The City of SAN DIEGO

FISCAL YEAR 2021
THIRD QUARTER BUDGET MONITORING REPORT

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May 2021

INTRODUCTION

The Fiscal Year 2021 Third Quarter Budget Monitoring Report (Third Quarter Report) forecasts year-end projections of revenues and expenditures for funds with budgeted personnel expenditures compared to the current budget. Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. This report is an integral part of the budget process; it provides transparency to the City's budget and finances and delivers critical data for informed decision- making.

The Department of Finance (DoF) produces this report in collaboration with City departments to forecast revenues and expenditures. 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 2021 Mid-Year Budget Monitoring Report (Mid-Year Report).

This report provides details and analysis of the year-end projections using input from departments, statistical data, economic analysis, professional judgment and expertise from economic consultants, professional organizations, and other resources to support the year-end revenue and expenditure projections. Fiscal Year 2021 Charter 39 Supporting Schedules, which serve as a summary of the financial activity of the City of San Diego as of March 31, 2021, are also attached to this report.

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 significant General Fund revenue and expenditure variances by department
- Update on General Fund Balances and Reserves
- Discussion of significant variances projected for non-General Funds
- Updates to Non-General Fund and Risk Management Reserves

This report also includes requested authorities and appropriation adjustments necessary to maintain budgetary control over certain General Fund and non-General Fund departments. Additional details regarding each appropriation adjustment request are included in the Appropriations Adjustment section of this report.

GENERAL FUND EXECUTIVE SUMMARY

Summary of FY 2021 General Fund Projections

Table 1 *in millions*

Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	**$ 1,620.9**	**$ 1,620.9**	**$ 1,559.9**	**$ (61.0)**	**-3.8%**
Personnel Expenditures	$ 647.9	$ 647.9	$ 651.1	$ (3.2)	-0.5%
Fringe & Non-Personnel Expenditures	$ 973.0	$ 973.0	$ 960.9	$ 12.0	1.2%
Expenditures	**$ 1,620.9**	**$ 1,620.9**	**$ 1,612.1**	**$ 8.9**	**0.5%**
Net Projected Activity	**$ -**	**$ -**	**$ (52.2)**	**$ (52.2)**	

Revenues

General Fund Revenues are projected to be under budget by $61.0 million, including $14.3 million in major revenue and $46.7 million in departmental revenues. Most of the revenue shortfalls are due to the ongoing COVID-19 pandemic and the impact of the State's Stay at Home Orders on travel, special events, and revenue generated from City property and facilities. Given the complexities of the changes in City revenue, this report includes a comprehensive update on changes to major revenues and departmental revenues when compared to the current budget and the Mid-Year Projections in the later sections of this report.

A full listing of General Fund projected revenues by department can be found in Attachment I, and Departments with notable variances are discussed later in this report.

Expenditures

Personnel Expenditures

As shown in Table 1, General Fund Personnel Expenditures are projected to be over budget by $3.2 million, which is within 0.5 percent of budget. While 26 of the 51 General Fund Departments listed in the Appropriations Ordinance are projecting a combined overage of $13.5 million, these increases are largely offset by savings in other departments. The most frequently cited reason for the overage was a department's Budgeted Personnel Expenditure Savings[1] (BPES) and termination pay. The BPES assumed a higher-level rate of vacancies at the beginning of the fiscal year, as well as historical attrition levels that have not materialized due to the elimination of many vacant positions with the adoption of the Fiscal Year 2021 Budget. Much of the termination pay is the result of the City restructure implemented by the Mayor, including the reduction of the Assistant Chief Operating Officer and two Deputy Chief Operating Officers, as well as the transition of the City's newly elected officials and their respective teams. The largest overages are in the Fire Rescue Department (constant staffing, strike team deployment, and COVID related overtime) and City Attorney (4 percent reduction in salaries budget and supplemental positions). These two departments account for approximately 81 percent of the projected overage.

[1] Referred to in the FY 2021 Adopted Budget as Budgeted Vacancy Factor.

Twenty-five departments are projecting personnel savings above $100,000, for a total of $10.3 million in savings, with four departments responsible for $7.3 million in projected savings. The largest savings are in the Parks and Recreation and Library Departments due to savings in hourly employees as a result of various facility closures as a result of the pandemic.

Non-Personnel Expenditures

As shown in Table 1, General Fund Fringe and Non-Personnel Expenditures are projected to be under budget by $12.0 million. All non-personnel categories are projected under budget, except for Contracts, which is expected to end the year $5.2 million over budget. A 2.6 percent across the board reduction was applied to this category of expenditures during final budget deliberations, and fifteen departments are projecting to exceed the reduced appropriation levels. Several of these overages are due to reductions being indiscriminately applied to large essential contracts, such as the animal services contract, county general election costs, and the City's insurance premiums, which are largely non-negotiable. Also impacting the contracts category since the release of the Mid-Year Report are $5.3 million in new claims that are expected to materialize in the Public Liability Operating Fund. These claims are projected to be supported by additional contributions from the General Fund. Additional significant overages are seen in Library and Fire-Rescue.

These overages are fully offset with decreased projections in other expenditures categories. The largest three factors contributing to savings are transfers out to the Mission Bay and Regional Parks funds due to decreased revenue from Mission Bay properties, a delay in IT contract transition costs budgeted in Fiscal Year 2021 that are now expected to be incurred in Fiscal Year 2022, and a decrease in debt expenses due to lower interest rates and refinancing.

A full listing of General Fund projected expenditures by department can be found in Attachment II, and departments with notable variances are discussed later in this report.

Mid-Year to Third Quarter Report Overview

Table 2: Quarterly Comparison of FY 2021 General Fund Projections displays the changes from the Mid-Year Report to provide a comparison from the previous quarterly update. The Mid-Year projected deficit of $85.4 million is estimated to improve by $33.2 million in the Third Quarter Report, for a projected negative net position of $52.2 million. A portion of the improvement from the Mid-Year was previously discussed in the Major Revenue Projections Informational Update that was conveyed to City Council via memo on March 22, 2021 (Attachment VII). The $52.2 million projected deficit is proposed to be alleviated by $37.7 million in monies from the American Rescue Plan, as well as $14.5 million of available Fiscal Year 2020 fund balance.

Quarterly Comparison of FY 2021 General Fund Projections

Table 2 *in millions*

Revenue/Expenditures	Mid-Year Report	Year-End Projection	Variance	Change %
Revenue				
Major General Fund Revenues	1,133.6	1,149.6	16.0	1.4%
Departmental Revenues	401.4	410.3	8.9	2.2%
Total Projected Revenue	**$ 1,535.0**	**$ 1,559.9**	**24.9**	**1.6%**
Expenditure				
Salaries & Wages	649.7	651.1	(1.4)	-0.2%
Non-Personnel Expenditures	970.7	960.9	9.8	1.0%
Projected Expenditures	**$ 1,620.4**	**$ 1,612.1**	**8.3**	**0.5%**
Additional Resources				
American Rescue Plan Revenue	-	37.7		
FY 2020 Ending Fund Balance[1]	-	14.5		
Net Year-End Projection	**($85.4)**	**0.0**		

[1]Unassigned Fund Balance that is not otherwise designated as General Fund Reserves and is available for appropriation.

GENERAL FUND REVENUE

MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to be under budget by $14.3 million, this is an improvement from the FY 2021 Mid-Year Report of $16.0 million and a slight improvement of $4.8 million from the Major General Fund Revenues projection update memorandum released on March 22, 2021 and presented to Budget and Government Efficiency Committee on April 7, 2021. Assumptions influencing the major General Fund revenues are detailed in this report, including any significant variances from the Fiscal Year 2021 Current Budget.

FY 2021 Major General Fund Revenue Projections

Table 3 *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax	630.6	$ 630.6	$ 634.8	$ 4.2	0.7%
Sales Tax	274.4	274.4	$ 283.8	9.4	3.4%
Transient Occupancy Tax[1]	90.5	90.5	$ 58.9	(31.6)	-34.9%
Franchise Fees[2]	67.7	67.7	$ 75.4	7.7	11.4%
Other Major Revenues	100.7	100.7	96.6	(4.1)	-4.1%
Total	**$ 1,163.9**	**$ 1,163.9**	**$ 1,149.6**	**$ (14.3)**	**-1.2%**

[1]Total City FY 2021 Adopted Budget for transient occupancy tax is $171.6 million and the projection is $111.4 million. The balance is budgeted in the Transient Occupancy Tax Fund.

[2]Total City FY 2021 Adopted Budget for franchise fees is $137.3 million and the projection is $155.0 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 for the first nine months of the fiscal year. The Fiscal Year 2021 Adopted Budget for the major General Fund revenues was developed by incorporating the continued impacts from the COVID-19 pandemic.

Local Economic Indicators

Table 4

Economic Indicator	Mar-20	Mar-21	Change %
City of San Diego Unemployment	3.6%	6.6%	3.0%
City of San Diego Number of Unemployed	25,800	45,600	76.7%
City of San Diego Home Sales[1]	2,074	2,257	8.8%
City of San Diego Median Home Price[1]	$601,000	$690,000	14.8%
San Diego County Foreclosures	118	24	-79.7%
San Diego County Notices of Default	723	226	-68.7%

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

[1] Calendar year data through February.

The local economy has experienced significant impacts from the COVID-19 pandemic since March 2020. These impacts are evident through actual receipts realized through the first nine months of the fiscal year. The third quarter projections continue to project those impacts, with moderate improvements in sales tax and transient occupancy tax revenues through fiscal year-end. When compared to March 2020, the unemployment rate and the number of unemployed in the City of San Diego for March 2021 has increased from 3.6% to 6.6%. As projected during the Mid-Year Report, the unemployment rate rose during the Regional Stay-at-Home order implemented by the Governor on December 5, 2020, reaching 8.0% in January 2021. However, the month-over-month data is trending at a positive improvement, since the lifting of many COVID-19 restrictions. The Regional Stay-at-Home order was lifted at the end of January 2021, which was sooner than projected in the Mid-Year Report. The City has realized a slight increase in transient occupancy tax revenue for the March receipts, which is associated with an increase in leisure travel across the City.

Home prices continue to rise, along with the number of home sales when comparing year over year data. These local economic indicators are supportive of the overall projection for revenue growth that has declined in the first three quarters of the fiscal year, followed by a projected moderate improvement in the last quarter. A summary of current local key economic indicators is reflected in Table 4: Local Economic Indicators. Details on the major components of the City's General Fund Fiscal Year 2021 Adopted Budget and current projections are provided in the following sections.

Property Tax

FY 2021 Property Tax Revenue Projections

Table 5 | *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate	4.25%	4.25%	4.25%	0.0%	N/A
Property Tax Projection	$ 630.6	$ 630.6	$ 634.8	$ 4.2	0.7%

Property tax is projected to be over budget by $4.2 million at fiscal year-end. The increase in revenue is due to a $2.5 million increase in motor vehicle license fee backfill payments, $1.0 million increase in the City's Redevelopment Property Tax Trust Fund (RPTTF) revenue, and a $700,000 increase in additional receipts from the 1.0% property tax collection. The Fiscal Year 2021 Adopted Budget Property Tax growth rate of 4.25% remains unchanged for the year-end projections.

The projected property tax revenue is a net increase of $1.5 million from the Mid-Year Report. The increase in revenue is primarily attributed to revised projections that the City expects to receive in additional receipts from the 1.0% property tax collection, which is based on the County's apportionment schedule and accounts for 86.0% of distributed current secured property tax revenue.

The projections for property tax revenues displayed in Table 6: FY 2021 Property Tax Revenue Projection Details reflect the current estimates the City anticipates receiving this fiscal year.

FY 2021 Property Tax Revenue Projection Details *Table 6*										*in millions*
Revenue Source		**Adopted Budget**		**Current Budget**		**Year-End Projection**		**Variance**		**Variance %**
1.0% Property Tax	$	432.0	$	432.0	$	432.8	$	0.7		0.2%
MVLF Backfill		160.8		160.8		163.2		2.5		1.5%
RPTTF Tax Sharing Pass-through Paym		9.0		9.0		9.7		0.7		8.2%
RPTTF Residual Property Tax		28.8		28.8		29.1		0.3		0.9%
Total	**$**	**630.6**	**$**	**630.6**	**$**	**634.8**	**$**	**4.2**		**0.7%**

The Fiscal Year 2021 property tax projection includes a tax sharing pass-through payment of $9.7 million, or $740,000 above budget, from the former Redevelopment Agencies (RDA). In addition to tax sharing pass-through payments, the City will receive residual property tax payments. The residual property tax payment is the City's proportionate share of funds remaining in the RPTTF after the Recognized Obligation Payment Schedule (ROPS) requirements have been met. The projected residual property tax payment is $29.1 million, or $268,000 over budget. These amounts were adjusted to include the latest RPTTF deposit estimates provided by the County on April 1, 2021, and adjustments from prior periods related to ROPS 18-19 that were included in the California Department of Finance Initial Determination letter (payment to be received June 2021).

The City of San Diego Successor Agency and the City received the Initial Determination letter from the California Department of Finance (CA DoF) regarding the submission of ROPS 21-22 on April 9, 2021. The CA DoF made a preliminary determination that a total of $5.3 million in RPTTF adjustments were disallowed in the RPTTF distribution; however, the City of San Diego Successor Agency and the City have initiated a meet and confer process to contest the State's decision. The FY 2021 year-end projections for RPTTF residual distributions assume the City will be successful in its appeal with the CA DoF. If the appeal is not successful, it may result in an increase of approximately $900,000 in RPTTF residual funds in FY 2021. The final determination and approval of ROPS 21-22 from the CA DoF was received on May 18, 2021. Updates to the final RPTTF distributions will be incorporated and discussed in the Year-End Performance Report.

Lastly, similar to the Mid-Year Report, one-time residual proceeds from the sale of Successor Agency properties are expected to be at $220,000 by fiscal year-end.

Sales Tax

FY 2021 Sales Tax Revenue Projections *Table 7*										*in millions*
Revenue Source		**Adopted Budget**		**Current Budget**		**Year-End Projection**		**Variance**		**Variance %**
Sales Tax Growth Rate		-8.77%		-8.77%		-6.19%		2.58%		N/A
Sales Tax Projection	$	274.4	$	274.4	$	283.8	$	9.4		3.4%

Sales tax revenue is projected to be over budget by $9.4 million at fiscal year-end. This represents a slight increase of $560,000 from the Mid-Year Report. Similar to the Mid-Year Report, this increase is primarily attributed to higher than anticipated sales tax receipts due to positive business performance across various sectors and less severe impacts to the primary business types affected by the COVID-19 pandemic. The lifting of the Regional Stay at Home Order in January 2021 was also a contributing factor to the recent positive economic growth.

Consistent with the mid-year projections, the third quarter projection maintains an annual growth rate of negative 6.19 percent.

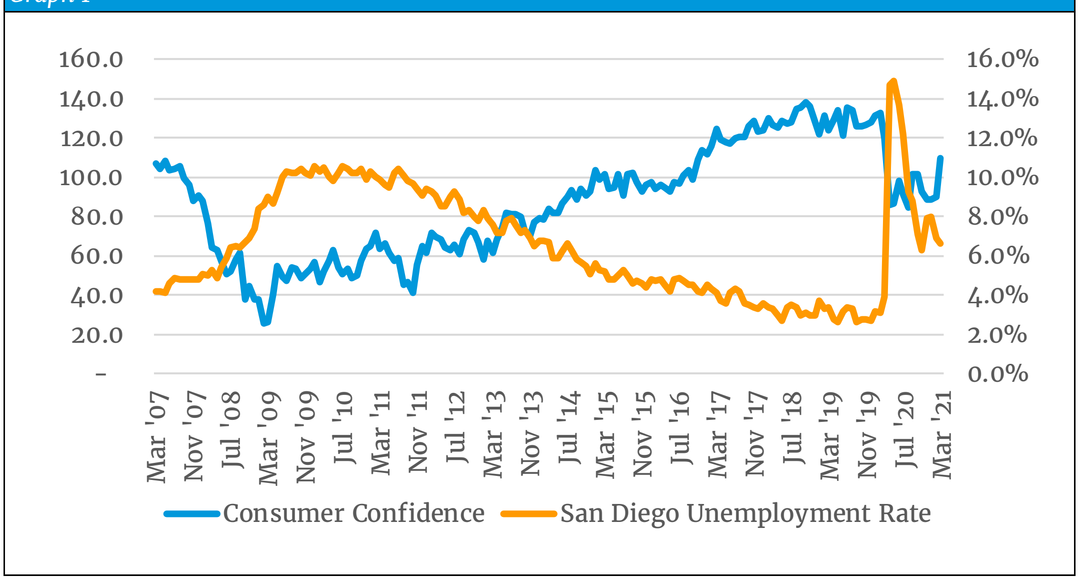
Economic indicators that drive spending and growth in sales tax receipts, include unemployment rate, total number of persons employed, and consumer confidence. As preliminarily reported by the California Employment Development Department, the San Diego unemployment rate, as of March 2021, is 6.6 percent, compared to 3.6 percent in March 2020. The peak unemployment rate from the COVID-19 pandemic was recorded in May 2020 at 14.9 percent.

Moreover, consumer confidence, a measurement of the consumer's willingness to spend, is measured, as of March 2021, at 109.0, compared to 120.00 in March 2020. The lowest consumer confidence recorded during the COVID-19 pandemic was in August 2020 at 84.80. There has been a gradual improvement since the Mid-Year Report, which reflected consumer confidence as of December 2020, at 88.60. Consumer confidence is projected to improve through fiscal year-end as the job market continues to improve, due to the new round of stimulus checks and the continued improvement in COVID-19 infection cases throughout San Diego.

While the negative impact on economic indicators from the COVID-19 pandemic are evident when comparing year-over-year, recent month-over-month data continues to reflect positive growth and exhibits a start to the economic recovery from the COVID-19 pandemic. These indicators are depicted in Graph 1: Consumer Confidence and Unemployment Rate.

Consumer Confidence & San Diego Unemployment Rate

Graph 1



Source: Consumer Confidence Board

Sales tax revenue will continue to be closely monitored and updated in the Fiscal Year 2021 Year-End Performance Report to account for any changes in spending trends or other economic indicators impacting sales tax receipts.

Transient Occupancy Tax (TOT)

FY 2021 Transient Occupancy Tax (TOT) Revenue Projections[1]

Table 8 *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	-36.7%	-36.7%	-40.2%	-3.5%	N/A
TOT Projection	$ 90.5	$ 90.5	$ 58.9	$ (31.6)	-34.9%

[1]Total City FY 2021 current revenue budget for transient occupancy tax is $171.6 million and the projection is $111.4 million. The balance is budgeted in the Transient Occupancy Tax Fund.

Transient Occupancy Tax (TOT) revenue is projected to be under budget by $31.6 million at fiscal year-end, which reflects an increase of $4.3 million from the Mid-Year Report. This increase is primarily attributed to higher than anticipated performance in transient occupancy tax during the months of March and April due to an earlier than anticipated lifting of the state issued Regional Stay-at-Home Order, which began on December 5, 2020. The projected growth rate for TOT has been revised to negative 40.24%, compared to the growth rate of negative 62.78% included in the Mid-Year Report.

While the Mid-Year Report assumed impacts from the Regional Stay-at-Home Order through the end of the third quarter, the California state Governor lifted the Regional Stay-at-Home Order at the end of January 2021. The early lifting of the Regional Stay-at-Home Order resulted in higher than anticipated transient occupancy tax collected, and thus, a revised growth rate. Impacts from the lifting of the order were previously included in May 2021 and June 2021 projections and remain consistent with the Mid-Year Report assumptions. This increase accounts for unanticipated spending in travel, leisure, and entertainment sectors, which impact the City's TOT revenue sources including hotels, Short Term Residential Occupancy units (STRO), and Recreational Vehicle Parks (RV Parks).

