Manager	2.00
Department of Information Technology	OneSD Support Fund	Program Coordinator	1.00
Department of Information Technology	OneSD Support Fund	Program Manager	2.00
Department of Information Technology	Wireless Communications Technology Fund	Communications Technician	2.00
Department of Information Technology	Wireless Communications Technology Fund	Equipment Technician 1	1.00
Department of Information Technology	Wireless Communications Technology Fund	Equipment Technician 2	1.00
<b>Department of Information Technology Total</b>			<b>11.00</b>
Development Services	Development Services Fund	Assistant Engineer-Civil	4.00
Development Services	Development Services Fund	Assistant Engineer-Electrical	1.00
Development Services	Development Services Fund	Assistant Engineer-Traffic	1.00
Development Services	Development Services Fund	Associate Engineer-Electrical	1.00
Development Services	Development Services Fund	Associate Planner	10.00
Development Services	Development Services Fund	Cashier	1.00

# Fiscal Year 2019 Year End Performance Review Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of June 30, 2019)

Attachment V

Department	Fund Name	Job Classification	Total
Development Services	Development Services Fund	Clerical Assistant 2	2.00
Development Services	Development Services Fund	Combination Inspector 2	5.00
Development Services	Development Services Fund	Development Project Manager 1	4.00
Development Services	Development Services Fund	Development Project Manager 2	5.00
Development Services	Development Services Fund	Development Project Manager 3	2.00
Development Services	Development Services Fund	Information Systems Analyst 2	1.00
Development Services	Development Services Fund	Land Surveying Assistant	1.00
Development Services	Development Services Fund	Land Surveying Associate	1.00
Development Services	Development Services Fund	Legislative Recorder 1	2.00
Development Services	Development Services Fund	Life Safety Inspector 2	1.00
Development Services	Development Services Fund	Park Designer	1.00
Development Services	Development Services Fund	Plan Review Specialist 2	1.00
Development Services	Development Services Fund	Plan Review Specialist 3	3.00
Development Services	Development Services Fund	Plan Review Specialist 4	1.00
Development Services	Development Services Fund	Public Information Clerk	6.00
Development Services	Development Services Fund	Senior Civil Engineer	1.00
Development Services	Development Services Fund	Senior Combination Inspector	1.00
Development Services	Development Services Fund	Senior Drafting Aide	1.00
Development Services	Development Services Fund	Senior Electrical Inspector	1.00
Development Services	Development Services Fund	Senior Engineer-Fire Protection	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	Structural Inspector 2	1.00
Development Services	Development Services Fund	Word Processing Operator	2.00
Development Services	General Fund	Combination Inspector 1	1.00
Development Services	General Fund	Combination Inspector 2	3.00
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
<b>Development Services Total</b>			<b>75.00</b>
Economic Development	General Fund	Account Clerk	1.00
Economic Development	General Fund	Administrative Aide 2	1.00
Economic Development	General Fund	Assistant Deputy Director	1.00
Economic Development	General Fund	Community Development Specialist 2	1.00
Economic Development	General Fund	Community Development Specialist 4	3.00
Economic Development	General Fund	Program Manager	1.00
<b>Economic Development Total</b>			<b>8.00</b>
Emergency Medical Services	Fire/EMTS Fund	Emergency Medical Technician	1.00
Emergency Medical Services	Fire/EMTS Fund	Paramedic 2	1.00
<b>Emergency Medical Services Total</b>			<b>2.00</b>
Environmental Services	General Fund	Account Clerk	1.00
Environmental Services	General Fund	Administrative Aide 2	0.63
Environmental Services	General Fund	Asbestos and Lead Program Inspector	1.00
Environmental Services	General Fund	Code Compliance Officer	4.00
Environmental Services	General Fund	Code Compliance Supervisor	1.00
Environmental Services	General Fund	Payroll Specialist 1	0.56
Environmental Services	General Fund	Safety Representative 2	0.35
Environmental Services	General Fund	Sanitation Driver 2	5.00
Environmental Services	General Fund	Sanitation Driver 3	2.00
Environmental Services	General Fund	Sanitation Driver Trainee	3.00
Environmental Services	General Fund	Senior Code Compliance Supervisor	1.00
Environmental Services	General Fund	Utility Worker 2	1.00
Environmental Services	Recycling Fund	Administrative Aide 2	0.16
Environmental Services	Recycling Fund	Clerical Assistant 2	1.00
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	Safety Representative 2	0.31
Environmental Services	Recycling Fund	Sanitation Driver 2	4.00
Environmental Services	Recycling Fund	Sanitation Driver 3	1.00
Environmental Services	Recycling Fund	Sanitation Driver Trainee	1.00
Environmental Services	Recycling Fund	Utility Worker 2	0.50
Environmental Services	Refuse Disposal Fund	Administrative Aide 1	1.00
Environmental Services	Refuse Disposal Fund	Administrative Aide 2	0.21
Environmental Services	Refuse Disposal Fund	Custodian 1	0.69
Environmental Services	Refuse Disposal Fund	Disposal Site Representative	4.00
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	5.00
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	Program Manager	1.00
Environmental Services	Refuse Disposal Fund	Recycling Specialist 2	1.00
Environmental Services	Refuse Disposal Fund	Safety Representative 2	0.34
Environmental Services	Refuse Disposal Fund	Senior Civil Engineer	1.00
Environmental Services	Refuse Disposal Fund	Senior Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Fund	Utility Worker 2	1.00
<b>Environmental Services Total</b>			<b>54.50</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

