



FISCAL YEAR 2020

THIRD QUARTER BUDGET MONITORING REPORT



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MAY 2020

INTRODUCTION

The Fiscal Year 2020 Third Quarter Budget Monitoring Report (Third Quarter Report) forecasts year-end projections of revenues and expenditures to their current budget and provide an overview of the more critical funds in the Capital Improvements Program (CIP). Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented City Council each fiscal year. This report is an integral part of the budget process; it provides transparency to the City's budget and finances and delivers critical data for informed decision-making. The primary reason for combining the Year-End CIP Report and the Third Quarter Budget Monitoring Report is that actions in the CIP report are being requested to bring in additional revenue into the General Fund and doing this will provide the City Council and public a holistic view of the purpose for requesting such actions.

The Department of Finance (DoF) produced this report in collaboration with Public Works, City and asset managing departments, to forecast revenues and expenditures and ensure greater efficiencies in the allocation of CIP resources. The Third Quarter Report is developed using nine months of actual (unaudited) activity in budgeted operating departments, with DoF and departmental projections of anticipated spending and revenue trends for the remainder of the fiscal year. In addition, the Report includes significant variances in projected revenues and expenditures as compared to the Fiscal Year 2020 Mid-Year Budget Monitoring Report (Mid-Year Report).

Statistical data, economic analysis, professional judgment and expertise from economic consultants, professional organizations and other resources support the year-end revenue and expenditure projection. This report provides the detail and analysis of the year-end projections. In addition, attached are Fiscal Year (FY) 2020 Charter 39 Supporting Schedules as of March 31, 2020.

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

- A high-level summary of projected revenues and expenditures
- Details on the major General Fund revenues and assumptions
- Discussion of General Fund revenue variances by department
- Update on General Fund Balances and Reserves
- Discussion of General Fund expenditure variances by category
- Discussion on significant variances projected for non-General Funds (significant variances are defined as greater than \$1.0 million)
- Updates to the non-General Fund and Risk Management Reserves
- CIP Budget Review
- CIP Fund Monitoring

This report requests City Council approval for the following operating and CIP requested authorities:

- Appropriation adjustments necessary to maintain budgetary control over certain General Fund and non-General Fund departments
- Request budget revisions to the CIP and operating budget
- Requests Council action to reallocate excess funds to priority projects
- Typical year-end authorities are requested to maintain budgetary control and compliance with the City Charter and Municipal Code.
- Additional details regarding each appropriation adjustment request are included in the attachments

Additionally, City Council approval is requested for the following CIP-related actions:

- Authority to amend the Regional Transportation Improvement Program (RTIP) to allow for reallocations of TransNet funding
- Authority to reallocate Mission Bay Park Improvement Funds
- Authority to add projects to the CIP, close CIP projects, and rename projects
- Authority to transfer projects and sub-projects between annual allocations

GENERAL FUND

Overview

In December 2019 a novel coronavirus, COVID-19, which causes infectious disease was first detected in the Hubei Province in China. Subsequently, the following took place after this disease was first detected: the US Health and Human Services Secretary declared a public health emergency in the US to aid the nation's healthcare community; SD County Board of Supervisors ratified the Declaration of a Local Health Emergency; World Health Organization declared the COVID-19 outbreak to be a global pandemic; the City of San Diego Mayor proclaimed a local emergency which was later ratified by the City Council; the State of California issued a stay at home order for all individuals living in the State.

Locally, the Mayor issued executive orders summarized below which implemented the State's stay at home orders and local public health orders:

On March 16th, Executive Order 2020-1 implemented the Stay at home order and local public health orders by limiting gatherings, closing bars and restaurant dining, and implementing other emergency rules. Furthermore, this executive order limited parking enforcement and issuance of citations to holiday or Sunday enforcement regulations. This included no longer enforcing parking meters and various parking zones excluding all time enforcement areas. The order also enacted a moratorium on utility shutoffs for utilities provided by the Public Utilities Department and directed them to develop a program for payment deferrals.

On March 30th, Executive Order 2020-2 declared all City of San Diego (City) employees as disaster service workers and other actions the most notable which was extending building permits and waiving fees. Furthermore, it directed all City landlords to comply with provisions of the emergency ordinance adopted by the City Council on March 25, 2020 adopting a temporary moratorium on evictions of residential and commercial tenants in the City if the tenant demonstrates an inability to pay rent due to a substantial economic hardship cause by COVID-19. The City committed to working with its lessees to establish flexible lease payment arrangements. Building permit applications will remain open for an extended period of 180 days and the allowable time to use a building permit will be extended for 180 days. All fees associated with Business Tax Certificates (BTC) and any business-related fees, permits, and assessments will be deferred for up to 120 days. One-year forgiveness period in BTC penalties and surcharges will also apply for business in need of re-establishing accounts.

On April 30th, Executive Order 2020-3 extended orders 2020-1, and 2020-2 until May 31st. Furthermore, parks, beaches and bays were opened for limited use. Golf courses were opened with specific safety protocols. Lastly, the San Diego Convention Center will remain temporarily in use as an emergency homeless shelter.

The travel restrictions, stay at home order, public health orders executive orders mentioned above have impacted Transient Occupancy, Sales Tax, and various departmental revenues which will be discussed in this report. In March, the Chief Operating Officer issued a memo implementing a hiring freeze and directing all Department Directors to halt non-essential spending. This was done to mitigate the estimated decrease in revenues. In addition, the City has also had to incur unanticipated expenditures in order to combat COVID-19 and ensure the safety of the public.

The Third Quarter Report forecasts General Fund expenditures by fiscal year-end as reflected in Table 1: Summary of FY 2020 General Fund Projections. The Third Quarter Report projects both General Fund revenue and expenditures to be under budget; however, the expenditure projection of \$1,578.5 million has outpaced resources projection of \$1,568.4 million. The projection now includes the use of all Fiscal Year 2019 excess equity. As a result, the net projected fiscal year 2020 activity is \$(10.0) million deficit.

Summary of FY 2020 General Fund Projections					
<i>Table 1</i>					<i>in millions</i>
Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 1,549.2	\$ 1,555.4	\$ 1,504.7	\$ (50.7)	-3.3%
Use of Excess Equity	40.8	40.8	63.7	23.0	
Resources	\$ 1,590.0	\$ 1,596.1	\$ 1,568.4	\$ (27.7)	-1.7%
Expenditures	1,590.0	1,596.1	1,578.5	17.7	1.1%
Net Projected Activity	\$ -	\$ -	\$ (10.0)	\$ (10.0)	

In addition, the CIP Monitoring section of this report proposes transferring \$10.0 million from the Capital Budget. This action is shown in Table 2, and Table 19 and described further in the CIP Section of this report. If approved, the projected expenditures will be balanced with sufficient General Fund resources.

There is a decrease of \$133.1 million in General Fund revenues, offset with an increase of \$34.8 million in use of excess equity and \$82.3 million in Coronavirus Relief Funding (CRF) for eligible expenditures.

The major contributors to the \$133.1 million decrease in major revenues is primarily due to the following:

- \$82.8 million decrease in TOT revenues as a result of travel restrictions, canceled events and public gatherings to curtail the spread of COVID-19. This decrease includes a decrease \$43.5 million in Major Revenues associated with 5.5 cent tax received, \$7.9 million with the City Council discretionary one-cent tax, and \$31.7 million in reimbursements to General Fund departments for eligible expenditures.
- \$22.9 million in sales tax associated with a decrease in receipts as a result of social distancing and closures of non-essential businesses. This decrease includes a \$21.8 million in general sales tax and \$1.1 million decrease in safety sales tax for public safety departments.
- \$22.2 million as a result of the COVID-19 public health emergency and executive orders 2020-1 and 2020-2 issued in March. Note that an estimated \$9.2 million of this revenue may be received next Fiscal Year.
- \$5.2 million in transfers from the Gas Tax Fund due to less Gas Tax revenue as a result of a decrease in the price per gallon and COVID-19.

Expenditures are projected to be under current budget at fiscal year-end primarily due to a \$17.7 million decrease in non-personnel expenditures associated with a decrease in Citywide Program Expenditures for the transfer to the Park Improvement Fund because of lower than anticipated revenues from lessees at Mission Bay properties and General Fund Reserve contributions. This decrease is offset with an increase of in Neighborhood Services associated with the Homeless Shelter at the Convention Center. The expenditure decrease is discussed further in the General Fund Expenditures section of this report.

Mid-Year to Third Quarter Report Overview

Table 2: Quarterly Comparison of FY2020 General Fund Projections displays the changes from the Mid-Year Report to provide a comparison from our previous quarterly update. The net year-end position is estimated to decrease by \$5.8 million from the Mid-Year Report.

Quarterly Comparison of FY 2020 General Fund Projections				
Table 2	in millions			
Revenue/Expenditures	Mid-Year Report	Year-End Report	Variance	Change %
Resources				
Projected Revenue	\$ 1,561.8	\$ 1,514.7	\$ (47.1)	-3.0%
Major General Fund Revenues	1,210.9	1,218.2	7.3	0.6%
Departmental Revenue	350.9	286.4	(64.5)	-18.4%
Revenue from CIP Action	-	10.0	10.0	100.0%
Total Projected Excess Equity	28.9	63.7	34.8	120.5%
FY 2020 Budgeted Use	28.9	28.9	-	0.0%
Delay in GF Reserves Contributions	-	12.8	12.8	100.0%
Remaining FY 2019 Excess Equity	-	22.1	22.1	100.0%
Total Projected Resources	\$ 1,590.7	\$ 1,578.4	\$ (12.3)	-0.8%
Projected Expenditures	\$ 1,584.9	\$ 1,578.5	\$ 6.4	0.4%
Personnel Expenditures	641.4	641.3	0.1	0.0%
Non-Personnel Expenditures	943.5	937.1	6.3	0.7%
Net Year-End Projection	\$ 5.8	\$ -	\$ 5.8	

GENERAL FUND REVENUE

General Fund revenues are projected to be under budget by \$50.7 million at fiscal year-end. This is attributed to an increase of \$12.9 million in major General Fund revenues and \$63.6 million decrease in department revenue. Assumptions influencing the major General Fund revenues are detailed in this report, including any significant variances from the Fiscal Year 2020 Current Budget.

FY 2020 General Fund Revenue Projections					
Table 3		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Major General Fund Revenues	\$ 1,205.4	\$ 1,205.4	\$ 1,218.2	12.9	1.1%
Departmental Revenue	343.8	350.0	286.4	(63.6)	-18.2%
Total	\$ 1,549.2	\$ 1,555.4	\$ 1,504.7	\$ (50.7)	-3.3%

MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to be over budget by \$12.9 million primarily due a \$79.1 million increase in CRF Act funding offset with decreases in transient occupancy tax and sales tax, which are projected to be under budget by \$43.5 million and \$21.8 million, respectively. Table 4: FY 2020 Major General Fund Revenue Projections summarizes this information.

FY 2020 Major General Fund Revenue Projections					
Table 4		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax	\$ 601.9	\$ 601.9	\$ 610.9	\$ 8.9	1.5%
Sales Tax	297.9	297.9	276.1	(21.8)	-7.3%
Transient Occupancy Tax ¹	136.9	136.9	93.4	(43.5)	-31.8%
Franchise Fees ²	80.0	80.0	73.8	(6.1)	-7.7%
Other Major Revenues	88.8	88.8	85.0	(3.8)	-4.3%
CRF Funding	-	-	79.1	79.1	100.0%
Total	\$ 1,205.4	\$ 1,205.4	\$ 1,218.2	\$ 12.9	1.1%

¹Total City FY 2020 Adopted Budget for transient occupancy tax is \$260.3 million and the projection is \$177.2 million. The balance is budgeted in the Transient Occupancy Tax Fund.

²Total City FY 2020 Adopted Budget for franchise fees is \$162.8 million and the projection is \$153.4 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

The projections for major General Fund revenues are based on the most recent economic information available to the City and actual revenue distributions to the City during the first nine months of the fiscal year. In mid-March 2020, the City was immediately impacted by the global pandemic caused by the novel coronavirus, also known as COVID-19. Upon orders from the County of San Diego and the State of California, on March 12, 2020, Mayor Faulconer issued a State of Emergency in the City of San Diego. Subsequently, on March 16, 2020, Mayor Faulconer issued an Executive Order to combat the virus, including limiting public gatherings, prohibiting the operation of bars,

and requiring restaurants to only serve patrons with to-go or delivery orders. With the current social distancing restrictions, travel warnings and closing of non-essential businesses, sales tax and transient occupancy tax revenues have declined significantly and are projected to continue to have major decreases in Fiscal Year 2020.

The local economy was trending at a stable and moderate growth through the mid-year. However, in March 2020, with the recent events of COVID-19, a sharp decline in revenues is now projected for the remainder of Fiscal Year 2020. There have been many fiscal challenges attributed to the global COVID-19 pandemic, including a projected GDP decline, historic increases in unemployment claims in the region, travel restrictions and a decline in consumer spending resulting from closures of non-essential goods and services.

When compared to March 2019, the unemployment rate and the number of unemployed in the City of San Diego for March 2020 has increased by 0.5%, from 3.4% to 3.9%. The unemployment rate for the City of San Diego is anticipated to significantly increase over the next several months as a result of impacts from COVID-19. As more restaurants, retail stores and other non-essential businesses temporarily close, more people are left without work. According to the April jobs report released by the U.S. Bureau of Labor Statistics in early May, the national rate of unemployment rose to 14.7%. The national unemployment rate is the highest recorded rate in history, since the start of the data collection in 1948. There are many variables that will contribute to the outcome, including how long social distancing measures will be in place, how effectively State and Federal governments provide relief and the timing for the ultimate containment and treatment of COVID-19.

Local Unemployment Economic Indicators			
<i>Table 5</i>			<i>in millions</i>
Economic Indicator	March 2019	March 2020 ¹	Change %
City of San Diego Unemployment	3.4 %	3.9 %	0.5 %
City of San Diego Number of Unemployed	24,900	28,200	13.3 %

Source: California Employment Development Department

¹Preliminary number provided as of March 2020 and is subject to change.

When compared to February 2019, the average median home price through February 2020 has increased by 5.8%. Home sales for the same period have increased 20.3%. This growth in home prices is consistent with the moderate increase in property tax-related revenues the City received during the first half of the fiscal year. In addition, there continues to be significant decreases in both foreclosures and notices of default when compared year-over-year.

Local Real Estate Market Indicators			
<i>Table 6</i>			<i>in millions</i>
Economic Indicator	Calendar Year 2019 ¹	Calendar Year 2020 ¹	Change %
City of San Diego Average Median Home Price	\$568,000	\$601,000	5.8%
City of San Diego Home Sales	1,724	2,074	20.3%
San Diego County Foreclosures	109	85	-22.0%
San Diego County Notices of Default	512	517	1.0%

¹ Calendar year data through February.

Source: CoreLogic and County of San Diego Assessor/Recorder/County Clerk

Overall, the local economy shows stability in the real estate market and the City anticipates the continuation of this stable growth for the remainder of the fiscal year.

There is a great amount of uncertainty around the global health conditions and the duration of non-essential business closures. Nonetheless, the City will continue to closely monitor economic indicators for potential impacts to the major General Fund revenues.

Property Tax

Property tax is projected to be over budget by \$8.9 million at fiscal year-end, this is an increase of \$3.4 million from the Mid-Year Report. The increase in revenue is due to a \$7.0 million increase in the City's estimated Redevelopment Property Tax Trust Fund (RPTTF) revenue, \$1.2 million increase in additional receipts from the 1.0% property tax, and a \$700,000 increase in Motor Vehicle License Fee backfill. The Fiscal Year 2020 Adopted Budget property tax growth rate of 5.25% remains unchanged from the mid-year projections. This growth rate is based on a continued increase in home prices and home sales.

FY 2020 Property Tax Revenue Projections					
<i>Table 7</i>		<i>in millions</i>			
Revenue Source	Adopted Budget	Current Budget	Year- End Projection	Variance	Variance %
Property Tax Growth Rate	5.25%	5.25%	5.25%	0.0%	N/A
Property Tax Projection	\$ 601.9	\$ 601.9	\$ 610.9	\$ 8.9	1.5%

The residual property tax payment, which is the City's proportionate share of funds remaining in the RPTTF after the Recognized Obligation Payment Schedule (ROPS) requirements have been met, is projected to be \$30.9 million, or \$6.3 million over budget. This represents an increase of \$2.7 million from the Mid-Year Report. This is due to revised RPTTF deposits received on April 1, 2020 and adjustments to the ROPS reviewed by the California Department of Finance on April 15, 2020 (payment to be received June 2020); and higher than anticipated RPTTF distribution in the ROPS 14 "A" period, as reported in the Mid-Year Report.

Additionally, the RPTTF tax sharing pass-through payment is expected to be \$8.7 million, which represents an increase of \$300,000 from the Mid-Year Report, due to a higher than anticipated RPTTF tax sharing distributions.

FY 2020 Property Tax Revenue Projection Details					
<i>Table 8</i>		<i>in millions</i>			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
1.0% Property Tax	\$ 415.7	\$ 415.7	\$ 417.0	\$ 1.2	0.3%
MVLF Backfill	153.5	153.5	154.2	0.7	0.5%
RPTTF Tax Sharing Pass-through Payments	8.0	8.0	8.7	0.7	8.9%
RPTTF Residual Property Tax	24.7	24.7	30.9	6.3	25.4%
Total	\$ 601.9	\$ 601.9	\$ 610.9	\$ 8.9	1.5%

Moreover, as reported in the Mid-Year Report, one-time residual proceeds from the sale of Successor Agency properties are expected to be \$440,000.

The projections for property tax revenues displayed in Table 8: FY 2020 Property Tax Revenue Projection Details reflect the current estimates the City anticipates receiving this fiscal year. We are continuing to monitor COVID-19 impacts on the real estate market and anticipate projections in Fiscal Year 2020 could be impacted by the actual collection rate and the amount of refunds for the 1.0% base property tax.

Lastly, as communicated by the County of San Diego, the RPTTF estimates provided by the County do not reflect impacts from COVID-19. As a result, the total RPTTF deposits, pass-through, and residual distributions may be subject to change.

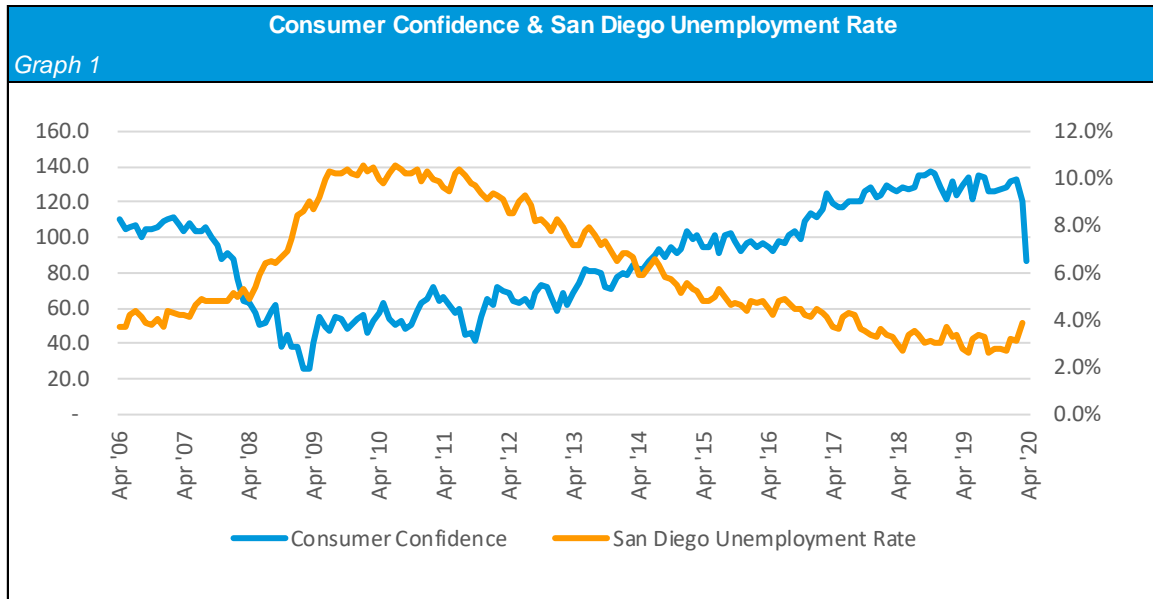
Sales Tax

FY 2020 Sales Tax Revenue Projections					
<i>Table 9</i>	<i>in millions</i>				
Revenue Source	Adopted Budget	Current Budget	Year- End Projection	Variance	Variance %
Sales Tax Growth Rate	3.75%	3.75%	- 20.95%	- 24.7%	N/A
Sales Tax Projection	\$ 297.9	\$ 297.9	\$ 276.1	\$ (21.8)	- 7.3%

Sales tax revenue is projected to be at \$276.1 million by fiscal year-end. The under-budget projection of \$21.8 million is primarily attributed to direct impacts from the COVID-19 pandemic. Social distancing and closures of non-essential businesses went into effect in March 2020. These closures result in a decrease in projected sales tax receipts for the remainder of the fiscal year. The Department of Finance (DoF) analyzed each business type by category to determine impacts of COVID-19 by each sector; assuming each business type could be impacted differently. For example, a negative growth was projected for apparel stores, department stores, restaurants, florists, retail, and auto sales and positive growths projected for food markets, pharmacy, and liquor stores. Implementing the assumed scenarios by business type, a projected growth rate has been adjusted to a blended rate of -20.95% for the last quarter of the fiscal year. This decrease is based on a projected decreased spending in travel, leisure and entertainment sectors, all impacts from the COVID-19 pandemic.

Another COVID-19 related impact to Sales Tax revenue is the potential impact on the sales and use tax deferment implemented by the State. The State of California has extended the deadline for state tax filing by 60 days for individuals and businesses unable to file on time based on difficulties related to COVID-19. The California Department of Tax and Fee Administration (CDTFA) has implemented a monthly payment plan for businesses with \$5.0 million or less in California total sales revenue. Taxpayers will be able to defer and repay up to \$50,000 in annual sales tax liability in twelve equal monthly installments. The true impacts of the sales and use tax deferment is difficult to predict. However, based on a recent survey conducted by the San Diego Regional Economic Development Corporation and the Downtown Partnerships Organization, the current sales tax projection takes into consideration that 42.0% of San Diego businesses that have closed and 61.0% have indicated a need for financial assistance. It is expected that many of these businesses are likely to take the tax deferment, potentially impacting the City's sales tax revenues by \$2.5 million.

In addition to the sales tax revenues impacted by COVID-19, sales tax revenues continue to be constrained by online sales. As consumers shift from instore (brick and mortar) purchases to online sales, the City receives a smaller portion of sales tax revenues. Sales tax revenues from online retailers are distributed to the City through the county pool at a rate of approximately 0.5% as opposed to 1.0% for instore point of sale City sales tax revenues. This trend towards online sales is evidenced by the percentage of the City's total sales tax revenue received from the county pool steadily increasing over the past several years. This shift in sales tax revenue is offset with projected revenue increases associated with AB 147 which went into effect on April 1, 2019 and provides for the collection of additional sales taxes from out-of-state businesses and the new Marketplace Facilitator Act. The Marketplace Facilitator Act, a new California law, went into effect on October 1, 2019. The law requires marketplace facilitators to be responsible for collecting and paying the tax on retail sales made through their marketplace for delivery to California customers. Marketplace facilitators include companies such as Amazon, eBay, Etsy and Walmart. The City received its first sales and use tax revenue associated with this new law towards the end of the second quarter.



Local economic drivers of the City's sales tax receipts include the unemployment rate, consumer confidence, and consumer spending. When compared to March 2019, the unemployment rate and the number of unemployed in the City of San Diego for March 2020 has increased by 0.5%, from 3.4% to 3.9%, as preliminarily reported by the California Employment Development Department. The unemployment rate has increased 1.1% from November 2019 as reported in the Fiscal Year 2020 Mid-Year Report. The unemployment rate for the City of San Diego is anticipated to significantly increase over the next several months as a result of impacts from COVID-19. Consumer confidence, a measurement of the consumer's willingness to spend, had been moderately stable through February 2020. Consumer confidence has significantly decreased by 39.7% from last reported in the Mid-Year Report. As of April 2020, consumer confidence is measured at 86.8 which is a 32.8% decrease from April 2019. It is unclear how current uncertainties around the global health conditions will ultimately impact the fiscal year. The City will closely monitor sales tax revenues and adjust the projections as necessary. These indicators are depicted above in the Graph: Consumer Confidence and Unemployment Rate.

The revised growth rate and assumptions included in this projection are in line with the projections developed by the City's sales tax consultant, Avenu Insights & Analytics.

The projections for sales tax revenues reflect the current estimates the City anticipates receiving this fiscal year. However, actual growth rates could be impacted by a variety of factors such as uncertainty regarding COVID-19 and the timing for re-opening of businesses; all which may further impact consumer confidence. Additionally, the true impacts of the sales and use tax deferment is difficult to predict. Therefore, DoF will continuously monitor sales tax revenue collections and associated economic leading indicators.

Transient Occupancy Tax

FY 2020 Transient Occupancy Tax (TOT) Revenue Projections ¹					
Table 10		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	3.0%	3.0%	-21.2%	-24.2%	N/A
TOT Projection	\$ 136.9	\$ 136.9	\$ 93.4	\$ (43.5)	-31.8%

¹Total City FY 2020 current revenue budget for transient occupancy tax is \$260.3 million and the projection is \$177.2 million. The balance is budgeted in the Transient Occupancy Tax Fund.

General Fund Transient Occupancy Tax (TOT) revenue is projected at \$93.4 million, the decrease of \$40.2 million from the Fiscal Year 2020 Mid-Year Report is due to under performance during the third quarter of the fiscal year and a downward revision of the forecasted tourism in San Diego associated with the COVID-19 pandemic. This decrease is primarily due to lower tourism activity as forecasted by the San Diego Tourism Authority and San Diego Tourism and Marketing District which incorporates the immediate impacts of COVID-19. A significant amount of planned conventions and special events have been cancelled across the City due to the limitations on public gatherings. With the cancellations of these planned events, tourism in the City has come to a complete standstill.

The primary economic drivers for TOT revenues are room rates, occupancy, and overnight visitor growth. With the current travel restrictions and limitations to public gatherings, coupled with the updated San Diego Tourism Authority forecast and the decline in growth for economic indicators like Consumer Confidence, the projected growth rate for TOT has been revised down to -21.2% for the remainder of the fiscal year.

The City receives TOT from hotels, Short Term Residential Occupancy (STRO) units, and Recreational Vehicle Parks (RV Parks). Additionally, the City has recently entered into a compliance contract with VRBO (Vacation Rentals by Owner) and received new revenue from this contract in March 2020. However, with the current uncertainties surrounding the impacts of COVID-19, no additional revenue is projected for VRBO. For additional information on compliance efforts, please see the STRO Tax Compliance Program Update section.