Consistent with the Mid-Year Report, the Third Quarter Report continues to assume no group travel through the end of the fiscal year, June 2021, with the majority of large group events, conferences and trade shows already cancelled through the end of the fiscal year. This results in the overall projected decrease in tourism in the region, which impacts TOT's primary economic drivers: room rates, occupancy, and room demand growth. Table 9: San Diego County Visitor Industry, provides a summary of the projected growth in economic indicators that impact the City's TOT receipts.

San Diego County Visitor Industry *Table 9*				*in millions*
	CY 2018	CY 2019	CY 2020[2]	CY 2021[2]
Average Occupancy	78.6%	76.7%	49.3%	62.1%
Average Daily Rate	$ 166.37	$ 166.57	$ 129.15	$ 143.49
Revenue PAR[1]	$ 130.76	$ 127.68	$ 63.72	$ 89.18
Room Demand (growth)	2.6%	-1.5%	-39.5%	37.1%

Source: San Diego Tourism Authority and Tourism Economics

[1] Revenue Per Available Room (Average Occupancy multiplied by Average Daily Rate).

[2] Forecast - Tourism Economics, March 2021.

TOT revenue projections will continue to be closely monitored and reflected in the Fiscal Year 2021 Year-End Financial Performance Report to account for any changes in spending trends and economic indicators related to the San Diego tourism economy. Any potential increase or decrease in the travel industry will directly impact the projected transfer of funds from the Transient Occupancy Tax Fund related to the Special Promotional Program to the General Fund.

Franchise Fees

FY 2021 Franchise Fee Revenue Projections *Table 10*					*in millions*
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	-9.5%	-9.5%	0.3%	9.8%	N/A
Cable Growth Rate	-9.4%	-9.4%	-4.6%	4.8%	N/A
Franchise Fee Projection[1]	$ 67.7	$ 67.7	$ 75.4	$ 7.7	11.4%

[1]Total City FY 2021 current revenue budget for franchise fees is $137.3 million and the projection is $155.0 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 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 82.5% 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 2021 franchise fee revenue is projected over budget by $7.7 million at fiscal year-end. This is an increase of $7.0 million from the Mid-Year Report. The variance is primarily attributed to a $7.0 million increase in SDG&E revenue related to a higher than anticipated clean-up payment received in February 2021. This variance is due to a less severe impact from the COVID-19 pandemic than previously anticipated during the mid-year projections. The FY 2021 Adopted Budget included a growth rate developed in March 2020 of -9.47% to account for anticipated impacts from the pandemic and possible recession. This negative growth rate was in line with historical patterns based on previous recessions and consistent with the previous year's negative growth. However, based on the recent statement provided by SDG&E, gas and electric usage has remained flat throughout the year, despite the pandemic. The year-over-year growth is now at 0.27%, which accounts for the impacts from State issued Stay-at-Home Orders, and many people now working from home. Cable franchise revenue is projected to be over budget by $875,000. This is an increase of $220,000 from the Mid-Year Report. The variance is primarily attributed to a less significant loss of market share to digital competitors that do not have franchise fees levied against them. The City has revised the declining trend from negative 9.4% to 4.6%. In addition, refuse collection franchise fees are projected to be under budget by $160,000 at fiscal year-end.

The projections for franchise fee revenues displayed in Table 10: FY 2021 Franchise Fee Revenue Projections reflect the current estimates the City anticipates receiving this fiscal year. However, fluctuations in franchise fees may be experienced due to price adjustments, weather variability and consumption levels of electricity.

Cable providers have greater uncertainty in revenues due to changes in the digital competitors and consumer behavior with entertainment choices.

Other Major Revenues

FY 2021 Other Major Revenue Projections

Table 11 — *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Other Major Revenue Projections	$ 100.7	$ 100.7	$ 96.6	$ (4.1)	-4.1%

The Other Major Revenue category includes 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. Similar to the Mid-Year Report, Other Major Revenues are projected to be under budget by $4.1 million primarily due to the reduction in the one-cent TOT transfer to the General Fund. Per Municipal Code 35.0128, a one-cent transfer shall be deposited into the General Fund. As previously discussed, the recent decline in tourism, and restrictions on group gatherings and special events throughout the City have caused a significant reduction in projected TOT revenue. This decline has a direct impact on the available TOT funds to be transferred to the General Fund.

This decline is partially offset with additional revenues identified from an ongoing evaluation and 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. There is also an increase of $1.0 million in vehicle license fees in excess from the State Controller's Office which posted in March 2021.

Departmental Revenue

General Fund departmental revenues are projected at $410.3 million by fiscal year-end, which is a reduction of $46.7 million from the current budget primarily due to the impacts of COVID-19. This is an increase of $8.9 million from the Mid-Year, which is discussed in more detail at the end of this section. The following section highlights the departments with significant variances in revenue from their budget, and the impact of declining Transient Occupancy Tax revenue on certain departments. Departmental Revenue includes monies received from the Coronavirus Relief Fund (CRF), the details of the CRF monies received per department can be found in Attachment VI.

FY 2021 Significant General Fund Departmental Revenue Projections

Table 12 *in millions*

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Treasurer	$ 39.9	$ 39.9	$ 42.0	$ 2.2	5.4%
Development Services	4.6	4.6	1.7	(2.9)	(62.6%)
Fire-Rescue	87.7	87.7	79.5	(8.2)	(9.3%)
Homelessness Strategies	40.3	40.3	37.6	(2.7)	(6.7%)
Library	2.9	2.9	1.8	(1.1)	(38.8%)
Parks and Recreation	27.7	27.7	25.0	(2.8)	(9.9%)
Police	88.4	88.4	84.5	(3.8)	(4.3%)
Public Utilities	1.3	1.3	2.0	0.6	48.1%
Real Estate Assets	49.8	49.8	33.8	(15.9)	(32.0%)
Real Estate Assets - Facilities Services	5.2	5.2	3.7	(1.4)	(27.4%)
Smart & Sustainable Communities	1.9	1.9	0.6	(1.3)	(68.4%)
Stormwater	13.6	13.6	4.6	(8.9)	(65.8%)
All Other Departments	93.8	93.8	93.4	(0.5)	(0.5%)
Total	**$ 457.0**	**$ 457.0**	**$ 410.3**	**$ (46.7)**	(10.2%)

Transient Occupancy Tax Impact on Departmental Revenues

Transient Occupancy Tax (TOT) revenue collected from hotels, short-term rentals, and RV parks is used for special promotional programs that maintain and enhance visitor–related facilities and support the promotion of the City's cultural amenities and natural attractions. In Fiscal Year 2021, the Adopted Budget included a $26.4 million transfer from the Transient Occupancy Tax Fund to the General Fund to reimburse nine departments for the safety and maintenance of visitor related facilities, including support for Fire-Rescue Lifeguards, public safety support services at special events, and street sweeping in high tourist locations. Due to the projected decline in TOT revenue associated with COVID-19 limitations set on travel and hotel operations, these General Fund reimbursements are now projected at $4.5 million for the year, which is a reduction of $21.8 million from the Adopted Budget.

Real Estate Assets Department

The Real Estate Assets Department (READ) is projecting a reduction of $15.9 million in revenue from the current budget. The deficit is primarily due to reduced rent payments from City tenants and lessees, with the largest decrease resulting from Mission Bay lessees. This is largely attributed to rent payments from SeaWorld, which contributes 30 to 40 percent of all Mission Bay revenue and has been operating at a reduced capacity. The City continues to see weaker than budgeted revenue from hotel properties in both Mission Bay and other locations, including the Lodge at Torrey Pines, due to the factors discussed in the Transient Occupancy Tax Revenue section of this report. The reduction in Mission Bay Revenue is partially offset with expenditure savings, due to the elimination of the transfer to the Mission Bay and San Diego Regional Park Improvement Funds.

Fire-Rescue

The Fire-Rescue Department projects revenue to be $8.2 million under budget at year end. This reduction is primarily due to a $18.1 million reduction from the TOT transfer that supports Fire-Rescue lifeguards. This reduction is primarily offset by the following:

- $4.8 million increase for strike team and other deployment reimbursements (offset by increases in overtime associated with these deployments);
- $1.7 million in COVID-related reimbursements, including $1.3 million from the County and FEMA to reimburse overtime for COVID vaccination support, and $370,000 from the Assistance to Firefighters Grant Program – COVID-19 Supplemental for the purchase of personal protective equipment (PPE) and safety supplies;
- $2.3 million in prior year revenue and revenue for services provided to the Airport Authority and lifeguard services provided at Black's and Scripps beaches, false alarm penalties, services to other agencies, and dispatch services; and
- $600,000 due to transfers in from the Fire/Emergency Medical Services Transport Fund.

Stormwater

The Stormwater Department is projecting a reduction of $8.9 million in revenue from the current budget. The reduction is primarily due to an administrative change in the way storm drain fees are budgeted; to comply with State Revolving Fund (SRF) loan requirements, $5.7 million in storm drain fee revenue will remain in the Storm Drain Fund and not be transferred to the General Fund as originally projected. There is a corresponding reduction in General Fund expenditures as a result of this administrative change. Additional significant reductions in revenue include a $1.1 million reduction in TOT reimbursements for street sweeping in high tourist locations, and $1.8 million reduction parking citation revenue due to a halt in issuing street sweeping parking citations, per Mayoral Executive Order, from July to mid-October and again in January.

Police

The Police Department is projecting revenue to be $3.8 million under budget. This decrease is primarily due to a $7.6 million reduction for reimbursable work for security and traffic control services for special events, including ballpark events, false alarm penalties, as well as towing fee revenue. Additionally, the department is projecting a reduction of $5.1 million in parking citation revenue. Parking enforcement was halted, per Mayoral Executive Orders, from mid-July to mid-October, and again in January, with enforcement resuming again in February. These reductions in revenue are partially offset by an additional $9.9 million in Coronavirus related funding for budgeted Police payroll, staffing, and supplies, and Safety Sales Tax revenue.

Development Services

The Development Services Department is projecting a reduction in revenue of $2.9 million from the current budget. This reduction is primarily associated with the Shared Mobility program and the regulation of shared dockless mobility devices. Revenue of $1.6 million is currently budgeted in the Development Services Department, but has been transferred to the

Mobility Department, which is projecting to receive $1.1 million by year end. Future revenue postings have now been corrected in Development Services' Project Tracking System and will post directly to the new department. Additionally, there is a $1.0 million reduction in revenue from the Civil Penalties Fund for the enhancement of the City's code enforcement efforts, including the reimbursement for investigative costs and costs associated with the hearing process provided by the Code Enforcement Division, which are not expected to occur this fiscal year.

Parks and Recreation

The Parks and Recreation Department is projecting to end the year $2.8 million under the current budget. This reduction is primarily due to $7.1 million less than anticipated in Coronavirus Relief Fund eligible expenses; and a $2.5 million reduction in projected revenue from programs, rentals and permits at the City's recreation centers and pools due to COVID-19 related closures. These reductions in revenue are partially offset by the use of an additional $6.5 million from the Environmental Growth Funds to reimburse the General Fund for eligible park and open space maintenance costs.

Homelessness

The Homelessness Strategies Department is projecting revenue to be $2.7 million under budget at fiscal year-end. This decrease is primarily due to $2.3 million of Operation Shelter to Home expenditures that were paid directly out of the Coronavirus Relief Fund (CRF), which resulted in a corresponding reduction in revenue. There is a corresponding reduction of $2.3 million in the Department's expenditure projections. Additionally, charges for current services is projected to be $400,000 under budget due to vacancies within the department as well as the department being able to utilize other revenue sources such as CRF.

READ – Facilities Services

READ - Facilities Services is projecting a reduction in revenue of $1.4 million from the current budget, primarily due to a $1.5 million decline in reimbursable work and delayed Capital Improvement Program (CIP) projects, including facility repair work at Fire Station 23 in Linda Vista. Vacancies in READ-Facilities Services, paired with City facility closures due to COVID-19, has resulted in the division focusing on repairs and maintenance of General Fund facilities, which has limited its ability to take on additional reimbursable projects. Delayed projects are anticipated to ramp up again in Fiscal Year 2022. The reduction in reimbursable work is partially offset by $130,000 in COVID-related reimbursements.

Smart and Sustainable Communities

The Smart and Sustainable Communities Branch is projecting to end the year $1.3 million under budget for revenue. In Fiscal Year 2020, a settlement related to Civic San Diego resulted in the integration of its planning, permitting, and parking program functions into the City's Smart & Sustainable Communities Branch. The positions that were added to this branch were anticipated to be 100% reimbursable; however, due to vacancies, and non-reimbursable work, revenue is projected $1.3 million under budget. The reduction in revenue is partially offset by reduced personnel expenditures due to vacancies in this division.

Library

Due to COVID-19, the Library Department significantly changed its operations in order to continue serving patrons while branches were closed to the public. This year, the Library Department expanded virtual programming and touchless services, and made operational changes to allow for pick up services and re-opened book drops for returned library materials. On October 3, 2020, 12 Library locations across the city reopened with 25% limited capacity. The Mayor also announced SD Access4All—a new initiative aimed at tackling digital inequity by expanding broadband access in San Diego. The program expanded outdoor Wi-Fi coverage at all Library facilities and created 10 outdoor computer labs at select library locations. Each computer lab has tables and chairs set up with appropriate physical distancing. Patrons can bring their own laptop or use one from the library to get connected. Additionally, the City acquired 900 mobile hotspots that are available to check out from libraries for home use. As a result of COVID-19, the Library Department is projecting a reduction in revenue of $1.1 million from the current budget. Significant contributors to the reduced revenue include reductions of $780,000 in charges for current services due to COVID-19 closures of Citywide Library branches, including $380,000 in reimbursements from TOT for tourism related special events. Other reductions in revenue are associated with library processing fees, photocopy fees, lost/damaged library materials fees, and $500,000 for library donations that was inadvertently included in the budget for a commitment that was fulfilled in Fiscal Year 2020.

City Treasurer

The Office of the City Treasurer is anticipating a $2.2 million surplus in revenue. The surplus is largely attributed to an increase of $2.7 million in Cannabis Business Tax revenue and associated penalties as a result of unanticipated increases in cannabis sales at local retail outlets. Additionally, a $330,000 increase in Business Tax is attributed to a greater number of businesses renewing Business Tax Certificates than anticipated. The surplus is offset by a $790,000 reduction in charges for current services due to a reduction in TOT revenue available for General Fund reimbursement, and a $430,000 reduction attributed to the temporary suspension of parking citations, court closures, and collection services that has occurred as a result of the COVID-19 pandemic.

Public Utilities

The Public Utilities Department is anticipating a $650,000 surplus in revenue. The surplus is largely attributed to an increase of $510,000 for recreation activity in the Lakes Program for fishing, hunting, and other sporting activities at various reservoirs. Additionally, the Department is projecting an increase of $270,000 in unanticipated revenue from the County of San Diego related to an agreement to reopen the lakes after COVID closures. These increases are partially offset by a $120,000 reduction in rents and concessions.

Discussion of Variances from the Mid-Year Report

Since the Mid-Year Report, departmental revenue projections have increased by $8.9 million primarily due to increases in TOT and Franchise Fee revenues, as discussed in the Major General Fund Revenue section of this report. For departmental variances from the Mid-Year, please refer to Table 13: FY 2021 Significant General Fund Departmental Revenue Projections from the Mid-Year.

FY 2021 Significant General Fund Departmental Revenue Projections From The Mid-Year

Table 13 *in millions*

Department	Mid-Year Projection	Year-End Projection	Variance	Variance %
Parks and Recreation	$ 16.8	$ 25.0	$ 8.2	49.0%
Fire-Rescue	72.3	79.5	7.2	9.9%
Real Estate Assets	33.5	33.8	0.4	1.1%
Economic Development	18.9	19.2	0.4	1.9%
Transportation	57.1	57.4	0.3	0.6%
Public Utilities	1.7	2.0	0.3	19.8%
Development Services	2.6	1.7	(0.9)	(34.1%)
Homelessness Strategies	39.9	37.6	(2.3)	(5.7%)
Stormwater	9.8	4.6	(5.1)	(52.4%)
Other Departments	149.0	149.4	0.4	0.3%
Total	**$ 401.4**	**$ 410.3**	**$ 8.9**	2.2%

The increase in departmental revenues from the Mid-Year is primarily due to an increase in revenue of $8.2 million in the Parks and Recreation Department. Per Section 103.1a of the City Charter, revenue from SDG&E is split between the General Fund (75.0 percent) and the Environmental Growth Funds (25.0 percent). With increases in revenue from SDG&E as noted in the Franchise Fee section of this report, there is additional revenue available to reimburse the General Fund for $6.5 million in eligible park and open space maintenance costs. An increase of $1.7 million from the Mid-Year is related to revenue from recreation centers, pools, and miscellaneous programming fees and services.

Other increases from the Mid-Year are related to the lifting of the Stay at Home Orders at the end of January, including:

- $3.2 million in transfers from the Transient Occupancy Tax Fund to the General Fund to reimburse departments (primarily Fire-Rescue and Library) for the safety and maintenance of visitor related facilities, which resulted from increases in leisure travel sooner than previously projected.
- $1.2 million in parking citation revenue over the projections in the Mid-Year Report. The previous Stay at Home Order was lifted on Monday, January 25, a few days prior to the release of the Mid-Year Report, and parking enforcement resumed at the beginning of February.

In addition to the increase in TOT revenue transfers already noted above, Fire-Rescue is projecting an increase of $4.1 million from the Mid-Year primarily associated with $2.1 million in additional Strike Team and other deployment reimbursements, $1.3 million in County and FEMA reimbursements for COVID vaccination expenditures, $430,000 increase in the EMS transfer, and $370,000 in Assistance to Fire Fighters Grant (AFG) COVID Supplemental Grant reimbursement.

Partially offsetting these increases is $8.0 million in reduced revenue due to the following:

- $5.7 million reduction in the Stormwater Department due to an administrative change in the way storm drain fees are budgeted; to comply with State Revolving Fund (SRF) loan requirements, storm drain fee revenue will remain in the Storm Drain Fund and not be transferred to the General Fund as originally projected. There is a corresponding reduction in General Fund expenditures as a result of this administrative change.
- $2.3 million reduction in the Homelessness Strategies Department due to Operation Shelter to Home expenditures that were paid directly out of the Coronavirus Relief Fund (CRF), which resulted in a corresponding reduction in revenue.

American Rescue Plan Act

H.R. 1319, the $1.9 trillion American Rescue Plan Act of 2021 (ARP), was signed into law on March 11, 2021. This bill included $360 billion in Coronavirus State and Local Fiscal Recovery Funds, and will provide much needed support to the City of San Diego to combat the pandemic, stabilize the City's budget, protect core city services, provide aid to small businesses, and provide help to its most vulnerable residents.

Outlined below are the areas that the City of San Diego has received or is expected to receive direct funding allocations.

State and Local Aid:

On May 10, 2021, the United States Department of Treasury announced that the City of San Diego will receive $299.7 million. The City is expected to receive $149.85 million in late May 2021, and a second tranche will be provided in May 2022.

Allowable Uses for Funds:

- Respond to the public health emergency with respect to the Coronavirus Disease (COVID-19), or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality.
- Provide "government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency."
- "Make necessary investments in water, sewer, or broadband infrastructure."
- An additional $10 billion in local funds will be allocated for states, territories, and tribal governments to carry out capital projects "directly enabling work, education, and health monitoring, including remote options, in response to" COVID-19.

Deadline: Local governments have until December 31, 2024 to fully expend the funding.

Emergency Rental Assistance:

The American Rescue Plan included $21.5 billion in Emergency Rental Assistance for states, counties, and cities to assist with rent, utilities, and other expenses. On May 6, 2021, the Department of Treasury allocated the City a total of $54 million in rental assistance, this included a base allocation of $33 million and a high need allocation of $21 million.