# Fiscal Year 2019 Year End Performance Review Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of June 30, 2019)

Attachment V

Department	Fund Name	Job Classification	Total
<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	Code Compliance Officer	1.00
Fire-Rescue	General Fund	Construction Estimator	1.00
Fire-Rescue	General Fund	Dispatcher 1	5.00
Fire-Rescue	General Fund	Dispatcher 2	3.00
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	3.00
Fire-Rescue	General Fund	Fire Fighter 2	28.00
Fire-Rescue	General Fund	Fire Fighter 3	40.00
Fire-Rescue	General Fund	Fire Prevention Inspector 2	1.00
Fire-Rescue	General Fund	Helicopter Mechanic	1.00
Fire-Rescue	General Fund	Information Systems Analyst 3	1.00
Fire-Rescue	General Fund	Information Systems Analyst 4	1.00
Fire-Rescue	General Fund	Lifeguard 2	1.00
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
<b>Fire-Rescue Total</b>			<b>98.00</b>
Fleet Operations	Fleet Services Operating Fund	Assistant Fleet Technician	3.00
Fleet Operations	Fleet Services Operating Fund	Body and Fender Mechanic	1.00
Fleet Operations	Fleet Services Operating Fund	Fleet Attendant	1.00
Fleet Operations	Fleet Services Operating Fund	Fleet Team Leader	1.00
Fleet Operations	Fleet Services Operating Fund	Fleet Technician	7.00
Fleet Operations	Fleet Services Operating Fund	Master Fleet Technician	3.00
Fleet Operations	Fleet Services Operating Fund	Stock Clerk	3.00
Fleet Operations	Fleet Services Operating Fund	Training Supervisor	1.00
Fleet Operations	Fleet Services Operating Fund	Welder	3.00
<b>Fleet Operations Total</b>			<b>23.00</b>
Human Resources	General Fund	Associate Department Human Resources Analyst	1.00
Human Resources	General Fund	Employee Assistance Counselor	1.00
Human Resources	General Fund	Employee Assistance Program Manager	1.00
Human Resources	General Fund	Program Manager	1.00
Human Resources	General Fund	Senior Department Human Resources Analyst	1.00
Human Resources	General Fund	Supervising Department Human Resources Analyst	1.00
<b>Human Resources Total</b>			<b>6.00</b>
Internal Operations	General Fund	Executive Assistant	0.50
<b>Internal Operations Total</b>			<b>0.50</b>
Library	General Fund	Administrative Aide 1	1.00
Library	General Fund	Administrative Aide 2	1.00
Library	General Fund	Assistant Management Analyst	1.00
Library	General Fund	Librarian 2	5.00
Library	General Fund	Librarian 3	1.00
Library	General Fund	Library Assistant I	2.50
Library	General Fund	Library Assistant II	18.00
Library	General Fund	Library Assistant III	0.50
Library	General Fund	Supervising Librarian	1.00
<b>Library Total</b>			<b>31.00</b>
Neighborhood Services	General Fund	Program Manager	1.00
<b>Neighborhood Services 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	Executive Director	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>5.00</b>
Office of Sustainability	Energy Conservation Program Fund	Administrative Aide 2	1.00
Office of Sustainability	Energy Conservation Program Fund	Associate Engineer-Civil	1.00
Office of Sustainability	Energy Conservation Program Fund	Program Coordinator	1.00
Office of Sustainability	Energy Conservation Program Fund	Program Manager	1.00
<b>Office of Sustainability Total</b>			<b>4.00</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	2.00
<b>Office of the Mayor Total</b>			<b>2.00</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	10.00
Parks and Recreation	General Fund	Associate Management Analyst	1.00
Parks and Recreation	General Fund	Custodian 2	2.50
Parks and Recreation	General Fund	Deputy Director	1.00
Parks and Recreation	General Fund	District Manager	2.00
Parks and Recreation	General Fund	Equipment Technician 1	1.00
Parks and Recreation	General Fund	Grounds Maintenance Supervisor	1.00
Parks and Recreation	General Fund	Grounds Maintenance Worker 1	1.00
Parks and Recreation	General Fund	Grounds Maintenance Worker 2	16.50
Parks and Recreation	General Fund	Heavy Truck Driver 1	1.00
Parks and Recreation	General Fund	Laborer	2.00
Parks and Recreation	General Fund	Light Equipment Operator	1.00
Parks and Recreation	General Fund	Recreation Center Director 1	1.00