TOT revenue projections will continue to be closely monitored through the end of the fiscal year and will be updated in the Fiscal Year 2020 Year-End Financial Performance Report to account for the changes in revenue trends and economic indicators related to the San Diego tourism economy, amidst the COVID-19 pandemic.

The projection for TOT revenues displayed in Table 10: FY 2020 Transient Occupancy Tax (TOT) Revenue Projections reflect the current estimates the City anticipates receiving this fiscal year. The tourism market is currently projected at a significantly decreased rate, due to the travel restrictions, and public gathering limitations in place due to COVID-19. These restrictions will continue to affect tourism in a negative manner in the last quarter of the fiscal year. However, the impacts are all dependent on when these limitations are lifted by the State and local governments. Any potential increase or decrease in the travel industry will directly impact the City's TOT projection and the transfer of funds from the Special Promotional Program Fund to the General Fund.

Franchise Fees

FY 2020 Franchise Fee Revenue Projections					
Table 11		in millions			
Revenue Source	Adopted Budget	Current Budget	Year- End Projection	Variance	Variance %
SDG&E Growth Rate	3.2%	3.2%	- 4.4 %	- 7.6 %	N/A
Cable Growth Rate	- 2.2%	- 2.2%	- 4.5 %	- 2.3 %	N/A
Franchise Fee Projection \$	80.0	\$ 80.0	\$ 73.8	\$ (6.1)	- 7.7 %

¹Total City FY 2020 current revenue budget for franchise fees is \$162.8 million and the projection is \$153.4 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

Franchise fee revenue is generated from agreements with private utility companies and refuse haulers in exchange for the use of the City's rights-of-way. Currently, the City has franchise agreements with San Diego Gas & Electric (SDG&E), Cox Communications, Spectrum (formerly known as Time Warner), AT&T, and several refuse haulers. Approximately 82.4% of franchise fee revenue is comprised of revenue from SDG&E and cable companies. The revenue received from the agreements with SDG&E and the cable companies is based on a percentage of gross sales while the revenue received from refuse haulers is based on tonnage.

The Fiscal Year 2020 franchise fee revenue is projected to be under budget by \$6.1 million at fiscal year-end; this is a decrease of \$5.9 million from the Mid-Year Report. The under budget revenue is due to a \$3.3 million decrease in SDG&E revenue related to a lower than anticipated clean-up payment received in February 2020 due to fluctuations in weather patterns and consumption, along with an increase in solar installations; \$2.0 million decrease in refuse hauler collection related to a decrease in tonnage collected as a result of many businesses temporarily closing in response to the COVID-19 pandemic; \$640,000 decrease in cable company revenue due to an increasing loss of market share to digital competitors that do not have a franchise fee levied against them. The City expects this accelerated declining trend in cable to subscriptions to continue at the growth rate of -4.5% through fiscal year-end.

Projections reflect the current estimates the City anticipates receiving this fiscal year, however, projections in Fiscal Year 2021 could be impacted. Cable providers have greater uncertainty in revenues due to changes in the digital competitors and consumer behavior with entertainment choices.

Other Major Revenue

FY 2020 Other Major Revenue Projections					
<i>Table 12</i>	<i>in millions</i>				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Other Major Revenue Projections	\$ 88.8	\$ 88.8	\$ 85.0	\$ (3.8)	-4.3%
CRF Funding	-	-	79.1	79.1	100.0%

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

Other Major Revenues excluding Coronavirus Relief Funding (CRF) are projected to be under budget by \$3.8 million. Interest earnings is projected \$1.6 million over budget based on the estimated earnings for April 2020; the projected interest earnings are based on historical trends, recent changes in revenues and investing funds from the recently deposited CRF. Property transfer tax is projected to be over budget by \$1.1 million at fiscal year-end primarily due to higher than anticipated sale prices or value of the real properties being transferred within the City. Lastly, the City is projecting an increase in revenue of \$600,000 associated with the closure of special funds with limited activity. This is a best practice of minimizing the number of funds and maximizing the use of available resources.

These projected increases are offset with a \$7.9 million decrease in revenue associated with the one-cent TOT transfer into the General Fund. As a result of the COVID-19 pandemic, and restrictions on travel and public gatherings; Transient Occupancy revenue has decreased significantly which results in a reduction in the one-cent transfer to the General Fund.

Coronavirus Relief Funding From CARES Act

On March 27, 2020, the federal government passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act to provide emergency assistance and health care response for individuals, families, and businesses affected by the 2020 coronavirus pandemic. The CARES Act provides \$150 billion in payments to states and local governments from its Coronavirus Relief Fund (CRF) that may only be used to cover costs that: (1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); (2) were not accounted for in the budget most recently approved as of the date of enactment of the CARES Act; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. As the second largest city in California, the City of San Diego (City) received \$248 million.

Per federal guidelines, the requirement that expenditures be incurred "due to" the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. The CRF may not be

used to cover shortfalls in government revenue, and communities receiving these payments are required to certify compliance with federal guidance regarding expenditures of CARES Act funds.

On May 4, 2020 the United States Department of the Treasury provided a frequently asked questions ¹to supplement Treasury's Coronavirus Relief Fund ("Fund") Guidance for State, Territorial, Local, and Tribal Governments. This document provided clarifications on key provisions in the legislation and guidance related to "payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency" and costs "not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds". Based on this federal guidance and data obtain from the City's existing COVID-19 internal tracking order the following estimates were prepared regarding eligible expenses for city operations:

CRF Operational Expense Projections (In Millions)	
General Fund	\$ 82.3
Personnel Expenditures	73.5
Public Safety Payroll Expenses	57.1
All Other City Staff Costs	10.0
Paid Administrative Leave (Paid Leave and FFCRA)	6.4
Non- Personnel Expenditures	8.8
Operation Shelter to Home (CFR Portion)	3.2
Public Safety NPE	2.5
All Other NPE (ESD, Parks and Rec, Neighborhood Services, Library)	3.1
Non- General Funds	6.1
Department of Information Technology	2.2
Emergency Medical Services	0.4
Public Utilities	1.2
Various Funds Paid Administrative Leave (Paid Leave and FFCRA)	2.3
Total Proposed Uses	\$ 88.4

The revenue discussed above has been incorporated in the projections included in this report. This report includes a request for appropriation of the CRF funding for the eligible expense in city operations and additional department appropriations to cover overages in expenses related to COVID-19.

On May 19, 2020 the City Council is expected to discuss using \$5.0 million in CRF funding to support childcare vouchers for essential workers and vulnerable populations eligible under the California Alternative Payment Program. These expenses are expected to have standalone appropriations and are not included in this report.

DEPARTMENTAL REVENUE

General Fund departmental revenues are projected at \$286.4 million by fiscal year-end, this represents a decrease of \$63.6 million, or -18.2%, from the current budget. The following section discusses the significant factors contributing to the decrease.

¹ <https://home.treasury.gov/policy-issues/cares/state-and-local-governments> "Coronavirus Relief Fund Frequently Asked Questions"

FY 2020 Significant General Fund Departmental Revenue Projections					
Table 13		in millions			
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Treasurer	\$ 33.3	\$ 37.4	\$ 35.2	\$ (2.1)	-5.7%
Facilities Services	7.3	7.3	6.3	(1.0)	-13.9%
Fire-Rescue	54.8	56.2	42.3	(13.8)	-24.6%
Library	2.7	2.7	1.7	(1.0)	-37.6%
Neighborhood Services	0.2	0.2	3.6	3.4	1917.4%
Parks and Recreation	45.7	45.7	26.6	(19.1)	-41.7%
Police	46.3	47.1	38.6	(8.5)	-18.0%
Purchasing and Contracting	1.9	1.9	0.6	(1.3)	-68.2%
Real Estate Assets	53.6	53.6	42.4	(11.2)	-21.0%
Smart & Sustainable Communities	1.8	1.8	0.2	(1.6)	-86.8%
Transportation & Storm Water	72.2	72.2	64.4	(7.8)	-10.8%
All Other Departments	23.9	23.9	24.4	0.5	2.1%
Total	\$ 343.8	\$ 350.0	\$ 286.4	\$ (63.6)	-18.2%

Discussion of Departmental Revenue Variances from Budget

For departmental variance amounts please refer to the table above.

In addition to TOT decreases mentioned in the Major General Fund Revenues section, Departmental Revenues associated to TOT reimbursements for eligible General Fund expenditures are also projected to decrease by an additional \$31.4 million to mitigate decreased revenue as a result of COVID-19 in the following Departments:

- \$14.2 million in Fire-Rescue for reimbursements of lifeguard expenditures.
- \$15.9 million in Parks and Recreation reimbursements for the Safety and Maintenance of visitor related regional parks.
- \$680,000 in Police associated with enhanced public safety for citywide special events.
- \$530,000 in Library for reimbursements related to art exhibits and tourism related programs and activities held at library facilities.

The Office of the City Treasurer projects revenue under budget due to the following:

- \$1.4 million decrease from the deferment of Business Tax payments and Business Tax penalties for 120 days associated to Executive Order 2020-2.
- \$830,000 in Rental Unit Business Tax receipts due to the postponement of assessing late fees.
- \$330,000 in delinquent account referral fees and interest due to the temporary suspension of collection efforts.
- \$60,000 in parking citation revenue due to temporary suspension of parking meter enforcement associated to executive order 2020-1.

These decreases are primarily offset by a \$490,000 increase in Cannabis Business Tax and associated penalties, and \$70,000 surplus from processing parking citations for outside agencies.

The Real Estate Assets Department (READ), Facilities Services Division projects revenue to be under budget at fiscal year-end primarily due to a focus on the maintenance and special projects of General Fund facilities.

The Fire-Rescue Department projects revenue over budget, to partially offset the decrease in TOT reimbursements mentioned earlier in this report, at fiscal year-end associated to:

- \$700,000 in additional fees for false alarm penalties.
- \$580,000 in reimbursements for services provided to the Airport Authority and other local jurisdictions.
- \$530,000 decrease in safety sales tax as a result of a decreased growth rate in sales tax.

The Library Department projects revenue to be under budget at fiscal year-end primarily associated with a decrease in parking garage, special events and photocopy fees as a result of the citywide closure of library facilities due to COVID-19.

The Neighborhood Services Department projects revenue to be over budget by \$3.4 million at fiscal year-end primarily due to CFR funding associated to Operation Shelter to Home related expenditures. These programs are discussed further in the homeless services program update.

The Parks and Recreation Department projects additional revenue under budget at fiscal year-end primarily associated with:

- \$1.5 million decrease in Environmental Growth Fund reimbursements as a result of franchise fees projected to be under budget.
- \$260,000 decrease in facility use permits due to park closures due to COVID-19.

The Police Department projects additional revenue to be under budget at fiscal year-end primarily due to the following:

- \$3.5 million in parking citations as a result of limiting parking enforcement and issuance of citations to holiday or Sunday enforcement regulations in accordance with the Mayor's Executive Order as a result of COVID-19.
- \$1.9 million in charges for services for special events as a result of cancellations due to COVID-19. This decrease is partially offset with a decrease in overtime associated to PETCO Park events.
- \$760,000 in Municipal Court revenues, such as vehicle code violations and traffic school fees, and miscellaneous fines.
- \$580,000 in tow related fees.
- \$530,000 decrease in safety sales tax as a result of a decreased growth rate in sales tax.

The Purchasing and Contracting Department projects revenue to be under budget at fiscal year-end primarily due to the executed contract for the disparity study coming in lower than budgeted. This decrease in revenue is offset with a decrease in expenditures.

The Real Estate Assets Department projects revenue to be under budget at fiscal year-end primarily due to following:

- \$10.3 million in Mission Bay park lease revenues associated with the closure of businesses due to COVID-19. This is driven by a decrease in revenues from lessees and the deferred minimum rent payment to be received in Fiscal Year 2021. This decrease is offset with a decrease in Citywide Program expenditures.
- \$2.4 million in Pueblo Lands associated with a portion of the deferred rent payment to be received in Fiscal Year 2021.

These decreases are offset with an increase of \$270,000 in telecom lease revenue associated with the collection of three years' worth of past due fees.

The Smart and Sustainable Communities Department projects revenue to be under budget at fiscal year-end associated with the delay of transferring reimbursable positions over from the Civic San Diego to the General Fund. This decrease is offset with a decrease in personnel expenditures.

The Transportation and Storm Water (TSW) Department projects revenue under budget at fiscal year-end primarily due to the following:

- \$5.0 million in transfers from the Gas Tax Fund due to lower than anticipated Gas Tax revenue as a result of COVID-19.
- \$2.2 million in parking citations as a result of limiting parking enforcement and issuance of citations to holiday or Sunday enforcement regulations in accordance with the Mayor's Executive Order as a result of COVID-19.

Of the revenue decrease, it is estimated that \$8.3 million is deferred revenue that may be received in Fiscal Year 2021 and is associated to the following:

- \$5.0 million and \$1.0 million in Real Estate Assets associated to deferred rent payments for Mission Bay and Pueblo Lands properties, respectively.
- \$2.3 million in business tax collection and rental unit tax in the Office of the City Treasurer as a result of executive order 2020-2.

Discussion of Variances from the Mid-Year Report

FY 2020 Significant General Fund Qtrr to Qtrr Departmental Revenue Projections					
Table 14		in millions			
Department	Mid-Year Projection	Year-End Projection	Variance	Variance %	
City Treasurer	\$ 38.4	\$ 35.2	\$ (3.2)	-8.3%	
Fire-Rescue	58.3	42.3	(15.9)	-27.3%	
Library	2.5	1.7	(0.8)	-31.1%	
Neighborhood Services	0.2	3.6	3.4	1625.5%	
Parks and Recreation	44.2	26.6	(17.6)	-39.7%	
Police	47.1	38.6	(8.5)	-18.0%	
Real Estate Assets	55.5	42.4	(13.1)	-23.6%	
Transportation and Storm Water	72.7	64.4	(8.3)	-11.4%	
All Other Departments	32.1	31.5	(0.6)	-1.8%	
Total	\$ 350.9	\$ 286.4	\$ (64.5)	-18.4%	

Since the Mid-Year Report departmental revenue projections have decreased by \$64.5 million and are primarily because of the public health emergency related to COVID-19. For departmental variances, please refer to the table above.

Of the amount mentioned above \$32.5 million is associated with a decrease in major revenues primarily TOT revenues. In order to mitigate the decrease in revenues less eligible General Fund expenditures were reimbursed because of a lack of resources in the following departments:

- \$16.4 million in Parks and Recreation for regional and open space park expenditures.
- \$13.9 million in the Fire-Rescue for lifeguard services.
- \$600,000 in Police for enhanced public safety and special events citywide.
- \$530,000 in Library for tourism support.

Furthermore, a \$1.1 million decrease in safety sales tax in the Police and Fire-Rescue Departments associated with a decrease in sales tax receipts.

As a result of the COVID-19 public health emergency, the stay at home orders, public health orders and executive orders issued in March, this resulted in a \$22.2 million decrease in revenues associated to taxes, leases, permits, licenses and fees in the following departments:

- \$13.1 million in Real Estate Assets associated to deferred rent for Mission Bay and Pueblo land leases as a result of executive order 2020-2 and a decrease in revenue from lessees.
- \$5.1 million decrease in parking citations in the Police, City Treasurer and Transportation and Storm Water associated to limiting parking enforcement and issuance of citations to holiday or Sunday enforcement regulations as a result of executive order 2020-1.
- \$3.2 million reimbursements for services provided to special events in Police as a result of the suspension of public gatherings. This decrease is partially offset with a decrease in overtime.
- \$2.8 million in business tax collection and rental unit tax in the City Treasurer Office as a result of executive order 2020-2.

- \$1.2 million decrease in Police associated to less than anticipated vehicle code violations, traffic school fees, Tow Franchise fees, and licenses and permits that are police regulated as a result of executive order 2020-2.

Other decreases in revenues from the Mid-Year Report include the following:

- \$5.0 million decrease in Transportation and Storm Water primarily associated with less Gas Tax revenue as a result of a decrease in consumption and a decrease in the price per gallon.
- \$1.0 million decrease in Fire-Rescue primarily due to a decrease in reimbursable deployment. This is offset with a decrease in overtime.
- \$3.0 million in reimbursements for services provided to grants, CIP projects, from fees for the use of city facilities/equipment/staff, and additional vacant positions in various departments.

These decreases are offset with an increase of \$3.4 million in Neighborhood Services Department primarily associated with reimbursements for the homeless shelter at the Convention Center supported by CRF funding.

GENERAL FUND EXPENDITURES

General Fund expenditures are projected to be under budget by \$17.7 million at fiscal year-end. This is primarily attributed to a decrease in contracts and transfers to other funds. This section will discuss General Fund expenditure variances by category.

PERSONNEL EXPENDITURES

Personnel expenditures are projected to be at budget at fiscal year-end as displayed in Table 15: FY 2020 General Fund Personnel Expenditure Projections.

FY 2020 General Fund Personnel Expenditure Projections					
Table 15		in millions			
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries and Wages	\$ 645.1	\$ 645.1	\$ 641.3	\$ 3.8	0.6%
Fringe Benefits	466.8	471.4	475.2	(3.7)	-0.8%
Total	\$ 1,111.9	\$ 1,116.5	\$ 1,116.5	\$ 0.0	0.0%

Salaries and Wages

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

Salaries and wages are projected at \$641.3 million by fiscal year-end. This represents savings of \$3.8 million, or 0.6%, from the Fiscal Year 2020 Current Budget. The variance is primarily attributed to expenditure savings of \$12.4 million in salaries and add on pays which are partially offset with overages in overtime which is projected to be over budget by \$9.4 million. The discussion below will address variances by department.

Discussion of Departments with Significant Variances from Budget

The Transportation and Storm Water Department is projecting salaries and wages to be under budget by \$1.0 million associated to vacancies and the restriction of hiring additional personnel.

The Department of Finance is projecting salaries and wages to be under budget by \$720,000 associated to higher vacancies than anticipated and the hiring freeze.

The City Treasurer is projecting salaries and wages to be under budget by \$690,000 mostly attributed to 20.00 FTE vacancies and the implementation of the hiring freeze.

The Economic Development Department (ESD) is projecting salaries and wages to be under budget by \$550,000 associated to vacant positions, these positions include Community Development Specialists, Traffic Engineer, and administrative staff vacancies.

The Parks and Recreation Department is projecting salaries and wages to be under budget by \$530,000 associated to vacancies and savings within hourly wages associated to recreational center and park closures.

The Library Department projects an increase of \$810,000 associated to a librarian shift differential settlement.

The Purchasing and Contracting Department is projecting salaries and wages to be under budget by \$390,000 associated to 15.00 FTE vacancies consisting of various classifications of Analysts, Procurement Officers, and Administrative staff.

The Office of Homeland Security is projecting salaries and wages to be under budget by \$370,000, associated with multiple vacancies and the implementation of the hiring freeze.

These decreases are offset with an increase of \$1.2 million in the Office of City Attorney associated with the application of additional vacancy savings as approved in the Adopted Budget, \$750,000 in Fire-Rescue primarily due to overtime associated to reimbursable deployments which is offset with additional revenue, constant staffing, lifeguard services, and weather-related events, \$530,000 in Police primarily due to extension of shift and COVID-19 related overtime.

The current projection represents a decrease of \$50,000 from the Mid-Year Report and is associated to the following:

- \$2.2 million decrease associated to the hiring freeze to mitigate revenue impacts.
- \$2.7 million decrease in salaries and wages primarily due to the delay of Police and Fire academies and associated training, and higher than anticipated attrition.
- \$320,000 decrease in hourly wages in public safety departments.
- \$2.0 million increase in overtime associated to Fire personnel on special assignment, increased residential refuse tonnage collected in ESD, and TSW in the street's division.
- \$1.6 million increase primarily in Police for the erroneous exclusion of special pays in the projection tool.
- \$1.2 million increase in Library associated with shift differential settlement.
- \$420,000 increase in termination pay.

Fringe Benefits

Fringe benefits are projected at \$475.2 million by fiscal year-end. This is an increase of \$3.8 million, or 0.8%, from the Fiscal Year 2020 Current Budget. The variance is primarily due to an increase in the allocation of the Actuarially Determined Contribution and Supplemental Pension Payment Savings expenditures.

FY 2020 General Fund Fringe Benefits Projections					
<i>Table 16</i>		<i>in millions</i>			
Fringe Benefit Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fixed	\$ 342.7	\$ 345.1	\$ 346.1	\$ (1.0)	-0.3%
Variable	124.1	126.3	129.1	(2.8)	-2.2%
Total	\$ 466.8	\$ 471.4	\$ 475.2	\$ (3.8)	-0.8%

Fixed Fringe Benefits

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

Fixed fringe is projected to be over budget by \$1.0 million at fiscal year-end and is primarily attributed to an increase in the allocation of the ADC to the General Fund. Fixed fringe costs are considered annual liabilities; therefore, a proportionate change of filled positions in the General Fund and the non-General Funds affects actual and projected expenditures. The fringe cost allocations are based on budgeted positions 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 expenditures associated with fringe benefits include Flexible Benefits, Supplemental Pension Savings Plan (SPSP), Medicare, Retiree Medical Trust, and the Deferred Retirement Option Plan (DROP). Variable fringe benefits are projected to be over budget by \$2.8 million at fiscal year-end from current budget. This is primarily due to Flexible Benefits, Medicare and SPSP combining to be over budget by \$2.9 million.

Flexible benefits are budgeted based on the health coverage selections of employees at the time the budget is developed. Variances to actuals are attributable to changes in coverage selections during open enrollment, which occurs after the budget is adopted. The over budget projection associated with Medicare is primarily driven by high overtime within the Fire-Rescue and Police Departments. The over budget projection for SPSP is primarily attributed to anticipated back payments to employees for amounts owed from previous fiscal years.

NON-PERSONNEL EXPENDITURES

Non-personnel expenditures are projected at \$462.5 million by fiscal year-end. This represents a decrease of \$17.6 million, or 3.7% of current budget.

FY 2020 General Fund Non-Personnel Expenditure Projections by Departments					
Table 17			in millions		
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Treasurer	\$ 4.5	\$ 4.5	\$ 3.8	\$ 0.7	15.7%
Citywide Expenditures	153.2	153.3	133.8	19.5	12.7%
Economic Development	5.7	5.7	6.7	(1.0)	-17.5%
Fire-Rescue	43.1	43.1	45.4	(2.2)	-5.1%
Neighborhood Services	0.1	0.1	3.2	(3.1)	-2638.9%
Parks and Recreation	49.1	49.1	47.6	1.6	3.3%
Police	66.9	68.4	72.4	(4.0)	-5.9%
Transportation & Storm Water	61.7	61.7	60.2	1.5	2.4%
Other Departments	93.7	93.7	88.9	4.8	5.1%
Total Non-Personnel Expenditures	\$ 478.1	\$ 479.6	\$ 462.0	\$ 17.6	3.7%

The Office of the City Treasurer projects expenditures under budget by \$670,000 at fiscal year-end due to the following:

- \$390,000 in contracts due to suspension on collections of delinquent accounts, resolving cases thus eliminating the need for appeal hearings this fiscal year, lower than anticipated contract expenses related to Cannabis audit fees, a delay in the contract for Cannabis armored transport services, postponement of STRO appeal hearings, suspended Travel-Training, and savings in security services due to lobby closures.
- \$190,000 in information technology attributed to unexpected delays in the Core contract negotiations and completion of the design document, delay in enhancements, and savings for CUBS systems enhancements.
- \$80,000 due to limiting expenditures to janitorial and cleaning supplies, and lower postage/ mailing costs due to the suspension of collection efforts related to the COVID-19 outbreak.

Citywide expenditures are projected to be \$19.5 million under budget at fiscal year-end, primarily attributed to the following decreases in transfers:

- \$11.9 million decrease in General Fund reserve contributions to mitigate the decline in revenue due to COVID-19.
- \$10.3 million decrease in the transfer to the Park Improvement Funds based on projected decreases in Mission Bay lease revenue due to COVID-19.

This decrease is partially offset by an increase in contractual expenditures of \$2.7 million primarily associated with litigation settlements, consultants, and COVID-19 related expenditures.

The Economic Development Department projects expenditures to exceed budget by \$1.0 million at fiscal year-end primarily due to the repayment of a US Department of Housing and Urban Development section 108 loan related to the Valencia Business Park Property. This increase is offset with increased revenues.

The Fire-Rescue Department projects expenditures to exceed budget by \$2.2 million for medical services, and the purchase of safety supplies, masks, janitorial health related supplies as a result of COVID-19.

The Neighborhood Services Department projects expenditures to exceed budget by \$3.1 million at fiscal year-end primarily due to expenditures associated with the homeless shelter at the convention center. This increase is offset with an increase in revenues.

The Parks and Recreation Department projects expenditures to be under budget due to the following:

- \$990,000 decrease in water due to a decrease in water consumption as a result of a wet spring and a decrease in the cost of fuel.
- \$600,000 decrease in contracts associated to lower than anticipated contractual expenditures.

The Police Department projects non-personnel expenditures to be over budget by \$4.0 million at fiscal year-end, primarily attributed to the following:

- \$1.9 million increase in supplies including crime laboratory and facility maintenance supplies, uniforms, ammunition, low value assets, and other safety supplies.
- \$1.6 million increase in contractual expenditures associated with increased maintenance for additional vehicle purchases, photocopier, psychological and forensic examinations, lab operational facility and miscellaneous contracts.

The Transportation and Storm Water Department projects non-personnel expenditures to be \$1.5 million under budget at fiscal year-end, primarily attributed to the following:

- \$1.1 million associated with non-critical spending for repair and maintenance supplies.
- \$450,000 due to savings in energy and utilities due to lower electricity expenditures for streetlights and traffic signals and lower than expected vehicle and equipment fuel costs.

Discussion of Variances from the Mid-Year Report

Non-personnel expenditures have decreased by \$9.7 million from the Mid-Year Report associated to the following departments:

FY 2020 General Fund Non-Personnel Expenditure Projections by Departments				
<i>Table 18</i>	<i>in millions</i>			
Department	Mid-Year Projection	Year-End Projection	Variance	Variance %
City wide Program Expenditures	\$ 144.1	\$ 133.8	\$ 10.3	7.1%
Economic Development	5.7	6.7	(1.1)	-19.4%
Fire-Rescue	44.2	45.4	(1.2)	-2.7%
Library	16.9	16.2	0.7	4.1%
Neighborhood Services	0.1	3.2	(3.2)	-5971.8%
Parks and Recreation	48.9	47.6	1.4	2.9%
Police	72.0	72.4	(0.3)	-0.4%
Public Utilities	3.5	2.7	0.8	23.1%
Other Departments	136.3	134.0	2.3	1.7%
Total Non-Personnel Expenditures	\$ 471.7	\$ 462.0	\$ 9.7	2.1%

In March the COO notified departments that a hiring freeze would start and that all non-essential expenditures should be halted, this resulted in a \$1.9 million decrease in non-essential spending.