Homelessness Assistance and Supportive Services Program:

The ARP includes $5 billion to be allocated within 30 days of enactment. The City was recently awarded $20.9 million in HOME funding from the U.S Department of Housing and Urban Development. These funds are available for the following:

- Tenant-based rental assistance
- Affordable housing
- Supportive services for those not already receiving them, which includes housing counseling, homeless prevention services, and transitional housing
- Acquisition and development of non-congregate shelter units, which may be converted to permanent affordable housing, used as emergency shelters, or remain as non-congregate shelter units

Additionally, the Act includes $5 billion for emergency vouchers to transition to stable housing those experiencing or at risk of homelessness, survivors of domestic violence, and victims of human trafficking. The City was awarded an additional 470 Emergency Housing Vouchers.

Economic Disaster Assistance:

The City will apply for funds once applications open.

Background: The ARP provides $3 billion to the Department of Commerce's Economic Development Administration to "prevent, prepare for, and respond to coronavirus and for necessary expenses for responding to economic injury as a result of coronavirus." Twenty-five percent of the funds are for assistance to "States and communities that have suffered economic injury as a result of job and gross domestic product losses in the travel, tourism, or outdoor recreation sectors."

There are other components of this legislation where the City may be able to receive pass through funding from the state or through specific programs, and the Department of Government Affairs will continue to keep the City Council updated as additional information and final allocations are determined.

GENERAL FUND EXPENDITURES

General Fund expenditures are projected to be $8.9 million under budget at fiscal year-end. This is primarily attributed to a decrease of $11.1 million in non-personnel expenditures and $1.0 million in fringe benefits, which is offset by an increase of $3.2 million in personnel expenditures.

PERSONNEL EXPENDITURES

Personnel expenditures are projected to be $3.2 million over budget at fiscal year-end, as displayed in Table 14: FY 2021 General Fund Salaries and Wages Projections.

FY 2021 General Fund Salaries and Wages Projections

Table 14 *in millions*

Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries	$ 554.3	$ 554.3	$ 543.5	$ 10.8	1.9%
Overtime	71.4	71.4	86.4	(15.0)	-21.0%
Hourly Wages	15.3	15.3	10.8	4.5	29.6%
Pay-in-Lieu of Annual Leave	5.2	5.2	5.6	(0.4)	-7.4%
Termination Pay	1.8	1.8	4.9	(3.1)	-174.2%
Total	**$ 647.9**	**$ 647.9**	**$ 651.1**	**$ (3.2)**	**-0.5%**

Salaries and Wages

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

Salaries and wages are projected at $651.1 million by fiscal year-end, which represents an increase of $3.2 million, or 0.5 percent over the current budget. Although personnel expenditures are projected to end the year close to budget, there are notable variances within the five categories of personnel expenditures. Specifically, there is a projected increase of $15.0 million for overtime and $3.1 million for termination pay, largely offset by savings of $10.8 million in salaries and $4.5 million in hourly wages.

Discussion of Departments with Significant Variances from Budget

The Fire-Rescue Department is projecting personnel expenditures to exceed budget by $8.9 million at fiscal year-end. This increase is primarily due to $13.7 million in overtime associated with constant staffing, COVID-19 related impacts and vaccination operations, strike-team and other deployments, dispatcher vacancies, and lifeguard services. A number of these activities, including vaccination efforts and strike team deployments, are offset by revenue. This increase is partially offset by $5.8 million in salary savings related to sworn vacancies and postponement of the third fire academy in FY 2020.

The Office of the City Attorney is projecting salaries and wages to be over budget by $2.0 million at fiscal year-end, primarily due to a reduction of $2.4 million in personnel expenditures implemented in the Office of the City Attorney as part of the Fiscal Year 2021 budget development process[2]. According to the Office of the City Attorney, despite and in many instances because of the COVID-19 pandemic, the volume of work has increased across all divisions of the Office, which has hampered its ability to sustain personnel expenditure reductions and simultaneously meet service requirements. Additionally, the economic impact of the pandemic has resulted in substantially less personnel turnover as compared to prior years.

Notable personnel expenditure savings is projected in four General Fund departments, including:

- $3.1 million and $2.5 million in the Library and Parks and Recreation Departments (respectively) due to COVID-19 related closures of City facilities including libraries, recreation centers, and pools.
- $990,000 and $710,000 in the Transportation and Mobility Departments (respectively) due to vacancies.

Discussion of Variances from the Mid-Year Report

The current projection represents an increase of $1.4 million from the Mid-Year Report, primarily due to increases of $5.2 million in overtime, $770,000 in termination pay, and $510,000 in hourly wages, which are partially offset by a $5.0 million reduction in salaries.

The largest variances in personnel expenditures from the Mid-Year are in Fire-Rescue, Transportation, Parks and Recreation, and READ-Facilities.

Personnel Expenditures in the Fire-Rescue Department are projected to increase by $4.4 million primarily due to a $5.2 million increase in overtime, which is partially offset by $760,000 in salary savings due to vacancies. Fire-Rescue's overtime needs have grown significantly since the Mid-Year Report due to its COVID-related efforts, in particular, its role operating multiple vaccination sites, and constant staffing (backfill) overtime.

Fire-Rescue's overtime has increased primarily due to constant staffing needs, which includes backfill overtime for Fire-Rescue personnel taking leave for COVID-19 related absences, and for personnel being pulled from Emergency Operations to serve in a variety of roles, primarily related to the COVID response, such as the Incident Management Team (COVID and Operation Shelter to Home), activation of the Fire Emergency/Department Operations Center (DOC) and City of San Diego Emergency Operations Center (EOC), and operation of multiple vaccination sites.

The increases in Fire-Rescue are offset by reductions in salary of $2.0 million in Transportation, Parks and Recreation, and READ-Facilities due to additional vacancies.

[2] A four percent reduction was implemented in all Independent Departments as part of the Fiscal Year 2021 Budget process and was based on each department's Fiscal Year 2020 Adopted Budget.

NON-PERSONNEL EXPENDITURES

Fringe and non-personnel expenditures are projected at $960.9 million by fiscal year-end. This represents a decrease of $12.0 million, or 1.2 percent under the current budget, and a decrease of $9.7 million from the Mid-Year Report. The following section discusses the significant categorical variances from budget and the Mid-Year Report for fringe, contracts, information technology, transfers out, other non-personnel expenditures, and certain departmental variances not otherwise captured in the report.

FY 2021 General Fund Fringe and Non-Personnel Expenditure Projections

Table 15 *in millions*

Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fringe	$ 491.9	$ 491.9	$ 490.9	$ 1.0	0.2%
Supplies	30.3	30.3	30.2	0.1	0.3%
Contracts	281.4	285.3	290.5	(5.2)	-1.8%
Information Technology	47.2	47.2	42.6	4.6	9.7%
Energy and Utilities	51.5	51.5	51.1	0.4	0.8%
Other	4.9	6.2	4.9	1.3	20.9%
Transfers Out	42.6	44.0	34.9	9.2	20.9%
Capital Expenditures	1.5	1.5	0.9	0.6	39.2%
Debt	21.8	15.0	15.0	-	0.0%
Total	**$ 973.0**	**$ 973.0**	**$ 960.9**	**$ 12.0**	**1.2%**

Fringe Benefits

Fringe benefits are projected at $490.9 million by fiscal year-end. This is a decrease of $1.0 million, or 0.2%, from the Fiscal Year 2021 current budget, and a decrease of $4.4 million from the Mid-Year Report. The variance from budget of $1.0 million is due to a decrease of $2.3 million in fixed fringe benefits and an increase of $1.3 million in variable fringe benefits, and the decrease from Mid-Year is primarily due to a reduction in fixed fringe benefits as a result of a change in methodology, as described below.

FY 2021 General Fund Fringe Benefits Projections

Table 16 *in millions*

Fringe Benefit Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fixed	$ 359.9	$ 359.9	$ 357.7	$ 2.3	0.6%
Variable	131.9	131.9	133.2	$ (1.3)	-1.0%
Total	**$ 491.9**	**$ 491.9**	**$ 490.9**	**$ 1.0**	**0.2%**

Fixed Fringe Benefits

Fixed fringe benefit expenditures include 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 under budget by $2.3 million at fiscal year-end and is primarily attributed to a change in methodology from what was used in the Mid-Year in order to better reflect the impact of the annual payment of the ADC and other fixed fringe accounts. 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 $1.3 million at fiscal year-end from current budget. This is primarily due to an increase in Medicare and SPSP combining to be over budget by $1.2 million. The over budget projection associated with Medicare and SPSP is primarily driven by increased overtime within the Fire-Rescue Department.

Contracts

The contracts category, which includes the cost of legal fees, insurance, refuse disposal fees, fleet vehicle usage and assignment fees, rent expenses, consulting services and other contractual expenses, is projected to be over budget by $5.2 million, or 1.8 percent of current budget at fiscal year-end. Compared to the Mid-Year, departments are projected to spend $11.2 million less in contracts than previously projected, except for the Citywide Program Expenditures Department, which is projecting an increase of $8.4 million; this represents an overall reduction of $2.8 million from the Mid-Year Report.

In Fiscal Year 2021, this category increased by $34.5 million from the previous fiscal year primarily due to a $30.0 million one-time increase for Operation Shelter to Home and a $10.8 million one-time increase for the Small Business Relief Fund, which were supported by the Coronavirus Relief Fund. Other increases to this category were associated with citywide elections, the redistricting commission, public liability insurance premiums, and reimbursements for right-of-way permits.

On June 8, 2020, the City Council adopted the Mayor's Fiscal Year 2021 Budget, including revisions by the City Council. Included in these revisions was a citywide contracts reduction of 2.6 percent or $6.3 million in the General Fund to support restorations of earlier budget cuts and expansions to other programs.

The reduction was approved by the City Council across the General Fund contracts category, and Departments were directed to manage within the reduced Fiscal Year 2021 contract budget set by City Council and to consider the budgetary restrictions as they entered into contracts for the fiscal year. The Department of Finance initially implemented a funds block for the citywide contract reduction in each department. Since the Mid-Year, the Department of Finance has adjusted each General Fund Department’s budget to reflect the contract cut approved in the Fiscal Year 2021 Adopted Budget and released the initial funds block.

Table 17: FY 2021 General Fund Year-End Projections for Contracts highlights the departments with notable variances, both positive and negative, from their current budget. For a full list of FY 2021 General Fund Year-End Contract Projections by Department, see Attachment V.

FY 2021 General Fund Year-End Projections for Contracts

Table 17

Department	Current Budget	Year-End Projection	Variance	Variance (%)
City Attorney	$ 1,547,008	$ 1,612,497	$ (65,490)	-4.2%
Citywide Program Expenditures	57,899,581	70,168,222	(12,268,642)	-21.2%
Environmental Services	29,394,617	28,845,687	548,929	1.9%
Fire-Rescue	18,238,932	20,322,605	(2,083,672)	-11.4%
Homelessness Strategies	37,747,543	33,923,573	3,823,970	10.1%
Library	6,574,914	7,540,111	(965,197)	-14.7%
Mobility	138,734	374,843	(236,109)	-170.2%
Office of Homeland Security	227,409	391,120	(163,711)	-72.0%
Parks and Recreation	21,400,461	22,009,513	(609,052)	-2.8%
Performance & Analytics	453,029	541,800	(88,770)	-19.6%
Public Utilities	2,499,541	2,811,665	(312,124)	-12.5%
Purchasing & Contracting	12,721,841	13,295,964	(574,123)	-4.5%
READ-Facilities Services	3,034,380	3,237,431	(203,051)	-6.7%
Stormwater	19,280,624	14,666,330	4,614,294	23.9%
Other Departments	74,187,785	70,759,998	3,427,787	4.6%
Grand Total	**$ 285,346,398**	**$ 290,501,359**	**$ (5,154,961)**	**-1.8%**

The Contracts category is projected to end the year $5.2 million over budget primarily due to a $12.3 million overage in the Citywide Program Expenditures Department, including items previously noted in the Mid-Year Report such as the $2.9 million overage related to the City's share of the County's general election costs[3] and $430,000 in homelessness related costs that were expected to be paid out in Fiscal Year 2020 but were actually paid in the current year. There is also an $8.4 million increase from the Mid-Year Report in Citywide Program Expenditures, primarily related to:

- A $5.3 million transfer to the Public Liability Fund due to additional anticipated claims (discussed more in the Risk Management Reserves section of this report);
- $2.0 million in CBRE working capital advance funds returned to non-General Fund departments with the cancelation of the property management contract for the 101 Ash property; and
- $610,000 for asbestos abatement support for operation and maintenance contractors working at the 101 Ash property, including $410,000 which was authorized by City Council Resolution in April (R-313491).

[3] Per the memorandum issued by the City Clerk and dated May 13, 2021, the City is anticipated to receive a refund from the advance deposit that was paid for the November 2020 Election. The actual timing and amount of the refund are not known at this time, but is anticipated to be approximately $3 million.

Additional overages in contracts include:

- $2.1 million in Fire-Rescue primarily for vaccination site support, which was not assumed in the Mid-Year, as well as COVID related testing and telemedicine services, firefighter wellness and psychological services, and cleaning and janitorial services.
- $965,000 in the Library Department primarily attributed to increased janitorial services for COVID-19 sanitation of facility spaces and an increase in security services for COVID monitoring and social distancing enforcement to protect patrons and staff.
- Funding for large, essential contracts like the animal services contract, which are largely non-negotiable.

Increases in the Contracts category are offset by savings throughout 36 departments resulting from conservative spending due to facility closures, as well as the Chief Operating Officer's February 10, 2021 memo requesting that departments limit non-essential spending. Additional savings in contracts, which were not assumed in the Mid-Year Report, include $2.3 million of Operation Shelter to Home expenditures that were paid directly out of the Coronavirus Relief Fund, and $5.7 million in expenditures that will be incurred in the Storm Drain Fund instead of the General Fund, as noted in the Department Revenues section of this report.

Information Technology

The Information Technology category is projected to end the year at $42.6 million, $4.6 million under budget, primarily due to non-discretionary accounts, which are projected to be under budget by $7.8 million citywide by fiscal year-end. Savings of $3.8 million in the General Fund and $4.0 million in the non-General Funds are related to delayed contract transition costs that were originally anticipated to occur this Fiscal Year but are now anticipated to occur in Fiscal Year 2022. The $42.6 million projected in the Third Quarter report is a savings of $4.4 million from the Mid-Year, primarily due to delayed contract transition costs.

Transfers Out

The Transfers Out category is projected to end the year at $34.9 million, which is $9.2 million under budget. This savings is related to a reduction in transfer expenses to the Mission Bay and Regional Parks Improvement funds due to revenue decreases from Mission Bay properties (discussed in the Real Estate Asset Department's revenue update). The budget had assumed a $10.3 million transfer, and consistent with the Mid-Year projections, the Third Quarter projections assume this transfer to the Mission Bay and Regional Parks Improvement funds will not be made since Mission Bay revenue is not projected to exceed the $20.0 million threshold. Per the City Charter, any revenue in excess of $20.0 million is transferred to these funds based on the calculation listed in the Charter. This savings is partially offset by a need to transfer $364,000 to the Publishing Services Fund, and $1.2 million to the Concourse and Parking Garages Operating Fund, which are discussed more in the Non-General Fund section of this report. The $34.9 million in projected expenditures is an increase of $950,000 from the Mid-Year primarily due to the addition of the transfer to the Concourse and Parking Garages Operating Fund, and a slight decrease in the anticipated transfer to Publishing Services.

Other

The Other category is projected to end the year $1.3 million under budget, primarily due to $1.2 million in General Fund debt service savings from the refunding of outstanding debt, lower short-term interest rates, and a lower amount of Commercial Paper notes issued than originally budgeted.

Discussion of Departments with Significant Non-Personnel Expenditure Variances

Noteworthy departmental variances not already captured in the categorical sections above include the Police, Transportation, and Homelessness Strategies Departments, which are discussed in more detail below.

Police

The Police Department projects non-personnel expenditures to be under budget by $2.6 million at fiscal year-end, primarily due to savings of $3.2 million in fringe, $1.6 million in information technology, and $290,000 in contracts. The savings is partially offset by overages of $1.4 million in supplies and $910,000 in energy and utilities. Information Technology savings of $1.6 million is primarily due to the non-discretionary accounts, discussed earlier in this report. Additional savings of $290,000 is primarily related to contracts for tow services, housing misdemeanants, and Central Jail Facility payments to the County, which are offset by overages in janitorial services (partially due to COVID), psychological services, and CAL ID system cost share with the County. Overages in supplies are attributed to crime laboratory/DNA testing supplies, facility maintenance, uniforms, ammunition, operational supplies, and other safety supplies. The overage in energy and utilities is primarily related to non-discretionary fuel and water expenses, as well as satellite and cable services.

The Police Department is projecting a decrease of $4.3 million from the Mid-Year report primarily attributed to savings in fringe, and information technology non-discretionary accounts due to delayed contract transition costs.

Transportation

The Transportation Department projects non-personnel expenditures to be $2.0 million under budget at fiscal year-end. Savings include:

- $1.4 million in supplies and capital expenditures due to the directive to limit discretionary spending on non-essential items.
- $550,000 related to information technology savings, and a delay in the implementation of the DotMaps application, which is a project coordination and conflict detection software that allows for visualization and comparison of project locations and schedules.
- $430,000 primarily due to lower fuel and energy costs.

The savings noted above is partially offset by an overage of $650,000 in fringe.

Homelessness

The Homelessness Strategies department is projecting non-personnel expenditures to be under budget by $2.3 million at fiscal year-end. This decrease is due to $2.3 million of

Operation Shelter to Home expenditures being paid directly out of the Coronavirus Relief Fund. There is an equal reduction of $2.3 million in the Department's projected revenues.

The department anticipates $1.1 million in savings related to the San Diego Misdemeanants At Risk Track (SMART) Program being delayed until next fiscal year due to the facility being utilized as a family shelter during the pandemic. Additionally, due to the pandemic, there were further delays in the expansion of the Coordinated Outreach program, resulting in a projected year-end saving of $750,000 associated with this program. The Department will use approximately $200,000 of the savings from the Outreach program to invest in the development of a new homelessness outreach component within the Get it Done application. Remaining projected year-end savings as a result of the SMART and Coordinated Outreach program delays will support unanticipated expenditures related to facility management at Golden Hall and Bridge Shelter operations, including utility and water, concourse building management, and maintenance costs.

GENERAL FUND BALANCES AND RESERVES

The City's Reserve Policy (Council Policy 100-20) documents the City's approach to establishing and maintaining reserves across City operations. The following section discusses the General Fund FY 2021 Projected Ending Fund Balance and reserve estimates.

FISCAL YEAR 2021 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

Table 18: FY 2021 General Fund Balances and Reserve Estimates displays the General Fund balance and reserve estimates calculation.

FY 2021 General Fund Balances and Reserve Estimates

Table 18 *in millions*

Description	Mid-Year Projection	Third Quarter Projection	Variance to Mid-Year	% of Operating Revenues[1]
Audited Beginning Fund Balance	**$ 220.1**	**$ 220.1**	**$ -**	**16.2%**
Emergency Reserve	106.1	106.1	-	7.8%
Stability Reserve	99.5	99.5	-	7.33%
General Fund Reserves Total	**$ 205.6**	**$ 205.6**	**$ -**	**15.14%**
Fund Balance less Reserves	**$ 14.5**	**$ 14.5**	**$ -**	**1.1%**
Mid-Year Projected Activity				
Revenue	**1,535.0**	**1,559.9**	**24.9**	
Expenditures	**(1,620.4)**	**(1,612.1)**	**8.3**	
Net Projected Activity	**$ (85.4)**	**$ (52.2)**	**$ 33.2**	
Use of American Rescue Plan Funds	**-**	**37.7**	**37.7**	
Projected Ending Fund Balance[2]	**$ (71.0)**	**$ -**	**$ 71.0**	**n/a**

[1]Based on FY 2018 through FY 2020 operating revenues as reported in the CAFR in accordance with the City's Reserve Policy (CP 100-20).

[2]Projected Ending Fund Balance assumes the use of fund balance in excess of reserves (excess equity) from Fiscal Year 2020 as well as a transfer from the American Rescue Plan Fund.