# Fiscal Year 2019 Year End Performance Review Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of June 30, 2019)

Attachment V

Department	Fund Name	Job Classification	Total
Parks and Recreation	General Fund	Recreation Leader 2	0.50
Parks and Recreation	General Fund	Safety and Training Manager	1.00
Parks and Recreation	Golf Course Fund	Equipment Operator 1	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	4.00
Parks and Recreation	Golf Course Fund	Grounds Maintenance Worker 1	3.00
<b>Parks and Recreation Total</b>			<b>54.00</b>
Performance & Analytics	General Fund	Program Coordinator	1.00
<b>Performance &amp; Analytics Total</b>			<b>1.00</b>
Personnel	General Fund	Assistant Personnel Analyst	1.00
Personnel	General Fund	Associate Personnel Analyst	1.00
<b>Personnel Total</b>			<b>2.00</b>
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	Park Designer	2.00
Planning	General Fund	Senior Planner	1.00
Planning	General Fund	Senior Traffic Engineer	1.00
<b>Planning Total</b>			<b>7.75</b>
Police	General Fund	Account Clerk	1.00
Police	General Fund	Associate Management Analyst	1.00
Police	General Fund	Cal-ID Technician	2.00
Police	General Fund	Clerical Assistant 2	3.00
Police	General Fund	Criminalist 2	3.00
Police	General Fund	Dispatcher 2	4.00
Police	General Fund	Information Systems Administrator	1.00
Police	General Fund	Interview and Interrogation Specialist 3	1.00
Police	General Fund	Latent Print Examiner 2	1.00
Police	General Fund	Parking Enforcement Officer 1	3.00
Police	General Fund	Parking Enforcement Officer 2	2.00
Police	General Fund	Police Code Compliance Officer	1.00
Police	General Fund	Police Detective	88.00
Police	General Fund	Police Investigative Service Officer 1	2.00
Police	General Fund	Police Investigative Service Officer 2	2.00
Police	General Fund	Police Lead Dispatcher	1.00
Police	General Fund	Police Lieutenant	5.00
Police	General Fund	Police Officer 1	5.00
Police	General Fund	Police Officer 2	46.00
Police	General Fund	Police Property and Evidence Clerk	1.00
Police	General Fund	Police Records Clerk	10.00
Police	General Fund	Police Recruit	3.00
Police	General Fund	Police Sergeant	21.00
Police	General Fund	Police Service Officer 1	1.00
Police	General Fund	Police Service Officer 2	2.00
Police	General Fund	Senior Parking Enforcement Supervisor	1.00
Police	General Fund	Senior Police Records Clerk	1.00
Police	General Fund	Supervising Cal-ID Technician	1.00
Police	General Fund	Word Processing Operator	5.25
<b>Police Total</b>			<b>218.25</b>
Public Utilities	Metropolitan Sewer Utility Fund	Accountant 3	0.24
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	1.06
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	0.34
Public Utilities	Metropolitan Sewer Utility Fund	Associate Department Human Resources Analyst	0.37
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Civil	0.75
Public Utilities	Metropolitan Sewer Utility Fund	Associate Management Analyst	0.98
Public Utilities	Metropolitan Sewer Utility Fund	Clerical Assistant 2	1.63
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	2.00
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	Laboratory Technician	6.30
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	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Electrician	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Supervisor	0.43
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 1	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 2	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 3	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Power Plant Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Power Plant Supervisor	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Principal Drafting Aide	0.22