The historical savings associated to non-personnel expenditures based on Mid-year projections and year-end actuals that was projected and discussed in the Mid-Year Report of \$1.5 million is estimated to realize. Due to the changes in City revenue and expense due to COVID-19, a thorough analysis of the historical savings projected in the mid-year was not possible. Staff will continue to analyze any trends that emerge between projections and actuals in the year-end performance report

As a result of COVID-19 the following non-personnel expenditures totaling \$9.4 million were not anticipated during the Mid-Year Report. We would note that this increase is anticipated to be offset with CRF funding.

- \$3.2 million increase in Neighborhood Services associated with Operation Shelter to home.
- \$2.5 million in for Police and Fire Rescue for medical services, and the purchase of safety supplies, masks, janitorial health related supplies and services
- \$3.6 million increase for the purchase of N95 masks, dismantling and transportation of the Veterans Village Tent structure and other related expenses across the remaining City departments.

Furthermore, as a result of COVID-19 and the stay at home order, various departments modified their operations resulting in expenditure decreases of \$1.2 million as follows:

- \$720,000 decrease in Library as a result of the closure of library locations associated to less electrical use, and security and janitorial services.
- \$760,000 decrease in Public Utilities Department associated to waste management services at reservoirs citywide due to the closure of recreational facilities.
- \$330,000 increase in Environmental Services primarily due to an increase in residential tonnage being collected.

The Fire-Rescue Department is projecting a decrease of \$400,000 from the Mid-Year report in Computer Aided Dispatch maintenance and fuel price per gallon.

The Personnel Department projects a \$190,000 increase associated with random drug testing of public safety personnel.

The Citywide Program Expenditures are projecting a \$10.3 million decrease from the Mid-Year Report due to a reduction in transfers to the Park Improvement Fund as a result of decreased revenue from Mission Bay properties due to COVID-19, and a decrease in working capital advances. These decreases are partially offset with an increase in contracts associated to SC Valley Engineering, elections based on lower than anticipated ballots for other agencies, increasing the City's share of County election costs, and special consulting services associated with labor negotiations, contract negotiations and sale agreement for the SDSU land sale.

GENERAL FUND 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 discusses the General Fund Projected Ending Fund Balance and reserve estimates.

FISCAL YEAR 2020 GENERAL FUND RESERVE PROJECTIONS

Table 19: FY 2020 General Fund Balances and Reserve Estimates displays the General Fund balance and reserve estimates calculation.

FY 2020 General Fund Balances and Reserve Estimates				
Table 19		in millions		
Description	Mid-Year Projection	Third Quarter Projection	Variance	% of Operating Revenues ¹
Audited Beginning Fund Balance	256.5	\$ 256.5	\$ -	19.3%
Emergency Reserve Total	(106.1)	(101.1)	5.0	7.6%
Stability Reserve	(96.2)	(91.7)	4.5	6.9%
Stability Reserve Increase	(3.3)	-	3.3	
General Fund Reserves Total	\$ (205.6)	\$ (192.8)	\$ 12.8	
Fund Balance less Reserves	\$ 50.9	\$ 63.7	\$ 12.8	
Third Quarter Projected Activity				
Revenue	1,561.8	1,504.7	(57.1)	
Use of Excess Equity	28.9	63.7	34.8	
Total Resources	1,590.7	1,568.4	(22.3)	
Expenditures	(1,584.9)	(1,578.5)	6.4	
Net Projected Activity	\$ 5.8	\$ (10.0)	\$ (15.9)	
Projected Ending Fund Balance (Excess Equity)	\$ 27.9	\$ (10.0)	\$ (37.9)	
FY21 Proposed Budget use of Excess Equity	\$ (27.9)	\$ -		
Funding From the CIP	-	10.0		
Projected Ending Fund Balance (Excess Equity)	\$ -	\$ -	\$ -	

¹Based on FY 2017 through FY 2019 operating revenues as reported in the CAFR in accordance with the City's Reserve Policy (CP 100-20).

There is no ending fund balance in excess of required reserves (excess equity) projected for Fiscal Year 2020. This is a decrease of \$27.9 million from the Mid-Year Report after considering the following:

- \$(37.9) million in Fiscal Year 2020 projected ending fund balance primarily due to a decrease in TOT, sales tax, and departmental revenues
- \$10.0 million in funding from the CIP. Additional detail is provided in the CIP Monitoring portion of this report.

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

As reported in the CAFR the FY 2019 ending (FY 2020 beginning) fund balance is \$256.5 million, or 19.3%, of the three-year average of Fiscal Year 2017 through Fiscal Year 2019 audited General Fund operating revenues.

The Fiscal Year 2020 General Fund reserve target of 15.5%, or \$205.6 million, is comprised of an 8.0% Emergency Reserve, or \$106.1 million, and a 7.5% Stability Reserve, or \$99.5 million. Per the Reserve Policy, the Stability Reserve will increase by 1.2% by Fiscal Year 2025 year-end, or from 7.5% to 8.7%, of a three-year average of General Fund Operating Revenues as reported in the CAFR. In Fiscal Year 2020, the Stability Reserve target was scheduled to increase from 7.25% to 7.5%, which in turn would have increased the total General Fund reserve level to 15.5% by Fiscal Year 2020 year-end. Given the decrease in revenues the General Fund will not be making a General Fund contribution to the reserves this Fiscal Year. This results in the Fund balance amounts being similar to last fiscal year. Although the dollar amount is similar to last fiscal year the it is only of is 14.5% of the average operating revenue which is less than the 15.25% Fiscal year 2019 target amount because the amount needed to meet the target increased in Fiscal Year 2020 as a result of an increase in the three-year average of operating revenues where the Fiscal Year 2019 operating revenues are significantly higher than the Fiscal year 2016 amount.

The Fiscal Year 2020 Adopted Budget included the use of \$40.8 million of fund balance. Due to revenue shortfalls, projected expenditures exceed revenues; all excess equity from Fiscal Year 2019 was needed to mitigate the shortfall. The adopted budget anticipated the use of fund balance for the Fiscal Year 2020 reserve contribution amount of \$11.9 million to reach the target of 15.5%. In the Mid-Year, this amount was excluded from the budgeted activity because it would normally close to fund balance instead of being recognized as an expenditure as part of the year-end financial accounting process. To have sufficient resources to cover expected expenditure, this contribution is not expected to be made. The remaining \$(10.0) million shortfall is planned to be mitigated with \$10.0 million in revenues from the CIP which results in a net projected activity of 0.

As a result of the actions taken to mitigate the General Fund, current Fiscal Year 2020 target levels will not be met. The Department of Finance plans to come forward after the release of the Adopted Budget with an action item to adjust reserve targets and a plan to replenish reserves to meet the previously outlined reserve target goal of 16.7%.

Pension Payment Stabilization Reserve

The Pension Payment Stabilization Reserve (Pension Reserve) was established per the City's Reserve Policy to mitigate any increases in the annual pension payment, also known as the Actuarially Determined Contribution (ADC) produced by the San Diego City Employees' Retirement System's (SDCERS) actuary. The pension payment stabilization reserve target is currently 8.0% of the average of the three most recent fiscal year ADC payments.

The General Fund pension reserve contribution for Fiscal Year 2020 is \$4.3 million. Currently, the contribution to the Pension payment stabilization reserve will be made.

Non-General Funds

Airports Enterprise Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 4.9	\$ 4.9	\$ 6.4	\$ 1.5	31.7%
Personnel Expenditures	1.5	1.5	1.4	0.1	9.1%
Non-Personnel Expenditures	4.5	5.0	3.6	1.4	29.1%
Expenditures	6.0	6.5	5.0	1.5	22.9%
Net Year-End Projection	\$ (1.1)	\$ (1.6)	\$ 1.4	\$ 3.0	

Revenues in the Airports Enterprise Fund are projected to be over budget by \$1.5 million at fiscal year-end. This is primarily due to higher than usual activity during non-peak months, resulting in revenues exceeding budget by the end of March. However, due to the COVID-19 pandemic, the fund expects a significant reduction in all airport flight operations for the remainder of the fiscal year.

Expenditures are projected to be under budget by \$1.5 million at fiscal year-end. This is primarily due to the City's order to reduce all expenditures of all non-essential items as well as anticipating minimal activity in airport operations for the remainder of the fiscal year.

Development Services Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 78.4	\$ 78.4	\$ 78.9	\$ 0.5	0.7%
Personnel Expenditures	38.2	38.2	35.8	2.3	6.2%
Non-Personnel Expenditures	43.6	43.6	41.2	2.4	5.5%
Expenditures	81.7	81.7	77.0	4.7	5.8%
Net Year-End Projection	\$ (3.4)	\$ (3.4)	\$ 1.9	\$ 5.3	

Revenues in the Development Services Enterprise (DSE) Fund are projected to exceed budget by \$530,000 at fiscal year-end. This increase is driven by the following:

- \$1.9 million increase primarily attributed to fee increases implemented last fiscal year.
- \$1.2 million decrease in inspections provided to other departments citywide.
- \$620,000 decrease due to refunds to other departments.
- \$460,000 increase in interest due to higher amounts of revenue during the beginning of FY20

Expenditures in the DSE Fund are projected to be under budget by \$4.7 million. This can be attributed to the following:

- \$3.0 million savings in salaries and related fringe benefits due to vacant positions and the recent hiring freeze.
- \$900,000 savings in expenditures that were no longer needed after the relocation back to the City Operation Building (COB).
- \$880,000 savings in IT expenses related to Eplan review and digitization efforts that were delayed due to the move in to the 101 Ash Building, relocation back to COB, and the current situation with COVID-19.

Since the Mid-Year Report, revenues have decreased by \$10.4 million primarily due to unforeseen events such as the relocation back to COB and COVID-19, which have drastically affected services provided to Citywide departments and closed services to the public.

Engineering and Capital Projects Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 115.8	\$ 115.8	\$ 110.7	\$ (5.1)	-4.4%
Personnel Expenditures	59.5	59.5	56.2	3.2	5.4%
Non-Personnel Expenditures	56.2	56.2	51.6	4.7	8.4%
Expenditures	115.7	115.7	107.8	7.9	6.8%
Net Year-End Projection	\$ 0.1	\$ 0.1	\$ 2.9	\$ 2.7	

Revenues in the Engineering and Capital Projects Fund are projected to be under budget by \$5.1 million at fiscal year-end. This decrease is associated with less than anticipated reimbursement for services performed to the Capital Improvement Project program driven by vacant reimbursable positions. This is an improvement of \$600,000 from the Mid-Year Report.

Expenditures are projected to be under budget by \$7.9 million at fiscal year-end. This decrease is due to the following:

- \$3.2 million in personnel expenditures associated with 145.00 FTE vacancies.
- \$400,000 in fringe benefits including flexible benefits tied to those vacancies.
- \$800,000 in general office supplies and computer accessories tied to vacancies.
- \$2.8 million in contracts associated with the disparity study costing less than projected and lower than anticipated services from other departments, less than anticipated training expenses, and lower than anticipated contractual services.
- \$700,000 for lower than anticipated expenditures associated to technical support, maintenance, and enhancements for the Primavera program and to a lesser extent software licenses and network access.

The current projection is a decrease of \$500,000 from the Mid-Year Report primarily associated with a decrease in personnel costs, contracts, and IT related expenditures described above.

Fleet Operating Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 58.9	\$ 58.9	\$ 55.4	\$ (3.6)	-6.0%
Personnel Expenditures	13.0	13.0	12.5	0.5	3.9%
Non-Personnel Expenditures	45.3	45.3	41.3	4.0	8.7%
Expenditures	58.2	58.2	53.8	4.5	7.6%
Net Year-End Projection	\$ 0.7	\$ 0.7	\$ 1.6	\$ 0.9	

Revenues in the Fleet Operating Fund are projected to be under budget by \$3.6 million at fiscal year-end due to the following:

- \$3.2 million in decrease in fuel billing associated to a decline in fuel prices. This is primarily due lower global demand related to the travel restrictions and stay-at-home orders enacted due to COVID-19.
- \$300,000 savings in lower than anticipated cost recoveries from accidents.

Expenditures in the Fleet Operating Fund are projected to be under budget by \$4.5 million at fiscal year-end due to the following:

- \$1.1 million in savings in personnel expenditures and associated fringe benefits due to vacant positions.
- \$3.0 million in lower than anticipated fuel expenditures due to decline in prices as a result of lower global demand for fuel related to travel restrictions and stay-at-home orders caused by COVID-19.

Golf Course Fund*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 20.5	\$ 20.5	\$ 19.3	\$ (1.1)	-5.5%
Personnel Expenditures	5.1	5.1	4.8	0.2	4.7%
Non-Personnel Expenditures	14.8	14.8	14.4	0.4	2.9%
Expenditures	19.9	19.9	19.2	0.7	3.3%
Net Year-End Projection	\$ 0.6	\$ 0.6	\$ 0.1	\$ (0.5)	

Revenues in the Golf Course Fund are projected to be under budget by \$1.1 million at fiscal year-end. This decrease is associated with the closure of the golf courses due to COVID-19 and loss revenue related to green fees, booking fees, cart fees, driving range fees, and other fees.

Expenditures are projected to be under budget by \$670,000 at fiscal year-end. This decrease is mainly associated with 5.00 vacant FTE positions that will not be filled by year-end due to the hiring freeze.

After projections were developed and the most recent executive order 2020-3 opening golf courses, the Golf Course Fund Projects revenues to increase by \$2.0 million as a result of opening the courses one month sooner than anticipated. Expenditures are not projected to change significantly at this time.

Information Technology Fund*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 60.3	\$ 61.3	\$ 63.1	1.7	2.8%
Personnel Expenditures	4.7	4.7	4.2	0.4	9.5%
Non-Personnel Expenditures	57.2	58.2	58.0	0.2	0.3%
Expenditures	61.9	62.9	62.3	0.6	1.0%
Net Year-End Projection	\$ (1.6)	\$ (1.6)	\$ 0.8	\$ 2.3	

Revenues in the Department of Information Technology are projected to exceed budget by \$1.7 million primarily associated to reimbursements for telework set-up, laptops, and software from the CRF funding.

Expenditures are projected to be under budget by \$620,000 at fiscal year-end. This decrease is associated to the following:

- \$500,000 in personnel expenditures associated with vacant positions as a result of the City issued hiring freeze.
- \$120,000 decrease primarily as a result COVID-19 impact on the City's Copier program which is resulting in less copier usage. All non-essential purchase orders were canceled and/or reduced.

Parking Meter Operations Fund*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year- End Projection	Variance	Variance %
Revenue	\$ 11.3	\$ 11.3	\$ 8.5	\$ (2.8)	- 24.8%
Personnel Expenditures	0.8	0.8	0.7	0.1	10.6%
Non- Personnel Expenditures	10.0	10.0	7.7	2.4	23.6%
Expenditures	10.9	10.9	8.4	2.5	22.7%
Net Year- End Projection	\$ 0.4	\$ 0.4	\$ 0.1	\$ (0.3)	

Revenues in the Parking Meter Operations Fund are projected to be under budget by \$2.8 million at fiscal year-end due to a decrease in parking meter collection. Parking meters have been placed on Sunday/Holiday enforcement from March 16, 2020 through May 30, 2020 in accordance with the Mayor's Executive Order 2020-1. The current projection anticipates this to continue through the end of the fiscal year.

Expenditures in the Parking Meter Operations Fund are projected to be under budget by \$2.5 million at fiscal year-end due to the following savings:

- \$1.8 million in transfers out due to the shortfall in revenue projected for this fund.
- \$490,000 from reduced merchant services fees due to the shut-off of parking meters.
- \$140,000 in personnel and fringe benefits attributed to vacancies throughout the year, the hiring freeze that was implemented in March 2020, and reduced overtime.

Petco Park Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 16.2	\$ 16.2	\$ 16.2	\$ -	0.0%
Personnel Expenditures	0.1	0.1	0.1	(0.0)	-0.6%
Non-Personnel Expenditures	17.2	17.2	15.3	1.9	11.2%
Expenditures	17.3	17.3	15.4	1.9	11.2%
Net Year-End Projection	\$ (1.1)	\$ (1.1)	\$ 0.8	\$ 1.9	

Expenditures are projected to be under budget by \$1.9 million primarily due to the decrease in expected services provided by the Police Department due to cancellation of special events and postponement of the baseball season.

Risk Management Administration

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 13.2	\$ 13.2	\$ 12.3	\$ (0.9)	-7.1%
Personnel Expenditures	6.4	6.4	6.0	0.3	5.4%
Non-Personnel Expenditures	6.8	6.8	6.1	0.7	10.4%
Expenditures	13.1	13.1	12.1	1.0	8.0%
Net Year-End Projection	\$ 0.1	\$ 0.1	\$ 0.2	\$ 0.1	

Revenues in the Risk Management Administration Fund are projected to be under budget by \$940,000 at fiscal year-end primarily due to a lower projection of City Contributions due to lower than projected operating expenditures.

Expenditures in the Risk Management Administration Fund are projected to be under budget by \$1.0 million at fiscal year-end due to the following:

- \$710,000 in personnel and fringe benefits attributed to higher than anticipated vacancies
- \$190,000 from unused allocation for temporary staffing due to the freeze on hiring and non-essential spending.
- \$90,000 associated to the postponement of the enhancement related to qualifying event automation, IT training, and lower than expected cost for transportation allowance.
- \$30,000 due to conservative spending on essential office supplies.

Recycling Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 23.6	\$ 23.6	\$ 26.0	\$ 2.4	10.2%
Personnel Expenditures	6.2	6.2	6.1	0.1	2.1%
Non-Personnel Expenditures	20.9	20.9	22.1	(1.2)	-5.9%
Expenditures	27.1	27.1	28.2	(1.1)	-4.1%
Net Year-End Projection	\$ (3.4)	\$ (3.4)	\$ (2.1)	\$ 1.3	

Revenues in the Recycling Fund are projected to exceed budget by \$2.4 million at fiscal year-end. This increase is associated to the following:

- \$590,000 in higher than anticipated interest earnings.
- \$530,000 in additional revenue from unclaimed construction and demolition deposits.
- \$450,000 in fees including: AB939 Fees as a result of a CPI increase, facility franchise fees, and container delivery fees.
- \$260,000 in exempt tonnage subsidy as a result of increased Navy tonnage. This exemption will be paid by the Refuse Disposal Fund.
- \$120,000 in additional revenue from the state's Mattress Recycling Program.

Expenditures in the Recycling Fund are projected to exceed budget by \$1.1 million at fiscal year-end. This increase is associated to the following:

- \$3.9 million primarily due to two Curbside Recyclable Materials Processing contracts awarded this year. After the Third Quarter Report extract the Recycling Fund went to City Council to increase it's appropriations for this expense.

This increase is offset with the following decreases:

- \$570,000 associated with higher than anticipated vacancies.
- \$550,000 decrease in fuel as a result of a decrease in the price per gallon.
- \$330,000 decrease associated with leveraging the Cal Recycle grant for the purchase of public space recycling containers citywide.

Refuse Disposal Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 33.0	\$ 33.0	\$ 35.5	\$ 2.5	7.7%
Personnel Expenditures	8.4	8.4	8.3	0.1	1.0%
Non-Personnel Expenditures	30.8	30.8	26.3	4.5	14.7%
Expenditures	39.2	39.2	34.6	4.6	11.8%
Net Year-End Projection	\$ (6.2)	\$ (6.2)	\$ 0.9	\$ 7.2	

Revenues in the Refuse Disposal Fund are projected to exceed budget by \$2.5 million at fiscal year-end. This increase is associated to the following:

- \$2.3 million in non-franchised customer revenues including small businesses, residents, and Clean Fill.
- \$ 400,000 in higher than anticipated interest.

These increases are partially offset with a \$250,000 decrease from the sale of ground wood and the sale of compost.

Due to COVID-19 in the last quarter, the Landfill began only accepting customers with an established Deferred Payment account impacting general customer flow. Fewer customers will be purchasing these commodities for the remainder of the fiscal year. Since late March these customers have been prevented from bringing loads to the Miramar Landfill. These customers pay with cash or checks and require close contact with fee booth staff. To avoid virus spread, management temporarily discontinued small loads and only accepts customers with preapproved

accounts that do not require direct contact with fee both staff. These changes have significantly impacted year-end revenues.

Expenditures are projected to be under budget by \$4.6 million at fiscal year-end. This decrease is primarily due to the following:

- \$2.2 million decrease from the delay in acquiring Landfill due to the manufacturer anticipating delivery in Fiscal Year 2021.
- \$1.7 million decrease in contracts for labor crews, Landfill power supply services, and Ridgehaven facilities maintenance.
- \$480,000 decrease in personnel expenditures associated with higher than anticipated vacancies.
- \$360,000 decrease in fuel associated with a decrease in the price per gallon.

These decreases are offset with an increase of \$350,000 due to higher than anticipated projected tonnage fee exempt tons in relation to free disposal fee to the Navy in exchange for using their land in the Miramar Landfill.

Sewer Utility Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 610.9	\$ 610.9	\$ 425.1	\$ (185.8)	-30.4%
Personnel Expenditures	60.2	60.2	53.8	6.5	10.7%
Non-Personnel Expenditures	314.2	314.2	291.9	22.3	7.1%
Expenditures	374.5	374.5	345.7	28.8	7.7%
Net Year-End Projection	\$ 236.5	\$ 236.5	\$ 79.4	\$ (157.1)	

Revenues in the Sewer Utility Funds are projected to be under budget by \$185.8 million at fiscal year-end due to the following factors:

- \$205.0 million decrease due to delays associated with the Pure Water Program CIP as a result of litigation. This is offset with a like decrease in CIP expenditures.

This decrease is partially offset by the following increases:

- \$6.1 million from the U.S. Bureau of Reclamation for the Water Smart Grant.
- \$5.5 million in stronger than anticipated interest earnings.
- \$2.3 million from greater than anticipated trucked waste fees.
- \$1.5 million due to higher than anticipated revenue from capacity fees for multi-family, industrial and commercial building projects.
- \$1.1 million due to the reconciliation to the Participating Agency's contribution which has increased as a result of the Pure Water project.

Since the Mid-Year Report, revenue projections increased by \$10.4 million primarily due to the proceeds from the Water Smart Grant, greater than anticipated trucked waste fees and stronger than anticipated interest earnings.

Personnel Expenditures are projected under budget by approximately \$6.5 million primarily due to various vacancies in the department.

Non-personnel expenditures are projected under budget by \$22.3 million at fiscal year-end primarily due to the following decreases:

- \$14.0 million due to less than anticipated expenditures in contractual services, including a delay in securing the CCTV Contract vendor, Point Loma Water Treatment Plant condition assessment initiation delays, Forced Mains Conditions Assessment delays, and Pure Water contractual delays due to litigation.
- \$4.9 million due to less than anticipated expenditures for equipment such as pumps compressors and other equipment.
- \$3.5 million in savings associated with the operating contingency reserve.

Since the Mid-Year Report, personnel expenditure projections decreased by \$2.0 million due to the hiring freeze as a result of COVID-19. Non-personnel expenditure projections decreased by \$6.6 million due to the CCTV vendor not being secured as was projected in the Mid-Year Report and less than anticipated expenditures for equipment such as pumps, compressors and other equipment and less electrical services as usage has gone down at multiple facilities.

Stadium Operating Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year- End Projection	Variance	Variance %
Revenue	\$ 7.1	\$ 7.1	\$ 7.3	\$ 0.2	2.8%
Personnel Expenditures	0.2	0.2	0.2	(0.0)	- 2.3%
Non- Personnel Expenditures	14.1	14.1	12.9	1.2	8.3%
Expenditures	14.4	14.4	13.2	1.2	8.1%
Net Year- End Projection	\$ (7.3)	\$ (7.3)	\$ (5.9)	\$ 1.4	

The Stadium Operating Fund is projecting revenues to be over budget by \$240,000 at fiscal year-end. This increase is associated from the delay of payments received from Fox Sports for signage and naming rights that were supposed to be received in the previous fiscal year.

Expenditures for the Stadium Operating Fund are projected to be under budget by \$1.2 million at fiscal year-end. Expenditures are projected to decrease as a result of the winding down of events due to the pending sale of the Stadium site. This is primarily due to the following:

- \$500,000 decrease in supplies due to cancelled events for the remainder of the year and the suspension of all non-essential spending.
- \$320,000 decrease in utility usage due to cancelled events for the remainder of the year and the suspension of all non-essential spending.
- \$260,000 decrease in contracts due to cancelled events for the remainder of the year and the suspension of all non-essential spending.

Since the Mid-Year Report, revenue projections have increased by \$1.1 million due to the omission of a payment from SDSU for use of the stadium during the 2019 football season.

Transient Occupancy Tax Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 127.4	\$ 127.4	\$ 87.8	\$ (39.7)	-31.1%
Personnel Expenditures	1.2	1.2	1.2	(0.0)	-1.7%
Non-Personnel Expenditures	127.6	127.6	88.2	39.4	30.9%
Expenditures	128.8	128.8	89.4	39.3	30.6%
Net Year-End Projection	\$ (1.3)	\$ (1.3)	\$ (1.6)	\$ (0.3)	

Revenues in the Transient Occupancy Tax Fund are projected to be under by \$39.7 million at fiscal year-end as a result of the COVID-19 impacts. Stay at Home order, shutdown of public gatherings, prohibition of public gatherings of 10+ people, and the cancellations of many events within the City has resulted in decreases in hotel stays. Additional information on what specifically is causing the decreased projection, including a sensitivity, analysis is provided in the TOT revenue section of the Major General Fund Revenues.

Expenditures are projected to be under budget by \$39.3 million at fiscal year-end to offset the decrease in projected revenues. This decrease is primarily due to reimbursements and transfers to the General Fund as a result of the significant revenue loss from the COVID-19 pandemic.

Underground Surcharge Fund*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year- End Projection	Variance	Variance %
Revenue	\$ 65.2	\$ 65.2	\$ 62.5	\$ (2.7)	- 4.1%
Personnel Expenditures	1.6	1.6	1.6	(0.1)	- 4.0 %
Non- Personnel Expenditures	100.8	100.8	75.4	25.4	25.2%
Expenditures	102.3	102.3	77.0	25.3	24.7%
Net Year- End Projection	\$ (37.1)	\$ (37.1)	\$ (14.5)	\$ 22.6	

Revenue in the Underground Surcharge Fund is projected to be under budget by \$2.7 million, at fiscal year-end attributed to transfer of revenue to the Underground Surcharge CIP Fund, which is partially offset by higher interest earnings.

Since the Mid-Year Report, the revenue projections have decreased \$10.9 million primarily due to a transfer of revenue to the Underground Surcharge CIP Fund and a lower SDG&E franchise clean-up payment received in February.