The Fiscal Year 2021 Adopted Budget did not include a contribution to General Fund Reserves; therefore, the reserve balances are assumed to remain at the Fiscal Year 2020 balance. Contributions totaling $4.8 million or $8.2 million would need to occur to maintain the Fiscal Year 2020 target of 15.5 percent or to achieve the Fiscal Year 2021 target of 15.75 percent of the latest three years of Operating Revenues. It is important to note that as General Fund operating revenues increase, the contribution amounts also increase, even if the percentage targets remain constant. This relationship exists because the reserve contribution amount is a product of the General Fund operating revenues. This relationship is the cause of the drop-in percentage from Fiscal Year 2020 of 15.5 percent to Fiscal Year 2021 percentage of 15.14 percent of the three-year average of General Fund Operating Revenues, while remaining a static $205.6 million.

Pension Payment Stabilization Reserve

The Pension Payment Stabilization Reserve (Pension Reserve) was established per the City's Reserve Policy to mitigate any increases in the annual pension payment, also known as the Actuarially Determined Contribution (ADC), which is calculated by the San Diego City Employees' Retirement System's (SDCERS) actuary. The pension payment stabilization reserve target is set in the reserve policy at 8.0 percent of the three most recent fiscal year ADC payments. The Fiscal Year 2021 Budget did not include a transfer into the reserve to meet target levels and no contribution is projected in the Mid-Year. The Pension Payment Stabilization Reserve balance is $10.6 million of which $7.9 million is attributed to the General Fund. The balance of the Pension Stabilization Reserve Fund is proposed to be fully utilized in the Fiscal Year 2022 Proposed Budget.

MITIGATION RECOMMENDATION

Recommended Mitigation

The Fiscal Year 2021 Third Quarter Report presents year-end projections of revenues and expenditures for funds with budgeted personnel expenditures. General Fund revenues are projected to end the year $61.0 million or 3.8 percent under the current budget, and General Fund expenditures are projected to end the year $8.9 million or 0.5 percent under budget, for a total projected deficit of $52.2 million.

The Mayor is recommending mitigating the overall Fiscal Year 2021 projected deficit of $52.2 million with the use of $14.5 million in Fiscal Year 2020 unassigned fund balance and $37.7 million in American Rescue Plan Act (ARP) funds. As identified in the ARP section of this report, one of the allowable uses of the ARP funds is to utilize the ARP funds to backfill lost revenue as compared to the last full Fiscal Year prior to the pandemic. For the City of San Diego, this is Fiscal Year 2019. These projections are estimates and subject to change, should the deficit increase or decrease from the current estimate the Mayor is recommending using ARP to mitigate the final amount of the deficit.

NON-GENERAL FUNDS

Central Stores Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	$ 4.8	$ 4.8	$ 7.4	$ 2.6	54.1%
Personnel Expenditures	0.8	0.8	0.7	0.1	12.6%
Non-Personnel Expenditures	4.0	4.0	6.7	(2.7)	-66.5%
Expenditures	4.7	4.7	7.3	(2.6)	-54.0%
Net Year-End Projection	**$ 0.1**	**$ 0.1**	**$ 0.1**	**$ 0.0**	

Revenues in the Central Stores Fund are projected to end the year $2.6 million higher than budget, for an increase of 54.1 percent. This increase is associated with the anticipated sales of personal protective equipment and cleaning supplies due to the COVID-19 pandemic lasting longer than anticipated during the development of Central Stores budget. To support staff and operating/administrative costs, all sales include a surcharge above the costs of goods.

Since the Mid-Year Report, the revenue projections have decreased by $576,000 due to lower than anticipated demand from customer departments.

Expenditures are projected to be $2.6 million over budget, or 54.0 percent at fiscal year-end due to an increase in inventory purchases over what had been contemplated during the development of the budget. During the budget development process, Purchasing & Contracting presented a plan in which Central Stores would reduce its inventory purchases by half (approximately $2.6 million), and departments would procure items directly via existing contracts. Due to the COVID-19 pandemic creating a substantial need for personal protective equipment as well as cleaning supplies, the shift to the new inventory policy was not implemented as planned.

Since the Mid-Year Report, the expenditure projections have decreased by $1.1 million due to fewer than anticipated inventory purchases which fluctuate based on demand from customer departments.

As noted in the Mid-Year Report, appropriations for the Central Stores Fund will be increased per the authority granted in Section 2E(3) of the Appropriations Ordinance: "The CFO is hereby authorized to appropriate expenditures from unanticipated revenues for the purpose of allowing for the uninterrupted provision of services."

Concourse and Parking Garages Operating Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	$ 3.8	$ 3.8	$ 2.2	$ (1.6)	-41.8%
Personnel Expenditures	0.1	0.1	0.1	0.0	3.5%
Non-Personnel Expenditures	3.1	3.1	2.8	0.3	9.7%
Expenditures	3.3	3.3	3.0	0.3	9.4%
Net Year-End Projection	**$ 0.5**	**$ 0.5**	**$ (0.8)**	**$ (1.3)**	

Revenues in the Concourse and Parking Garages Operating Fund are projected to be under budget by $1.6 million, or 41.8 percent at fiscal year-end. A decrease of $2.8 million in revenue is primarily related to COVID-19, the lack of events at Golden Hall due to its conversion into a homeless shelter, and parking refunds that will be issued to employees who have not used their parking regularly during the pandemic. The pandemic and Regional Stay at Home Orders have significantly impacted parking revenue at the Evan Jones Parkade, Civic Center Plaza, and Horton Plaza; and no parking revenue has been generated at 101 Ash Street. The reduction in revenue will be partially offset by a $1.2 million transfer from the General Fund to ensure that current operations can continue.

Since the Mid-Year Report, revenue projections have increased by $720,000 due to the $1.2 million projected transfer from the General Fund and $140,000 for event revenue, offset by a projected decrease of $630,000 for employee parking reimbursements.

A reduction of $310,000 in expenditures from the current budget is projected in the fund, primarily due to the removal of a projected transfer to the General Fund. The Concourse and Parking Garages Operating Fund was budgeted to transfer $245,000 to the General Fund, but due to reduced revenue and the need for a transfer from the General Fund to maintain operations, this transfer is no longer projected to be made. This is a change from what was assumed in the Mid-Year Report.

Development Services Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	$ 85.4	$ 85.4	$ 76.9	$ (8.5)	-10.0%
Personnel Expenditures	37.7	37.7	36.9	0.8	2.1%
Non-Personnel Expenditures	47.5	47.5	42.9	4.6	9.7%
Expenditures	85.1	85.1	79.7	5.4	6.3%
Net Year-End Projection	**$ 0.3**	**$ 0.3**	**$ (2.8)**	**$ (3.1)**	

Revenues in the Development Services Fund are projected to be under budget by $8.5 million, or 10 percent at fiscal year-end. This decrease is primarily due to a $10.4 million decrease in other licenses and permits due to COVID-19, which has negatively impacted the number of permits being issued. The Development Services Department (DSD) has recently implemented new permitting procedures, including an electronic plan submittal option, and a transition to virtual hearings, inspections, and appointments, which are anticipated to help mitigate some

COVID-19 related impacts. DSD's mitigation plan is to cover the revenue deficit with NPE savings and fund balance.

Since the Mid-Year Report, revenue projections have decreased by $1.5 million due to a $2.9 million reduction in other licenses and permits. In the Mid-Year, the Department had projected that electronic plan submittal and the implementation of virtual hearings, inspections, and appointments would mitigate more of the impacts of COVID-19 than is now projected. This reduction in revenue is partially offset by a one-time refund associated with operating and maintenance property management expenses at 101 Ash.

At year-end, expenditures are projected to be $5.4 million under budget primarily due to the number of vacancies as well as suspension of non-essential supplies, trainings, contracts, and equipment. An additional savings of $688,000 is projected due to the transfer for the Pension Stabilization Reserve and planned tenant improvements at 101 Ash that are not anticipated to be made this year.

Since the Mid-Year Report, expenditure projections increased by $660,000 due to higher than anticipated personnel, fringe, and training expenditures.

The current balance in the DSD reserve is $6.9 million, however, based on the department's Fiscal Year 2021 Year-End projections, approximately $2.8 million will be depleted, consequently leaving a balance of $4.1 million in the DSD reserve.

Engineering & Capital Projects Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	$ 115.7	$ 115.7	$ 122.1	$ 6.4	5.5%
Personnel Expenditures	59.0	59.0	57.5	1.5	2.5%
Non-Personnel Expenditures	57.3	57.3	55.6	1.7	3.0%
Expenditures	116.3	116.3	113.1	3.2	2.8%
Net Year-End Projection	**$ (0.6)**	**$ (0.6)**	**$ 9.0**	**$ 9.6**	

Revenues in the Engineering & Capital Projects Fund are projected to exceed budget by $6.4 million, or 5.5 percent at fiscal year-end. The increase in revenue is related to an increase in billable time charged to CIP Projects services to client departments and permit hours for 5G Wireless Communications inspections. The projections include $1.1 million in revenue reimbursement from the General Fund that was included in the FY 2021 Adopted Budget for FY 2019 right-of-way utility permits.

Since the Mid-Year Report, revenue projections have increased by $1.4 million due to an increase in billable hours and over the counter Right of Way permit inspections.

Expenditures in the Engineering & Capital Projects Fund are projected to be under budget by $3.2 million, or 2.8 percent at fiscal year-end. This decrease is due to $1.5 million in personnel expenditures associated with 166.0 vacancies, $150,000 in fringe benefits, $2.1 million in Information Technology services primarily associated with delayed non-discretionary contract transition costs and delays in IT enhancement projects. Savings is partially offset by an $800,000 overage in contracts due to unbudgeted Montgomery Field Office tenant improvements.

Since the Mid-Year Report, the expenditure projections have decreased by $3.2 million primarily associated with a decrease in personnel expenditures and IT related expenditures.

Golf Course Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	$ 20.9	$ 20.9	$ 27.4	$ 6.5	31.1%
Personnel Expenditures	5.3	5.3	4.9	0.3	6.5%
Non-Personnel Expenditures	15.0	15.0	15.0	0.1	0.6%
Expenditures	20.3	20.3	19.9	0.4	2.1%
Net Year-End Projection	**$ 0.5**	**$ 0.5**	**$ 7.5**	**$ 6.9**	

Revenues in the Golf Course fund are projected to be over budget by $6.5 million, or 31.1% at fiscal year-end. The additional revenue is attributed to the increase in the number of golfers playing at all three golf complexes.

Since the Mid-Year Report, revenue projections have increased by $2.8 million primarily due to increased golf activity on the courses that is higher than was anticipated in the Mid-Year.

Expenditures in the Golf Course fund are projected to be under budget by $430,000, or 2.1% at fiscal year-end. This decrease is attributed to vacant positions, some of which will remain vacant through the end of the fiscal year, as well as a savings in supplies due to conservative spending on non-essential supplies. This savings will offset overages of $380,000 in contracts for property tax payments for leased equipment, contract renewals, and land use payments.

Since the Mid-Year Report, the expenditure projections have increased by $300,000, primarily due to additional purchases for turf maintenance supplies and increases in contractual obligations.

PETCO Park Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	$ 14.9	$ 14.9	$ 13.6	$ (1.3)	-8.4%
Personnel Expenditures	0.2	0.1	0.1	(0.0)	-0.4%
Non-Personnel Expenditures	15.3	15.4	15.1	0.3	1.7%
Expenditures	15.5	15.5	15.2	0.3	1.7%
Net Year-End Projection	**$ (0.6)**	**$ (0.6)**	**$ (1.6)**	**$ (1.0)**	

Revenues in the Petco Park Fund are projected to be under budget by $1.3 million, or 8.4 percent at fiscal year-end. The decrease in revenue is related to the site's reduced ability to host events due to COVID-19.

Expenditures for the Petco Park Fund are projected to be $260,000 under budget, or 1.7% at year-end primarily due to savings in contracts related to delays in palm tree replacements, security, and fewer events as a result of COVID-19, which drive the $230,000 change from the Mid-Year report.

Publishing Services Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	$ 1.6	$ 1.6	$ 1.6	$ (0.0)	-2.5%
Personnel Expenditures	0.2	0.2	0.3	(0.2)	-119.6%
Non-Personnel Expenditures	1.2	1.2	1.4	(0.2)	-16.9%
Expenditures	1.3	1.3	1.7	(0.4)	-26.6%
Net Year-End Projection	**$ 0.3**	**$ 0.3**	**$ (0.1)**	**$ (0.4)**	

Revenues in the Publishing Services Fund are projected to be $40,000 under budget; however, this level of revenue assumes that the General Fund will transfer $364,000 to the Publishing Services Fund. This is a reduction of $190,000 from the transfer that was assumed in the Mid-Year. The transfer is needed to address a projected shortfall in billable revenue due to the sharp reduction in requests for print shop services during the COVID-19 pandemic.

Expenditures are projected to be over budget by $360,000, or 26.6 percent at fiscal year-end. This increase is primarily associated with four unbudgeted supplemental positions in the department, and for charges related to administrative services provided by Purchasing and Contracting staff in the General Fund Department. When the fiscal year started, there was an assumption that there would be enough billable print shop services that could support the unbudgeted positions, with two of the positions scheduled for retirement before the close of the fiscal year, but the drop in request for print shop services has resulted in insufficient revenue to support the additional expenses.

Since the Mid-Year Report, expenditure projections have increased by $85,000 primarily due to an increase in costs associated with filling City job order requests.

Refuse Disposal Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	$ 36.8	$ 36.8	$ 33.5	$ (3.3)	-9.0%
Personnel Expenditures	8.5	8.5	8.2	0.4	4.2%
Non-Personnel Expenditures	31.7	31.7	30.4	1.4	4.3%
Expenditures	40.3	40.3	38.5	1.7	4.3%
Net Year-End Projection	**$ (3.5)**	**$ (3.5)**	**$ (5.1)**	**$ (1.6)**	

Revenues in the Refuse Disposal Fund are projected under budget by $3.3 million, or 9.0 percent at fiscal year-end. The decrease is primarily due to reductions in disposal fee revenue related to the Clean Fill Dirt program, refuse disposal loads from small businesses and residents, as well as fewer franchise hauler loads. Of note, COVID-19 restrictions on some businesses and schools has resulted in less refuse tonnage.

Since the Mid-Year Report, the revenue projections have decreased by $1.6 million from fewer refuse disposal fees collected at the Miramar Landfill. This is as a result of COVID-19 restrictions continuing to remain in place longer than anticipated.

Expenditures in the Refuse Disposal Fund are projected under budget by $1.7 million, or 4.3% at fiscal year-end. Savings is projected due to vacancies, and savings in supplies, travel, training, and facility maintenance costs due to many employees working from home.

Since the Mid-Year Report, the expenditure projections have an increase of $150,000 primarily related to an increase in labor work crews and associated litter clean up costs.

Sewer Utility Funds

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	$ 410.3	$ 410.3	$ 419.6	$ 9.3	2.3%
Personnel Expenditures	58.1	58.1	54.3	3.8	6.6%
Non-Personnel Expenditures	313.1	313.1	299.2	14.0	4.5%
Expenditures	371.2	371.2	353.4	17.8	4.8%
Net Year-End Projection	**$ 39.1**	**$ 39.1**	**$ 66.2**	**$ 27.1**	

Revenues in the Sewer Utility Funds are projected to be over budget by $9.3 million, or 2.3 percent at fiscal year-end due to higher than anticipated revenue for fees related to the Industrial Wastewater Control Program (IWCP) such as truck waste fees, import fees, and sewer service charges; and a true up payment from participating agencies to the Metropolitan Sewer Utility Fund for sewage processing based on actual expenses for the prior fiscal years.

Expenditures in the Sewer Utility Funds are projected under budget by $17.8 million, or 4.8 percent, primarily due to $5.3 million in personnel and associated fringe savings due to a longer timeframe for positions to be filled than what was assumed in the budget, $5.8 million in lower than assumed non-discretionary utilities and energy costs, $3.5 million in unused contingency appropriations and contractual/ IT savings resulting from deferred consulting services, and Wastewater Collection vehicle rental expenses.

Since the Mid-Year Report, revenue projections decreased by $1.4 million. Expense projections decreased by $11.1 million primarily due to $5.2 million in revised energy and utilities charges from non-discretionary accounts that were not incorporated into the department's mid-year projections, $4.6 million lower personnel and fringe due to many of the departments hires being internal candidates hired from other Public Utilities Divisions, and contractual savings due to continued restriction of non-essential work at many Public Utilities facilities due to COVID-19. The Department will be working to better incorporate and account for internal attrition in future personnel monitoring projections.

State COPS

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	$ 2.1	$ 2.1	$ 3.2	$ 1.1	51.3%
Personnel Expenditures	-	-	-	-	0.0%
Non-Personnel Expenditures	4.3	6.9	6.9	-	0.0%
Expenditures	4.3	6.9	6.9	0.0	0.0%
Net Year-End Projection	**$ (2.2)**	**$ (4.8)**	**$ (3.7)**	**$ 1.1**	

Revenues in the State COPS Fund are projected to exceed budget by $1.1 million, or 51.3 percent at fiscal year-end. The increase in revenue is related to a distribution via the County of San Diego from the Supplemental Law Enforcement Services Account (SLESA) for California's Citizens' Option for Public Safety (COPS) Frontline Law Enforcement Program.

Expenditures in the State COPS Fund are projected to end the year at budget.

Underground Surcharge Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	$ 55.6	$ 55.6	$ 59.0	$ 3.4	6.1%
Personnel Expenditures	1.7	1.7	1.5	0.3	15.7%
Non-Personnel Expenditures	106.0	106.0	59.2	46.8	44.1%
Expenditures	107.7	107.7	60.7	47.1	43.7%
Net Year-End Projection	**$ (52.1)**	**$ (52.1)**	**$ (1.7)**	**$ 50.5**	

The Underground Surcharge Fund was established to account for activities related to the undergrounding of utilities, and receives and disburses undergrounding surcharge revenue in accordance with the City's franchise agreements with SDG&E. Revenues in the Underground Surcharge Fund are projected to exceed budget by $3.4 million, or 6.1 percent at fiscal year-end attributed to higher interest earned on fund balance, and Franchise Fee revenue remitted by SDG&E for underpayments in FY 2013-FY 2017 that were due to the City.

Since the Mid-Year Report, revenue projections have increased by $540,000 due to additional interest earnings.

Expenditures in the fund are projected to be under budget by $47.1 million at fiscal year-end primarily due to delays in underground utility projects, and a pause on various contracts due to the pending franchise agreement[4].

Since the Mid-Year Report, expenditure projections have decreased by $12.2 million primarily due to a pause on various contracts due to the pending franchise agreement.

[4] The current SDG&E franchise agreement was extended through June 1, 2021, and as announced on May 14, 2021, a tentative agreement has been reached with SDG&E to provide energy services to San Diego residents and businesses. The City Council is expected to vote on the tentative agreement on May 25.

Water Utility Operating Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	$ 834.0	$ 834.0	$ 798.6	$ (35.5)	-4.3%
Personnel Expenditures	47.6	47.6	47.5	0.1	0.1%
Non-Personnel Expenditures	530.4	530.5	470.3	60.2	11.3%
Expenditures	578.0	578.1	517.8	60.3	10.4%
Net Year-End Projection	**$ 256.0**	**$ 256.0**	**$ 280.8**	**$ 24.8**	

Revenues in the Water Utility Operating Fund are projected to be under budget by $35.5 million, or 4.3 percent at fiscal year-end. This variance is due to several changes in different revenues sources:

- $17.8 million decrease due to water sales being approximately 2.5 percent lower than budgeted but above the levels seen in the prior fiscal year.
- $33.2 million decrease in capital reimbursements that are directly tied to specific capital project expenditures. This includes bond proceeds, State Revolving Funds (SRF) Loans and Water Infrastructure Finance and Innovation Act (WIFIA) loans.
- Increase of $17.7 million in unexpected revenue from the County Water Authority due to a settlement with the Metropolitan Water District over rates and charges for imported water.