# Fiscal Year 2019 Year End Performance Review Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of June 30, 2019)

Attachment V

Department	Fund Name	Job Classification	Total
Public Utilities	Metropolitan Sewer Utility Fund	Principal Engineering Aide	0.71
Public Utilities	Metropolitan Sewer Utility Fund	Principal Plant Technician Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Program Manager	0.61
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 Civil Engineer	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Management Analyst	2.32
Public Utilities	Metropolitan Sewer Utility Fund	Senior Marine Biologist	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Plant Technician Supervisor	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Operations Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Plant Operator	3.96
Public Utilities	Metropolitan Sewer Utility Fund	Stock Clerk	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Management Analyst	0.85
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Operations Supervisor	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Plant Operator	2.00
Public Utilities	Municipal Sewer Revenue Fund	Accountant 3	0.16
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 1	0.50
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 2	0.50
Public Utilities	Municipal Sewer Revenue Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Civil	1.84
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Electrical	0.16
Public Utilities	Municipal Sewer Revenue Fund	Assistant Management Analyst	0.21
Public Utilities	Municipal Sewer Revenue Fund	Associate Department Human Resources Analyst	0.23
Public Utilities	Municipal Sewer Revenue Fund	Associate Engineer-Civil	0.25
Public Utilities	Municipal Sewer Revenue Fund	Associate Management Analyst	0.65
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	0.41
Public Utilities	Municipal Sewer Revenue Fund	Compliance and Metering Manager	0.50
Public Utilities	Municipal Sewer Revenue Fund	Customer Information and Billing Manager	1.00
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Representative	4.25
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 1	5.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 2	4.00
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	0.50
Public Utilities	Municipal Sewer Revenue Fund	General Water Utility Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Hazardous Materials/Pretreatment Trainee	1.00
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 2	0.74
Public Utilities	Municipal Sewer Revenue Fund	Laboratory Technician	1.70
Public Utilities	Municipal Sewer Revenue Fund	Laborer	3.00
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	2.00
Public Utilities	Municipal Sewer Revenue Fund	Program Manager	0.42
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	Pump Station Operator	1.00
Public Utilities	Municipal Sewer Revenue Fund	Senior Management Analyst	0.77
Public Utilities	Municipal Sewer Revenue Fund	Senior Wastewater Plant Operator	0.04
Public Utilities	Municipal Sewer Revenue Fund	Stock Clerk	0.23
Public Utilities	Municipal Sewer Revenue Fund	Supervising Management Analyst	0.65
Public Utilities	Municipal Sewer Revenue Fund	Supervising Meter Reader	0.50
Public Utilities	Municipal Sewer Revenue Fund	Supervising Wastewater Pretreatment Inspector	1.00
Public Utilities	Municipal Sewer Revenue Fund	Utility Worker 1	7.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 2	2.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	1.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Worker	14.00
Public Utilities	Municipal Sewer Revenue Fund	Word Processing Operator	1.00
Public Utilities	Water Utility Operating Fund	Accountant 3	0.10
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	6.10
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Electrical	0.23
Public Utilities	Water Utility Operating Fund	Assistant Management Analyst	2.45
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 Department Human Resources Analyst	0.40
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	2.00
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	2.37
Public Utilities	Water Utility Operating Fund	Cashier	0.50
Public Utilities	Water Utility Operating Fund	Clerical Assistant 2	2.96