Expenditures in the fund are projected to be under budget by \$25.3 million at fiscal year-end. This decrease is primarily associated with costs for Underground Utility Projects encumbered this fiscal year and projected to be expended in Fiscal Year 2021. Services include archeological/environmental monitoring, Aerial Survey, Tree planting, private property conversion and City-managed projects.

Since the Mid-Year Report, the expenditure projections have decreased \$17.7 million due to Underground Utility Projects expenditures projected for Fiscal Year 2020 being delayed to Fiscal Year 2021.

Water Utility Fund*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year- End Projection	Variance	Variance %
Revenue	\$ 995.8	\$ 1,010.2	\$ 752.2	\$ (258.0)	- 25.5%
Personnel Expenditures	50.0	50.0	46.5	3.6	7.1%
Non- Personnel Expenditures	520.3	520.5	457.5	63.0	12.1%
Expenditures	570.3	570.5	504.0	66.5	11.7%
Net Year- End Projection	\$ 425.5	\$ 439.7	\$ 248.3	\$ (191.5)	

Revenues in the Water Utility Operating Fund is projected to be under budget by \$258.0 million at fiscal year-end due to the following factors:

- \$238.4 million decrease due to less than anticipated revenues from Federal WIFIA loan proceeds primarily due to delays associated with the Pure Water Program CIP as a result of litigation. This is offset with a like decrease in CIP expenditures.
- \$62.2 million decrease in anticipated potable and reclaimed water sales due to lower water consumption because of heavy rainfalls in the winter and spring seasons.
- \$35.0 million decrease due to delays in receiving funding for State Revolving Fund loans.
- \$11.0 million decrease due to delays in Pure Water Program CIP due to litigation creating less reimbursable revenue.
- \$5.0 million decrease due to the Morena Reservoir Outlet Tower Project no longer being eligible for State Revolving Fund loans.

These decreases are partially offset by the following revenue increases:

- \$80.3 million in Revenue Bonds.
- \$3.3 million from stronger than anticipated interest earnings.

- \$2.9 million reimbursable revenues from the University Ave Pipeline & 69th Mohawk projects.
- \$2.8 million from the U.S. Bureau of Reclamation for the Water Smart Grant.
- \$1.2 million due to higher than anticipated revenue from capacity fees for multi-family, industrial and commercial building projects.

Since the Mid-Year Report, revenue projections decreased by \$31.4 million primarily due to less than anticipated potable and reclaimed water sales due to lower water consumption as a result of heavy rainfalls realized in the winter and spring seasons.

Personnel expenditures are projected under budget by \$3.6 million at fiscal year-end due to various vacancies throughout the department.

Non-personnel expenditures are projected under budget by \$63.0 million at fiscal year-end due to the following decreases:

- \$46.0 million due to less than anticipated expenditures for water purchases.
- \$3.5 million in the contingency reserves not needed in this fiscal year.
- \$2.9 million due to less than anticipated expenses for electrical services.
- \$1.9 million in water meters originally budgeted in the operating budget now being expensed through the Advanced Metering Infrastructure (AMI) CIP project.
- \$1.8 million due to less than anticipated expenditures for equipment such as pumps compressors and other equipment.

Since the Mid-Year Report, personnel expenditure projections decreased by \$2.0 million due to vacant positions projected to remain vacant for the remainder of Fiscal Year 2020 due to the hiring freeze as a result of COVID-19. Non-personnel expenditure projections decreased by \$36.9 million primarily due to less water purchases as a result of water conservation efforts and heavy rainfalls realized in the winter and spring seasons.

PROGRAM UPDATES

101 Ash Street

Since the last update as part of the Mid-Year Report, staff has engaged Shefa Enterprises to provide asbestos abatement options for the property. The Office of the City Attorney has engaged the services of a law firm to do a forensic review of the project and the acquisition process. Both reviews are still in process and are expected to be finalized in the coming weeks.

In addition to those reviews, staff is now seeking to do a full building condition assessment which will evaluate various systems including the HVAC system, mechanical engineering and plumbing systems, the fire life safety systems and the seismic stability of the existing structure. This review will also evaluate the recommendations in the consultant report for asbestos remediation options.

Staff, including the Deputy Chief Operating Officer for General Services, has been updating the Office of the Independent Budget Analyst regularly, keeping them informed on the developments with the project. The results of the condition assessment will be used to develop a plan, timeline and estimate of costs that will allow staff to bring options for the Council's consideration as soon as they are available.

Child Care Coordinator

The Human Resources Department's Fiscal Year 2020 budget included funding for a Child Care Coordinator. Due to the COVID-19 public health emergency and a subsequent hiring freeze in March 2020 for all vacant positions, this position is not anticipated to be filled within this fiscal year.

Clean San Diego (Clean SD)

The Clean SD Program is a citywide waste and debris abatement program. The objective is to maintain the public right of way and City property, clear from waste and illegal dumping, and ensure property owners comply with the San Diego Municipal Code. The Fiscal Year (FY) 2020 Adopted Budget included an expansion of Clean SD services with \$6.5 million in additional funding bringing the total budget to \$10.2 million allocated among the Environmental Services Department (ESD) and the San Diego Police Department (SDPD), the breakdown of this funding can be seen in the table below.

FY 2020 Clean San Diego (SD) Program Budget					
Table 20		in millions			
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Environmental Services	\$ 6.7	\$ 6.7	\$ 6.6	\$ 0.2	2.2%
Police	3.5	3.5	3.5	-	0.0%
Total	\$ 10.2	\$ 10.2	\$ 10.1	\$ 0.2	1.5%

General Fund expenditures for the Clean SD program are projected to be under budget by \$150,000 at fiscal year-end. This decrease is driven by higher than anticipated vacancies due to COVID-19 citywide hiring freeze. Currently, the three positions are not projected to be filled this fiscal year, and ESD is utilizing non-Clean SD staff and staff from other departments via overtime to maintain service levels. The Police Department projects to be at budget at fiscal year-end.

Environmental Services Department

Through the end of March 2020, the new swing shift performed 289 abatements and removed 98 tons of waste. Litter removal and waste abatements have resulted in nearly 1,600 tons removed from the public right of way, channels and open spaces; this represents an increase of approximately 16% over the same period in Fiscal Year 2019. Furthermore, the equivalent of 1,257 city blocks have been sanitized.

Police Department

The Neighborhood Policing Division in the Police Department supports Clean SD efforts in the Downtown area, other City-owned properties, and open space areas, such as canyons, creek beds, and the San Diego River Park. Through the end of March 2020, Officers supported abatement activities at 20,877 sites. The Homeless Outreach Team contacted 2,499 people, resulting in 159 people being placed in a shelter.

Furthermore, SDPD and ESD have worked closely to identify locations with chronic illegal dumping. Nine cases have been referred to SDPD for investigation.

Housing Affordability Program - Housing SD

Housing SD is a series of policies and initiatives designed to increase housing affordability and address the statewide housing crisis at the local level. Initiatives that have been completed since the Mid-Year Report include:

- Phase 2 of the 12th Land Development Code update.
- 2019 Annual Housing Inventory Report.
- The Kearny Mesa Community Plan update is underway and is expected to be heard by City Council in late 2020.

Other Fiscal Year 2020 ongoing initiatives underway and are anticipated to begin the public hearing process in Spring/Summer 2020 include:

- General Plan Housing Element Update
- Complete Communities programs address housing affordability and include:
 - Housing Solutions (Transit Priority Area Housing and Infrastructure Incentive Program).
 - Play Everywhere (Parks Master Plan).
 - Mobility Choices (implementation of Senate Bill 743).
 - Infrastructure Now (Development Impact Fee Rebuild).

Mobility Program

Revenues for the Shared Mobility Program are projected to be \$2.36 million, a decrease of \$40,000 from budget and a decrease of \$270,000 from the Mid-Year Report. This decrease is due to the withdrawal of three vendors.

Communications – Vision Zero Education – Budget: \$100,000

The department executed an \$86,000 contract with Circulate San Diego for Vision Zero education, and approximately \$30,000 has been spent on planning, website creation, design elements, and community event giveaways for the Don't Text and Drive Campaign and Tourist Scooter Rodeo Program. The Communications Department determined this to be a non-essential expenditure and has suspended Vision Zero expenditures; resulting in savings of \$70,000 in Fiscal Year 2020.

Scooter Corral Painting and El Cajon Boulevard Bus Lane Stripping:

The Fiscal Year 2020 Adopted Budget includes \$250,000 for Street Corral Painting and El Cajon Boulevard Dedicated Bus Lane Street Striping. Through March 2020, 551 corrals have been completed. The El Cajon Boulevard Dedicated Bus Lane Street Striping project was completed in January 2020.

EAM and Get it Done Positions

The Transportation and Storm Water Department received \$160,000 to support Enterprise Asset Management and Get it Done related work in the Fiscal Year 2020 Adopted Budget. Recruitment of the Principal Utility Supervisor and Public Works Dispatcher has been suspended due to the hiring freeze and the positions are not expected to be filled this fiscal year.

Mobility Monitoring:

The Fiscal Year 2020 Adopted Budget includes \$230,000 for Mobility Monitoring. With this funding, the Transportation and Storm Water Department planned to use \$195,000 to conduct pedestrian, bicycle, and traffic counts. Additionally, the Office of Sustainability planned to conduct a travel survey with the remaining \$35,000. The budget is not projected to be expended this Fiscal Year due to the suspension of non-essential expenditures directive associated with the COVID-19 pandemic.

Mobility Enforcement

The Police Department received \$150,000 in the Fiscal Year 2020 Adopted Budget for a Mobility Enforcement Program. The department projects to expend approximately \$125,000 by year-end and \$25,000 under budget. Through March 2020, the Department has had 41 details of enforcement/education, and three survey details of the Shared Mobility Devices. During March of 2020, much of the activity focused on educating the public on the new boardwalk scooter ban. Officers issued warnings to scooter operators as opposed to citations. The Department's goal is to have an enforcement/education detail every week. An ongoing challenge for the Department is fully staffing the details consistently; however, staffing has improved in recent months.

STRO Tax Compliance

The Office of the City Treasurer's Fiscal Year 2020 Adopted Budget includes 5.00 FTE positions to administer, enforce, and collect Transient Occupancy (TOT) from Short-Term Residential Occupancy (STRO) Operators. As of early April 2020, the Compliance Program has issued a total of 1,358 non-compliance letters and 1,800 outreach letters. Since the inception of this program, STRO non-compliance letter campaign has resulted in the collection of approximately \$1.3 million in TOT revenue. Although compliance efforts continue to move forward; direct follow-up to non-compliant operators has been postponed until further notice, as a result of COVID-19 restrictions..

HOMELESS PROGRAMS, SERVICES AND STAFF SUPPORT

At Fiscal Year 2020 year-end, the City is projected to expend a total of \$36.4 million on homeless programs and services, from various departmental budgets spread across the City, including the Homelessness Services Division of the Neighborhood Services Branch and the Economic Development Department. This includes \$10.2 million from the General Fund, \$2.6 million from the Low Income Housing Lease Revenue Fund, and \$250,000 from the Low-Moderate Income Housing Asset Fund (LMIHAF). Additionally, \$22.8 million in grant funding, including Community Development Block Grant (CDBG) funding, Emergency Solutions Grant (ESG) funding, and State Homeless Emergency Aid Program (HEAP) funding are projected in Fiscal Year 2020.

The City transfers a significant portion of its homelessness related funding to the San Diego Housing Commission (Housing Commission) for the administration of specific homeless projects and programs. The Housing Commission uses other local and federal resources to support the City's homeless programs and services, including the City's Affordable Housing Fund, the Federal Moving to Work program, and local Housing Commission funds. Should the Council want more details about expenditures associated with these other sources, it may wish to consider requesting that the Housing Commission provide a quarterly update about those homelessness-related expenditures.

A breakdown of current budget and projected expenditures by program and fund can be seen in Table 21: FY 2020 City Homeless Programs and Services. Significant variances from the Mid-Year Budget Monitoring Report and notable impacts due to COVID-19 are described below. For additional background information about the specific programs in the table below, please see the Mid-Year Budget Monitoring Report.

FY 2020 City Homeless Programs and Service			
Table 21		Rounded to the ten- thousand	
Program/Funding Source	Current Budget	Year- End Projection	Variance
Bridge Shelters	\$ 8,440,000	\$ 9,130,000	\$ (690,000)
Ancillary Services	\$ 2,110,000	\$ 1,940,000	\$ 170,000
General Fund	2,110,000	1,940,000	170,000
17th & Imperial	\$ 4,410,000	\$ 4,850,000	\$ (440,000)
HEAP ¹	2,080,000	2,080,000	-
Low Income Housing Lease Revenue Funds	2,340,000	2,340,000	-
Funding source to be determined	-	440,000	(440,000)
Golden Hall	\$ 1,910,000	\$ 1,840,000	\$ 80,000
General Fund	950,000	1,040,000	(90,000)
HEAP	710,000	540,000	170,000
Low Income Housing Lease Revenue Funds	260,000	260,000	-
Veterans Shelter	\$ -	\$ 500,000	\$ (500,000)
General Fund (relocation)	-	500,000	(500,000)
Transitional Storage Facilities	\$ 1,410,000	\$ 970,000	\$ 380,000
Lea Street	\$ 900,000	\$ 600,000	\$ 300,000
HEAP	900,000	600,000	300,000
Sherman Heights²	\$ 200,000	\$ 200,000	\$ -
General Fund	200,000	200,000	-
16th Street (Think Dignity)	\$ 310,000	\$ 170,000	\$ 80,000
General Fund	60,000	60,000	-
HEAP ³	250,000	110,000	80,000

FY 2020 City Homeless Programs and Service (continued)			
Table 21	Rounded to the ten- thousand		
Program/Funding Source	Current Budget	Year- End Projection	Variance
Transfer to San Diego Housing Commission	\$ 420,000	\$ 30,000	\$ 390,000
<i>General Fund</i>	420,000	30,000	390,000
Homeless Outreach Team	\$ 3,010,000	\$ 3,010,000	\$ -
<i>General Fund</i>	3,010,000	3,010,000	-
Housing Navigation Center	\$ 1,840,000	\$ 1,670,000	\$ 180,000
<i>General Fund</i>	300,000	300,000	-
<i>Low- Moderate Income Housing Asset Fund</i>	250,000	250,000	-
<i>CDBG FY2018 Carry- over (tenant improvements)</i>	290,000	290,000	-
<i>CDBG FY2019 Carry- over (operations)</i>	1,000,000	820,000	180,000
Housing First - San Diego	\$ 7,030,000	\$ 2,270,000	\$ 4,760,000
Rapid Rehousing Programs	\$ 3,080,000	\$ 1,290,000	\$ 1,790,000
<i>ESG</i>	350,000	350,000	-
<i>HEAP</i>	2,730,000	940,000	1,790,000
Prevention & Diversion	\$ 1,000,000	\$ 300,000	\$ 700,000
<i>HEAP</i>	1,000,000	300,000	700,000
Family Reunification	\$ 450,000	\$ 200,000	\$ 250,000
<i>HEAP</i>	450,000	200,000	250,000
Flexible Spending	\$ 2,000,000	\$ 150,000	\$ 1,850,000
<i>HEAP</i>	2,000,000	150,000	1,850,000
Landlord Engagement	\$ 500,000	\$ 330,000	\$ 170,000
<i>HEAP</i>	500,000	330,000	170,000
Homeless Shelters and Services Program	\$ 4,530,000	\$ 4,280,000	\$ 250,000
Connections Housing	\$ 710,000	\$ 710,000	\$ -
<i>CDBG</i>	300,000	300,000	-
<i>General Fund</i>	270,000	270,000	-
<i>ESG</i>	130,000	130,000	-
Cortez Hill	\$ 530,000	\$ 530,000	\$ -
<i>CDBG</i>	210,000	210,000	-
<i>ESG</i>	330,000	330,000	-
Day Center for Single Adults	\$ 940,000	\$ 690,000	\$ 250,000
<i>CDBG</i>	940,000	690,000	250,000
Interim Housing Program	\$ 2,060,000	\$ 2,060,000	\$ -
<i>CDBG</i>	270,000	270,000	-
<i>ESG</i>	190,000	190,000	-
<i>General Fund</i>	1,600,000	1,600,000	-
Serial Inebriate Program	\$ 290,000	\$ 290,000	\$ -
<i>General Fund</i>	290,000	290,000	-
Other CDBG- Funded Programs	\$ 11,810,000	\$ 11,810,000	\$ -
Multi- Family Rehabilitation⁴	\$ 10,000,000	\$ 10,000,000	\$ -
Palm Avenue Transitional Housing (FY2018 carry- over)	\$ 890,000	\$ 890,000	\$ -
Homeless Facility Rehabilitation	\$ 600,000	\$ 600,000	\$ -
Homeless related Public Services projects	\$ 330,000	\$ 330,000	\$ -
Other HEAP- Funded Programs	\$ 2,140,000	\$ 2,110,000	\$ 30,000
Safe Parking Program	\$ 1,170,000	\$ 1,170,000	\$ -
PLEADS	\$ 260,000	\$ 170,000	\$ 90,000
Administrative Costs	\$ 710,000	\$ 350,000	\$ 360,000
FY 2021 Programs	\$ -	\$ 420,000	\$ (420,000)

FY 2020 City Homeless Programs and Service (continued)			
Table 21		Rounded to the ten- thousand	
Program/Funding Source	Current Budget	Year- End Projection	Variance
Staff Support	\$ 1,110,000	\$ 1,160,000	\$ (50,000)
General Fund	\$ 1,110,000	\$ 920,000	\$ 190,000
<i>Neighborhood Services</i>	730,000	520,000	210,000
<i>Economic Development</i>	380,000	380,000	-
<i>All other General Fund Departments</i>	-	20,000	(20,000)
Non- General Funds	\$ -	\$ 250,000	\$ (250,000)
<i>Other Non- General Funds</i>	-	250,000	(250,000)
Total Funded Programs⁵	\$ 41,740,000	\$ 36,440,000	\$ 5,250,000

1. HEAP funded programs are multi- year funded programs, and if not spent in FY 2020, they will carry over to FY 2021.

2. The FY 2020 lease budget for the Sherman Heights storage facility is \$200,000, which is reimbursed by the San Diego Housing Commission.

3. The variance displayed for Think Dignity is displayed as \$80,000 because \$53,000 was spend on this program in FY 2019, and it reflects the total expected to carry forward in FY 2021 for this purpose.

4. For CDBG purposes, permanent supporting housing is considered an affordable housing activity instead of as an activity serving households experiencing homelessness.

5. Note that the table does not include Wheels of Change to avoid double counting with the CleanSD program. The table also does not include staff time associated with the Neighborhood Policing Division (outside of the Homeless Outreach Team) since it responds to a variety of calls, which are not exclusively related to interacting with individuals who are experiencing homelessness.

Bridge Shelters

The Fiscal Year 2020 Current Budget includes \$2.1 million from the General Fund for ancillary program expenses at the following three bridge shelters: 1) Single Adult Shelter operated by Alpha Project (324 beds); 2) Families and Single Women Shelter operated by Father Joe's Villages at Golden Hall (279 beds); and the 3) Veterans Shelter operated by Veterans Village of San Diego (200 beds). The funds support the rental of mobile offices, restrooms, showers, laundry units, storage units, and equipment, and are projected at \$1.9 million at year end. This is \$950,000 less than the Fiscal Year 2020 Adopted Budget due to the comprehensive evaluation of the services and needs at each facility and associated recalibration of the related contracts. This Fiscal Year, the projected savings were used to support the expansion of the Father Joe's Village Bridge Shelter at Golden Hall which is discussed below.

In the beginning of April, the City moved more than 800 individuals from City shelters into the San Diego Convention Center to protect homeless individuals from COVID-19. "Operation Shelter to Home" involved moving existing bridge shelter residents to the Convention Center or into motel rooms or other housing options as available so that social distancing could be maintained and limited resources consolidated. Although Bridge Shelter clients have been moved out of the Bridge Shelters, the remainder of the budget for ancillary services is still projected to be spent on similar services being provided at the Convention Center. A limited amount of equipment was moved to support the Convention Center operation. Shower trailers, laundry facilities, as well as handwashing stations that were able to be moved to the Convention Center were moved to support efforts at that facility. Other equipment remains in place in order to be ready for the repopulation of those facilities. During this time, that equipment does not need regular servicing, which results in some savings from the weekly service projected to total \$170,000. The City is working to recover the costs associated with the ancillary services that were moved to the Convention Center. Should those costs be recovered, it is projected to generate a savings of \$329,000 for the General Fund.

17th/Imperial Bridge Shelter (4th Bridge Shelter)

The City opened its fourth Bridge Shelter in November 2019. The shelter, operated by Alpha Project, includes approximately 138 beds. The Homelessness Strategies Division set aside funds to cover expected capital improvement costs, which in total were projected to be \$2.3 million for construction and approximately \$300,000 for design, for a total of \$2.6 million; however, during the course of the project, expenditures (primarily in order to meet new State regulations and storm water requirements) exceeded the original projection by an estimated \$620,000, for a project total of \$3.2 million. Approximately \$180,000 in remaining HEAP funds from the Outreach and Capital Improvements categories, which were previously approved by City Council for this project, will be used to fund a portion of the overages. The City is in the process of identifying a funding source to cover the additional \$440,000 associated with this capital improvement.

Father Joe's Villages Bridge Shelter at Golden Hall

Father Joe's Villages is the operator for the 141 beds for families and single women at Golden Hall. In addition, the Mayor proposed and the Council agreed to add 138 beds to the Copper and Silver Rooms of Golden Hall. The expanded shelter provides services to include transitionally aged youth and accommodate a total of 279 individuals.

The total budget for the facility, at its expanded capacity, is projected to be \$4.4 million, and includes \$2.4 million Housing Commission property reserves. Due to keeping the shelter operations at Golden Hall instead of relocating it to the 17th & Imperial site as originally planned, and the decision to expand operations in the Copper and Silver rooms at Golden Hall, additional budget was approved to support the operational costs of the shelter. Budget amendments included:

- \$710,000 in State of HEAP funds to serve youth, of which \$540,000 is anticipated to be spent in Fiscal Year 2020 and the remaining \$170,00 will be carried forward to support homeless youth in Fiscal Year 2021;
- \$260,000 in Low-Income Housing Lease Revenue Funds; and the use of
- \$950,000 in savings from the \$3.1 million originally budgeted in the General Fund for ancillary bridge shelter services.

An additional \$90,000 is projected to be expended in Fiscal Year 2020 to support fire alarm improvements in the Silver and Copper rooms to extend the City's use of this space as a bridge shelter once "Operation Shelter to Home" is completed. The General Fund will be used to support these improvements, and COVID-19 related funding will be sought to reimburse these expenditures.

Veterans Bridge Shelter

Currently, the City is working on relocating the Veterans' bridge shelter which, per the terms of our temporary license with the Navy, the City must vacate by June 30. With the site currently unoccupied, the City has an opportunity to comply without disruption to clients.

The City of San Diego is currently in discussions with the City of Chula Vista to transfer the bridge shelter located in the Midway district to the City of Chula Vista to serve individuals experiencing homelessness there as well as neighboring cities. The shelter has been operated by Veterans Village of San Diego (VVSD), which plans to streamline placements into long-term housing using existing vouchers and to repurpose some of its existing capacity within its main campus to accommodate the need for a Veterans shelter. Current estimates for the deconstruction of the current structure and the relocation of it to Chula Vista are anticipated to total \$500,000. The General Fund will be used to initially support the deconstruction and relocation of the structure. Additional costs associated with this transfer are currently under review.

Operation Shelter to Home

As noted earlier in this report, in the beginning of April the City moved more than 800 individuals from City shelters into the San Diego Convention Center to protect homeless individuals from COVID-19 and to allow for better physical distancing. This action, known as "Operation Shelter to Home," involved relocating current shelter residents to the Convention Center into motel rooms or to other housing options as available. In mid-April, outreach teams began working to bring unsheltered individuals into the convention center to provide safe and sanitary living conditions amid the COVID-19 pandemic. One of the core missions of "Operation Shelter to Home" is to find permanent housing for individuals. Case managers and housing navigators are focused on identifying the most appropriate exit strategy for shelter clients and working to end their cycle of homelessness, with the goal of ultimately reducing the number of individuals experiencing homelessness in San Diego.

Incident Command staff, the team charged with managing "Operation Shelter to Home" on-site at the San Diego Convention Center, are working to track expenditures associated with the use of the Convention Center as a homeless shelter. Expenditures in April totaled \$2.7 million,² including:

² This amount is not included in table 21. Year-end projections for expenditures at the Convention Center and funding sources for these expenditures are still to be determined.

- \$1.5 million for operations including meals, janitorial services, security, costs, and other miscellaneous expenditures;
- \$730,000 for Convention Center operations and maintenance expenses including utilities;
- \$490,000 for the rental and maintenance of showers, restrooms, and laundry facilities; and
- \$15,000 for personal protective equipment (PPE) and office supplies.

The state allocated \$7.1 million to the City, County, and Regional Task Force for the Homeless (RTFH) to help prevent the spread of the COVID-19 among the homeless population. This funding is anticipated to be used first to pay for "Operation Shelter to Home." The City will continue to evaluate all funding sources including the Federal Emergency Management Agency (FEMA) and the Coronavirus Aid, Relief, and Economic Security (CARES) Act funding for cost reimbursement going forward.

Housing Navigation Center

The Housing Navigation Center (HNC) opened in December 2019, and is designed to provide onsite intake, assessment, triage and connections to permanent housing opportunities. Total expenditures for Fiscal year 2020 are projected at \$1,670,000 for operations. FY 2018 CDBG funds of \$290,000 remaining from the purchase of the facility were used for tenant improvements to the facility prior to opening.

In response to COVID-19, the service provider has amended its operating hours by excluding weekend hours and reducing weekday evening hours, shifting its operating schedule to Monday – Friday from 8:00 am – 5:00 pm. Access to the site has been largely restricted to Family Health Centers of San Diego (FHCS) staff, with limited on-site services provided by partner agencies and providers due to State of California and County of San Diego health orders and guidance. HNC staff have still been operating on-site, and now provide a health screening to all clients entering the building. Any clients who report symptoms are offered a mask and referred to appropriate resources, including health care providers. HNC staff are available to assist clients seeking services and refer to available resources. HNC navigators continue to provide case management services but have largely shifted case management sessions to take place remotely over the phone (in addition to some socially distanced on-site sessions when requested by clients). HNC navigators also continue to refer clients to partner service providers via remote case management.

Transitional Storage Facilities – Lea Street, Sherman Heights, and 16th Street (Think Dignity) Facilities

HEAP funding of \$900,000 has been budgeted for operations and site preparation for the Lea Street facility operated by Mental Health Systems. Fiscal Year 2020 expenditures are projected to total \$600,000; the remaining \$300,000 in HEAP funding is anticipated to carry forward to Fiscal Year 2021 to support the facility next year.