Expenditures in the Water Utility Operating Fund are projected to be under budget by $60.3 million, or 10.4percent at fiscal year-end primarily due to higher than anticipated savings of $42 million from water purchases. As stated in the revenue section above, water sales are expected to be 2.5 percent below what was assumed for the budget. Furthermore, the budget had assumed a lower level of the use of local supply than what is now being projected, which has resulted in the projected savings in water purchased. Additional savings include $8.8 million in contractual savings from Pure Water project management and restrictions on non-essential outside services due to COVID-19 and social distancing requirements, $3.5 million in contingency reserves not projected to be needed, $1.9 million in interest savings on Commercial Paper rates, and $1.3 million in energy and utilities savings.

Since the Mid-Year Report, revenue projections decreased by $95.8 million primarily due to:

- $91.8 Million in lower than anticipated commercial paper revenue for baseline water CIP, Water Infrastructure Finance and Innovation Act (WIFIA) funding for Pure Water costs and SRF. The Mid-year had assumed a higher level of spending in the fiscal year than what has occurred.
- Removal of $14.1 million in Prop 68 grant funding projected in mid-year that is not recorded directly in the Water Fund Operating fund.
- Removal of $6.0 million in recycled water sales in the water revenue projections from the Mid-Year which were already included in wastewater revenue.
- Increase of $17.7 million in unexpected revenue from the County Water Authority due to a settlement with the Metropolitan Water District over rates and charges for imported water.

Expense projections decreased by $28.8 million from the Mid-Year primarily due to changes in the assumed level of water purchases. The Mid-Year had assumed a higher level of water purchases than what has been observed.

RISK MANAGEMENT RESERVES

The Long-Term Disability, Public Liability, and Workers' Compensation Funds provide funding sources for certain claims made against the City. The City's Reserve Policy (CP 100-20) sets required reserve level targets for each fund to ensure financial stability, as shown below in the FY 2021 Risk Management Liability Reserves table. All Risk Management reserves goals are based on the average value of the annual actuarial liability (AVAAL) for the three most recent fiscal years, which are currently Fiscal Years 2018 through 2020. Additional details on each reserve are included below.

Fiscal Year 2021 Risk Management Reserves

in millions

Description	Fund Name	% Target	FY 2021 Budgeted Target Level	FY 2021 Projected Ending Fund Balance	Status
Risk Management	Public Liability Fund	50.0%	$36.0	$33.8	Not on Target
	Workers' Compensation Fund	12.0%	$32.5	$34.1	On Target
	Long-Term Disability Fund	100.0%	$4.2	$4.1	Not on Target

Long-Term Disability Reserve

The Long-Term Disability (LTD) Fund provides partial income replacement to eligible City employees who are unable to work for a period as a result of a non-industrial injury, illness, or pregnancy. The Reserve Policy requires the City to maintain LTD reserves equal to 100.0% of the LTD actuarial liability, which is based on the last three years (Fiscal Years 2018, 2019, and 2020). The estimated ending fund balance for the LTD Reserve is $4.1 million, which is approximately $100,000 under the Fiscal year 2021 reserve target of $4.2 million.

Public Liability Reserve

The Public Liability (PL) Reserve is funded entirely by the General Fund to support claims arising from real or alleged acts on the part of the City, including claims for bodily injury, property damage, inverse condemnation, false arrest, and errors and omissions. Per the City's Reserve Policy, the PL reserve goal is equal to 50% of the PL actuarial liability, which is based on the most recent three-year average of actuarial liabilities. For Fiscal Year 2021, the PL Reserve target is $36.0 million (based on the AVAAL from Fiscal Years 2018, 2019, and 2020).

The PL reserve target included in the FY 2021 Adopted Budget was $33.8 million, but was increased by $2.2 million after the receipt of the Fiscal Year 2020 PL actuarial valuation in the fall of 2020. The ending fund balance for Fiscal Year 2021 is estimated to be $33.8 million, and due to the increase to the reserve target, the PL Reserve is projected to be underfunded by $2.2 million. Since the Mid-Year Report, $5.3 million in new claims are expected to materialize in the PL Operating Fund, which are projected to be supported by an increased transfer from the General Fund as noted earlier in this report. Without this projected transfer, the reserve would be proposed as funding for the additional $5.3 million in claims, resulting in the reserve ending $7.5 million under the Fiscal Year 2021 target instead of the currently projected $2.2 million deficit.

WORKERS' COMPENSATION RESERVE

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

The ending fund balance for the WC Reserve is projected to be $34.1 million, which is $1.6 million higher than the Fiscal Year 2021 reserve target of $32.5 million. Fiscal Year 2021 expenditures are lower than originally anticipated due to the postponement of medical procedures as a result of COVID-19. Due to the postponement of these procedures, the excess funds are expected to support Fiscal Year 2022 WC operating expenditures.

CITY COUNCIL REQUESTED AUTHORITIES

BUDGET CONTROL AUTHORITIES

Additional authorities are requested, which are typically requested in the Third Quarter Report, 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 2021. 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 in the Third Quarter Report 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 budget transfers between General Fund departments as displayed in Table 19. All adjustments are balanced by an offset with savings in other departments.

FY 2021 General Fund Year-End Appropriation Adjustments			
Table 19			*in millions*
	Increase/(Decrease)		
General Fund Department	Personnel	Non-Personnel	Total
City Attorney	$ 1,930,000	$ -	$ 1,930,000
City Auditor	(70,000)	-	(70,000)
City Clerk	(160,000)	-	(160,000)
City Treasurer	-	(340,000)	(340,000)
Citywide Program Expenditures	-	(250,000)	(250,000)
Communications	(10,000)	-	(10,000)
Department of Finance	(50,000)	-	(50,000)
Development Services	(200,000)	-	(200,000)
Economic Development	320,000	110,000	430,000
Environmental Services	590,000	-	590,000
Fire-Rescue	6,000,000	7,300,000	13,300,000
General Services	-	30,000	30,000
Government Affairs	(100,000)	30,000	(70,000)
Homelessness Strategies	(200,000)	(2,200,000)	(2,400,000)
Library	(2,900,000)	(300,000)	(3,200,000)
Mobility	(700,000)	20,000	(680,000)
Office of Boards & Commissions	20,000	40,000	60,000
Office of Homeland Security	35,000	260,000	295,000
Office of the Assistant COO	(130,000)	(130,000)	(260,000)
Parks & Recreation	(2,400,000)	(400,000)	(2,800,000)
Performance & Analytics	85,000	25,000	110,000
Planning	20,000	100,000	120,000
Police	-	(1,600,000)	(1,600,000)
Public Utilities	-	300,000	300,000
Public Works & Utilities	(130,000)	-	(130,000)
Purchasing & Contracting	(110,000)	535,000	425,000
READ-Facilities Services	(530,000)	260,000	(270,000)
Real Estate Assets	210,000	70,000	280,000
Smart & Sustainable Communities	(370,000)	(260,000)	(630,000)
Stormwater	(250,000)	(2,000,000)	(2,250,000)
Transportation	(900,000)	(1,600,000)	(2,500,000)
	$ -	$ -	$ -

General Fund Appropriation Adjustments

Departmental Projected Savings:
Several general fund departments have identified savings within their Fiscal Year 2021 budget, as discussed earlier in this report, staff is recommending these savings be reallocated to offset over budget expenditure projections as identified in table 19.

Office of the City Attorney
The Office of the City Attorney requires a $1.9 million increase in expenditure appropriations to mitigate overages in personnel. The projected overage is primarily due to a reduction of $2.4 million in personnel expenditures implemented in the Office of the City Attorney as part of the Fiscal Year 2021 budget development process.

Economic Development
The Economic Development Department requires a $430,000 increase in expenditure appropriations to mitigate a deficit in fringe benefits, and personnel costs related to Budgeted Personnel Expenditure Savings. The Fiscal Year 2021 Adopted Budget assumed a higher-level rate of vacancies at the beginning of the fiscal year, as well as historical attrition levels that have not materialized due to the elimination of many vacant positions.

Environmental Services
The Environmental Services Department requires a $590,000 increase in expenditure appropriations to mitigate a deficit in personnel costs related to residential refuse collection services. An increase in overtime is a result of Sanitation Drivers working on their day off to cover for employees being off work due to injuries and COVID-19 related absences. Additionally, COVID-related stay-at-home orders have resulted in increases in residential refuse.

Fire-Rescue
The Fire-Rescue Department requires a $13.3 million increase in expenditure appropriations to mitigate deficits in personnel expenditures and non-personnel expenditures, as discussed in the General Fund expenditures section of this report.

General Services
The General Services Department requires a $30,000 increase in expenditure appropriations to mitigate a deficit in Fringe Benefits.

Government Affairs
The Government Affairs Department requires a $30,000 increase in expenditure appropriations to mitigate a deficit in Fringe Benefits. Note this increase in expenditure appropriations is offset by a reduction of expenditure appropriations related to savings in personnel expenditures, which will be used to support other General Fund departments with personnel expenditure overages.

Mobility
The Mobility Department requires a $20,000 increase in expenditure appropriations to mitigate an overage in contracts for shared mobility device public right of way enforcement. Note this increase in expenditure appropriations is offset by a reduction of expenditure appropriations related to savings in personnel expenditures, which will be used to support other General Fund departments with personnel expenditure overages.

Office of Boards & Commissions
The Office of Boards & Commissions requires an appropriation adjustment of $60,000 primarily attributed to the addition of 2.00 supplemental positions to support the newly created Commission on Police Practices.

Office of Homeland Security
The Office of Homeland Security requires a $295,000 increase in expenditure appropriations to mitigate a deficit in personnel, fringe benefits, and non-personnel expenditures related to unbudgeted rent expenses at the Environmental Services building to accommodate to accommodate Office of Homeland Security, Fire-Rescue Department, and Police Department staff after plans to move to 101 Ash Street were amended.

Performance & Analytics
The Performance & Analytics Department requires a $110,000 increase in expenditure appropriations to mitigate a deficit in personnel and fringe benefits. The Fiscal Year 2021

Adopted Budget assumed a higher-level rate of vacancies at the beginning of the fiscal year, as well as historical attrition levels that have not materialized.

Planning
The Planning Department requires a $120,000 increase in expenditure appropriations to mitigate a deficit in fringe benefits, personnel costs, and unbudgeted non-discretionary charges for gas and electric services at the Aero Drive Facility.

Public Utilities
The Public Utilities Department requires a $300,000 increase in expenditure appropriations to mitigate costs associated with the Lakes Recreation Program and continue operations of the program through the end of the Fiscal Year. Primary contributors to the expenditure overage are sewage removal for restrooms, and city services billed for support of the recreation programs. Usage of the Lakes Program has increased during COVID. The increase in expenditure from the reopening of the Lakes Program in July was is partially offset by economic assistance provided by the County from federal sources.

Purchasing & Contracting
The Purchasing Contracting Department requires a $535,000 increase in expenditure appropriations to mitigate the impact of the contracts budget reduction, which the department is unable to absorb. The Department's only contract is for Animal Services, which was approved by the City Council in 2019. Note this increase in expenditure appropriations is partially offset by a reduction of expenditure appropriations related to savings in personnel expenditures, which will be used to support other General Fund departments with personnel expenditure overages.

Real Estate Assets - Facilities Services
The Real Estate Assets-Facilities Services Department requires a $260,000 increase in expenditure appropriations to mitigate a deficit in fringe benefits, and contractual expenses associated with the rental of a chiller for the Point Loma Library, fire sprinkler repairs at the Police Plaza, and other expenses at various facilities. Of this increase, $36,000 will be offset by a transfer from the EDCO fund to purchase flooring materials and oversee the installation of the flooring at the Chicano Park Building. Note this increase in expenditure appropriations is offset by a reduction of expenditure appropriations related to savings in personnel expenditures, which will be used to support other General Fund departments with personnel expenditure overages.

Real Estate Assets Department

The Real Estate Assets Department requires a $280,000 increase in expenditure appropriations to mitigate a deficit in fringe benefits, and personnel costs related to Budgeted Personnel Expenditure Savings. The Fiscal Year 2021 Adopted Budget assumed a higher-level rate of vacancies at the beginning of the fiscal year, as well as historical attrition levels that have not materialized due to the elimination of many vacant positions.

Non-General Fund Appropriation Adjustments

Authorities are also requested to increase appropriations in non-General Funds as displayed in Table 20. All adjustments are balanced by increased revenue or available fund balances.

FY 2021 Year-End Non-General Fund Appropriation Adjustments
Table 20

Fund	Expenditures	Revenue	Net Impact
	Increase/(Decrease)		
Non-General Funds			
Publishing Services	$ 472,000	$ -	$ (472,000)
Risk Management	165,000	165,000	-

Publishing Services Fund

The Publishing Services Fund is requesting to appropriate and expend the proposed $364,000 transfer from the General Fund and $108,000 in fund balance, for a total of $472,000, to mitigate a deficit in personnel costs as discussed in the Non-General Fund section of this report.

Risk Management Operating Fund

The Risk Management Operating fund is requesting an appropriation adjustment of $165,000 in expenditures and $165,000 in revenue to mitigate deficits in personnel costs and fringe benefits based on current staff and projected hiring plans. A transfer of remaining funds from the Dental/Medical/Vision (DMV) and Dependent/Child Care (DCC) reimbursement funds, which will be closed this Fiscal Year, balances this request.

OTHER ACTION ITEMS

Unassigned Fund Balance

The Mayor is requesting authorization to use $14.5 million in unassigned fund balance from Fiscal Year 2020 that is not otherwise designated as General Fund Reserves (also referred to as Excess Equity), to offset the projected revenue shortfall. Consistent with City Council Budget Policy (Policy No. 000-02) and the use of one-time and ongoing revenues, Excess Equity will be appropriated primarily for unanticipated circumstances, such as a General Fund revenue shortfall affecting programs included in the current year budget, or for one-time priority expenditures. Per the Reserve Policy (Policy No. 100-20), the recommended use of Excess Equity may be brought forward by the Mayor, and requires approval by a majority of the City Council.

American Rescue Plan Act Funding

As discussed in the mitigation section of this report, the Mayor is recommending the use of American Rescue Plan Act funds to offset the revenue shortfall that will not be fully mitigated by remaining Fiscal Year 2020 fund balance and the projected expenditures savings. Based on projections, it is anticipated that $37.7 million of ARP funds will be used to offset the revenue shortfall. This amount is subject to change and may increase or decrease based on actual financial activity through the remainder of the fiscal year. The Mayor is requesting the authority to utilize an amount of ARP funds equal to the final General Fund deficit remaining after fully consuming the Fiscal Year 2020 unassigned fund balance of $14.5 million.

Reporting Requirements per the AO

As required by Section 19 of the Fiscal Year 2021 Appropriation Ordinance (AO), the Chief Financial Officer (CFO) shall 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 Third Quarter of the Fiscal Year the City Attorney's Office accepted and appropriated:

- $78,586 for Year 2 of Criminal Restitution Compact Program Grant and $265,000 for the Alcohol & Drug Prosecution Program.

Expended $448,923 in various grant funds including:

- A&D Impaired Driver
- Alzheimer's San Diego
- Campus Program
- Attorney General Privacy and Piracy
- Family Justice Center Program
- San Diego Misdemeanants at Risk Track Prop 47; Year 3
- Victims Compensation; Year 2

CONCLUSION

The Fiscal Year 2021 Third Quarter Budget Monitoring Report presents year-end projections of revenue and expenditures for funds with budgeted personnel expenditures. General Fund revenue and expenditures are expected to be under budget by 3.8 percent and 0.5 percent respectively resulting in a projected General Fund deficit of $52.2 million at year-end. The Mayor is proposing to mitigate this deficit with the use of the $14.5 million of unassigned fund balance in excess of reserves, and $37.7 million of American Rescue Plan Act funds which is estimated to fully mitigate the projected deficit.

The Fiscal Year 2021 Adopted Budget did not include contributions to either General Fund reserve. While the American Rescue Plan Act funds are available to backfill lost revenue, they are specifically excluded to be used for contributions to any reserve funds. This means that the General Fund Emergency Reserve and Stability Reserve are expected to remain at the June 30, 2020 levels of $106.1 and $99.5 million respectively.

The Department of Finance and City departments will continue to monitor revenues, expenditures and impacts from COVID-19 throughout the remainder of the fiscal year. DoF will release the Fiscal Year 2021 Year-End Performance Report on October 6, 2021, which will contain a comparison of the projections included within this report to the unaudited actual revenues and expenditures received for Fiscal Year 2021.

ATTACHMENTS

I. General Fund Projected Revenues
II. General Fund Projected Expenditures
III. Non-General Fund Projections
IV. Non-General Fund Reserves
V. FY 2021 General Fund Year-End Contract Projections by Department
VI. FY 2021 Coronavirus Relief Funding
VII. Major Revenue Projections Informational Update
VIII. Fiscal Year 2021 Charter 39 Supporting Schedules, as of March 31, 2021
IX. Vacancy Status Report

General Fund Projected Revenues

Department[1]	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund Major Revenues					
Charges for Current Services	$ 26,031,840	$ 26,031,840	$ 25,787,151	$ (244,689)	-0.9%
Franchise Fees[2]	67,654,331	67,654,331	75,360,349	7,706,018	11.4%
Interest and Dividends	3,497,168	3,497,168	3,497,168	-	0.0%
Motor Vehicle License Fees	888,919	888,919	2,692,766	1,803,847	202.9%
Other Revenue	-	-	194,835	194,835	100.0%
Property Tax	630,628,270	630,628,270	634,840,909	4,212,639	0.7%
Property Transfer Tax	11,322,183	11,322,183	11,246,287	(75,896)	-0.7%
Refuse Collector Business Tax	972,000	972,000	1,162,991	190,991	19.6%
Revenue from Federal and Other Agencies	-	-	1,086,231	1,086,231	100.0%
Revenue from Money and Property	11,906,453	11,906,453	11,256,901	(649,552)	-5.5%
Sales Tax	274,432,582	274,432,582	283,841,392	9,408,810	3.4%
Transfers In	46,088,203	46,088,203	39,298,234	(6,789,969)	-14.7%
Transient Occupancy Tax[3]	90,483,905	90,483,905	58,920,671	(31,563,234)	-34.9%
Subtotal Major General Fund Revenues	*$ 1,163,905,854*	*$ 1,163,905,854*	*$ 1,149,575,371*	*$ (14,330,483)*	*-1.2%*
City Auditor	$ -	$ -	$ 337	$ 337	100.0%
City Clerk	155,582	155,582	56,924	(98,658)	-63.4%
Communications	372,107	372,107	528,283	156,176	42.0%
Council Administration	-	-	5,019	5,019	100.0%
Council District 7	-	-	2,700	2,700	100.0%
Debt Management	778,500	778,500	546,513	(231,987)	-29.8%
Department of Finance	2,092,153	2,092,153	1,986,758	(105,395)	-5.0%
Development Services	4,560,557	4,560,557	1,706,991	(2,853,566)	-62.6%
Economic Development	19,631,139	19,631,139	19,207,391	(423,748)	-2.2%
Environmental Services	2,555,077	2,555,077	2,139,089	(415,988)	-16.3%
Ethics Commission	-	-	107,069	107,069	100.0%
Fire-Rescue	87,676,514	87,676,514	79,494,247	(8,182,267)	-9.3%
General Services	97,526	97,526	97,526	-	0.0%
Government Affairs	319,094	319,094	174,643	(144,451)	-45.3%
Homelessness Strategies	40,344,848	40,344,848	37,621,777	(2,723,071)	-6.7%
Human Resources	539,280	539,280	294,485	(244,795)	-45.4%
Infrastructure/Public Works	410,628	410,628	410,628	-	0.0%
Internal Operations	-	-	-	-	0.0%
Library	2,899,019	2,899,019	1,774,160	(1,124,859)	-38.8%
Mobility	1,632,790	1,632,790	1,755,598	122,808	7.5%
Neighborhood Services	87,272	87,272	86,695	(577)	-0.7%
Office of Boards and Commissions	-	-	19	19	100.0%
Office of Homeland Security	1,302,850	1,302,850	1,616,701	313,851	24.1%
Office of Race and Equity	-	-	-	-	0.0%

General Fund Projected Revenues

Department[1]	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Office of the Assistant Chief Operating Officer	$ -	$ -	$ 40	$ 40	100.0%
Office of the City Attorney	3,910,296	3,910,296	3,868,148	(42,148)	-1.1%
Office of the City Treasurer	39,869,208	39,869,208	42,041,121	2,171,913	5.4%
Office of the Mayor	180,000	180,000	8,634	(171,366)	-95.2%
Parks and Recreation	27,728,827	27,728,827	24,974,833	(2,753,994)	-9.9%
Performance and Analytics	-	-	2,322	2,322	100.0%
Personnel	6,200	6,200	7,944	1,744	28.1%
Planning	2,474,580	2,474,580	2,357,993	(116,587)	-4.7%
Police	88,379,199	88,379,199	84,538,874	(3,840,325)	-4.3%
Public Utilities	1,345,146	1,345,146	1,992,217	647,071	48.1%
Public Works	410,628	410,628	410,628	-	0.0%
Real Estate Assets - Facilities Service	5,159,922	5,159,922	3,745,349	(1,414,573)	-27.4%
Purchasing and Contracting	299,647	299,647	543,610	243,963	81.4%
Real Estate Assets	49,771,568	49,771,568	33,827,296	(15,944,272)	-32.0%
Smart and Sustainable Communities	1,870,107	1,870,107	591,392	(1,278,715)	-68.4%
Stormwater	13,583,079	13,583,079	4,644,920	(8,938,159)	-65.8%
Sustainability	150,000	150,000	135,936	(14,064)	-9.4%
Transportation	56,848,232	56,848,232	57,419,293	571,061	1.0%
Subtotal Departmental General Fund Revenues	*$ 457,441,575*	*$ 457,441,575*	*$ 410,737,169*	*$ (46,704,406)*	*-10.2%*
Total General Fund Revenues	**$ 1,621,347,429**	**$ 1,621,347,429**	**$ 1,560,312,540**	**$ (61,034,889)**	**-3.8%**

The current budget presented in this table is as of March 2021 (accounting period 9) unless otherwise noted.