**Fiscal Year 2019 Year End Performance Review Report - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2019)

Attachment V

Department	Fund Name	Job Classification	Total
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	1.00
Public Utilities	Water Utility Operating Fund	Customer Services Representative	4.25
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	4.00
Public Utilities	Water Utility Operating Fund	Equipment Technician 1	1.00
Public Utilities	Water Utility Operating Fund	Field Representative	1.50
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	3.00
Public Utilities	Water Utility Operating Fund	Laborer	8.00
Public Utilities	Water Utility Operating Fund	Lake Aide 2	3.00
Public Utilities	Water Utility Operating Fund	Marine Biologist 2	0.27
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 Drafting Aide	0.40
Public Utilities	Water Utility Operating Fund	Principal Engineering Aide	1.50
Public Utilities	Water Utility Operating Fund	Program Manager	1.97
Public Utilities	Water Utility Operating Fund	Project Officer 1	0.38
Public Utilities	Water Utility Operating Fund	Project Officer 2	1.00
Public Utilities	Water Utility Operating Fund	Property Agent	1.00
Public Utilities	Water Utility Operating Fund	Public Information Clerk	0.47
Public Utilities	Water Utility Operating Fund	Ranger/Diver 2	1.00
Public Utilities	Water Utility Operating Fund	Senior Backflow & Cross Connection Specialist	2.00
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	2.91
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	Stock Clerk	0.47
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	Utility Worker 1	1.00
Public Utilities	Water Utility Operating Fund	Water Production Superintendent	1.00
Public Utilities	Water Utility Operating Fund	Water Systems District Manager	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 2	2.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	19.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	3.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician Supervisor	2.00
Public Utilities	Water Utility Operating Fund	Water Utility Worker	1.00
Public Utilities	Water Utility Operating Fund	Welder	1.00
Public Utilities	Water Utility Operating Fund	Word Processing Operator	2.00
<b>Public Utilities Total</b>			<b>259.00</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	Clerical Assistant 2	1.00
Public Works - Contracts	Engineering & Capital Projects Fund	Project Officer 1	1.00
Public Works - Contracts	Engineering & Capital Projects Fund	Word Processing Operator	1.00
<b>Public Works - Contracts Total</b>			<b>17.00</b>
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 1	4.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 2	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Deputy Director	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	28.50
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	6.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Mechanical	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Traffic	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	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	Junior Engineer-Civil	2.00
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	3.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Associate	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Management Trainee	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	3.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	8.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 1	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 2	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Engineering Aide	4.00
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	Supervising Management Analyst	2.00
<b>Public Works - Engineering &amp; Capital Projects Total</b>			<b>98.50</b>
Public Works - General Services	General Fund	Administrative Aide 2	1.00
Public Works - General Services	General Fund	Building Service Technician	3.00
Public Works - General Services	General Fund	Building Supervisor	1.00