The Sherman Heights Storage Facility opened in June 2018 to meet storage needs within the downtown homeless community. It provides a location to keep personal belongings safe while individuals attend work or school, visit service providers for assistance, and otherwise carry on their lives, while helping to keep streets, sidewalks, and storefronts clear and clean. The lease budget is \$200,000 which is reimbursed by the San Diego Housing Commission for this fiscal year. Expenditures are projected to be at budget.

Approximately \$250,000 in HEAP and \$60,000 from the General Fund has been budgeted to fund a second storage facility located downtown and operated by Think Dignity. The General Fund portion is expected to be fully spent, and \$110,000 in HEAP funding is anticipated to be spent in Fiscal Year 2020. The remainder will carry forward to Fiscal Year 2021 to support this storage site.

Transfer to the San Diego Housing Commission

The May Revision to the Fiscal Year 2020 Proposed Budget included funding for 3.00 positions at the City to support homelessness related programs and services, which was amended by the City Council to be transferred to the Housing Commission in the Adopted Budget. The Housing Commission recently informed the City that it filled 1.00 position and is projected to expend approximately \$30,000 by fiscal year end as such this submission was not included as part of the third quarter projections.

Day Center for Single Adults

The Day Center for Single Adults (formerly the Neil Good Day Center), is a drop-in center operated by St. Vincent de Paul / Father Joe's Villages where homeless individuals can access resources to meet basic needs and get referrals to services. The Day Center is open daily, and services include laundry, mail, phones, messages, computer access, and limited storage space. The current budget of \$940,000 is comprised of \$540,000 from CDBG that was budgeted for operations, plus an additional \$400,000 which was originally budgeted as part of the \$1.0 million for Homeless Facility/Permanent Supportive Housing Acquisition/Rehabilitation, and was made available for improvements at the Day Center for Single Adults. A total of \$690,000 is projected to be spent in Fiscal Year 2020.

Rapid Rehousing Programs

ESG funding of \$350,000, plus an additional \$2.7 million in HEAP funding were budgeted to support the operation of rapid rehousing programs to provide households exiting transitional housing and shelters with security and/or utility deposits plus short-term rental assistance, if needed. The entire \$350,000 in ESG funding and \$940,000 in HEAP funding are projected to reimburse the Housing Commission for this program. Of the remaining \$1.8 million in HEAP funding for Rapid Rehousing, \$1.4 million is expected to be used in Fiscal Year 2021 for this program, and \$420,000 in savings will be repurposed. The \$420,000 in HEAP funding will come before Council for reallocation when the Homelessness Strategies staff presents the plan for the Homeless Housing, Assistance and Prevention (HHAP) program funding in June.

Multifamily Rehabilitation

Fiscal Year 2020 CDBG program entitlement allocations included \$10.0 million which was allocated to the San Diego Housing Commission Affordable Housing Revolving Loan for the rehabilitation of multifamily affordable housing units with a focus on permanent supporting housing per the MOU between the City and the San Diego Housing Commission. For CDBG purposes, permanent supportive housing is considered an *affordable housing* activity and not an activity serving households experiencing homelessness, which is why it was not included in the Mid-Year Report.

Palm Avenue Transitional Housing

In December 2017, the City Council approved the use of \$6.5 million in CDBG funding for improvements to the Palm Avenue Transitional Housing facility. Construction began in August 2018 and construction completion is anticipated in May/June 2020. There is a current balance of \$242,979.68 remaining in the budget and it is anticipated this amount will be fully expended by fiscal year end.

Family Reunification

The Family Reunification Program serves to reconnect individuals experiencing homelessness with their families and loved ones. As one of the resources in the City's diversion programming, Family Reunification helps individuals build their support system and establish long-term housing. The program is projected to spend \$200,000 in HEAP funding in Fiscal Year 2020, and the remaining \$250,000 will carry forward for use in Fiscal Year 2021 to serve more intensive program activities.

Prevention and Diversion Program

The Housing Commission's Prevention and Diversion Program serves individuals and families who are at-risk or newly homeless and connects them to resources to help them access long-term housing. The program is projected to spend \$300,000 in HEAP funding in Fiscal Year 2020, and the remaining \$700,000 will carry forward for use in Fiscal Year 2021.

Flexible Spending Pool

In December 2019, the City Council approved the allocation of \$2.0 million in HEAP funding for the Flexible Spending Pool to fund a variety of low-level interventions that remove barriers to a household's successful reentry into stable housing. Of the \$2.0 million, City Council approved that \$500,000 can be dedicated specifically toward diversion services. In Fiscal Year 2020, \$150,000 is projected to be spent, and \$1.9 million will carry forward for use in Fiscal Year 2021.

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. Table 22: FY 2020 Homeless Programs funded by State Homeless Emergency Aid Program Grant (HEAP) reflects year-end expenditures of \$6.9 million, with \$5.8 million expected to carry forward to Fiscal Year 2021.

FY2020 Homeless Programs funded by State Homeless Emergency Aid Program Grant (HEAP)			
Table 22		Rounded to the ten- thousand	
Description	Carry Forward Budget ¹	Year- End Projection	Remaining Budget
Transitional Storage Facilities	1,100,000	710,000	380,000
Prosecution and Law Enforcement	260,000	170,000	90,000
Assisted Criminal Diversion Program	450,000	200,000	250,000
SDHC Diversion Program	1,000,000	300,000	700,000
Safe Parking	1,170,000	1,170,000	-
17th/Imperial Bridge Shelter	2,080,000	2,080,000	-
Rapid Rehousing ²	2,730,000	940,000	1,360,000
Landlord Engagement	500,000	330,000	170,000
Flexible Spending Pool	2,000,000	150,000	1,850,000
Youth Focused Programs	710,000	540,000	170,000
Administration	710,000	350,000	360,000
Fiscal Year 2021 Programs ²	-	-	420,000
Total	\$ 12,690,000	\$ 6,930,000	\$ 5,750,000

¹Includes multi- year budgets. Programs include funding that cross multiple fiscal years and if not spent will carryover.

² Only \$1.4 million is anticipated to be needed in Fiscal Year 2021 for Rapid Rehousing, so the remaining budget of \$424,000 is shown in the Fiscal Year 2021 Programs line. A proposal for use of this funding will be brought forward to Council in June.

Reporting Requirements per the AO

When the Appropriation Ordinance (AO) for Fiscal Year 2020 was passed by the City Council, a reporting requirement was added to section 18 of the AO. This section required the Chief Financial Officer (CFO) to report all actions that are taken when authorizing to accept, appropriate and expend grant funds awarded to the City for the City Attorney's prosecutorial function for the purpose of implementing grants.

Through the period nine of the Fiscal Year the City Attorney's Office accepted and appropriated:

- \$61,850 for Year 3 of Prop 47 Smart Program Grant
- \$78,586 for Year 1 of Criminal Restitution Compact Program Grant
- \$198,302 for Year 1 of Alcohol and Drug Abuse Prosecution Program Grant

During that time \$365,481 was expended in various grant funds including:

- Attorney General Privacy and Piracy Fund
- Alcohol and Drug Abuse Prosecution Program
- Criminal Restitution Compact Program
- Family Justice Center Program
- San Diego Misdemeanants at Risk Track Program
- San Diego Campus Violence

Section 14 of the Appropriations Ordinance authorizes the CFO to close obsolete or inactive funds and return the residual balances of the funds to the General Fund. The following funds will be closed, and the residual balances will be transferred to the General Fund in order to maintain service levels:

- Fund 200363 (Fire Pit Donation Fund) with an estimated amount of \$252,894.36.
- Fund 200374 (Fire-Rescue Wellness Program) with an estimated amount of \$357,168.62.

CIP BUDGET MONITORING

Proactive budget monitoring allows for the timely reallocation of idle funds to higher priority projects; and assures that, where available, the availability of funds is not an impediment to the effective execution of priority CIP projects. This report includes the results of internal budget monitoring and cash management processes. It also includes a request for City Council approval of new budget appropriations, reallocations of funds, and other CIP project changes.

Department of Finance (DoF) works in collaboration with Public Works and asset managing departments city-wide to review project activity and funding needs, as well as provide asset managing departments an opportunity to include all needed CIP City Council actions for project budget technical adjustments on one consolidated semi-annual report.

Requests for City Council action to adjust CIP project budgets are detailed in CIP Attachments I and II. Additionally, City Council approval is requested for the items in CIP Attachment III, which include the following:

- Authority to close projects
- Authority to rename projects
- Authority to create projects

CIP BUDGET ADJUSTMENT REQUESTS

CIP Table 1 summarizes CIP Budget Adjustment Requests by the categories outlined in the report.

Summary of CIP Budget Adjustment Requests			
<i>CIP Table 1</i>			
Action	Decreasing CIP Adjustments	Increasing CIP Adjustments	Net Change in CIP
Appropriation Adjustments	(22,403,285)	5,017,468	(17,385,817)
Transfers within the CIP	(20,769,344)	20,769,344	-
Park Fund Transfers	(692,701)	692,701	-
Total	(43,865,330)	26,479,513	(17,385,817)

Details, including justifications for each request, are included in the tables in CIP Attachment I. These adjustments will positively impact project delivery timelines; and, in summary, there are three types of budget adjustments being requested:

- Increasing Appropriation: addition of new budgeted funds to projects from fund balance
- Decreasing Appropriation: return of budgeted funds from projects back to fund balance
- Transfer within the CIP: moving budgeted funds between CIP projects

Of the \$5.0 million in increasing appropriations, 90% of the actions came from the following funding sources:

- \$3.1 million from Developer Fee Funds
- \$1.4 million from Capital Outlay Funds

Of the \$21.5 million in appropriation transfers, 93% of the actions came from the following funding sources:

- \$10.9 million from Water and Sewer Enterprise Funds
- \$5.5 million from Developer Fee Funds
- \$3.5 million from TransNet Funds

Of the \$22.4 million in decreasing appropriations, 90% of the actions came from the following funding sources:

- \$9.3 million from the General Fund Contributions to CIP Fund
- \$8.5 million from Developer Fee Funds

- \$2.5 million from Redevelopment Funds

As in previous monitoring reports, enterprise funding continues to represent the majority of the budget adjustments requested in the semi-annual CIP actions.

Mission Bay Park Improvement Fund

The Mission Bay Improvement Fund (MBIF) is a capital improvement project fund that receives Mission Bay Park lease revenues from leaseholds in Mission Bay Park. The fund was established by voter approval of revisions to the City Charter, Article V, Section 55.2 and became effective July 1, 2009, with the start of Fiscal Year 2010. The Charter was further amended by voter approval in November 2016 to define the process of allocating revenue for capital improvement expenditures.

In accordance with Charter Section 55.2, c (3), "Once the projects identified in (c)(I) (A-E) have completed, additional projects shall be prioritized and funded only for Capital Improvements as identified in the Mission Bay Park Master Plan, recommended by the Mission Bay Park Improvement Fund Oversight Committee, and approved by the City Council."

Thus, allocations of MBIF revenue must be approved by both the appropriate oversight committee and the City Council. CIP Attachment II details the specific budget requests that were approved by the Mission Bay Park Improvement Fund Oversight Committee on February 4, 2020.

CIP Fund Monitoring

DoF, Public Works, and CIP asset managing departments have put additional focus on the monitoring of CIP expenditures over the last several fiscal years. These efforts have focused on providing improved budget monitoring and cash management of CIP funds. This has been achieved by increasing coordination between technical project managers and financial support staff in Public Works, DoF and Debt Management. The following sections provide updates on the status of these ongoing efforts, which include updates on key CIP funds.

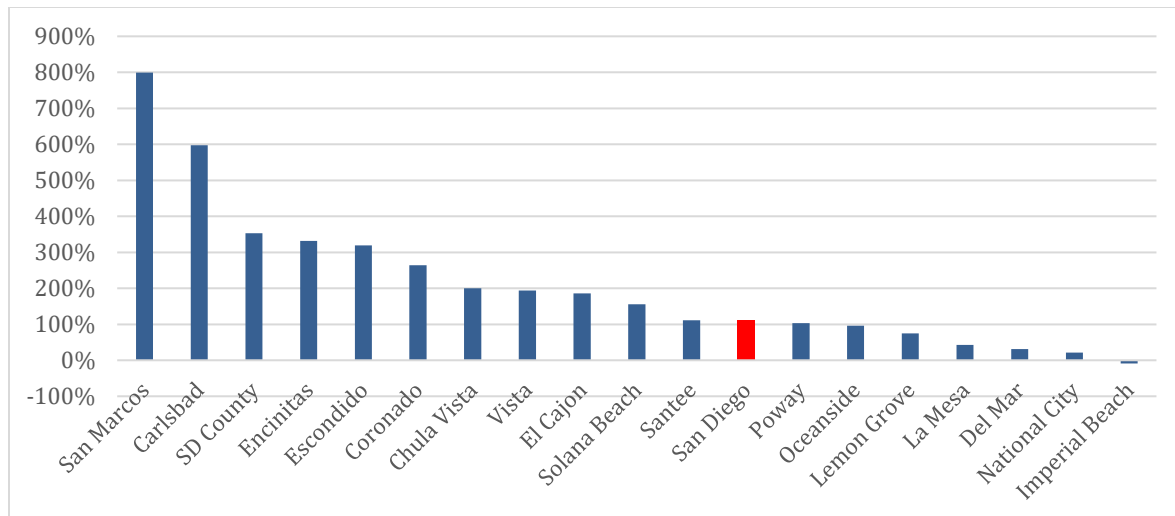
TRANSNET FUNDS

Beginning in Fiscal Year 2016, DoF began providing periodic updates on the expenditure trends for TransNet Funds. These funds derive revenue from a one-half cent local sales tax and must be used for improvements to the City right-of-way.

CIP Table 2 summarizes the fund balance estimates for three primary TransNet Funds through March 31, 2020.

TransNet Extension Fund Balances	
<i>CIP Table 2</i>	<i>in millions</i>
Sources of Transnet Extension Assets	Total
Available Fund Balance as of 6/20/2019 (Unaudited)	\$ 25.7
Revenues as of 3/31/2020 (Unaudited)	\$ 23.3
Expenditures/Encumbrances as of 3/31/2020	\$ (33.2)
Expenditures	(18.5)
Encumbrances	(14.7)
Remaining Fund Balance as of 3/31/2020 (Unaudited)	\$ 15.8
FY20 Estimated Revenues	\$ 12.0
FY20 Remaining Appropriated Budget for Projects	\$ (27.9)
Uncommitted Fund Balance	\$ (0.0)

CIP Figure 1: TransNet Cash Balance as a % of Annual Allocation ¹



1. Data source: SANDAG.

The Transportation and Storm Water Department currently estimates that the TransNet Extension cash balance held at SANDAG will be approximately \$25.4 million by June 30, 2020. This represents a decrease of \$30.1 million, or a 54% reduction in fund balance when compared to the TransNet Extension Fund Balance of \$55.5 million on June 30, 2015; and reflects over \$195 million in TransNet disbursements from Fiscal Year 2016.

As a result of the progress the City has made in reducing fund balance held on deposit at SANDAG, the City is above the monitoring thresholds for TransNet expenditures set by the TransNet Independent Taxpayer Oversight Committee (ITOC). As of March 31, 2020, the City of San Diego has expended approximately 87.4% of cumulative TransNet Extension funds received from Fiscal Year 2008 through Fiscal Year 2020.

As of March 31, 2020, the City's TransNet cash balance was approximately 110% of its annual allocation and is expected to decrease to 95% by the end of the fiscal year. It is important to note that all available TransNet cash is budgeted in capital projects or towards operations and maintenance activities. **CIP Figure 1** compares the City's TransNet cash balance, as of March 31, 2020, as a percent of its annual allocation in relation to all other jurisdictions in the region. The City has one of the lowest cash balances as a percentage of annual revenue.

GAS TAX FUNDS

In addition to TransNet, there are three other major funding sources for projects that implement improvements in the public right-of-way. These three funding sources are Gas Tax, Proposition 42 Replacement Gas Tax (Prop 42), and the Road Maintenance and Rehabilitation Account (RMRA).

On April 28, 2017, Governor Brown signed SB1: Road Repair and Accountability Act. This bill, among other changes, increased fuel taxes beginning on November 1, 2017 and stabilized the Prop 42 rate at the FY 2011 level beginning on July 1, 2019. Prop 42 revenues have been combined with the traditional gas tax revenue in the Gas Tax Fund and the new gas taxes from SB 1 (RMRA) are deposited in a separate fund due to enhanced reporting requirements for those funds.

CIP Table 3 provides updates on cash balance trends for each fund as of March 31, 2020.

Gas Tax Funds' Fund Balances				
CIP Table 3		in millions		
Fund Name:	Gas Tax ¹	Prop 42 ¹	RMRA ¹	
Available Fund Balance as of 6/30/2019 (Unaudited)	\$ 17.0	\$ 3.5	\$ 16.3	
Revenues as of 3/31/2020 (Unaudited)	\$ 19.3	\$ 0.1	\$ 15.7	
Expenditures/Encumbrances as of 3/31/2020	\$ (35.5)	\$ (1.1)	\$ (22.8)	
Expenditures	(31.8)	(0.9)	(8.2)	
Encumbrances	(3.7)	(0.2)	(14.6)	
Remaining Fund Balance as of 3/31/2020 (Unaudited)	\$ 0.8	\$ 2.5	\$ 9.1	
FY20 Estimated Revenues ²	16.9	-	8.1	
FY20 Remaining Appropriated Budget for Projects	(17.7)	(2.4)	(16.7)	
Uncommitted Fund Balance	\$ -	\$ 0.1	\$ 0.6	

¹These Funds are used in both Operating and Capital Budget.

²Based on California City Finance January 2020 revenue estimates.

The City has shown considerable progress in spending down the balances in these funds and anticipates the trend continuing for the remainder of Fiscal Year 2020.

Because of COVID-19, Gas Tax and RMRA revenues are anticipated to see a reduction in Fiscal Year 2020. RMRA revenues are expected to be reduced by 10% to 20%; and Gas Tax revenues are expected to be reduced by 15% to 30%. The Fiscal Year 2021 effect should be much milder but depends largely on the extent of any longer-term recession. Any available fund balance based on current revenue projections is being reserved for future appropriations, or to offset revenue reductions.

These funds will continue to be monitored and adjusted as more refined revenue estimates become available. Gas Tax, Prop 42, and RMRA funds support important infrastructure projects and must be spent in the right-of-way, unlike the Capital Outlay Fund and the General Fund Contributions to the CIP Fund, which are less restrictive sources of funding.

GENERAL FUND ASSET FUNDS

The Capital Outlay Fund and Infrastructure Fund can support activities including: acquisition, financing, and construction costs for permanent public improvements across all asset types, whereas funding from General Fund Contributions to the CIP are the least restrictive and can be used for any General Fund purpose. Public Works, the Finance Branch, and asset managing departments, work together to propose the best uses for these flexible funding sources as part of the CIP budget process.

CIP Table 4 provides updates on cash balance trends for each fund as of April 30, 2020.

General Fund Asset Funds' Fund Balances			
<i>CIP Table 4</i>	<i>in millions</i>		
Fund Name:	GF Contribution to CIP	Capital Outlay	Infrastructure Fund ¹
Available Fund Balance as of 6/20/2019 (Unaudited)	\$ 33.8	\$ 24.8	\$ 14.1
Revenues as of 4/30/2020 (Unaudited)	\$ 4.6	\$ 2.7	\$ 0.1
Expenditures/Encumbrances as of 4/30/2020	\$ (23.7)	\$ (18.1)	\$ (19.6)
Expenditures	(14.9)	(10.1)	(7.8)
Encumbrances	(8.8)	(8.0)	(11.8)
Remaining Fund Balance as of 4/30/2020 (Unaudited)	\$ 14.7	\$ 9.4	\$ (5.4)
Pending Revenue Transfer from Gen Fund	5.8	-	23.9
Pending Requests for Council Action	(0.7)	(1.4)	-
Adjusted Fund Balance	\$ 19.8	\$ 7.9	\$ 18.5
FY20 Remaining Appropriated Budget for Projects	19.8	7.9	18.5
Uncommitted Fund Balance	\$ -	\$ -	\$ -

¹These Funds are used in both Operating and Capital Budget.

Included in CIP Attachment I of this report are requests to transfer \$700,000 of available General Fund Contributions to CIP fund balance back to the General Fund. Also requested in CIP Attachment I of this report is a request to de-appropriate \$9.3 million in General Fund Contributions to CIP funds from various CIP projects, and transfer the funds back to the General Fund. The \$10 million appropriated from the capital budget to the General Fund will be used to offset revenue shortfalls discussed previously in this report, and allow critical strategic operating initiatives to continue.

Projects selected for de-appropriation include those that were not in construction; had more than \$1 million of available budget; less than \$200,000 in expenditures as of the end of February 2020; and would ideally have enough remaining funds to complete their current project phase. It is also anticipated that these funds would be replenished in Fiscal Year 2021 with the next Commercial Paper issuance.

Capital Outlay funds in the amount of approximately \$1.4 million are available due to a land sale at 415 Euclid Avenue. Included in CIP Attachment I of this report are requests to allocate this funding to several new capital projects.

The Public Works and Transportation and Storm Water Departments are utilizing available Infrastructure Funds primarily to support slurry seal maintenance activities, sidewalk improvements, and other right-of-way infrastructure improvements including Vision Zero traffic calming efforts. It is anticipated that the Infrastructure Fund remain fully allocated for both operational and capital infrastructure needs.

DEVELOPMENT IMPACT FEE FUNDS

The Fiscal Year 2020 Appropriation Ordinance (O-21091) authorizes the CFO to modify project appropriations, from available Development Impact Fee fund balances, in accordance with City Council Approved Development Fee Plans (Public Facilities Financing Plans and Impact Fee Studies). Utilizing this authority, City Staff have appropriated \$24.8 million through April 30, 2020.

CIP Table 5 summarizes the DIF Allocations made to capital projects during Fiscal Year 2020 by Community and Project Type.

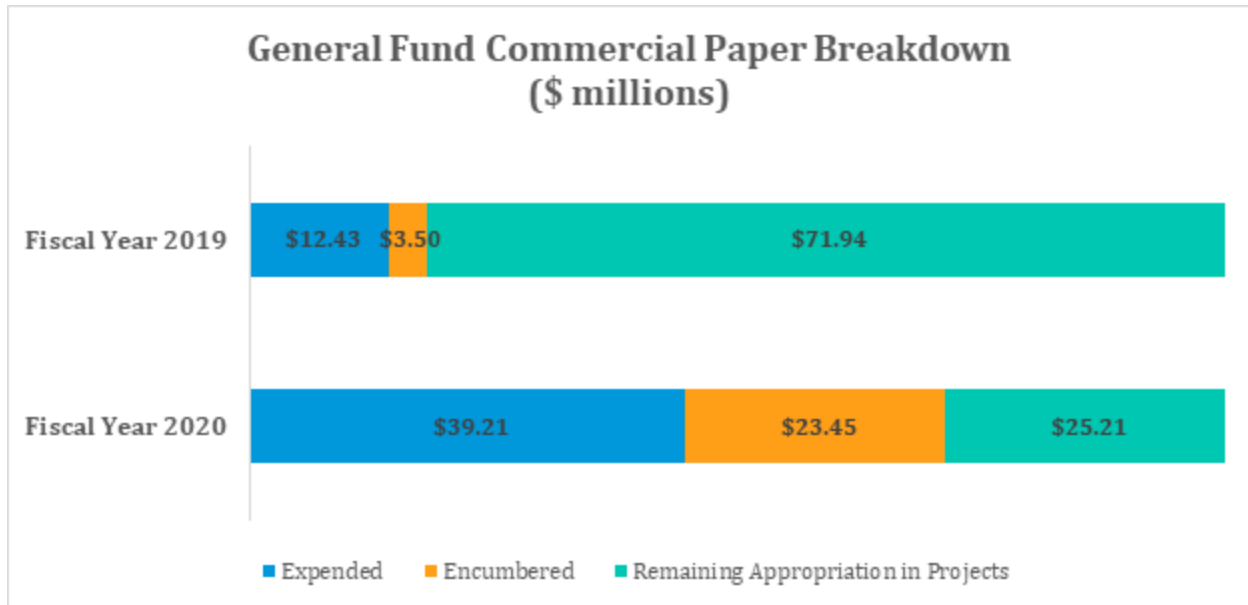
Summary of DIF Allocations by Community		
CIP Table 5		
Community	Project Type	Funding Allocated
Balboa Park	Transportation	\$ 183,205
Black Mountain Ranch	Transportation	6,767,076
City Heights	Building	40,000
College Area	Drainage	300,000
Greater North Park	Transportation	1,723,961
Kensington-Talmadge	Drainage	138,609
Mira Mesa	Park	343,554
Otay Mesa	Park	1,000,000
Otay Mesa	Transportation	3,370,000
Otay Mesa – Nestor	Park	36,664
Pacific Beach	Drainage	750,000
Scripps Miramar Ranch	Park	265,439
Skyline – Paradise Hills	Drainage	8,416
Southeastern	Park	487,000
Torrey Highlands	Transportation	8,313,000
University	Park	34,574
Uptown	Building	10,000
Uptown	Drainage	1,000,000
Uptown	Transportation	100,000
Total		\$ 24,688,293

COMMERCIAL PAPER PROGRAM FUNDS

The City launched a commercial paper program for the Water Utility in January 2017, with a not to exceed amount of \$250 million to fund the water capital program on an ongoing as-needed basis. Priority funded projects include pipeline replacement, water storage and transmission components, and the Pure Water program. As of April 15, 2020, \$131.5 million in Water Utility commercial paper notes are outstanding. The program has been actively used in Fiscal Year 2020, and the issuance of revenue bonds is expected in late Fiscal Year 2020 to pay down certain outstanding commercial paper notes.

The City launched the General Fund commercial paper program in November 2018 with a not to exceed amount of \$88.5 million for General Fund CIP expenses. Expenses in the CIP are primarily construction contract costs, which require bids, contract negotiations, contractor initialization and contractor invoicing before most expenses occur. As a result, there can be a sizeable lag between the time a CIP project requires budget authority and when the funding (debt proceeds) are needed to pay these expenses. This typical timing gap between program authorization and issuance of the commercial paper debt make the “just-in time” nature of Commercial Paper ideal for long term capital projects. As of April 15, 2020, \$25.7 million in General Fund commercial paper notes are outstanding. It is anticipated that requests to appropriate additional debt financing for General Fund assets will be brought forward in Fiscal Year 2021.

CIP Figure 2 summarizes Commercial Paper Activity through March 31st of the appropriate fiscal year.