[1] The Fiscal Year 2021 Adopted Budget included several reorganizations and restructures, including the creation of new departments. The accounting structure changes were approved as part of the FY 2021 budget process. Several Departments are still pending official approval by the City Council.

[2] Total City FY 2021 Adopted Budget for Franchise Fees is $137.3 million and the projection is $155.0 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

[3] Total City FY 2021 Adopted Budget for Transient Occupancy Tax is $171.6 million and the projection is $111.4 million. The balance is budgeted in the Transient Occupancy Tax Fund.

General Fund Projected Expenditures

Department[1]	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Auditor	$ 3,973,489	$ 3,954,164	$ 3,819,268	$ 134,896	3.4%
City Clerk	6,392,867	6,387,730	6,119,927	267,803	4.2%
Citywide Program Expenditures	99,872,110	100,934,479	100,251,919	682,560	0.7%
Communications	4,706,918	4,706,036	4,632,221	73,815	1.6%
Council Administration	2,814,361	2,812,478	2,542,675	269,803	9.6%
Council District 1	1,399,428	1,397,524	1,264,791	132,733	9.5%
Council District 1 - Community Projects, Programs and Services	-	-	(125)	125	100.0%
Council District 2	1,260,207	1,256,083	1,135,144	120,939	9.6%
Council District 2 - Community Projects, Programs and Services	-	-	(4,389)	4,389	100.0%
Council District 3	1,157,065	1,154,840	1,171,890	(17,050)	-1.5%
Council District 3 - Community Projects, Programs and Services	-	-	(740)	740	100.0%
Council District 4	1,383,495	1,381,570	1,305,252	76,318	5.5%
Council District 4 - Community Projects, Programs and Services	-	-	(4,152)	4,152	100.0%
Council District 5	1,165,207	1,161,931	1,068,082	93,849	8.1%
Council District 5 - Community Projects, Programs and Services	-	-	(59)	59	100.0%
Council District 6	1,233,462	1,230,909	1,031,129	199,780	16.2%
Council District 6 - Community Projects, Programs and Services	-	-	(3,288)	3,288	100.0%
Council District 7	1,275,368	1,272,286	1,197,299	74,987	5.9%
Council District 7 - Community Projects, Programs and Services	-	-	(1,187)	1,187	100.0%
Council District 8	1,447,808	1,442,420	1,379,154	63,266	4.4%
Council District 8 - Community Projects, Programs and Services	-	-	(5,848)	5,848	100.0%
Council District 9	1,523,331	1,520,843	1,239,237	281,606	18.5%
Council District 9 - Community Projects, Programs and Services	-	-	-	-	0.0%
Debt Management	2,115,919	2,112,954	2,122,360	(9,406)	-0.4%
Department of Finance	18,690,295	18,679,083	18,602,613	76,470	0.4%
Department of Information Technology	751,030	729,381	735,947	(6,566)	-0.9%
Development Services	7,954,432	7,944,828	7,749,177	195,651	2.5%
Economic Development	21,386,344	21,334,370	21,770,917	(436,547)	-2.0%
Environmental Services	50,232,232	49,984,325	50,574,492	(590,167)	-1.2%
Ethics Commission	1,366,334	1,356,403	1,344,858	11,545	0.9%
Fire-Rescue	287,448,191	290,161,277	303,487,615	(13,326,338)	-4.6%
General Services	483,686	483,609	515,431	(31,822)	-6.6%
Government Affairs	1,258,554	1,256,867	1,161,290	95,577	7.6%
Homelessness Strategies	49,135,899	48,785,105	46,244,904	2,540,201	5.2%
Human Resources	5,671,707	5,652,962	5,655,115	(2,153)	0.0%
Internal Operations	-	-	1	(1)	100.0%
Library	59,665,414	59,467,760	55,982,362	3,485,398	5.9%
Mobility	2,950,936	2,975,416	2,279,878	695,538	23.4%
Neighborhood Services	590,141	559,247	436,688	122,559	21.9%

General Fund Projected Expenditures

Department[1]	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Office of Boards and Commissions	$ 908,143	$ 906,181	$ 970,616	$ (64,435)	-7.1%
Office of Homeland Security	2,655,950	2,649,134	2,950,594	(301,460)	-11.4%
Office of Race and Equity	3,824,752	3,811,762	3,066,139	745,623	19.6%
Office of Sustainability	832,903	822,078	834,935	(12,857)	-1.6%
Office of the Assistant Chief Operating Officer	629,809	628,847	354,354	274,493	43.7%
Office of the Chief Financial Officer	609,441	608,191	503,225	104,966	17.3%
Office of the Chief Operating Officer	1,187,016	1,186,152	1,132,498	53,654	4.5%
Office of the City Attorney	62,403,590	62,364,490	64,296,106	(1,931,616)	-3.1%
Office of the City Treasurer	17,279,042	17,220,122	16,766,499	453,623	2.6%
Office of the Independent Budget Analyst	2,221,881	2,219,685	2,216,031	3,654	0.2%
Office of the Mayor	3,499,146	3,498,426	3,395,442	102,984	2.9%
Parks and Recreation	121,960,039	121,386,748	118,286,654	3,100,094	2.6%
Performance and Analytics	4,266,392	4,253,749	4,364,766	(111,017)	-2.6%
Personnel	9,612,677	9,587,643	9,432,129	155,514	1.6%
Planning	7,845,478	7,834,546	7,960,048	(125,502)	-1.6%
Police	568,243,558	567,592,282	565,486,163	2,106,119	0.4%
Public Utilities	2,727,387	2,616,398	2,918,101	(301,703)	-11.5%
Public Works	442,523	438,394	164,585	273,809	62.5%
Facilities Services	22,225,513	22,174,506	21,894,747	279,759	1.3%
Purchasing and Contracting	18,340,297	17,768,660	18,180,264	(411,604)	-2.3%
Real Estate Assets	4,398,424	4,777,803	5,065,068	(287,265)	-6.0%
Smart and Sustainable Communities	2,725,322	2,675,610	1,999,154	676,456	25.3%
Stormwater	47,521,439	47,278,884	41,518,092	5,760,792	12.2%
Transportation	75,269,849	74,539,630	71,520,797	3,018,833	4.0%
Total General Fund Expenditures	**$ 1,620,936,801**	**$ 1,620,936,801**	**$ 1,612,078,855**	**$ 8,857,946**	**0.5%**

The current budget presented in this table is as of March 2021 (accounting period 9) unless otherwise noted.

1 The Fiscal Year 2021 Adopted Budget included several reorganizations and restructures, including the creation of new departments. The accounting structure changes were approved as part of the FY 2021 budget process. Several Departments are still pending official approval by the City Council.

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	$ 5,980,227	$ 1,098,345	22.5%
	Expenditures	5,492,647	5,492,647	6,900,843	(1,408,196)	-25.6%
Central Stores Fund	Revenue	4,824,266	4,824,266	7,432,239	2,607,973	54.1%
	Expenditures	4,747,802	4,747,802	7,311,331	(2,563,529)	-54.0%
Concourse and Parking Garages Operating Fund	Revenue	3,754,059	3,754,059	2,184,063	(1,569,996)	-41.8%
	Expenditures	3,261,775	3,261,775	2,954,015	307,760	9.4%
Department of Information Technology Fund	Revenue	80,287,896	80,287,896	71,494,344	(8,793,552)	-11.0%
	Expenditures	80,171,884	80,171,884	71,625,555	8,546,329	10.7%
Development Services Fund	Revenue	85,433,510	85,433,510	76,896,377	(8,537,133)	-10.0%
	Expenditures	85,127,000	85,127,000	79,723,927	5,403,073	6.3%
Energy Conservation Program Fund	Revenue	4,550,084	4,550,084	4,925,757	375,673	8.3%
	Expenditures	4,986,028	4,986,028	4,849,831	136,197	2.7%
Engineering and Capital Projects Fund	Revenue	115,732,090	115,732,090	122,133,230	6,401,140	5.5%
	Expenditures	116,315,707	116,315,707	113,094,597	3,221,110	2.8%
Facilities Financing Fund	Revenue	3,135,998	3,135,998	2,829,310	(306,688)	-9.8%
	Expenditures	3,134,050	3,134,050	2,829,262	304,788	9.7%
Fire/EMS Transportation Program Fund	Revenue	12,654,751	12,654,751	13,052,974	398,223	3.1%
	Expenditures	12,437,595	12,437,595	12,656,355	(218,760)	-1.8%
Fleet Operating Fund	Revenue	55,331,739	55,331,739	55,009,249	(322,490)	-0.6%
	Expenditures	55,502,162	55,502,162	54,899,029	603,133	1.1%
GIS Fund	Revenue	4,391,238	4,391,238	4,458,248	67,010	1.5%
	Expenditures	4,389,649	4,389,649	4,270,480	119,169	2.7%
Golf Course Fund	Revenue	20,870,347	20,870,347	27,356,921	6,486,574	31.1%
	Expenditures	20,322,090	20,322,090	19,894,039	428,051	2.1%
Junior Lifeguard Program Fund	Revenue	615,150	615,150	734,262	119,112	19.4%
	Expenditures	625,054	625,054	526,243	98,811	15.8%
Local Enforcement Agency Fund	Revenue	786,417	786,417	722,711	(63,706)	-8.1%
	Expenditures	899,166	899,166	869,053	30,113	3.3%
Los Peñasquitos Canyon Preserve Fund	Revenue	186,000	186,000	345,322	159,322	85.7%
	Expenditures	251,161	251,161	258,821	(7,660)	-3.0%
OneSD Support Fund	Revenue	27,747,955	27,747,955	27,821,561	73,606	0.3%
	Expenditures	27,787,305	27,787,305	26,933,405	853,900	3.1%
Parking Meter Operations Fund	Revenue	11,297,852	11,297,852	5,852,190	(5,445,662)	-48.2%
	Expenditures	10,757,254	10,757,254	5,829,397	4,927,857	45.8%
Petco Park Fund	Revenue	14,853,160	14,853,160	13,600,824	(1,252,336)	-8.4%
	Expenditures	15,476,653	15,476,653	15,220,280	256,373	1.7%

Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Publishing Services Fund	Revenue	$ 1,640,551	$ 1,640,551	$ 1,598,802	$ (41,749)	-2.5%
	Expenditures	1,349,236	1,349,236	1,707,528	(358,292)	-26.6%
Recycling Fund	Revenue	25,391,760	25,391,760	25,458,523	66,763	0.3%
	Expenditures	30,930,806	30,930,806	30,375,164	555,642	1.8%
Refuse Disposal Fund	Revenue	36,789,373	36,789,373	33,465,483	(3,323,890)	-9.0%
	Expenditures	40,278,345	40,278,345	38,538,997	1,739,348	4.3%
Risk Management Administration Fund	Revenue	11,000,000	11,000,000	11,988,154	988,154	9.0%
	Expenditures	12,239,724	12,239,724	12,405,723	(165,999)	-1.4%
Seized Assets - Federal DOJ Fund	Revenue	1,069,307	1,069,307	276,278	(793,029)	-74.2%
	Expenditures	162,027	162,027	162,027	-	0.0%
Seized Assets - California Fund	Revenue	11,881	11,881	25,885	14,004	117.9%
	Expenditures	11,919	11,919	11,919	-	0.0%
Seized Asset Fund - Federal Treasury Fund	Revenue	118,812	118,812	118,812	-	0.0%
	Expenditures	7,958,979	10,423,398	10,423,398	-	0.0%
Sewer Utility Funds[1]	Revenue	410,298,397	410,298,397	419,576,327	9,277,930	2.3%
	Expenditures	371,201,659	371,201,659	353,424,692	17,776,967	4.8%
Stadium Operations Fund	Revenue	117,961	117,961	325,164	207,203	175.7%
	Expenditures	1,932,410	1,932,410	1,446,700	485,710	25.1%
State Cops	Revenue	2,140,000	2,140,000	3,238,161	1,098,161	51.3%
	Expenditures	4,331,356	6,946,712	6,946,712	-	0.0%
Transient Occupancy Tax Fund						
Cultural Affairs	Revenue	$ 75,000	$ 75,000	$ 24,137	$ (50,863)	-67.8%
Commission for Arts and Culture Department	Revenue	-	-	(0)	-	100.0%
Special Events Department	Revenue	-	-	-	-	0.0%
Major Revenues	Revenue	-	-	-	-	0.0%
Special Promotional Programs	Revenue	81,157,714	81,157,714	52,516,047	(28,641,667)	-35.3%
Total Transient Occupancy Tax Fund Revenue		*$ 81,232,714*	*$ 81,232,714*	*$ 52,540,184*	*$ (28,692,530)*	
Cultural Affairs	Expenditures	$ 2,987,877	$ 2,987,877	$ 3,005,009	$ (17,132)	-0.6%
Commission for Arts and Culture Department	Expenditures	-	-	1	(1)	100.0%
Special Events Department	Expenditures	-	-	62	(62)	100.0%
Major Revenues	Expenditures	-	-	-	-	0.0%
Special Promotional Programs	Expenditures	78,178,285	78,178,285	50,204,271	27,974,014	35.8%
Total Transient Occupancy Tax Fund Expenditures		*$ 81,166,162*	*$ 81,166,162*	*$ 53,209,342*	*$ 27,956,820*	

Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Underground Surcharge Fund	Revenue	$ 55,612,716	$ 55,612,716	$ 59,022,786	$ 3,410,070	6.1%
	Expenditures	107,740,360	107,740,360	60,675,228	47,065,132	43.7%
Water Utility Operating Fund[1]	Revenue	834,023,316	834,023,316	798,569,458	(35,453,858)	-4.3%
	Expenditures	578,008,736	578,061,071	517,809,703	60,251,368	10.4%
Wireless Communications Technology Fund	Revenue	9,664,915	9,664,915	9,833,864	168,949	1.7%
	Expenditures	9,943,002	11,518,002	10,953,320	564,682	4.9%

The current budget presented in this table is as of March 2021 (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.

Non-General Fund Reserves

in millions

Description	Fund Name	Reserve Type	FY 2021 Target	Status
Development Services	Development Services Fund	Operating Reserve	$ 8.1	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	50.3	On Target
		Emergency Capital Reserve	10.0	On Target
		Rate Stabilization Fund Reserve	18.0	On Target
	Water Utility Funds	Emergency Operating Reserve	41.0	On Target
		Emergency Capital Reserve	5.0	On Target
		Rate Stabilization Fund Reserve	27.6	On Target
		Secondary Purchase Reserve	16.1	On Target
Risk Management	Public Liability Fund	Risk Management Reserve	36.0	Not on Target[2]
	Workers' Compensation Fund	Risk Management Reserve	32.5	On Target
	Long-Term Disability Fund	Risk Management Reserve	4.2	Not on Target[2]

[1] The Fiscal Year 2021 reserve target of $8.1M is not on target due to the current pandemic which has impacted revenues. Without additional action, DSD projects that it will continue to deplete more of its operating reserves to support current service levels, resulting in not being able to achieve the reserve target level of 15% of operating budget expenditures by Fiscal Year 2025.

[2] For the FY 2021 Adopted Budget the Public Liability (PL) reserve target was estimated at $33.8 million but was increased by $2.2 million after the receipt of the FY 2020 PL actuarial valuation in the fall of 2020. Due to the increase to the Reserve target, the PL Reserve is projected to be underfunded by $2.2 million in FY 2021. Based on current projections the estimated Long-Term Liability reserve balance of $4.1 million will be approximately $100,000 less than the Reserve target for FY 2021.