**Fiscal Year 2019 Year End Performance Review Report - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2019)

Attachment V

Department	Fund Name	Job Classification	Total
Public Works - General Services	General Fund	Carpenter	1.00
Public Works - General Services	General Fund	Clerical Assistant 2	1.00
Public Works - General Services	General Fund	Construction Estimator	1.00
Public Works - General Services	General Fund	Custodian 1	1.00
Public Works - General Services	General Fund	Electrician	3.00
Public Works - General Services	General Fund	Heating Technician	2.00
Public Works - General Services	General Fund	HVACR Technician	6.00
Public Works - General Services	General Fund	Painter	1.00
Public Works - General Services	General Fund	Plumber	4.00
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>27.00</b>
Purchasing & Contracting	Central Stores Fund	Auto Messenger 1	2.00
Purchasing & Contracting	Central Stores Fund	Auto Messenger 2	1.00
Purchasing & Contracting	General Fund	Associate Management Analyst	2.00
Purchasing & Contracting	General Fund	Associate Procurement Contracting Officer	3.00
Purchasing & Contracting	General Fund	Buyer's Aide 1	1.00
Purchasing & Contracting	General Fund	Information Systems Analyst 3	1.00
Purchasing & Contracting	General Fund	Management Trainee	2.00
Purchasing & Contracting	General Fund	Program Coordinator	2.00
Purchasing & Contracting	General Fund	Senior Management Analyst	1.00
Purchasing & Contracting	General Fund	Senior Procurement Contracting Officer	2.00
Purchasing & Contracting	General Fund	Supervising Management Analyst	1.00
Purchasing & Contracting	General Fund	Supervising Procurement Contracting Officer	2.00
<b>Purchasing &amp; Contracting Total</b>			<b>20.00</b>
Real Estate Assets	General Fund	Associate Management Analyst	1.00
Real Estate Assets	General Fund	Property Agent	3.00
Real Estate Assets	General Fund	Public Information Clerk	1.00
Real Estate Assets	General Fund	Supervising Property Agent	1.00
<b>Real Estate Assets Total</b>			<b>6.00</b>
Risk Management	Risk Management Administration Fund	Claims Clerk	2.00
Risk Management	Risk Management Administration Fund	Employee Benefits Specialist 2	2.00
Risk Management	Risk Management Administration Fund	Program Coordinator	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	Senior Management Analyst	1.00
Risk Management	Risk Management Administration Fund	Workers' Compensation Claims Aide	1.00
Risk Management	Risk Management Administration Fund	Workers' Compensation Claims Representative 2	1.00
<b>Risk Management Total</b>			<b>10.00</b>
Smart & Sustainable Communities	General Fund	Executive Assistant	0.50
<b>Smart &amp; Sustainable Communities Total</b>			<b>0.50</b>
Transportation & Storm Water	General Fund	Account Clerk	1.00
Transportation & Storm Water	General Fund	Assistant Engineer-Civil	1.00
Transportation & Storm Water	General Fund	Assistant Engineer-Traffic	2.00
Transportation & Storm Water	General Fund	Associate Planner	2.00
Transportation & Storm Water	General Fund	Cement Finisher	2.00
Transportation & Storm Water	General Fund	Clerical Assistant 2	1.00
Transportation & Storm Water	General Fund	Electrician	4.00
Transportation & Storm Water	General Fund	Equipment Operator 1	1.00
Transportation & Storm Water	General Fund	Equipment Operator 2	1.00
Transportation & Storm Water	General Fund	Equipment Operator 3	1.00
Transportation & Storm Water	General Fund	Equipment Technician 1	1.00
Transportation & Storm Water	General Fund	Geographic Info Systems Analyst 3	1.00
Transportation & Storm Water	General Fund	Heavy Truck Driver 2	8.00
Transportation & Storm Water	General Fund	Laborer	2.00
Transportation & Storm Water	General Fund	Motor Sweeper Operator	1.00
Transportation & Storm Water	General Fund	Principal Engineering Aide	2.00
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 Dispatcher	1.00
Transportation & Storm Water	General Fund	Senior Clerk/Typist	1.00
Transportation & Storm Water	General Fund	Senior Management Analyst	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	Traffic Signal Technician 2	1.00
Transportation & Storm Water	General Fund	Utility Worker 1	11.00
Transportation & Storm Water	General Fund	Utility Worker 2	5.00
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>1,180.25</b>