CIP Table 6 summarizes General Fund Commercial Paper Activity through March 31, 2020.

General Fund Commercial Paper Activity Update				
CIP Table 6				
Asset Type	Authorized Appropriation Amount	Expended	Encumbered	Remaining
Drainage ¹	\$27,637,945	\$20,334,079	\$5,031,517	\$2,272,349
Facilities	14,725,349	6,035,131	102,249	8,587,969
Guard rails	450,000	138,166	21,196	290,638
Park	6,320,706	2,066,924	351,076	3,902,705
Special – Traffic Calming	300,000	113,261	-	186,739
Street	26,478,436	7,245,550	13,532,871	5,700,015
Transportation	540,000	139,477	-	400,523
Watershed	11,421,033	3,141,282	4,413,711	3,866,039
Total²	\$87,873,469	\$39,213,871	\$23,452,620	\$25,206,978

¹Available Funding is anticipated to be encumbered for emergency contracts in the future.

²Difference between Total and Authorized Amount is primarily due to cost of issuance fees.

During March 2020, there was volatility in the short-term municipal market due to investor liquidity concerns arising from the COVID-19 pandemic, leading to elevated interest rates. After the Federal Reserve announced the establishment of several programs to bring back liquidity to short-term markets like commercial paper, as of mid-April 2020 short term markets are stabilizing and associated interest rates have returned to pre-pandemic levels. It is anticipated that requests to appropriate additional debt financing for General Fund assets will be brought forward in Fiscal Year 2021.

CITY COUNCIL REQUESTED AUTHORITIES

BUDGET CONTROL AUTHORITIES

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

Increase Appropriations from Available Sources Citywide

Authority is requested to adjust appropriations as needed for unforeseen events to close Fiscal Year 2020. Available sources include the use of fund balance or unanticipated revenues.

GENERAL FUND

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

Salary and Non-Personnel Budget Transfers

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

Bottom Line Re-Appropriations

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

RECOMMENDED APPROPRIATION ADJUSTMENTS

Authorities are requested to allow for a budget transfer between the General Fund and appropriations in non-General Funds as displayed in Table 23: FY 2020 Year-End Appropriation Adjustments. All adjustments are balanced by an offset with savings in other departments or fund balances available in non-General Funds.

FY 2020 Third Quarter Appropriation Adjustments				
Table 23		Rounded to the ten-thousandth		
Fund/Department	Expenditures Increase/(Decrease)	Revenue	Net Impact ¹	
General Fund				
Citywide Program Expenditures NPE	\$ (6,955,000)	\$ -	\$ 6,955,000	
Fire-Rescue NPE	2,220,000	-	(2,220,000)	
Parks & Recreation NPE	(1,550,000)	-	1,550,000	
Personnel NPE	195,000	-	(195,000)	
Police NPE	3,990,000	-	(3,990,000)	
Transportation & Storm Water NPE	(1,030,000)	-	1,030,000	
Neighborhood Services NPE	3,130,000	-	(3,130,000)	
General Fund Total	\$ -	\$ -	\$ -	
Non-General Funds				
CARES Grant Funds	\$ 88,413,606	\$ 88,413,606	\$ -	

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

General Fund Appropriation Adjustments

Citywide Program Expenditures

The Citywide Program Expenditures Department requires a \$7.0 million decrease in non-personnel expenditure appropriations due to a decrease in the transfer to the park improvement funds. This will be covering the over-budget non-personnel expenditures in the Fire-Rescue, Personnel and Police Departments.

Fire-Rescue

The Fire-Rescue Department requires an increase in non-personnel expenditures in the amount of \$2.3 million. This increase will support Fire-Rescue expenditures associated with COVID-19 public health emergency. Additional details are discussed in the General Fund Non-Personnel Expenditures Section.

Personnel

The Personnel Department requires an increase in non-personnel expenditures in the amount of \$195,000. This increase will support pre-employment medical testing and random drug testing performed on behalf of the Police and Fire-Rescue Departments.

Police

The Police Department requires an increase in non-personnel expenditures in the amount of \$4.0 million. This increase will support Police operations and overages primarily associated to crime laboratory and facility maintenance supplies, uniforms, ammunition, low value assets, and other safety supplies; contractual expenditures associated with increased maintenance for additional vehicles purchases, photocopier, psychological, forensic examinations, lab, operational, facility and miscellaneous contracts; and COVID-19 expenses.

Parks and Recreation

The Parks and Recreation department requires a \$1.6 million decrease in non-personnel expenditure appropriations. This will be covering the over-budget non-personnel expenditures in the Fire-Rescue, Personnel, Police Departments and Neighborhood Services.

Transportation and Storm Water

The Transportation and Storm Water Department requires a \$1.0 million decrease in non-personnel expenditure appropriations. This will be covering the over-budget non-personnel expenditures in the Fire-Rescue, Personnel, Police Departments and Neighborhood Services.

Neighborhood Services

The Neighborhood Services Department requires an increase in non-personnel expenditures in the amount of \$3.2 million. This increase will support expenditures associated with COVID-19 related expenses at the Convention Center Shelter that are above the costs covered under the existing California State Grant.

Non-General Fund Appropriation Adjustments

Coronavirus Relief Funding

The Coronavirus Relief Fund requires an increase of \$88.4 million in non-personnel expenditures and revenue. Additional details are discussed in the Coronavirus Relief Funding Revenues section of this report.

CONCLUSION

The Fiscal Year 2020 Third Quarter Budget Monitoring Report (Third Quarter Report) presents year- end projections of revenues and expenditures for funds with budgeted personnel expenditures. General Fund resources and expenditures are projected to be under budget by 0.8% and 0.4%, respectively; and the General Fund is projected to end the fiscal year with a net projected activity of no excess equity. The Mid-Year Report to Third Quarter Report variances for resources and expenditures are \$(12.3) million and \$6.4 million, respectively.

The Department of Finance and City departments continue to monitor the impacts on expenditures and revenue due to the impacted City operations from COVID-19. Staff will continue to closely monitor the ongoing developments and their impacts to programs and initiatives discussed in this report, monitor spending practices through the end of the fiscal year, and provide an update in the upcoming Year-End Financial Performance Report.

ATTACHMENTS

OPERATING ATTACHMENTS

- OPS I. List of Vacant Positions
- OPS II. General Fund Projected Revenues
- OPS III. General Fund Projected Expenditures
- OPS IV. Non-General Fund Projections
- OPS V. Non-General Fund and Risk Management Reserves
- OPS VI. Fiscal Year 2020 Charter 39 Supporting Schedules, as of March 2020

CIP ATTACHMENTS

- CIP I. CIP Budget Adjustment Requests
- CIP II. Mission Bay Improvement Fund and San Diego Regional Parks Improvement Fund
- CIP III. Additional Approvals Requested

Fiscal Year 2020 Third Quarter Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 1, 2020)

Department	Fund Name	Job Classification	FTE
Airports	Airports Fund	Airport Operations Assistant	1.00
Airports	Airports Fund	Program Manager	1.00
Airports Total			2.00
City Attorney	General Fund	Account Clerk	1.00
City Attorney	General Fund	Assistant City Attorney	1.00
City Attorney	General Fund	Associate Management Analyst	1.00
City Attorney	General Fund	City Attorney Investigator	3.00
City Attorney	General Fund	Clerical Assistant 2	1.00
City Attorney	General Fund	Court Support Clerk 1	2.00
City Attorney	General Fund	Court Support Clerk 2	1.00
City Attorney	General Fund	Deputy City Attorney	4.00
City Attorney	General Fund	Legal Secretary 2	1.00
City Attorney	General Fund	Senior Legal Intern	1.00
City Attorney	General Fund	Victim Services Coordinator	2.00
City Attorney	General Fund	Word Processing Operator	1.00
City Attorney Total			19.00
City Auditor	General Fund	Assistant to the Director	1.00
City Auditor	General Fund	Performance Auditor	1.00
City Auditor Total			2.00
City Clerk	General Fund	Clerical Assistant 2	1.00
City Clerk	General Fund	Deputy City Clerk 2	1.00
City Clerk	General Fund	Storekeeper 1	1.00
City Clerk Total			3.00
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	Administrative Aide 1	1.00
City Treasurer	General Fund	Administrative Aide 2	1.00
City Treasurer	General Fund	Assistant Department Director	1.00
City Treasurer	General Fund	Clerical Assistant 2	2.00
City Treasurer	General Fund	Collections Investigator 1	2.00
City Treasurer	General Fund	Collections Investigator 2	1.00
City Treasurer	General Fund	Collections Investigator 3	1.00
City Treasurer	General Fund	Principal Accountant	1.00
City Treasurer	General Fund	Program Manager	1.00
City Treasurer	General Fund	Public Information Clerk	2.00
City Treasurer	General Fund	Senior Account Clerk	1.00
City Treasurer	Parking Meter Operations Fund	Parking Meter Technician	1.00
City Treasurer Total			20.00
Communications	General Fund	Communications Technician	1.00
Communications	General Fund	Multimedia Production Coordinator	1.00
Communications	General Fund	Multimedia Production Specialist	1.00
Communications	General Fund	Senior Public Information Officer	2.00
Communications	General Fund	Supervising Public Information Officer	1.00
Communications Total			6.00
Council Administration	General Fund	Council Representative 1	1.00
Council Administration Total			1.00
Council District 1	General Fund	Council Representative 1	1.00
Council District 1 Total			1.00
Council District 2	General Fund	Council Representative 1	1.00
Council District 2	General Fund	Council Representative 2A	1.00
Council District 2 Total			2.00
Council District 4	General Fund	Council Representative 1	0.75
Council District 4 Total			0.75
Council District 5	General Fund	Council Representative 1	1.00
Council District 5 Total			1.00
Council District 6	General Fund	Council Representative 1	2.00
Council District 6 Total			2.00
Council District 7	General Fund	Council Representative 1	2.00
Council District 7 Total			2.00
Council District 8	General Fund	Council Representative 1	1.00
Council District 8 Total			1.00
Debt Management	General Fund	Associate Economist	1.00
Debt Management	General Fund	Associate Management Analyst	1.00
Debt Management	General Fund	Program Coordinator	1.00
Debt Management Total			3.00
Department of Finance	General Fund	Administrative Aide 2	1.00
Department of Finance	General Fund	Finance Analyst II	6.00
Department of Finance	General Fund	Finance Analyst III	1.00
Department of Finance	General Fund	Program Coordinator	2.00
Department of Finance Total			10.00
Department of Information Technology	GIS Fund	Geographic Info Systems Analyst 2	3.00
Department of Information Technology	GIS Fund	Geographic Info Systems Analyst 3	1.00
Department of Information Technology	GIS Fund	Geographic Info Systems Analyst 4	1.00
Department of Information Technology	Information Technology Fund	Information Systems Analyst 3	2.00
Department of Information Technology	Information Technology Fund	Program Coordinator	3.00
Department of Information Technology	Information Technology Fund	Program Manager	1.00

Fiscal Year 2020 Third Quarter Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 1, 2020)

Department	Fund Name	Job Classification	FTE
Department of Information Technology	Information Technology Fund	Senior Management Analyst	1.00
Department of Information Technology	OneSD Support Fund	Program Coordinator	3.00
Department of Information Technology	OneSD Support Fund	Program Manager	1.00
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
Department of Information Technology Total			20.00
Development Services	Development Services Fund	Administrative Aide 2	2.00
Development Services	Development Services Fund	Assistant Engineer-Civil	9.00
Development Services	Development Services Fund	Assistant Engineer-Traffic	2.00
Development Services	Development Services Fund	Assistant Planner	2.00
Development Services	Development Services Fund	Associate Engineer-Civil	6.00
Development Services	Development Services Fund	Associate Planner	2.00
Development Services	Development Services Fund	Cashier	1.00
Development Services	Development Services Fund	Clerical Assistant 2	4.00
Development Services	Development Services Fund	Combination Inspector 1	1.00
Development Services	Development Services Fund	Combination Inspector 2	4.00
Development Services	Development Services Fund	Development Project Manager 1	4.00
Development Services	Development Services Fund	Development Project Manager 2	3.00
Development Services	Development Services Fund	Electrical Inspector 1	1.00
Development Services	Development Services Fund	Information Systems Technician	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	Organization Effectiveness Supervisor	1.00
Development Services	Development Services Fund	Plan Review Specialist 1	1.00
Development Services	Development Services Fund	Plan Review Specialist 3	5.00
Development Services	Development Services Fund	Program Coordinator	3.00
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 Planner	2.00
Development Services	Development Services Fund	Structural Engineering Associate	5.00
Development Services	Development Services Fund	Structural Inspector 2	1.00
Development Services	Development Services Fund	Supervising Plan Review Specialist	2.00
Development Services	Development Services Fund	Word Processing Operator	2.00
Development Services	General Fund	Assistant Management Analyst	1.00
Development Services	General Fund	Combination Inspector 2	1.00
Development Services	General Fund	Public Information Clerk	1.00
Development Services	General Fund	Senior Clerk/Typist	1.00
Development Services	General Fund	Word Processing Operator	1.00
Development Services	General Fund	Zoning Investigator 2	2.00
Development Services Total			83.00
Economic Development	General Fund	Administrative Aide 2	1.00
Economic Development	General Fund	Community Development Specialist 2	2.00
Economic Development	General Fund	Community Development Specialist 3	1.00
Economic Development	General Fund	Community Development Specialist 4	1.00
Economic Development	General Fund	Payroll Specialist 2	1.00
Economic Development	General Fund	Program Manager	1.00
Economic Development	General Fund	Senior Traffic Engineer	1.00
Economic Development	General Fund	Word Processing Operator	1.00
Economic Development Total			9.00
Emergency Medical Services	Fire/EMS Transport Program Fund	Paramedic 2	1.00
Emergency Medical Services Total			1.00
Environmental Services	General Fund	Administrative Aide 2	1.00
Environmental Services	General Fund	Clerical Assistant 2	1.63
Environmental Services	General Fund	Code Compliance Officer	2.00
Environmental Services	General Fund	Code Compliance Supervisor	1.00
Environmental Services	General Fund	Hazardous Materials Inspector 3	1.00
Environmental Services	General Fund	Hazardous Materials Program Manager	0.45
Environmental Services	General Fund	Heavy Truck Driver 2	2.00
Environmental Services	General Fund	Information Systems Analyst 2	0.38
Environmental Services	General Fund	Public Information Clerk	0.63
Environmental Services	General Fund	Safety Representative 2	0.35
Environmental Services	General Fund	Sanitation Driver 2	3.00
Environmental Services	General Fund	Sanitation Driver 3	2.00
Environmental Services	General Fund	Sanitation Driver Trainee	3.00
Environmental Services	General Fund	Supervising Management Analyst	0.35
Environmental Services	General Fund	Utility Worker 2	1.00
Environmental Services	Recycling Fund	Clerical Assistant 2	0.16
Environmental Services	Recycling Fund	Custodian 1	0.31
Environmental Services	Recycling Fund	Hazardous Materials Program Manager	0.45
Environmental Services	Recycling Fund	Heavy Truck Driver 1	1.00
Environmental Services	Recycling Fund	Information Systems Analyst 2	0.28
Environmental Services	Recycling Fund	Public Information Clerk	0.16
Environmental Services	Recycling Fund	Safety Representative 2	0.31
Environmental Services	Recycling Fund	Sanitation Driver 1	1.00

Fiscal Year 2020 Third Quarter Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 1, 2020)

Department	Fund Name	Job Classification	FTE
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	Supervising Management Analyst	0.31
Environmental Services	Refuse Disposal Fund	Associate Engineer-Civil	2.00
Environmental Services	Refuse Disposal Fund	Clerical Assistant 2	0.21
Environmental Services	Refuse Disposal Fund	Custodian 1	0.69
Environmental Services	Refuse Disposal Fund	Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Fund	Equipment Operator 2	6.00
Environmental Services	Refuse Disposal Fund	Hazardous Materials Inspector 2	1.00
Environmental Services	Refuse Disposal Fund	Hazardous Materials Program Manager	0.10
Environmental Services	Refuse Disposal Fund	Heavy Truck Driver 1	4.00
Environmental Services	Refuse Disposal Fund	Heavy Truck Driver 2	1.00
Environmental Services	Refuse Disposal Fund	Information Systems Analyst 2	0.34
Environmental Services	Refuse Disposal Fund	Laborer	4.00
Environmental Services	Refuse Disposal Fund	Public Information Clerk	0.21
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 Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Fund	Supervising Management Analyst	1.34
Environmental Services	Refuse Disposal Fund	Supervising Recycling Specialist	1.00
Environmental Services	Refuse Disposal Fund	Utility Worker 2	2.00
Environmental Services Total			57.00
Facilities Financing Program	Facilities Financing Fund	Associate Management Analyst	1.00
Facilities Financing Program	Facilities Financing Fund	Associate Planner	1.00
Facilities Financing Program	Facilities Financing Fund	Senior Management Analyst	2.00
Facilities Financing Program	Facilities Financing Fund	Senior Planner	1.00
Facilities Financing Program Total			5.00
Fire-Rescue	General Fund	Clerical Assistant 2	1.00
Fire-Rescue	General Fund	Construction Estimator	1.00
Fire-Rescue	General Fund	Dispatcher 1	3.00
Fire-Rescue	General Fund	Dispatcher 2	3.00
Fire-Rescue	General Fund	Fire Captain	18.00
Fire-Rescue	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Dispatcher	2.00
Fire-Rescue	General Fund	Fire Engineer	23.00
Fire-Rescue	General Fund	Fire Fighter 1	4.00
Fire-Rescue	General Fund	Fire Fighter 2	16.00
Fire-Rescue	General Fund	Fire Fighter 3	9.00
Fire-Rescue	General Fund	Fire Helicopter Pilot	1.00
Fire-Rescue	General Fund	Fire Prevention Inspector 2	5.00
Fire-Rescue	General Fund	Fire Prevention Inspector 2-Civilian	1.00
Fire-Rescue	General Fund	Information Systems Analyst 2	2.00
Fire-Rescue	General Fund	Information Systems Analyst 4	1.00
Fire-Rescue	General Fund	Lifeguard 2	2.00
Fire-Rescue	General Fund	Program Manager	1.00
Fire-Rescue	General Fund	Project Officer 2	1.00
Fire-Rescue	General Fund	Senior Management Analyst	2.00
Fire-Rescue Total			97.00
Fleet Operations	Fleet Services Operating Fund	Administrative Aide 2	1.00
Fleet Operations	Fleet Services Operating Fund	Assistant Fleet Technician	4.00
Fleet Operations	Fleet Services Operating Fund	Body and Fender Mechanic	1.00
Fleet Operations	Fleet Services Operating Fund	Equipment Painter	1.00
Fleet Operations	Fleet Services Operating Fund	Equipment Trainer	1.00
Fleet Operations	Fleet Services Operating Fund	Fleet Parts Buyer Supervisor	1.00
Fleet Operations	Fleet Services Operating Fund	Fleet Team Leader	2.00
Fleet Operations	Fleet Services Operating Fund	Fleet Technician	6.00
Fleet Operations	Fleet Services Operating Fund	Master Fleet Technician	5.00
Fleet Operations	Fleet Services Operating Fund	Stock Clerk	1.00
Fleet Operations	Fleet Services Operating Fund	Supervising Management Analyst	1.00
Fleet Operations	Fleet Services Operating Fund	Welder	1.00
Fleet Operations Total			25.00
Human Resources	General Fund	Program Manager	3.00
Human Resources Total			3.00
Library	General Fund	Account Clerk	1.00
Library	General Fund	Administrative Aide 2	1.00
Library	General Fund	Associate Management Analyst	1.00
Library	General Fund	Librarian 2	1.50
Library	General Fund	Librarian 3	3.00
Library	General Fund	Library Assistant I	3.00
Library	General Fund	Library Assistant II	2.50
Library	General Fund	Library Assistant III	0.50
Library	General Fund	Library Technician	1.00
Library	General Fund	Project Assistant	1.00
Library	General Fund	Senior Clerk/Typist	1.00
Library	General Fund	Supervising Management Analyst	1.00
Library Total			17.50

Fiscal Year 2020 Third Quarter Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 1, 2020)

Department	Fund Name	Job Classification	FTE
Neighborhood Services	General Fund	Assistant Management Analyst	1.00
Neighborhood Services	General Fund	Program Coordinator	3.00
Neighborhood Services Total			4.00
Office of Boards & Commissions	General Fund	Administrative Aide 2	1.00
Office of Boards & Commissions	General Fund	Program Coordinator	1.00
Office of Boards & Commissions	Transient Occupancy Tax Fund	Associate Management Analyst	1.00
Office of Boards & Commissions	Transient Occupancy Tax Fund	Executive Assistant	1.00
Office of Boards & Commissions Total			4.00
Office of Homeland Security	General Fund	Senior Management Analyst	2.00
Office of Homeland Security Total			2.00
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 Total			2.00
Office of the IBA	General Fund	Budget/Legislative Analyst 1	1.00
Office of the IBA Total			1.00
Office of the Mayor	General Fund	Mayor Representative 2	2.00
Office of the Mayor Total			2.00
Parks and Recreation	General Fund	Account Clerk	1.00
Parks and Recreation	General Fund	Assistant Recreation Center Director	4.00
Parks and Recreation	General Fund	Clerical Assistant 2	1.00
Parks and Recreation	General Fund	Custodian 3	1.00
Parks and Recreation	General Fund	District Manager	1.00
Parks and Recreation	General Fund	Equipment Operator 1	1.00
Parks and Recreation	General Fund	Equipment Operator 2	1.00
Parks and Recreation	General Fund	Grounds Maintenance Worker 1	3.00
Parks and Recreation	General Fund	Grounds Maintenance Worker 2	11.00
Parks and Recreation	General Fund	Irrigation Specialist	1.00
Parks and Recreation	General Fund	Laborer	1.00
Parks and Recreation	General Fund	Light Equipment Operator	3.00
Parks and Recreation	General Fund	Park Ranger	3.00
Parks and Recreation	General Fund	Program Manager	1.00
Parks and Recreation	General Fund	Recreation Center Director 1	1.00
Parks and Recreation	General Fund	Recreation Center Director 3	4.00
Parks and Recreation	General Fund	Recreation Leader 2	0.50
Parks and Recreation	General Fund	Recreation Specialist	1.00
Parks and Recreation	General Fund	Senior Management Analyst	1.00
Parks and Recreation	General Fund	Senior Planner	1.00
Parks and Recreation	General Fund	Supervising Management Analyst	1.00
Parks and Recreation	General Fund	Tree Trimmer	1.00
Parks and Recreation	General Fund	Word Processing Operator	1.00
Parks and Recreation	Golf Course Fund	Equipment Operator 1	1.00
Parks and Recreation	Golf Course Fund	Equipment Technician 3	1.00
Parks and Recreation	Golf Course Fund	Greenskeeper	3.00
Parks and Recreation	Golf Course Fund	Grounds Maintenance Worker 1	1.00
Parks and Recreation Total			50.50
Performance & Analytics	General Fund	Program Manager	1.00
Performance & Analytics Total			1.00
Personnel	General Fund	Associate Personnel Analyst	3.00
Personnel	General Fund	Test Monitor 2	1.00
Personnel	General Fund	Word Processing Operator	2.00
Personnel Total			6.00
Planning	General Fund	Assistant Engineer-Traffic	1.00
Planning	General Fund	Associate Engineer-Traffic	1.00
Planning	General Fund	Associate Planner	2.00
Planning	General Fund	Clerical Assistant 2	1.00
Planning	General Fund	Information Systems Technician	1.00
Planning	General Fund	Program Manager	1.00
Planning	General Fund	Senior Planner	3.00
Planning Total			10.00
Police	General Fund	Administrative Aide 2	2.00
Police	General Fund	Cal-ID Technician	1.00
Police	General Fund	Clerical Assistant 2	4.00
Police	General Fund	Crime Laboratory Manager	1.00
Police	General Fund	Criminalist 2	4.00
Police	General Fund	Dispatcher 2	6.00
Police	General Fund	Geographic Info Systems Analyst 3	1.00
Police	General Fund	Information Systems Administrator	1.00
Police	General Fund	Information Systems Analyst 2	1.00
Police	General Fund	Information Systems Analyst 3	1.00
Police	General Fund	Laboratory Technician	1.00
Police	General Fund	Latent Print Examiner Aide	1.00
Police	General Fund	Parking Enforcement Officer 1	2.00
Police	General Fund	Parking Enforcement Officer 2	1.00
Police	General Fund	Police Detective	86.00
Police	General Fund	Police Dispatcher	7.00
Police	General Fund	Police Investigative Service Officer 1	1.00
Police	General Fund	Police Lead Dispatcher	3.00

Fiscal Year 2020 Third Quarter Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 1, 2020)

Department	Fund Name	Job Classification	FTE
Police	General Fund	Police Officer 1	9.00
Police	General Fund	Police Officer 2	31.00
Police	General Fund	Police Property & Evidence Specialist	1.00
Police	General Fund	Police Records Clerk	13.00
Police	General Fund	Police Recruit	3.00
Police	General Fund	Police Sergeant	23.00
Police	General Fund	Police Service Officer 1	2.00
Police	General Fund	Police Service Officer 2	2.00
Police	General Fund	Polygrapher 3	2.00
Police	General Fund	Senior Clerk/Typist	1.00
Police	General Fund	Supervising Crime Scene Specialist	1.00
Police	General Fund	Word Processing Operator	3.00
Police Total			215.00
Public Utilities	Metropolitan Sewer Utility Fund	Account Clerk	0.68
Public Utilities	Metropolitan Sewer Utility Fund	Accountant 3	0.24
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 1	1.30
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 2	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Chemist	3.80
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Department Director	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Civil	3.07
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Laboratory Technician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Management Analyst	0.34
Public Utilities	Metropolitan Sewer Utility Fund	Associate Department Human Resources Analyst	1.20
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Civil	1.89
Public Utilities	Metropolitan Sewer Utility Fund	Associate Management Analyst	2.69
Public Utilities	Metropolitan Sewer Utility Fund	Associate Planner	0.23
Public Utilities	Metropolitan Sewer Utility Fund	Biologist 2	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Clerical Assistant 2	1.04
Public Utilities	Metropolitan Sewer Utility Fund	Equipment Technician 1	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 2	0.56
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 3	0.28
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 4	0.28
Public Utilities	Metropolitan Sewer Utility Fund	Instrumentation and Control Technician	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Organization Effectiveness Specialist 2	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Organization Effectiveness Specialist 3	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Electrician	6.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Supervisor	0.43
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 1	5.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 2	10.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 3	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician Supervisor	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Power Plant Supervisor	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Principal Drafting Aide	0.99
Public Utilities	Metropolitan Sewer Utility Fund	Principal Engineering Aide	0.21
Public Utilities	Metropolitan Sewer Utility Fund	Program Coordinator	0.95
Public Utilities	Metropolitan Sewer Utility Fund	Program Manager	0.98
Public Utilities	Metropolitan Sewer Utility Fund	Project Officer 2	0.62
Public Utilities	Metropolitan Sewer Utility Fund	Recycling Program Manager	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Safety Representative 2	0.63
Public Utilities	Metropolitan Sewer Utility Fund	Senior Drafting Aide	0.66
Public Utilities	Metropolitan Sewer Utility Fund	Senior Management Analyst	1.20
Public Utilities	Metropolitan Sewer Utility Fund	Senior Planner	0.23
Public Utilities	Metropolitan Sewer Utility Fund	Senior Plant Technician Supervisor	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Power Plant Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Plant Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Stock Clerk	0.90
Public Utilities	Metropolitan Sewer Utility Fund	Storekeeper 1	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Storekeeper 2	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Management Analyst	0.85
Public Utilities	Metropolitan Sewer Utility Fund	Trainer	0.33
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Operations Supervisor	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Plant Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Pretreatment Inspector 2	0.23
Public Utilities	Metropolitan Sewer Utility Fund	Word Processing Operator	2.30
Public Utilities	Municipal Sewer Revenue Fund	Account Clerk	0.42
Public Utilities	Municipal Sewer Revenue Fund	Accountant 3	0.16
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 1	0.73
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 2	1.23
Public Utilities	Municipal Sewer Revenue Fund	Assistant Chemist	0.68
Public Utilities	Municipal Sewer Revenue Fund	Assistant Department Director	0.23
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Civil	3.77
Public Utilities	Municipal Sewer Revenue Fund	Assistant Management Analyst	0.21
Public Utilities	Municipal Sewer Revenue Fund	Associate Department Human Resources Analyst	0.92
Public Utilities	Municipal Sewer Revenue Fund	Associate Engineer-Civil	1.04
Public Utilities	Municipal Sewer Revenue Fund	Associate Management Analyst	4.10
Public Utilities	Municipal Sewer Revenue Fund	Associate Planner	0.35
Public Utilities	Municipal Sewer Revenue Fund	Clerical Assistant 2	0.96