FY 2021 General Fund Year-End Contract Projections by Department[1]

Department	Current Budget[2]	Year-End Projection	Variance	Department Reduction Target	Reductions Achieved	% of Reduction Target Met
Office of the Chief Operating Officer	$34,990	$26,212	$8,779	$864	$9,642	100.0%
Council District 1	$56,261	$16,104	$40,157	$1,904	$42,061	100.0%
Council District 2	$105,288	$12,884	$92,404	$4,124	$96,528	100.0%
Council District 3	$64,556	$15,588	$48,968	$2,225	$51,193	100.0%
Council District 4	$58,933	$16,473	$42,460	$1,925	$44,385	100.0%
Council District 5	$86,511	$16,380	$70,131	$3,276	$73,407	100.0%
Council District 6	$71,833	$14,183	$57,650	$2,553	$60,203	100.0%
Council District 7	$82,374	$25,786	$56,587	$3,082	$59,670	100.0%
Council District 8	$135,057	$17,478	$117,579	$5,388	$122,967	100.0%
Council District 9	$70,316	$16,211	$54,105	$2,488	$56,593	100.0%
Council Administration	$148,246	$102,510	$45,736	$1,883	$47,619	100.0%
City Clerk	$289,406	$289,407	($1)	$5,137	$5,136	100.0%
Office of the IBA	$69,994	$27,432	$42,562	$2,196	$44,758	100.0%
City Attorney	$1,547,008	$1,612,497	($65,490)	$39,100	($65,490)	0.0%
Personnel	$659,301	$502,504	$156,797	$25,034	$181,831	100.0%
Ethics Commission	$227,246	$99,400	$127,846	$9,931	$137,777	100.0%
City Auditor	$469,624	$318,661	$150,963	$19,325	$170,288	100.0%
Office of the Assistant COO	$29,421	$21,198	$8,222	$962	$9,185	100.0%
Performance & Analytics	$453,029	$541,800	($88,770)	$12,643	($88,770)	0.0%
Human Resources	$470,771	$486,609	($15,838)	$18,745	$2,907	15.5%
Department of Information Technology	$478,351	$478,351	($0)	$21,649	$21,649	100.0%
Economic Development	$14,155,372	$13,808,123	$347,249	$51,974	$399,223	100.0%
General Services	$6,827	$5,134	$1,693	$77	$1,770	100.0%
Office of the Mayor	$89,065	$98,032	($8,966)	$720	($8,966)	0.0%
Communications	$99,956	$98,851	$1,105	$882	$1,987	100.0%
Office of Boards & Commissions	$49,133	$29,073	$20,060	$1,962	$22,022	100.0%
Government Affairs	$44,955	$15,364	$29,590	$1,687	$31,278	100.0%
Office of Race & Equity	$287,010	$35,612	$251,398	$12,990	$264,388	100.0%

FY 2021 General Fund Year-End Contract Projections by Department[1]

Department	Current Budget[2]	Year-End Projection	Variance	Department Reduction Target	Reductions Achieved	% of Reduction Target Met
Office of the Chief Financial Officer	$32,630	$25,357	$7,273	$1,250	$8,523	100.0%
Debt Management	$112,669	$63,091	$49,578	$2,965	$52,543	100.0%
Purchasing & Contracting	$12,721,841	$13,295,964	($574,123)	$571,637	($574,123)	0.0%
City Treasurer	$1,724,017	$1,265,859	$458,159	$58,920	$517,078	100.0%
Department of Finance	$511,158	$418,241	$92,917	$11,212	$104,129	100.0%
Smart & Sustainable Communities	$1,113,732	$853,243	$260,489	$49,712	$310,201	100.0%
Development Services	$317,636	$318,937	($1,301)	$9,604	$8,303	86.5%
Real Estate Assets	$1,391,269	$1,305,010	$86,259	$41,221	$127,480	100.0%
Planning	$373,956	$292,444	$81,512	$10,932	$92,444	100.0%
Sustainability	$246,420	$244,942	$1,479	$10,825	$12,303	100.0%
Mobility	$138,734	$374,843	($236,109)	$6,279	($236,109)	0.0%
Library	$6,574,914	$7,540,111	($965,197)	$197,654	($965,197)	0.0%
Parks & Recreation	$21,400,461	$22,009,513	($609,052)	$573,291	($609,052)	0.0%
Neighborhood Services	$24,461	$29,507	($5,046)	$135	($5,046)	0.0%
Homelessness Strategies	$37,747,543	$33,923,573	$3,823,970	$350,794	$4,174,764	100.0%
Fire-Rescue	$18,238,932	$20,322,605	($2,083,672)	$210,914	($2,083,672)	0.0%
Police	$35,588,433	$35,301,190	$287,243	$651,276	$938,519	100.0%
Office of Homeland Security	$227,409	$391,120	($163,711)	$6,816	($163,711)	0.0%
Public Utilities	$2,499,541	$2,811,665	($312,124)	$110,989	($312,124)	0.0%
Public Works & Utilities	$98,810	$13,041	$85,769	$4,129	$89,898	100.0%
READ-Facilities Services	$3,034,380	$3,237,431	($203,051)	$51,007	($203,051)	0.0%
Stormwater	$19,280,624	$14,666,330	$4,614,294	$645,270	$5,259,564	100.0%
Environmental Services	$29,394,617	$28,845,687	$548,929	$247,907	$796,837	100.0%
Transportation	$14,311,797	$14,035,577	$276,220	$327,503	$603,723	100.0%
Citywide Program Expenditures	$57,899,581	$70,168,222	($12,268,642)	$1,868,032	($12,268,642)	0.0%
Total	**$285,346,398**	**$290,501,359**	**($5,154,961)**	**$6,275,000**		

1 For additional background about Departments unable to meet target reduction levels, please see the Contracts section of this report.
2 The current budget reflects the reduction to contracts for each General Fund Department.

FY 2021 Coronavirus Relief Funding			
			in millions
Fund	**FY 2021 Adopted Budget**	**Actuals/ Projections through Period 5[1]**	**Variance**
General Fund			
Police Payroll, Staffing, and Supplies	$ 41.0	$ 50.9	$ 9.9
Fire-Rescue Payroll Staffing, and Supplies	38.9	38.6	(0.3)
Operation Shelter to Home[2]	30.0	30.0	(0.0)
Small Business Relief Fund	12.8	12.8	(0.0)
Parks and Recreation Staffing and Supplies	10.2	3.0	(7.1)
Environmental Services Staffing and Supplies	1.2	0.8	(0.4)
COVID-19 Rent Relief Fund[2]	9.7	9.7	-
Library Staffing and Supplies	0.9	0.8	(0.1)
Economic Development Staffing and Supplies	0.2	0.3	0.1
Code Enforcement Staffing and Supplies	0.1	0.1	0.0
Other Departments	-	0.0	0.0
Paid Administrative Leave	-	0.8	0.8
Childcare Voucher[3]	-	(0.2)	(0.2)
Total General Fund Staff and NPE Expenditures	**$ 144.9**	**$ 147.7**	**$ 2.8**
Non-General Funds			
Information Technology Fund Expenditures	$ 8.5	$ 7.7	$ (0.8)
Public Utility Funds Staffing and Supplies	1.3	0.5	(0.8)
Emergency Medical Services Fund Staffing and Supplies	0.3	0.7	0.4
Other Funds	-	0.3	0.3
Paid Administrative Leave	-	0.6	0.6
Total Non-General Funds Expenditures	**$ 10.1**	**$ 9.8**	**$ (0.3)**
Total Use of Coronavirus Relief Fund	**$ 155.0**	**$ 157.4**	**$ 2.5**

[1] Use of interest of $2.3 million and $1.7 of unspent Relief Funds.

[2] Expenditures of $2.3 for Operation Shelter to Home as well as $9.7 million for Rent Relief are included in the COVID-19 Relief Fund.

[3] Reflects unused childcare voucher funds that were returned. These funds were utilized for valid Public Safety expenditures.

THE CITY OF SAN DIEGO

MEMORANDUM

DATE: March 22, 2021

TO: Honorable Members of the City Council

FROM: Rolando Charvel, Department of Finance Director and City Comptroller

SUBJECT: Major Revenue Projections Informational Update

This memorandum provides updates to the City's Major General Fund Revenues from the FY 2021 Mid-Year Budget Monitoring Report (Mid-Year Report) released on January 29, 2021. It also provides summary information on the American Rescue Plan Act of 2021.

As committed in the Mid-Year Report, the update provides revised projections to include an additional month of receipts received by the City as well as a review of key assumptions since the Mid-Year Report was issued. The following table reflects the revenue variances from the Mid-Year Report for the City's four major revenue accounts.

FY 2021 Major General Fund Revenue Projections
in millions

Category	Current Budget	Mid-Year Projection	YE Projection (February)	Variance from Budget	Variance from MY Projection	% Change
Major General Fund Revenues						
Property Tax	*$ 630.6*	*$ 633.4*	*$ 634.6*	*$ 4.0*	*$ 1.2*	*0.2%*
Sales Tax	*274.4*	*283.3*	*283.5*	*9.1*	*0.2*	*0.1%*
Transient Occupancy Tax	*90.5*	*54.6*	*54.7*	*(35.8)*	*0.1*	*0.2%*
Franchise Fees	*67.7*	*68.4*	*75.4*	*7.7*	*7.0*	*10.2%*
Revenue Total	**$ 1,063.2**	**$ 1,039.7**	**$ 1,048.2**	**$ (15.0)**	**$ 8.5**	**0.8%**

Since the release the Mid-Year Report, no assumption changes or significant variances have occurred for Property Tax, Sales Tax and Transient Occupancy Tax (TOT) revenues, with the variance percentages all within 0.2%. However, the Franchise Fees revenue projection has been revised to reflect an increase of $7.0 million from the Mid-Year Report.

Franchise Fees

The variance in Franchise Fees is due to the City receiving the San Diego Gas & Electric (SDG&E) certified franchise fee statement for calendar year 2020 on February 25, 2021. New information for SDG&E is received once per year, every February. The combined franchise fee balance due to the City was $7.0 million higher from what was previously anticipated. The SDG&E franchise fee revenues are contingent upon user consumption, changes in weather patterns, rates based on time of consumption, and the change to energy-efficient options. The FY 2021 Adopted Budget included a growth rate developed in March 2020 of -9.47% to account for anticipated impacts from the pandemic and possible recession. This negative growth rate was in-line with historical patterns based on previous recessions and consistent with the previous year's negative growth. However, based on the recent statement provided by SDG&E, gas and electric usage has remained flat throughout the year, despite the pandemic. The year-over-year growth is now at 0.27%, which accounts for the impacts from State issued Stay-at-Home Orders, and the majority of people now working from home.

Transient Occupancy Tax (TOT)
Although there is currently no significant variance or assumption changes in TOT, we do want to highlight that the Department of Finance continues to work closely with the San Diego Tourism Authority (SDTA) and the San Diego Tourism Marketing District (SDTMD) on projections for Transient Occupancy Tax revenue. Department of Finance will continue to evaluate projections to account for any anticipated changes to leisure travel and/or group travel from what was projected in the Mid-Year Report. Any future changes in the projection for TOT will be reflected in the FY 2021 Third Quarter Budget Monitoring Report, released in May of this year.

American Rescue Plan Act of 2021
On March 11, 2021, the Department of Government Affairs provided information on the recently approved American Rescue Plan Act legislation. The email outlined the areas where the City expects to receive funding from the Federal Government to address the economic impact of COVID-19. Based on various estimates, the City expects to receive between $280 and $306 million dollars in direct aid. There are other components of this legislation where the City may be able to receive pass through funding from the State or through specific programs, including emergency rental assistance, homelessness assistance, and economic disaster assistance. For additional detail please refer to the email from the Department of Government Affairs dated March 11, 2021. The Department of Government Affairs will continue to keep the City Council updated as additional information and final allocations are determined.

The Department of Finance will continue to closely monitor all four major revenue account projections and will provide further updates in the forthcoming FY 2021 Third Quarter Budget Monitoring Report.

Sincerely,

Rolando Charvel
Department of Finance Director and City Comptroller

RC/vm

cc: Honorable Mayor Todd Gloria
Honorable City Attorney Mara Elliott
Honorable Council President and Members of the City Council
Paola Avila, Chief of Staff, Office of the Mayor
Jay Goldstone, Chief Operating Officer
Andrea Tevlin, Independent Budget Analyst
Matt Vespi, Chief Financial Officer

David Nisleit, Chief, Police Department
Colin Stowell, Chief, Fire-Rescue Department
Alia Khouri, Deputy Chief Operating Officer
Kristina Peralta, Deputy Chief Operating Officer
Jeff Sturak, Deputy Chief Operating Officer
Matthew Helm, Chief Compliance Officer
Jessica Lawrence, Director of Policy, Office of the Mayor
Adrian Del Rio, Assistant Director, Department of Finance
Sarah Mayen, Assistant Director, Department of Finance
Jeffrey Peelle, Assistant Director, Department of Finance
Nicole Chalfant, Financial Operations Manager, Department of Finance
Caryn McGriff, Financial Operations Manager, Department of Finance
Sally Rubi, Financial Operations Manager, Department of Finance
William Yu, Financial Operations Manager, Department of Finance
Amy Pinion, Financial Operations Manager, Department of Finance
Vanessa Montenegro, Principal Accountant, Department of Finance

Financial Performance Report

Fiscal Year 2021

As of March 31, 2021

Department of Finance

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for Period 9 (as of March 2021).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure ("Actuals") and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of March 2021, and therefore, does not include forward looking statements or projections.

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

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

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General Fund Summary
As of Period 9, Ended March 2021 (75% Completed)
(Unaudited)

	FY21 Adopted Budget	FY21 Current Budget	FY21 Actuals[1]	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change
Revenue							
Property Taxes	$ 630,628,270	$ 630,628,270	$ 370,472,618	58.7%	$ 331,848,629	$ 38,623,989	11.6%
Sales Taxes	274,432,582	274,432,582	167,038,241	60.9%	183,075,848	(16,037,607)	-8.8%
Transient Occupancy Taxes	90,483,905	90,483,905	34,976,220	38.7%	85,272,342	(50,296,122)	-59.0%
Property Transfer Taxes	11,322,183	11,322,183	6,645,748	58.7%	6,815,966	(170,218)	-2.5%
Licenses & Permits	40,672,227	40,672,227	31,379,971	77.2%	29,454,306	1,925,665	6.5%
Fines & Forfeitures	29,698,174	29,698,174	14,292,646	48.1%	19,609,344	(5,316,698)	-27.1%
Interest & Dividends	3,497,168	3,497,168	885,423	25.3%	1,584,033	(698,610)	-44.1%
Franchises & Other Local Taxes	69,337,522	69,337,522	40,105,044	57.8%	37,893,156	2,211,888	5.8%
Rents & Concessions	60,960,167	60,960,167	35,954,327	59.0%	48,806,500	(12,852,173)	-26.3%
Revenues from Other Agencies	152,655,620	110,468,486	5,074,758	4.6%	5,447,638	(372,880)	-6.8%
Charges for Current Services	149,465,270	149,465,270	75,796,413	50.7%	86,820,639	(11,024,226)	-12.7%
Other Revenue	3,200,083	3,200,083	4,683,768	146.4%	2,521,505	2,162,263	85.8%
Transfers	104,583,630	146,770,764	190,093,998	129.5%	49,575,755	140,518,243	283.4%
Total General Fund Revenue	**$ 1,620,936,801**	**$ 1,620,936,801**	**$ 977,399,175**	**60.3%**	**$ 888,725,661**	**$ 88,673,514**	**10.0%**
Expenditures							
Personnel Services	$ 647,941,345	$ 647,941,345	$ 490,682,214	75.7%	$ 478,944,155	$ 11,738,059	2.5%
Total PE	**$ 647,941,345**	**$ 647,941,345**	**$ 490,682,214**	**75.7%**	**$ 478,944,155**	**$ 11,738,059**	**2.5%**
Fringe Benefits	491,872,563	491,872,563	358,917,755	73.0%	347,062,227	11,855,528	3.4%
Supplies	30,342,102	30,320,939	21,639,908	71.4%	21,404,949	234,959	1.1%
Contracts	281,414,763	285,346,398	210,347,715	73.7%	169,464,325	40,883,390	24.1%
Information Technology	47,174,558	47,187,658	17,435,553	36.9%	21,920,964	(4,485,411)	-20.5%
Energy & Utilities	51,474,175	51,474,175	37,854,920	73.5%	37,334,720	520,200	1.4%
Capital Expenditures	1,486,504	1,530,704	456,563	29.8%	338,599	117,964	34.8%
Debt	21,753,516	15,040,370	13,223,619	87.9%	17,067,184	(3,843,565)	-22.5%
Other Expenditures	6,207,541	6,207,541	2,992,091	48.2%	2,198,157	793,934	36.1%
Transfers	41,269,734	44,015,108	22,200,584	50.4%	20,713,314	1,487,270	7.2%
Total NPE	**$ 972,995,456**	**$ 972,995,456**	**$ 685,068,708**	**70.4%**	**$ 637,504,439**	**$ 47,564,269**	**7.5%**
Total General Fund Expenditures	**$ 1,620,936,801**	**$ 1,620,936,801**	**$ 1,175,750,922**	**72.5%**	**$ 1,116,448,594**	**$ 59,302,328**	**5.3%**
General Fund Encumbrances			47,005,555		62,256,316	(15,250,761)	
Net Impact	**$ -**	**$ -**	**$ (245,357,302)**		**$ (289,979,249)**	**$ 44,621,947**	

[1] Includes adjustments made in future periods.

Schedule 1

General Fund Revenue Status Report
As of Period 9, Ended March 2021 (75% Completed)
(Unaudited)

	FY21 Actuals[1]	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals[1]	FY21/FY20 Actuals Change	FY21/FY20 % Change
Property Taxes	$ 370,472,618	$ 630,628,270	58.7%	$ 331,848,629	$ 38,623,989	11.6%
Sales Taxes	167,038,241	274,432,582	60.9%	183,075,848	(16,037,607)	-8.8%
Transient Occupancy Taxes	34,976,220	90,483,905	38.7%	85,272,342	(50,296,122)	-59.0%
Property Transfer Taxes	6,645,748	11,322,183	58.7%	6,815,966	(170,218)	-2.5%
Licenses & Permits						
Business Taxes	20,619,665	27,022,908	76.3%	17,232,243	3,387,422	19.7%
Rental Unit Taxes	6,718,362	7,284,502	92.2%	6,189,328	529,034	8.5%
Alarm Permit Fees	362,540	579,852	62.5%	429,046	(66,506)	-15.5%
Application Fees	550	-	100.0%	-	550	100.0%
Other Licenses & Permits	3,678,854	5,784,965	63.6%	5,603,689	(1,924,835)	-34.3%
Total Licenses & Permits	31,379,971	40,672,227	77.2%	29,454,306	1,925,665	6.5%
Fines & Forfeitures						
Parking Citations	9,376,027	21,683,081	43.2%	13,717,457	(4,341,430)	-31.6%
Municipal Court	1,659,981	4,210,758	39.4%	2,348,406	(688,425)	-29.3%
Other Fines & Forfeitures	3,236,507	3,804,335	85.1%	3,533,441	(296,934)	-8.4%
Negligent Impound	20,131	-	100.0%	10,040	10,091	100.5%
Total Fines & Forfeitures	14,292,646	29,698,174	48.1%	19,609,344	(5,316,698)	-27.1%
Interest & Dividends	885,423	3,497,168	25.3%	1,584,033	(698,610)	-44.1%
Franchises						
SDG&E	25,313,239	41,299,986	61.3%	23,752,427	1,560,812	6.6%
CATV	7,036,821	13,010,097	54.1%	5,819,904	1,216,917	20.9%
Refuse Collection	6,332,280	12,825,000	49.4%	7,073,900	(741,620)	-10.5%
Other Franchises	1,422,704	2,202,439	64.6%	1,246,925	175,779	14.1%
Total Franchises	40,105,044	69,337,522	57.8%	37,893,156	2,211,888	5.8%
Rents & Concessions						
Mission Bay	11,729,347	30,227,028	38.8%	20,741,705	(9,012,358)	-43.5%
Pueblo Lands	2,788,045	6,479,246	43.0%	4,535,460	(1,747,415)	-38.5%
Other Rents and Concessions	21,436,935	24,253,893	88.4%	23,529,335	(2,092,400)	-8.9%
Total Rents & Concessions	35,954,327	60,960,167	59.0%	48,806,500	(12,852,173)	-26.3%
Revenue from Other Agencies	5,074,758	110,468,486	4.6%	5,447,638	(372,880)	-6.8%
Charges for Current Services	75,796,413	149,465,270	50.7%	86,820,639	(11,024,226)	-12.7%
Other Revenue	4,683,768	3,200,083	146.4%	2,521,505	2,162,263	85.8%
Transfers	190,093,998	146,770,764	129.5%	49,575,755	140,518,243	283.4%
Total General Fund Revenue[1]	**$ 977,399,175**	**$ 1,620,936,801**	**60.3%**	**$ 888,725,661**	**$ 88,673,514**	**10.0%**

[1] Includes adjustments made in future periods.