Fiscal Year 2020 Third Quarter Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 1, 2020)

Department	Fund Name	Job Classification	FTE
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Representative	1.50
Public Utilities	Municipal Sewer Revenue Fund	Deputy Director	0.50
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 1	8.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 2	3.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Technician 1	1.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Technician 2	2.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Technician 3	1.00
Public Utilities	Municipal Sewer Revenue Fund	Field Representative	2.50
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 2	0.48
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 3	0.24
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 4	0.24
Public Utilities	Municipal Sewer Revenue Fund	Laboratory Technician	1.00
Public Utilities	Municipal Sewer Revenue Fund	Laborer	5.00
Public Utilities	Municipal Sewer Revenue Fund	Organization Effectiveness Specialist 2	0.23
Public Utilities	Municipal Sewer Revenue Fund	Organization Effectiveness Specialist 3	0.23
Public Utilities	Municipal Sewer Revenue Fund	Plant Technician 1	3.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Technician 2	2.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Technician 3	1.00
Public Utilities	Municipal Sewer Revenue Fund	Principal Drafting Aide	0.54
Public Utilities	Municipal Sewer Revenue Fund	Principal Engineering Aide	0.79
Public Utilities	Municipal Sewer Revenue Fund	Program Coordinator	0.66
Public Utilities	Municipal Sewer Revenue Fund	Program Manager	0.64
Public Utilities	Municipal Sewer Revenue Fund	Project Officer 2	0.50
Public Utilities	Municipal Sewer Revenue Fund	Recycling Program Manager	0.23
Public Utilities	Municipal Sewer Revenue Fund	Safety Representative 2	0.41
Public Utilities	Municipal Sewer Revenue Fund	Senior Customer Services Representative	0.50
Public Utilities	Municipal Sewer Revenue Fund	Senior Drafting Aide	0.36
Public Utilities	Municipal Sewer Revenue Fund	Senior Engineering Aide	5.00
Public Utilities	Municipal Sewer Revenue Fund	Senior Management Analyst	1.05
Public Utilities	Municipal Sewer Revenue Fund	Senior Planner	0.35
Public Utilities	Municipal Sewer Revenue Fund	Senior Water Utility Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Stock Clerk	0.69
Public Utilities	Municipal Sewer Revenue Fund	Storekeeper 1	0.23
Public Utilities	Municipal Sewer Revenue Fund	Storekeeper 2	0.23
Public Utilities	Municipal Sewer Revenue Fund	Supervising Field Representative	0.50
Public Utilities	Municipal Sewer Revenue Fund	Supervising Management Analyst	1.15
Public Utilities	Municipal Sewer Revenue Fund	Supervising Meter Reader	0.50
Public Utilities	Municipal Sewer Revenue Fund	Trainer	0.18
Public Utilities	Municipal Sewer Revenue Fund	Utility Worker 1	13.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 2	2.52
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Supervisor	3.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Worker	4.00
Public Utilities	Municipal Sewer Revenue Fund	Word Processing Operator	1.23
Public Utilities	Water Utility Operating Fund	Account Clerk	0.90
Public Utilities	Water Utility Operating Fund	Accountant 3	0.10
Public Utilities	Water Utility Operating Fund	Administrative Aide 1	0.97
Public Utilities	Water Utility Operating Fund	Administrative Aide 2	2.47
Public Utilities	Water Utility Operating Fund	Assistant Chemist	1.52
Public Utilities	Water Utility Operating Fund	Assistant Department Director	0.47
Public Utilities	Water Utility Operating Fund	Assistant Deputy Director	1.00
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	4.16
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Corrosion	1.00
Public Utilities	Water Utility Operating Fund	Assistant Management Analyst	0.45
Public Utilities	Water Utility Operating Fund	Assistant Reservoir Keeper	2.00
Public Utilities	Water Utility Operating Fund	Associate Department Human Resources Analyst	1.88
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	2.07
Public Utilities	Water Utility Operating Fund	Associate Engineer-Corrosion	1.00
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	6.21
Public Utilities	Water Utility Operating Fund	Associate Planner	0.42
Public Utilities	Water Utility Operating Fund	Clerical Assistant 2	2.00
Public Utilities	Water Utility Operating Fund	Code Compliance Officer	1.00
Public Utilities	Water Utility Operating Fund	Customer Services Representative	1.50
Public Utilities	Water Utility Operating Fund	Deputy Director	1.50
Public Utilities	Water Utility Operating Fund	Equipment Operator 2	2.00
Public Utilities	Water Utility Operating Fund	Field Representative	2.50
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 2	0.96
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 3	0.48
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 4	0.48
Public Utilities	Water Utility Operating Fund	Instrumentation and Control Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Junior Engineer-Civil	1.00
Public Utilities	Water Utility Operating Fund	Laboratory Technician	1.00
Public Utilities	Water Utility Operating Fund	Laborer	13.00
Public Utilities	Water Utility Operating Fund	Lake Aide 2	2.00
Public Utilities	Water Utility Operating Fund	Organization Effectiveness Specialist 2	0.47
Public Utilities	Water Utility Operating Fund	Organization Effectiveness Specialist 3	0.47
Public Utilities	Water Utility Operating Fund	Plant Process Control Supervisor	2.57
Public Utilities	Water Utility Operating Fund	Plant Technician 3	2.00

Fiscal Year 2020 Third Quarter Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 1, 2020)

Department	Fund Name	Job Classification	FTE
Public Utilities	Water Utility Operating Fund	Plant Technician Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Principal Drafting Aide	1.47
Public Utilities	Water Utility Operating Fund	Program Coordinator	2.39
Public Utilities	Water Utility Operating Fund	Program Manager	1.38
Public Utilities	Water Utility Operating Fund	Project Officer 2	0.88
Public Utilities	Water Utility Operating Fund	Ranger/Diver 2	1.00
Public Utilities	Water Utility Operating Fund	Recycling Program Manager	0.47
Public Utilities	Water Utility Operating Fund	Safety Representative 2	0.96
Public Utilities	Water Utility Operating Fund	Senior Backflow & Cross Connection Specialist	2.00
Public Utilities	Water Utility Operating Fund	Senior Customer Services Representative	0.50
Public Utilities	Water Utility Operating Fund	Senior Drafting Aide	0.98
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	1.75
Public Utilities	Water Utility Operating Fund	Senior Planner	0.42
Public Utilities	Water Utility Operating Fund	Stock Clerk	1.41
Public Utilities	Water Utility Operating Fund	Storekeeper 1	0.47
Public Utilities	Water Utility Operating Fund	Storekeeper 2	0.47
Public Utilities	Water Utility Operating Fund	Supervising Field Representative	0.50
Public Utilities	Water Utility Operating Fund	Supervising Management Analyst	1.00
Public Utilities	Water Utility Operating Fund	Supervising Meter Reader	0.50
Public Utilities	Water Utility Operating Fund	Trainer	0.49
Public Utilities	Water Utility Operating Fund	Wastewater Pretreatment Inspector 2	0.25
Public Utilities	Water Utility Operating Fund	Water Plant Operator	2.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 1	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 2	2.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	38.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	5.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician Supervisor	3.00
Public Utilities	Water Utility Operating Fund	Water Utility Worker	1.00
Public Utilities	Water Utility Operating Fund	Welder	1.00
Public Utilities	Water Utility Operating Fund	Word Processing Operator	1.47
Public Utilities Total			299.50
Public Works - Contracts	Engineering & Capital Projects Fund	Administrative Aide 1	2.00
Public Works - Contracts	Engineering & Capital Projects Fund	Assistant Engineer-Civil	12.00
Public Works - Contracts	Engineering & Capital Projects Fund	Associate Engineer-Civil	2.00
Public Works - Contracts	Engineering & Capital Projects Fund	Clerical Assistant 2	1.00
Public Works - Contracts	Engineering & Capital Projects Fund	Senior Civil Engineer	1.00
Public Works - Contracts	Engineering & Capital Projects Fund	Word Processing Operator	1.00
Public Works - Contracts Total			19.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 1	1.00
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	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	29.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Trainer	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	8.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Electrical	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	3.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Clerical Assistant 2	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Contracts Processing Clerk	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Analyst 4	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Technician	2.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineer-Civil	1.00
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	12.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Organization Effectiveness Specialist 2	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Payroll Specialist 2	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Engineering Aide	26.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	6.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	6.00
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 Civil Engineer	3.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Engineering Aide	4.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Survey Aide	3.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Supervising Management Analyst	1.00
Public Works - Engineering & Capital Projects	Engineering & Capital Projects Fund	Trainer	1.00
Public Works - Engineering & Capital Projects Total			123.00
Public Works - General Services	General Fund	Account Clerk	1.00
Public Works - General Services	General Fund	Administrative Aide 1	1.00
Public Works - General Services	General Fund	Administrative Aide 2	1.00
Public Works - General Services	General Fund	Apprentice 2-HVACR Technician	2.00
Public Works - General Services	General Fund	Building Maintenance Supervisor	1.00
Public Works - General Services	General Fund	Building Service Technician	4.00
Public Works - General Services	General Fund	Building Supervisor	1.00
Public Works - General Services	General Fund	Carpenter	2.00
Public Works - General Services	General Fund	Construction Estimator	1.00
Public Works - General Services	General Fund	Custodian 2	4.50

Fiscal Year 2020 Third Quarter Monitoring Report - Vacancy Status Report

ATTACHMENT 1

(Vacant, Budgeted Standard-Hour Positions as of April 1, 2020)

Department	Fund Name	Job Classification	FTE
Public Works - General Services	General Fund	Electrician	7.00
Public Works - General Services	General Fund	Electrician Supervisor	1.00
Public Works - General Services	General Fund	Grounds Maintenance Worker 2	2.00
Public Works - General Services	General Fund	HVACR Technician	3.00
Public Works - General Services	General Fund	Painter	1.00
Public Works - General Services	General Fund	Plasterer	1.00
Public Works - General Services	General Fund	Project Assistant	1.00
Public Works - General Services	General Fund	Senior Locksmith	1.00
Public Works - General Services	General Fund	Stadium Maintenance Technician	3.00
Public Works - General Services Total			38.50
Purchasing & Contracting	General Fund	Administrative Aide 1	1.00
Purchasing & Contracting	General Fund	Associate Procurement Contracting Officer	1.00
Purchasing & Contracting	General Fund	Buyer's Aide 1	1.00
Purchasing & Contracting	General Fund	Senior Management Analyst	4.00
Purchasing & Contracting	General Fund	Senior Procurement Contracting Officer	7.00
Purchasing & Contracting	General Fund	Supervising Management Analyst	1.00
Purchasing & Contracting	General Fund	Word Processing Operator	1.00
Purchasing & Contracting Total			16.00
Real Estate Assets	General Fund	Program Manager	1.00
Real Estate Assets	General Fund	Property Agent	5.00
Real Estate Assets	General Fund	Supervising Property Agent	2.00
Real Estate Assets Total			8.00
Risk Management	Risk Management Administration Fund	Administrative Aide 2	1.00
Risk Management	Risk Management Administration Fund	Claims Clerk	1.00
Risk Management	Risk Management Administration Fund	Claims Representative 2	2.00
Risk Management	Risk Management Administration Fund	Employee Benefits Specialist 2	2.00
Risk Management	Risk Management Administration Fund	Payroll Specialist 1	1.00
Risk Management	Risk Management Administration Fund	Program Coordinator	1.00
Risk Management Total			8.00
Smart & Sustainable Communities	General Fund	Associate Planner	1.00
Smart & Sustainable Communities	General Fund	Senior Management Analyst	1.00
Smart & Sustainable Communities	General Fund	Senior Planner	2.00
Smart & Sustainable Communities Total			4.00
Transportation & Storm Water	General Fund	Administrative Aide 1	2.00
Transportation & Storm Water	General Fund	Assistant Engineer-Civil	2.00
Transportation & Storm Water	General Fund	Associate Engineer-Traffic	1.00
Transportation & Storm Water	General Fund	Associate Planner	2.00
Transportation & Storm Water	General Fund	Cement Finisher	1.00
Transportation & Storm Water	General Fund	Clerical Assistant 2	1.00
Transportation & Storm Water	General Fund	Code Compliance Supervisor	1.00
Transportation & Storm Water	General Fund	Deputy Director	1.00
Transportation & Storm Water	General Fund	Electrician	7.00
Transportation & Storm Water	General Fund	Equipment Operator 1	3.00
Transportation & Storm Water	General Fund	Equipment Operator 2	3.00
Transportation & Storm Water	General Fund	Geographic Info Systems Analyst 2	1.00
Transportation & Storm Water	General Fund	Heavy Truck Driver 1	1.00
Transportation & Storm Water	General Fund	Heavy Truck Driver 2	3.00
Transportation & Storm Water	General Fund	Laborer	3.00
Transportation & Storm Water	General Fund	Management Trainee	1.00
Transportation & Storm Water	General Fund	Parking Enforcement Officer 1	1.00
Transportation & Storm Water	General Fund	Principal Engineering Aide	1.00
Transportation & Storm Water	General Fund	Principal Utility Supervisor	1.00
Transportation & Storm Water	General Fund	Public Works Dispatcher	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	Sign Painter	1.00
Transportation & Storm Water	General Fund	Storm Water Environmental Specialist 2	1.00
Transportation & Storm Water	General Fund	Storm Water Inspector II	2.00
Transportation & Storm Water	General Fund	Supervising Management Analyst	1.00
Transportation & Storm Water	General Fund	Supervising Storm Water Inspector	1.00
Transportation & Storm Water	General Fund	Traffic Signal Technician 1	1.00
Transportation & Storm Water	General Fund	Traffic Signal Technician 2	8.00
Transportation & Storm Water	General Fund	Tree Trimmer	1.00
Transportation & Storm Water	General Fund	Utility Worker 1	17.00
Transportation & Storm Water	General Fund	Utility Worker 2	1.00
Transportation & Storm Water	Underground Surcharge Fund	Assistant Engineer-Civil	1.00
Transportation & Storm Water	Underground Surcharge Fund	Project Officer 1	1.00
Transportation & Storm Water Total			75.00
Total Vacant Positions			1,281.75

Fund Type	FTE
General Fund	653.04
Non-General Fund	628.71
Total Vacant Positions	1,281.75

General Fund Projected Revenues

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund Major Revenues					
Charges for Current Services	\$ 25,000,289	\$ 25,000,289	\$ 24,980,112	\$ (20,177)	-0.1%
Franchise Fees ¹	80,147,966	79,959,175	73,826,724	(6,132,451)	-7.7%
Interest and Dividends	671,348	3,040,254	4,682,343	1,642,089	54.0%
Motor Vehicle License Fees	283,064	283,064	1,418,835	1,135,771	401.2%
Fines, Forfeitures, and Penalties	-	-	-	-	0.0%
Other Revenue	-	-	1,362,030	1,362,030	100.0%
Property Tax	601,925,242	601,925,242	610,859,752	8,934,510	1.5%
Property Transfer Tax	10,068,772	10,257,563	11,322,183	1,064,620	10.4%
Refuse Collector Business Tax	1,215,000	1,215,000	1,044,307	(170,693)	-14.0%
Revenue from Federal and Other Agencies	-	-	79,138,879	79,138,879	100.0%
Revenue from Money and Property	10,450,887	8,081,981	12,102,084	4,020,103	49.7%
Sales Tax	297,858,391	297,858,391	276,090,066	(21,768,325)	-7.3%
Transfers In	40,878,886	40,878,886	28,052,642	(12,826,244)	-31.4%
Transient Occupancy Tax ²	136,880,341	136,880,341	93,368,643	(43,511,698)	-31.8%
<i>Subtotal Major General Fund Revenues</i>	<i>\$ 1,205,380,186</i>	<i>\$ 1,205,380,186</i>	<i>\$ 1,218,248,599</i>	<i>\$ 12,868,413</i>	<i>1.1%</i>
City Auditor	\$ -	\$ -	\$ 461	\$ 461	100.0%
City Clerk	155,582	155,582	209,879	54,297	34.9%
Communications	417,384	417,384	393,484	(23,900)	-5.7%
Council Administration	-	-	560	560	100.0%
Council District 7	-	-	1,650	1,650	100.0%
Debt Management	874,000	874,000	672,054	(201,946)	-23.1%
Department of Finance	2,100,000	2,100,000	1,848,192	(251,808)	-12.0%
Development Services	3,000,369	3,000,369	2,711,368	(289,001)	-9.6%
Economic Development	6,186,684	6,186,684	7,754,034	1,567,350	25.3%
Environmental Services	1,619,345	1,619,345	1,539,260	(80,085)	-4.9%
Ethics Commission	-	-	22,551	22,551	100.0%
Fire-Rescue	54,845,241	56,165,241	42,347,654	(13,817,587)	-24.6%
Government Affairs	319,094	319,094	319,094	-	0.0%
Human Resources	614,280	614,280	221,010	(393,270)	-64.0%
Infrastructure/Public Works	292,221	292,221	292,221	-	0.0%
Internal Operations	15,632	15,632	15,632	-	0.0%
Library	2,742,773	2,742,773	1,710,269	(1,032,504)	-37.6%
Neighborhood Services	178,995	178,995	3,611,071	3,432,076	1917.4%
Office of Boards and Commissions	-	-	153	153	100.0%
Office of Homeland Security	1,249,911	1,249,911	1,142,423	(107,488)	-8.6%
Office of the Assistant Chief Operating Officer	-	-	74	74	100.0%
Office of the City Attorney	3,911,796	3,911,796	4,466,413	554,617	14.2%
Office of the City Treasurer	33,311,506	37,376,506	35,232,510	(2,143,996)	-5.7%
Office of the Mayor	180,000	180,000	180,046	46	0.0%
Parks and Recreation	45,672,621	45,672,621	26,616,096	(19,056,525)	-41.7%
Performance and Analytics	-	-	1,710	1,710	100.0%

General Fund Projected Revenues

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Personnel	\$ 6,200	\$ 6,200	\$ 6,505	\$ 305	4.9%
Planning	1,602,166	1,602,166	1,332,654	(269,512)	-16.8%
Police	46,322,260	47,092,260	38,628,146	(8,464,114)	-18.0%
Public Utilities	1,345,146	1,345,146	1,091,295	(253,851)	-18.9%
Real Estate Assets - Facilities Services Division	7,304,653	7,304,653	6,287,271	(1,017,382)	-13.9%
Purchasing and Contracting	1,893,716	1,893,716	602,728	(1,290,988)	-68.2%
Real Estate Assets	53,603,163	53,603,163	42,363,922	(11,239,241)	-21.0%
Smart and Sustainable Communities	-	-	157,282	157,282	100.0%
Sustainability	1,846,784	1,846,784	243,334	(1,603,450)	-86.8%
Transportation and Storm Water	72,234,790	72,234,790	64,419,948	(7,814,842)	-10.8%
<i>Subtotal Departmental General Fund Revenues</i>	<i>\$ 343,846,312</i>	<i>\$ 350,001,312</i>	<i>\$ 286,442,957</i>	<i>\$ (63,558,355)</i>	<i>-18.2%</i>
Total General Fund Revenues	\$ 1,549,226,498	\$ 1,555,381,498	\$ 1,504,691,557	\$ (50,689,941)	-3.3%

The current budget presented in this table is as of March 2020 (accounting period 9) unless otherwise noted.

¹ Total City FY 2020 Adopted Budget for franchise fees is \$162.9 million and the projection is \$153.4 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

² Total City FY 2020 Adopted Budget for transient occupancy tax is \$260.3 million and the projection is \$177.2 million. The balance is budgeted in the Transient Occupancy Tax Fund.

General Fund Projected Expenditures

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Auditor	\$ 4,016,417	\$ 3,886,417	\$ 3,481,129	\$ 405,288	10.4%
City Clerk	5,991,511	6,101,511	6,045,297	56,214	0.9%
Citywide Program Expenditures	153,233,189	153,283,189	133,811,700	19,471,489	12.7%
Communications	4,964,179	4,964,179	4,650,664	313,515	6.3%
Council Administration	3,024,483	2,884,483	2,596,892	287,591	10.0%
Council District 1	1,389,789	1,389,789	1,180,563	209,226	15.1%
Council District 1 - Community Projects, Programs and Services	148,136	147,155	147,155	-	0.0%
Council District 2	1,164,408	1,164,408	1,072,535	91,873	7.9%
Council District 2 - Community Projects, Programs and Services	271,168	214,368	214,368	-	0.0%
Council District 3	1,155,666	1,155,666	1,127,579	28,087	2.4%
Council District 3 - Community Projects, Programs and Services	216,829	199,863	199,863	-	0.0%
Council District 4	1,204,933	1,274,933	1,198,820	76,113	6.0%
Council District 4 - Community Projects, Programs and Services	160,917	151,617	151,617	-	0.0%
Council District 5	1,140,185	1,140,185	1,032,510	107,675	9.4%
Council District 5 - Community Projects, Programs and Services	267,183	267,183	267,183	-	0.0%
Council District 6	1,261,176	1,261,176	1,078,300	182,876	14.5%
Council District 6 - Community Projects, Programs and Services	120,682	120,682	120,682	-	0.0%
Council District 7	1,221,464	1,221,464	1,135,647	85,817	7.0%
Council District 7 - Community Projects, Programs and Services	157,345	144,258	144,258	-	0.0%
Council District 8	1,432,415	1,432,415	1,443,728	(11,313)	-0.8%
Council District 8 - Community Projects, Programs and Services	148,872	139,597	139,597	-	0.0%
Council District 9	1,472,478	1,472,478	1,399,395	73,083	5.0%
Council District 9 - Community Projects, Programs and Services	671	671	671	-	0.0%
Debt Management	2,932,336	2,682,336	2,463,074	219,262	8.2%
Department of Finance	19,743,271	18,973,271	18,086,631	886,640	4.7%
Department of Information Technology	267,172	267,172	247,073	20,099	7.5%
Development Services	8,046,497	8,071,497	7,883,476	188,021	2.3%
Economic Development	13,710,133	13,530,133	13,686,433	(156,300)	-1.2%
Environmental Services	48,133,005	48,453,005	48,469,066	(16,061)	0.0%
Ethics Commission	1,298,098	1,298,098	1,172,408	125,690	9.7%
Fire-Rescue	284,905,725	289,849,725	293,720,208	(3,870,483)	-1.3%
Government Affairs	1,253,756	1,253,756	1,147,954	105,802	8.4%
Human Resources	5,853,406	5,853,406	5,438,678	414,728	7.1%
Infrastructure/Public Works	561,299	561,299	418,892	142,407	25.4%
Internal Operations	481,022	481,022	468,363	12,659	2.6%
Library	56,408,923	56,415,423	56,791,502	(376,079)	-0.7%
Neighborhood Services	1,925,024	2,028,692	5,184,188	(3,155,496)	-155.5%
Office of Boards and Commissions	801,684	893,016	834,032	58,984	6.6%
Office of Homeland Security	3,080,300	3,030,300	2,554,445	475,855	15.7%
Office of the Assistant Chief Operating Officer	1,065,364	1,065,364	1,021,088	44,276	4.2%
Office of the Chief Financial Officer	606,371	606,371	627,904	(21,533)	-3.6%
Office of the Chief Operating Officer	1,260,557	1,280,557	1,296,545	(15,988)	-1.2%

General Fund Projected Expenditures

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Office of the City Attorney	\$ 60,303,573	\$ 60,573,573	\$ 62,225,819	\$ (1,652,246)	-2.7%
Office of the City Treasurer	18,294,845	18,014,845	16,536,484	1,478,361	8.2%
Office of the Independent Budget Analyst	2,189,081	2,189,081	2,202,176	(13,095)	-0.6%
Office of the Mayor	4,100,118	4,100,118	3,727,324	372,794	9.1%
Parks and Recreation	122,248,277	122,225,474	120,121,758	2,103,716	1.7%
Performance and Analytics	4,661,541	4,661,541	4,187,911	473,630	10.2%
Personnel	9,716,560	9,796,560	9,744,687	51,873	0.5%
Planning	9,976,245	9,976,245	9,505,473	470,772	4.7%
Police	539,262,929	542,556,035	550,609,613	(8,053,578)	-1.5%
Public Utilities	2,712,536	2,712,536	2,703,444	9,092	0.3%
Facilities Services	24,531,875	24,401,875	23,654,900	746,975	3.1%
Purchasing and Contracting	20,150,112	19,870,112	18,835,054	1,035,058	5.2%
Real Estate Assets	6,342,319	6,202,319	5,581,893	620,426	10.0%
Smart and Sustainable Communities	1,054,467	1,089,467	830,822	258,645	23.7%
Sustainability	1,978,255	1,558,255	1,002,027	556,228	35.7%
Transportation and Storm Water	125,963,917	125,599,523	122,835,368	2,764,155	2.2%
Total General Fund Expenditures	\$ 1,589,984,689	\$ 1,596,139,689	\$ 1,578,456,866	\$ 17,682,823	1.1%

The current budget presented in this table is as of March 2020 (accounting period 9) unless otherwise noted.

Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Airports Fund	Revenue	\$ 4,881,882	\$ 4,881,882	\$ 6,428,296	\$ 1,546,414	31.7%
	Expenditures	6,001,481	6,469,481	4,990,211	1,479,270	22.9%
Central Stores Fund	Revenue	7,633,347	7,633,347	7,592,932	(40,415)	-0.5%
	Expenditures	7,489,187	7,489,187	7,805,715	(316,528)	-4.2%
Concourse and Parking Garages Operating Fund	Revenue	4,244,226	4,244,226	3,356,666	(887,560)	-20.9%
	Expenditures	4,321,921	4,321,921	3,788,930	532,991	12.3%
Department of Information Technology Fund	Revenue	60,326,593	61,326,593	63,062,326	1,735,733	2.8%
	Expenditures	61,891,341	62,891,341	62,269,369	621,972	1.0%
Development Services Fund	Revenue	78,351,692	78,351,692	78,888,345	536,653	0.7%
	Expenditures	81,726,481	81,726,481	77,000,436	4,726,045	5.8%
Energy Conservation Program Fund	Revenue	4,180,739	4,180,739	4,380,099	199,360	4.8%
	Expenditures	4,668,804	4,668,804	4,544,674	124,130	2.7%
Engineering and Capital Projects Fund	Revenue	115,836,658	115,836,658	110,690,041	(5,146,617)	-4.4%
	Expenditures	115,708,740	115,708,740	107,830,617	7,878,123	6.8%
Facilities Financing Fund	Revenue	3,100,248	3,100,248	2,685,308	(414,940)	-13.4%
	Expenditures	3,099,854	3,099,854	2,688,473	411,381	13.3%
Fire/EMS Transportation Program Fund	Revenue	12,344,106	12,344,106	12,819,654	475,548	3.9%
	Expenditures	12,170,687	12,170,687	12,437,593	(266,906)	-2.2%
Fleet Operating Fund	Revenue	58,919,709	58,919,709	55,366,700	(3,553,009)	-6.0%
	Expenditures	58,237,015	58,237,015	53,791,082	4,445,933	7.6%
GIS Fund	Revenue	3,767,988	3,767,988	3,781,606	13,618	0.4%
	Expenditures	3,793,850	3,793,850	3,449,133	344,717	9.1%
Golf Course Fund	Revenue	20,470,347	20,470,347	19,342,369	(1,127,978)	-5.5%
	Expenditures	19,911,781	19,911,781	19,246,110	665,671	3.3%
Junior Lifeguard Program Fund	Revenue	615,150	615,150	614,944	(206)	0.0%
	Expenditures	618,842	618,842	454,475	164,367	26.6%
Local Enforcement Agency Fund	Revenue	786,417	786,417	714,326	(72,091)	-9.2%
	Expenditures	1,009,689	1,009,689	980,295	29,394	2.9%
Los Peñasquitos Canyon Preserve Fund	Revenue	186,000	186,000	186,816	816	0.4%
	Expenditures	236,757	236,757	237,692	(935)	-0.4%
OneSD Support Fund	Revenue	25,124,081	25,124,081	25,260,074	135,993	0.5%
	Expenditures	27,129,825	27,129,825	26,505,398	624,427	2.3%
Parking Meter Operations Fund	Revenue	11,297,852	11,297,852	8,453,410	(2,844,442)	-25.2%
	Expenditures	10,857,870	10,857,870	8,398,377	2,459,493	22.7%

Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Petco Park Fund	Revenue	\$ 16,232,066	\$ 16,232,066	\$ 16,211,774	\$ (20,292)	-0.1%
	Expenditures	17,337,201	17,337,201	15,402,613	1,934,588	11.2%
Publishing Services Fund	Revenue	2,498,676	2,498,676	1,350,684	(1,147,992)	-45.9%
	Expenditures	2,205,276	2,205,276	2,028,382	176,894	8.0%
Recycling Fund	Revenue	23,631,760	23,631,760	26,041,231	2,409,471	10.2%
	Expenditures	27,059,886	27,059,886	28,157,382	(1,097,496)	-4.1%
Refuse Disposal Fund	Revenue	32,994,373	32,994,373	35,535,282	2,540,909	7.7%
	Expenditures	39,213,129	39,213,129	34,602,904	4,610,225	11.8%
Risk Management Administration Fund	Revenue	13,200,293	13,200,293	12,258,144	(942,149)	-7.1%
	Expenditures	13,116,151	13,116,151	12,068,448	1,047,703	8.0%
Seized Asset Fund - Federal Treasury Fund	Revenue	118,812	118,812	453,450	334,638	281.7%
	Expenditures	119,187	10,757,453	10,757,881	(428)	0.0%
Sewer Utility Funds ¹	Revenue	610,912,622	610,912,622	425,075,591	(185,837,031)	-30.4%
	Expenditures	374,454,750	374,454,750	345,703,066	28,751,684	7.7%
Stadium Operations Fund	Revenue	7,050,373	7,050,373	7,290,836	240,463	3.4%
	Expenditures	14,350,466	14,350,466	13,193,126	1,157,340	8.1%
Transient Occupancy Tax Fund ²						
Commission for Arts and Culture Department	Revenue	\$ -	\$ -	\$ 597	\$ 597	100.0%
Special Events Department	Revenue	75,000	75,000	42,282	(32,718)	-43.6%
Major Revenues	Revenue	-	-	-	-	0.0%
Special Promotional Programs	Revenue	127,373,322	127,373,322	87,748,689	(39,624,633)	-31.1%
<i>Total Transient Occupancy Tax Fund Revenue</i>		<i>\$ 127,448,322</i>	<i>\$ 127,448,322</i>	<i>\$ 87,791,568</i>	<i>\$ (39,656,754)</i>	
Commission for Arts and Culture Department	Expenditures	\$ 1,336,596	\$ 1,336,596	\$ 1,282,460	\$ 54,136	4.1%
Special Events Department	Expenditures	1,228,422	1,228,422	1,216,304	12,118	1.0%
Special Promotional Programs	Expenditures	126,187,332	126,187,332	86,910,967	39,276,365	31.1%
<i>Total Transient Occupancy Tax Fund Expenditures</i>		<i>\$ 128,752,350</i>	<i>\$ 128,752,350</i>	<i>\$ 89,409,730</i>	<i>\$ 39,342,620</i>	
Underground Surcharge Fund ³	Revenue	65,195,970	\$ 65,195,970	\$ 62,486,081	\$ (2,709,889)	-4.2%
	Expenditures	102,322,016	102,322,016	77,031,535	25,290,481	24.7%
Water Utility Operating Fund ¹	Revenue	1,010,243,291	1,010,243,291	752,225,887	(258,017,404)	-25.5%
	Expenditures	570,305,118	570,513,458	505,115,726	65,397,732	11.5%
Wireless Communications Technology Fund	Revenue	9,129,456	9,129,456	9,911,807	782,351	8.6%
	Expenditures	10,105,542	10,105,542	9,921,016	184,526	1.8%

The current budget presented in this table is as of March 2020 (accounting period 9) unless otherwise noted. Capital Improvements Program expenditure budgets are excluded.

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

² Total City FY 2020 Adopted Budget for transient occupancy tax is \$260.3 million and the projection is \$177.2 million. The balance is budgeted in the Transient Occupancy Tax Fund.

³ Total City FY 2020 Adopted Budget for franchise fees is \$162.8 million and the projection is \$153.4 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

Non-General Fund Reserves

in millions

Description	Fund Name	Reserve Type	FY 2020 Target	Status
Development Services	Development Services Fund	Operating Reserve	\$ 7.6	Not on Target ¹
Golf Course	Golf Course Fund	Operating Reserve	2.2	On Target
Environmental Services	Recycling Enterprise Fund	Operating Reserve	3.9	On Target
	Refuse Disposal Fund	Operating Reserve	5.6	On Target
Public Utilities	Sewer Utility Funds	Emergency Operating Reserve	50.7	Not on Target
		Emergency Capital Reserve	10.0	Not on Target
		Rate Stabilization Fund Reserve	18.3	On Target
	Water Utility Funds	Emergency Operating Reserve	40.1	Not on Target
		Emergency Capital Reserve	5.0	On Target
		Rate Stabilization Fund Reserve	26.7	On Target
		Secondary Purchase Reserve	16.1	On Target
Risk Management	Public Liability Fund	Risk Management Reserve	33.8	On Target
	Workers' Compensation Fund	Risk Management Reserve	32.0	On Target
	Long-Term Disability Fund	Risk Management Reserve	3.8	On Target

¹ The Fiscal Year 2020 Development Services Fund reserve target of \$7.5 million reported in the Fiscal Year 2020 Mid-Year Report is not on target due to the current pandemic which has impacted revenues.

CIP Budget Adjustment Requests

Summary

The table below summarizes the CIP budget adjustment requests by the categories outlined in the report. Details including a justification for each request are included in the tables following the summary. There are three types of CIP budget requests included in this report:

- Increasing Appropriation: addition of new budgeted funds to a project from fund balance
- Decreasing Appropriation: return of budgeted funds from a project back to fund balance
- Transfer in the CIP: moving budgeted funds between CIP projects

Increasing Appropriation

Funded Program	Fund	Amount	Justification
AID00005 - Street Resurfacing and Reconstruction	200306 - Prop 42 Replacement-Transportation Relief	50,000.00	Funding is being allocated to support AID00005 - Street Resurfacing and Reconstruction.
AID00005 - Street Resurfacing and Reconstruction	200203 - Trench Cut Fees/Excavation Fee	400,000.00	Funding is being allocated to support AID00005 - Street Resurfacing and Reconstruction.
AIK00003 - Sidewalk Repair & Replacement	400002 - Capital Outlay-Misc Revenue	1,020,000.00	Funding is being allocated to support AIK00003 - Sidewalk Repair & Replacement in the Paradise Hills and Jamacha-Lomita communities.
AIL00001 - Traffic Calming	400002 - Capital Outlay-Misc Revenue	30,000.00	Funding is being allocated to support AIL00001 - Traffic Calming for V-Calming signs in the Rolando community.
AGF00007 - Park Improvements	400002 - Capital Outlay-Misc Revenue	50,000.00	Funding is being allocated to support AGF00007 - Park Improvements for Martin Luther King Rec Center Basketball Court Lighting.
ABT00001 - City Facility Improvements	400002 - Capital Outlay-Misc Revenue	300,000.00	Funding is being allocated to support ABT00001 - City Facility Improvements for Imperial Avenue properties.
S00851 - Sr163/Friars Road	400174 - Transnet Extension RTCIP Fee	127,468.00	Funding is being allocated to support construction of S00851 - Sr163/Friars Road.
S00869 - Palm Avenue Interstate 805 Interchange	400174 - Transnet Extension RTCIP Fee	500,000.00	Funding is being allocated to support design of S00869 - Palm Avenue Interstate 805 Interchange.
S00871 - West Mission Bay Drive Bridge Over San D	400174 - Transnet Extension RTCIP Fee	1,678,000.00	Funding is being allocated to support construction of S00871 - West Mission Bay Drive Bridge Over San D.
S00871 - West Mission Bay Drive Bridge Over San D	200385 - Sea World Traffic Mitigation	30,000.00	Funding is being allocated to support construction of S00871 - West Mission Bay Drive Bridge Over San D.
S00880 - Miramar Road I-805 Easterly Ramps	400080 - North University City-FBA	350,000.00	Funding is being allocated to support design and construction of S00880 - Miramar Road I-805 Easterly Ramps.

Funded Program	Fund	Amount	Justification
S00935 - N Torrey Pines Rd Bridge/Los Penasquitos	400133 - Torrey Pines - Urban Community	230,000.00	Funding is being allocated to support post construction activities for S00935 - N Torrey Pines Rd Bridge/Los Penasquitos.
S16059 - Park De La Cruz Community Center & Gym Bldg.	200324 - Antenna Lease Revenue	30,000.00	Funding is being allocated to support the IT connection for S16059 - Park De La Cruz Community Ctr & Gym Bldg.
S18001 - University Avenue Complete Street Phase1	400174 - Transnet Extension RTCIP Fee	222,000.00	Funding is being allocated to support S18001 - University Avenue Complete Street Phase1.
Total Appropriations		5,017,468.00	

Decreasing Appropriation

Funded Program	Fund	Amount	Justification
AGB00001 - Stadium	200116 - Stadium Operations-CIP	802,755.46	Project is being closed because of pending stadium sale.
ATT00001 - Governmental Funded It Projects	600001 - Grant Fund - State	35,458.94	Project has been completed. Surplus funding is being returned.
L18000 - Downtown Greenways	400122 - Downtown DIF (Formerly Centre City)	1,000,000.00	There are no active agreements to complete this work. Once agreements have been approved, funds will be re-allocated. Funds will remain in fund 400122 for future appropriation.
RD10001 - Westerly Extension of Hazard Center	400264 - Private & Others Contributions-CIP	1,000,000.00	Agreement with developer has expired. Funds are no longer eligible to reimburse the construction costs. Funds will remain in fund 400264 for future appropriation.
S00044 - Lower Otay Reservoir Emergency Outlet Improvement	700010 - Water Utility - CIP Funding Source	135,080.90	Project is being combined with S12018 – Lower Otay Outlet Tower. Funds will remain in fund 700010 for future appropriation.
S00314 - Wet Weather Storage Facility	700009 - Metro Sewer Utility - CIP Funding Source	1,122,213.93	Project is being combined with ALA00001 – Pure Water. Funds will remain in fund 700009 for future appropriation.
S00642 - Carmel Valley Neighborhood Park #8	400088 - Carmel Valley Consolidated FBA	6,507,776.20	Project implementation is being cancelled. Funds will remain in fund 400088 for future appropriation.
S15045 - Park Boulevard At-Grade Crossing	200700 - Redevelopment Obligation Retirement Fund	2,500,000.00	Funds were not approved for project use by the State DoF. Funds will remain in fund 200700 for future appropriation. \$21.0 million of State Funding is also being added via a separate Council Action.
AIH00001 - Installation City Owned Street Lights	400265 - CIP Contributions from The General Fund	1,486,000.00	Funds are being returned to the General Fund (100000) to support FY20 Revenue shortfalls due to Covid-19. \$3.8M remaining unexpended as of 4/30/20 after deappropriation.
AIH00002 - Street Light Circuit Upgrades	400265 - CIP Contributions from The General Fund	1,300,000.00	Funds are being returned to the General Fund (100000) to support FY20 Revenue shortfalls due to Covid-19. \$1.9M remaining unexpended as of 4/30/20 after deappropriation.
AIK00003 - Sidewalk Repair & Replacement	400265 - CIP Contributions from The General Fund	4,200,000.00	Funds are being returned to the General Fund (100000) to support FY20 Revenue shortfalls due to Covid-19. \$6.0M remaining unexpended as of 4/30/20 after deappropriation, including other requests in this report.
S00751 - Hickman Fields Athletic Area	400265 - CIP Contributions from The General Fund	1,000,000.00	Funds are being returned to the General Fund (100000) to support FY20 Revenue shortfalls due to Covid-19. \$6.6M remaining unexpended as of 4/30/20 after deappropriation.

Funded Program	Fund	Amount	Justification
S15028 - Olive Grove Community Park Ada Improvement	400265 - CIP Contributions from The General Fund	1,050,000.00	Funds are being returned to the General Fund (100000) to support FY20 Revenue shortfalls due to Covid-19. \$206K remaining unexpended as of 4/30/20 after deappropriation.
S20011 - Ocean Beach Pier Improvements	400265 - CIP Contributions from The General Fund	264,000.00	Funds are being returned to the General Fund (100000) to support FY20 Revenue shortfalls due to Covid-19. \$845K remaining unexpended as of 4/30/20 after deappropriation.
Total Decreasing Appropriation		22,403,285.43	

Transfer within the CIP

Funded Program (Sending)	Funded Program (Receiving)	Fund	Amount	Justification
S12013 - Alvarado 2nd Extension Pipeline	ABL00001 - Standpipe & Reservoir Rehabilitations	700010 - Water Utility - CIP Funding Source	144,744.00	Funding is being transferred to support ABL00001 - Standpipe & Reservoir Rehabilitations.
S12013 - Alvarado 2nd Extension Pipeline	ABL00001 - Standpipe & Reservoir Rehabilitations	700010 - Water Utility - CIP Funding Source	464,300.00	Funding is being transferred to support ABL00001 - Standpipe & Reservoir Rehabilitations.
S12018 - Lower Otay Outlet Tower	ABL00001 - Standpipe & Reservoir Rehabilitations	700010 - Water Utility - CIP Funding Source	1,000,000.00	Funding is being transferred to support ABL00001 - Standpipe & Reservoir Rehabilitations.
AJB00001 - MWWD Trunk Sewers	ABO00001 - Metro Treatment Plants	700009 - Metro Sewer Utility - CIP Funding Source	1,000,000.00	Funding is being transferred to support ABO00001 - Metro Treatment Plants.
AJB00001 - MWWD Trunk Sewers	ABO00001 - Metro Treatment Plants	700009 - Metro Sewer Utility - CIP Funding Source	400,000.00	Funding is being transferred to support ABO00001 - Metro Treatment Plants.
AJB00001 - MWWD Trunk Sewers	ABO00001 - Metro Treatment Plants	700009 - Metro Sewer Utility - CIP Funding Source	250,000.00	Funding is being transferred to support ABO00001 - Metro Treatment Plants.
ABP00001 - Pump Station Restorations	ABP00002 - Metro System Pump Stations	700008 - Muni Sewer Utility - CIP Funding Source	60,615.00	Funding is being transferred to support ABP00002 - Metro System Pump Stations.
AJA00001 - Sewer Main Replacements	ABT00007 - Sewer CIP Emergency Reserve	700008 - Muni Sewer Utility - CIP Funding Source	2,000,000.00	Funding is being transferred to support ABT00007 - Sewer CIP Emergency Reserve.
AIK00003 - Sidewalk Repair & Replacement	ACA00001 - Drainage Projects	400116 - Navajo Urban Community	1,308.40	Funding is being transferred to support ACA00001 - Drainage Projects.
AIK00003 - Sidewalk Repair & Replacement	ACA00001 - Drainage Projects	400119 - Skyline/Paradise Urban Community	18,000.00	Funding is being transferred to support ACA00001 - Drainage Projects.
AIL00004 - Traffic Signals - Citywide	ACA00001 - Drainage Projects	400121 - Uptown Urban Community	100,000.00	Funding is being transferred to support ACA00001 - Drainage Projects.
AIL00005 - Traffic Signals - Modify & Modernize	ACA00001 - Drainage Projects	400116 - Navajo Urban Community	17,500.00	Funding is being transferred to support ACA00001 - Drainage Projects.

Funded Program (Sending)	Funded Program (Receiving)	Fund	Amount	Justification
AID00005 - Street Resurfacing and Reconstruction	ACC00001 - Watershed CIP	400869 - General Fund Commercial Paper Notes	400,000.00	Funding is being transferred to support ACC00001 - Watershed CIP. TransNet funding being added to offset AID00005 funding.
AIG00001 - Median Installation	ACC00001 - Watershed CIP	400265 - CIP Contributions from The General Fund	150,000.00	Funding is being transferred to support ACC00001 - Watershed CIP.
S00880 - Miramar Road I-805 Easterly Ramps	ACC00001 - Watershed CIP	400869 - General Fund Commercial Paper Notes	350,000.00	Funding is being transferred to support ACC00001 - Watershed CIP. FBA funding is being added to support S00880.
S00870 - Old Otay Mesa Road- Westerly	AID00005 - Street Resurfacing & Reconstruction	400169 - Transnet Extension 70% Cap	111,532.00	Project savings are being transferred to support AID00005 - Street Resurfacing & Reconstruction.
S15023 - Torrey Pines Road Improvement Phase 2	AID00005 - Street Resurfacing & Reconstruction	400169 - Transnet Extension 70% Cap	80,000.00	Funding is being transferred to support AID00005 - Street Resurfacing & Reconstruction.
S00915 - University Avenue Mobility	AID00005 - Street Resurfacing & Reconstruction	400169 - Transnet Extension 70% Cap	131,000.00	Funding is being transferred to support AID00005 - Street Resurfacing & Reconstruction. DIF funding is being added to support S00915.
S00851 - Sr163/Friars Road	AID00005 - Street Resurfacing & Reconstruction	400169 - Transnet Extension 70% Cap	127,468.00	Funding is being transferred to support AID00005 - Street Resurfacing & Reconstruction. RTCIP funding is being added to support S00851
AIK00003 - Sidewalk Repair & Replacement	AIK00001 - New Walkways	400111 - Golden Hill Urban Community	48,511.15	Funding is being transferred to support AIK00001 - New Walkways.
AIK00003 - Sidewalk Repair & Replacement	AIK00001 - New Walkways	400125 - Otay Mesa/Nestor Urban Community	38,941.93	Funding is being transferred to support AIK00001 - New Walkways.
AIK00003 - Sidewalk Repair & Replacement	AIK00001 - New Walkways	400864 - Encanto Neighborhoods DIF	27,573.16	Funding is being transferred to support AIK00001 - New Walkways.
AIL00005 - Traffic Signals - Modify & Modernize	AIK00001 - New Walkways	400125 - Otay Mesa/Nestor Urban Community	26,704.46	Funding is being transferred to support AIK00001 - New Walkways.

Funded Program (Sending)	Funded Program (Receiving)	Fund	Amount	Justification
AIK00003 - Sidewalk Repair & Replacement	AIL00005 - Traffic Signals - Modify & Modernize	400115 - Midway/Pacific Hwy Urban Community	3,251.18	Funding is being transferred to support AIL00005 - Traffic Signals - Modify & Modernize.
S00041 - Morena Reservoir Outlet Tower Upgrade	AKB00003 - Main Replacements	700010 - Water Utility - CIP Funding Source	3,000,000.00	Funding is being transferred to support AKB00003 - Main Replacements.
S12013 - Alvarado 2nd Extension Pipeline	AKB00003 - Main Replacements	700010 - Water Utility - CIP Funding Source	1,520,700.00	Funding is being transferred to support AKB00003 - Main Replacements.
ABP00001 - Pump Station Restorations	S00312 - Ps2 Power Reliability & Surge Protection	700008 - Muni Sewer Utility - CIP Funding Source	242,181.00	Funding is being transferred to support S00312 - PS2 Power Reliability & Surge Protection.
AIK00003 - Sidewalk Repair & Replacement	S00905 - Sr163/Clairemont Mesa Blvd Interchange	400136 - Kearny Mesa - Urban Community	234.74	Funding is being transferred to support S00905 - Sr163/Clairemont Mesa Blvd Interchange.
S15023 - Torrey Pines Road Improvement Phase 2	S00915 - University Avenue Mobility	400174 - Transnet Extension RTCIP Fee	131,000.00	Funding is being transferred to support S00915 - University Avenue Mobility.
S20010 - North Park Recreation Center Expansion	S10050 - North Park Mini-Park & Streetscape Improvement	400110 - Park North-East - Park Development	133,320.33	Funding is being transferred to support S10050 - North Park Mini-Park & Streetscape Improvement.
S20010 - North Park Recreation Center Expansion	S10050 - North Park Mini-Park & Streetscape Improvement	400112 - North Park Urban Community	249,866.72	Funding is being transferred to support S10050 - North Park Mini-Park & Streetscape Improvement.
S12013 - Alvarado 2nd Extension Pipeline	S11021 - University Ave Pipeline Replacement	700010 - Water Utility - CIP Funding Source	350,000.00	Funding is being transferred to support S11021 - University Ave Pipeline Replacement.
S12008 - Catalina 12" Cast Iron Mains	S12009 - La Jolla Scenic Dr. 16" Main	700010 - Water Utility - CIP Funding Source	350,000.00	Funding is being transferred to support S12009 - La Jolla Scenic Dr. 16" Main.
S11026 - Montezuma / Mid City Pipeline Ph 2	S12040 - Tierrasanta (Via Dominique) Pump Station	700010 - Water Utility - CIP Funding Source	60,000.00	Funding is being transferred to support S12040 - Tierrasanta (Via Dominique) Pump Station.
S11026 - Montezuma / Mid City Pipeline Ph 2	S13015 - Water & Sewer GJ 816 (W)	700010 - Water Utility - CIP Funding Source	80,000.00	Funding is being transferred to support S13015 - Water & Sewer GJ 816 (W).
S15006 - Canyon Hills Resource Park Improvements	S14007 - Salk Neighborhood Park & Joint Use Development	400085 - Mira Mesa - FBA	1,176,749.15	Funding is being transferred to support S14007 - Salk Neighborhood Park & Joint Use Development.
L16002 - Mira Mesa Community Park Improvements	S14007 - Salk Neighborhood Park & Joint Use Development	400085 - Mira Mesa - FBA	23,842.85	Funding is being transferred to support S14007 - Salk Neighborhood Park & Joint Use Development.

Funded Program (Sending)	Funded Program (Receiving)	Fund	Amount	Justification
L16002 - Mira Mesa Community Park Improvements	S15007 - Wangenheim Joint Use Facility	400085 - Mira Mesa - FBA	3,500,000.00	Funding is being transferred to support S15007 - Wangenheim Joint Use Facility.
S11060 - Otay Mesa Truck Route Phase 4	S15018 - La Media Road Improvements	400169 - Transnet Extension 70% Cap	3,000,000.00	Funding is being transferred to support S15018 - La Media Road Improvements.
Total Transfer			20,769,344.07	

Mission Bay Park Improvement Fund

Mission Bay Park Improvement Fund

Allocation Approvals

Funding Program (Sending)	Funding Program (Receiving)	Fund	Amount	Justification
AGF00004 – Mission Bay Improvements	AGF00004 - Mission Bay Improvements	200386 – Mission Bay Park Improvements	\$200,000	B18221 – Old Sea World Drive Parking Lot Imp
AGF00004 – Mission Bay Improvements	AGF00004 - Mission Bay Improvements	200386 – Mission Bay Park Improvements	\$492,701	B18220 – Deanza North Parking Lot Improvements
Total			\$692,701	

Additional CIP Adjustment Requests

Close CIP Projects

1. Close L18000, Downtown Greenways
2. Close RD10001, Westerly Extension of Hazard Center
3. Close S00044, Lower Otay Reservoir Emergency Outlet Improvement
4. Close S00314, Wet Weather Storage Facility
5. Close S00642, Carmel Valley Neighborhood Park #8
6. Close S13014, Los Penasquitos Canyon Preserve S. Trail Restoration
7. Close S20010, North Park Recreation Center Expansion

Transfer CIP Project

1. Transfer up to \$2.0 million in appropriations, expenditures, and encumbrances from CIP ABT00007, Sewer CIP Emergency Reserve (B20105), into CIP ABP00001, Pump Station Restorations