Schedule 2

General Fund Expenditure Status Report
As of Period 9, Ended March 2021 (75% Completed)
(Unaudited)

	FY21 Actuals[1]	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals[1]	FY21/FY20 Actuals Change	FY21/FY20 % Change
Mayor						
Office of the Mayor	$ 2,452,029	$ 3,498,207	70.1%	$ 2,838,855	$ (386,826)	-13.6%
Performance & Analytics	2,829,053	4,253,749	66.5%	2,478,017	351,036	14.2%
Office of Boards & Commissions	693,834	906,181	76.6%	556,908	136,926	24.6%
Government Affairs	817,036	1,256,867	65.0%	815,764	1,272	0.2%
Chief Operating Officer						
Office of the Chief Operating Officer	880,257	1,186,152	74.2%	945,696	(65,439)	-6.9%
Communications	3,384,530	4,706,036	71.9%	3,398,327	(13,797)	-0.4%
Public Safety						
Fire-Rescue	227,440,136	290,161,277	78.4%	217,774,819	9,665,317	4.4%
Police	408,913,920	567,592,282	72.0%	400,512,930	8,400,990	2.1%
Office of Homeland Security	1,942,312	2,649,134	73.3%	1,843,209	99,103	5.4%
Office of the Chief Financial Officer						
City Treasurer	11,495,853	17,220,122	66.8%	11,856,571	(360,718)	-3.0%
Citywide Program Expenditures	68,903,205	100,934,479	68.3%	69,583,822	(680,617)	-1.0%
Debt Management	1,530,774	2,112,954	72.4%	1,825,548	(294,774)	-16.1%
Department of Finance	13,290,612	18,679,083	71.2%	13,350,049	(59,437)	-0.4%
Office of the Chief Financial Officer	398,380	608,191	65.5%	434,645	(36,265)	-8.3%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	315,503	628,847	50.2%	728,646	(413,143)	-56.7%
Infrastructure & Public Works						
Environmental Services	33,615,231	49,984,325	67.3%	33,682,700	(67,469)	-0.2%
Public Utilities	2,251,793	2,616,398	86.1%	2,320,501	(68,708)	-3.0%
Public Works	151,933	438,394	34.7%	293,592	(141,659)	-48.3%
Transportation[4]	52,680,618	74,539,630	70.7%	87,068,358	(34,387,740)	-39.5%
Storm Water[3]	30,782,559	47,278,884	65.1%	-	30,782,559	100.0%
Internal Operations						
Internal Operations	132	-	100.0%	344,233	(344,101)	-100.0%
Department of Information Technology	282,277	729,381	38.7%	250,765	31,512	12.6%
Human Resources	4,194,993	5,652,962	74.2%	3,980,195	214,798	5.4%
Purchasing & Contracting	12,257,552	17,768,660	69.0%	13,609,406	(1,351,854)	-9.9%
Real Estate Assets	3,371,433	4,777,803	70.6%	3,612,128	(240,695)	-6.7%
Facilities[2]	15,699,933	22,174,506	70.8%	18,362,645	(2,662,712)	-14.5%

Continued on Next Page

Schedule 2 (cont.)

	FY21 Actuals[1]	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals[1]	FY21/FY20 Actuals Change	FY21/FY20 % Change
Neighborhood Services						
Smart and Sustainable Communities	$ 1,189,777	$ 2,675,610	44.5%	$ 574,802	$ 614,975	107.0%
Development Services	5,705,976	7,944,828	71.8%	5,621,221	84,755	1.5%
Planning	5,848,389	7,834,546	74.6%	6,914,073	(1,065,684)	-15.4%
Office of Sustainability	465,322	822,078	56.6%	454,219	11,103	2.4%
Economic Development	19,247,923	21,334,370	90.2%	6,906,080	12,341,843	178.7%
Library	40,254,328	59,467,760	67.7%	41,031,815	(777,487)	-1.9%
Parks & Recreation	85,914,963	121,386,748	70.8%	89,247,283	(3,332,320)	-3.7%
Neighborhood Services	335,979	559,247	60.1%	1,471,275	(1,135,296)	-77.2%
Mobility[3]	1,478,760	2,975,416	49.7%	-	1,478,760	100.0%
Homelessness Strategies[3]	41,377,390	48,785,105	84.8%	-	41,377,390	100.0%
General Services						
General Services[3]	377,729	483,609	78.1%	-	377,729	100.0%
Non-Mayoral						
City Attorney	46,731,082	62,364,490	74.9%	45,650,595	1,080,487	2.4%
City Auditor	2,767,030	3,954,164	70.0%	2,532,529	234,501	9.3%
City Clerk	4,204,686	6,387,730	65.8%	4,374,404	(169,718)	-3.9%
Council Administration	1,852,499	2,812,478	65.9%	1,895,283	(42,784)	-2.3%
City Council - District 1	923,448	1,397,524	66.1%	876,614	46,834	5.3%
City Council - District 2	807,308	1,256,083	64.3%	826,196	(18,888)	-2.3%
City Council - District 3	861,097	1,154,840	74.6%	835,504	25,593	3.1%
City Council - District 4	917,186	1,381,570	66.4%	892,945	24,241	2.7%
City Council - District 5	765,008	1,161,931	65.8%	764,996	12	0.0%
City Council - District 6	742,734	1,230,909	60.3%	819,969	(77,235)	-9.4%
City Council - District 7	877,569	1,272,286	69.0%	871,340	6,229	0.7%
City Council - District 8	1,002,012	1,442,420	69.5%	1,034,727	(32,715)	-3.2%
City Council - District 9	966,583	1,521,062	63.5%	1,022,851	(56,268)	-5.5%
Ethics Commission	1,022,113	1,356,403	75.4%	830,237	191,876	23.1%
Office of the IBA	1,671,213	2,219,685	75.3%	1,559,529	111,684	7.2%
Personnel	6,858,597	9,587,643	71.5%	6,971,778	(113,181)	-1.6%
Office of Race & Equity[3]	8,333	3,811,762	0.2%	-	8,333	100.0%
Total General Fund Expenditures	**$ 1,175,750,922**	**$ 1,620,936,801**	**72.5%**	**$ 1,116,448,594**	**$ 59,302,328**	**5.3%**

[1] Includes adjustments made in future periods.

[2] Formerly Public Works - General Services.

[3] New General Fund Budgeted Department in FY21.

[4] Formerly Transportation & Storm Water

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 9, Ended March 2021 (75% Completed)
(Unaudited)

	FY21 Actuals[1]	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals[1]	FY21/FY20 Actuals Change	FY21/FY20 % Change
Citywide Program Expenditures						
Assessments To Public Property	**1,079,355**	1,038,562	103.9%	177,618	901,737	507.7%
Citywide Elections	**6,686,276**	3,770,336	177.3%	-	6,686,276	100.0%
Corporate Master Leases Rent	**18,135,311**	23,391,364	77.5%	16,178,411	1,956,900	12.1%
Deferred Capital Debt Service	**5,739,145**	7,164,523	80.1%	17,326,866	(11,587,721)	-66.9%
Engineering and Capital Projects	**589,098**	1,346,258	43.8%	234,521	354,577	151.2%
Insurance	**1,857,953**	2,743,144	67.7%	1,656,906	201,047	12.1%
Memberships	**1,073,505**	985,076	109.0%	835,289	238,216	28.5%
PL Claims Trans-Ins	**14,300,000**	14,300,000	100.0%	10,900,000	3,400,000	31.2%
Preservation of Benefits	-	1,500,000	0.0%	-	-	0.0%
Property Tax Administration	**303,292**	4,593,620	6.6%	247,519	55,773	22.5%
Public Liability Claims Xfer-Claims Fund	**14,470,534**	15,076,396	96.0%	15,705,862	(1,235,328)	-7.9%
Public Use Leases	**1,582,144**	1,582,144	100.0%	1,582,144	-	0.0%
Redistricting Commission	**15,292**	198,411	7.7%	-	15,292	100.0%
Special Consulting Services	**1,684,084**	4,789,612	35.2%	3,101,718	(1,417,634)	-45.7%
Supplemental COLA Benefit	**1,185,121**	1,289,110	91.9%	1,207,476	(22,355)	-1.9%
Transfer to Capital Improvement Program	-	1,047,000	0.0%	-	-	0.0%
Transfer to Park Improvement Funds	-	10,227,028	0.0%	-	-	0.0%
Transportation Subsidy	**23,167**	227,998	10.2%	295,234	(272,067)	-92.2%
Transfer to Infrastructure Fund	**178,928**	5,663,897	3.2%	134,258	44,670	33.3%
Total Citywide Program Expenditures	**$ 68,903,205**	**$ 100,934,479**	**68.3%**	**$ 69,583,822**	**$ (680,617)**	**-1.0%**

[1] Includes adjustments made in future periods.

Schedule 3

Other Budgeted Funds Revenue Status Report

As of Period 9, Ended March 2021 (75% Completed)

(Unaudited)

	FY21 Actuals[1]	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals[1]	FY21/FY20 Actuals Change	FY21/20 % Change
Airports Fund	$ 4,512,303	$ 4,881,882	92.4%	$ 5,111,167	$ (598,864)	-11.7%
Automated Refuse Container Fund	1,384,916	1,200,000	115.4%	1,075,572	309,344	28.8%
Central Stores Internal Service Fund	5,956,635	4,824,266	123.5%	5,831,569	125,066	2.1%
Concourse and Parking Garages Operating Fund	1,168,689	3,754,059	31.1%	2,564,421	(1,395,732)	-54.4%
Convention Center Complex Funds	2,724,646	13,659,915	19.9%	2,134,066	590,580	27.7%
Development Services Fund	64,985,760	85,433,510	76.1%	68,507,587	(3,521,827)	-5.1%
Energy Conservation Program Fund	4,553,698	4,550,084	100.1%	4,190,538	363,160	8.7%
Engineering and Capital Projects	87,072,056	115,732,090	75.2%	81,757,939	5,314,117	6.5%
Environmental Growth Fund 1/3	2,725,929	4,597,887	59.3%	2,696,756	29,173	1.1%
Environmental Growth Fund 2/3	5,464,970	9,202,775	59.4%	5,378,834	86,136	1.6%
Facilities Financing Fund	1,804,281	3,135,998	57.5%	1,909,720	(105,439)	-5.5%
Fire/Emergency Medical Services Fund	9,846,773	12,654,751	77.8%	9,327,344	519,429	5.6%
Fire and Lifeguard Facilities Fund	1,384,085	1,383,570	100.0%	1,386,468	(2,383)	-0.2%
Fleet Operations	84,327,747	129,301,214	65.2%	79,466,287	4,861,460	6.1%
Gas Tax Fund	18,284,689	34,100,416	53.6%	19,330,576	(1,045,887)	-5.4%
General Plan Maintenance Fund	2,600,392	3,300,000	78.8%	3,208,419	(608,027)	-19.0%
GIS Fund	4,353,679	4,391,238	99.1%	3,649,246	704,433	19.3%
Golf Course Fund	21,442,310	20,870,347	102.7%	17,455,195	3,987,115	22.8%
Information Technology Fund	33,059,397	80,287,896	41.2%	35,519,324	(2,459,927)	-6.9%
Infrastructure Fund	1,271,738	5,663,897	22.5%	134,259	1,137,479	847.2%
Junior Lifeguard Program Fund	781,064	615,150	127.0%	33,944	747,120	2201.0%
Los Penasquitos Canyon Preserve Fund	186,217	186,000	100.1%	176,916	9,301	5.3%
Maintenance Assessment District (MAD) Funds	20,540,402	27,338,166	75.1%	18,567,570	1,972,833	10.6%
Mission Bay/Balboa Park Improvement Fund	1,593,198	1,765,505	90.2%	1,541,203	51,995	3.4%
Mission Bay Improvement Fund	466,419	6,647,568	7.0%	659,159	(192,740)	-29.2%
New Convention Facility Fund	-	-	0.0%	2,126,840	(2,126,840)	-100.0%
OneSD Support Fund	27,768,514	27,747,955	100.1%	25,186,066	2,582,448	10.3%
Parking Meter Operations	3,903,551	11,297,852	34.6%	8,436,773	(4,533,222)	-53.7%
PETCO Park Fund	9,648,811	14,853,160	65.0%	11,054,256	(1,405,445)	-12.7%
Prop 42 Replacement - Transportation Relief Fund	21,193	-	100.0%	58,071	(36,878)	-63.5%
Public Art Fund	192,149	-	100.0%	1,658,668	(1,466,519)	-88.4%
Public Safety Needs & Debt Service Fund	6,831,156	8,200,931	83.3%	5,948,924	882,232	14.8%
Publishing Services Internal Fund	775,761	1,640,551	47.3%	1,157,183	(381,422)	-33.0%

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Schedule 3 (cont.)

	FY21 Actuals[1]	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals[1]	FY21/FY20 Actuals Change	FY21/20 % Change
Recycling Fund	$ **12,928,300**	$ 25,391,760	50.9%	$ 15,611,625	$ (2,683,325)	-17.2%
Refuse Disposal Fund	**21,520,552**	36,789,373	58.5%	27,471,229	(5,950,677)	-21.7%
Regional Park Improvements Fund	**164,524**	3,579,460	4.6%	238,405	(73,881)	-31.0%
Risk Management Fund	**8,898,021**	11,000,000	80.9%	9,010,000	(111,979)	-1.2%
Road Maintenance & Rehabilitation	**15,619,337**	26,830,119	58.2%	15,713,332	(93,995)	-0.6%
Seized and Forfeited Assets Funds	**189,803**	1,200,000	15.8%	1,042,007	(852,204)	-81.8%
Solid Waste Local Enforcement Agency Fund	**618,822**	786,417	78.7%	596,599	22,223	3.7%
Stadium Operations Fund	**218,678**	117,961	185.4%	5,711,927	(5,493,249)	-96.2%
State COPS	**2,626,684**	2,140,000	122.7%	2,625,480	1,204	0.0%
Storm Drain Fund	**3,991,886**	5,700,000	70.0%	3,781,318	210,568	5.6%
Successor Agency Admin & Project Fund	**521,227**	1,934,326	26.9%	799,434	(278,207)	-34.8%
Transient Occupancy Tax Fund	**30,933,636**	81,232,714	38.1%	76,656,268	(45,722,632)	-59.6%
TOT - Major Events Revolving FD	**20,500**	-	100.0%	255,814	(235,314)	-92.0%
TransNet Extension Funds	**25,821,854**	32,384,000	79.7%	27,268,403	(1,446,549)	-5.3%
Trolley Extension Reserve Fund	**1,013,706**	1,064,500	95.2%	848,981	164,725	19.4%
Underground Surcharge Fund	**25,499,102**	55,612,716	45.9%	29,013,236	(3,514,134)	-12.1%
Wastewater Department Funds	**279,743,284**	410,298,397	68.2%	295,705,577	(15,962,293)	-5.4%
Water Department Funds	**530,411,629**	834,023,316	63.6%	464,175,159	66,236,469	14.3%
Wireless Communication Technology Fund	**10,221,339**	9,664,915	105.8%	9,507,332	714,007	7.5%
Zoological Exhibits Maintenance Fund	**9,882,489**	15,647,842	63.2%	8,350,230	1,532,259	18.3%
Low-Moderate Income Housing Asset Fund[2]	**4,987,778**	2,977,097	167.5%	3,359,485	1,628,293	48.5%
Successor Agency Property Management[2]	**676,257**	1,034,365	65.4%	1,080,407	(404,150)	-37.4%
Capital Outlay - Misc Revenue[2]	**42,537,318**	53,255,600	79.9%	2,777,992	39,759,326	1431.2%
Refuse Disposal - Miramar Clousure[2]	**403,695**	50,000	807.4%	510,049	(106,354)	-20.9%

[1] Includes adjustments made in future periods.

[2] Added in Period 8 of Fiscal Year 2021

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 9, Ended March 2021 (75% Completed)
(Unaudited)

	FY21 Actuals[1]	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals[1]	FY21/FY20 Actuals Change	FY21/FY20 % Change
Airports Fund	$ 4,382,289	$ 5,492,647	79.8%	$ 4,143,363	$ 238,926	5.8%
Automated Refuse Container Fund	1,077,038	1,537,573	70.0%	678,663	398,375	58.7%
Central Stores Internal Service Fund	5,400,774	4,747,802	113.8%	6,300,587	(899,813)	-14.3%
Concourse and Parking Garages Operating Fund	1,446,349	3,261,775	44.3%	2,119,055	(672,706)	-31.7%
Convention Center Complex Funds	12,691,662	13,795,491	92.0%	13,062,041	(370,379)	-2.8%
Development Services Fund	61,993,577	85,127,000	72.8%	57,288,901	4,704,676	8.2%
Energy Conservation Program Fund	3,434,859	4,986,028	68.9%	3,239,077	195,782	6.0%
Engineering and Capital Projects	81,431,453	116,315,707	70.0%	79,797,957	1,633,496	2.0%
Environmental Growth Fund 1/3	2,132,575	4,597,887	46.4%	2,168,925	(36,350)	-1.7%
Environmental Growth Fund 2/3	-	9,202,775	0.0%	-	-	-
Facilities Financing Fund	2,104,252	3,134,050	67.1%	2,139,270	(35,018)	-1.6%
Fire/Emergency Medical Services Fund	3,863,349	12,437,595	31.1%	3,832,349	31,000	0.8%
Fire and Lifeguard Facilities Fund	1,392,093	1,395,631	99.7%	1,388,797	3,296	0.2%
Fleet Operations	91,736,770	212,377,648	43.2%	65,205,026	26,531,744	40.7%
Gas Tax Fund	27,041,273	42,921,117	63.0%	31,086,954	(4,045,681)	-13.0%
General Plan Maintenance Fund	1,949,880	3,779,000	51.6%	1,388,717	561,163	40.4%
GIS Fund	3,325,264	4,389,649	75.8%	2,806,829	518,435	18.5%
Golf Course Fund	15,121,825	20,322,090	74.4%	15,341,639	(219,814)	-1.4%
Information Technology Fund	46,909,865	80,171,884	58.5%	41,549,456	5,360,409	12.9%
Infrastructure Fund	78,752	12,795,060	0.6%	2,196,222	(2,117,470)	-96.4%
Junior Lifeguard Program Fund	354,832	625,054	56.8%	324,298	30,534	9.4%
Los Penasquitos Canyon Preserve Fund	190,381	251,161	75.8%	173,253	17,128	9.9%
Maintenance Assessment District (MAD) Funds	18,950,842	42,620,237	44.5%	17,904,678	1,046,164	5.8%
Mission Bay/ Balboa Park Improvement Fund	1,482,089	1,887,430	78.5%	1,846,523	(364,434)	-19.7%
New Convention Facility Fund	-	-	0.0%	2,133,025	(2,133,025)	-100.0%
OneSD Support Fund	13,319,196	27,787,305	47.9%	17,627,371	(4,308,175)	-24.4%
Parking Meter Operations	2,817,770	10,757,254	26.2%	3,253,640	(435,870)	-13.4%
PETCO Park Fund	14,079,538	15,476,653	91.0%	15,359,456	(1,279,918)	-8.3%
Prop 42 Replacement - Transportation Relief Fund	155,157	314,092	49.4%	104,867	50,290	48.0%
Public Art Fund	519,830	5,694,191	9.1%	160,022	359,808	224.8%
Public Safety Needs & Debt Service Fund	4,793,979	8,200,931	58.5%	5,128,628	(334,649)	-6.5%
Publishing Services Internal Fund	1,255,475	1,349,236	93.1%	1,463,286	(207,811)	-14.2%

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Schedule 4 (cont.)

	FY21 Actuals[1]	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals[1]	FY21/FY20 Actuals Change	FY21/FY20 % Change
Recycling Fund	$ 21,546,687	$ 30,930,806	69.7%	$ 19,820,879	$ 1,725,808	8.7%
Refuse Disposal Fund	25,838,883	40,278,345	64.2%	24,441,776	1,397,107	5.7%
Risk Management Fund	9,357,013	12,239,724	76.4%	8,904,294	452,719	5.1%
Road Maintenance & Rehabilitation	10,863,491	23,613,048	46.0%	8,155,628	2,707,863	100.0%
Seized and Forfeited Assets Funds	5,817,249	10,625,698	54.7%	6,340,345	(523,096)	-8.3%
Solid Waste Local Enforcement Agency Fund	658,244	899,166	73.2%	711,686	(53,442)	-7.5%
Stadium Operations Fund	1,375,635	1,932,410	71.2%	11,259,198	(9,883,563)	-87.8%
State COPS	5,062,442	6,946,712	72.9%	1,946,782	3,115,660	160.0%
Storm Drain Fund	2,861,751	5,700,000	50.2%	4,137,423	(1,275,672)	-30.8%
Successor Agency Admin & Project Fund	521,227	1,934,326	26.9%	799,434	(278,207)	-34.8%
Transient Occupancy Tax Fund	27,858,970	81,166,162	34.3%	41,696,289	(13,837,319)	-33.2%
TOT - Special Events	48,805	248,348	19.7%	441,498	(392,693)	100.0%
TransNet Extension Funds	10,303,480	14,196,159	72.6%	10,809,139	(505,659)	-4.7%
Trolley Extension Reserve Fund	1,064,899	1,067,500	99.8%	1,066,149	(1,250)	-0.1%
Underground Surcharge Fund	42,728,757	107,740,360	39.7%	66,124,729	(23,395,972)	-35.4%
Wastewater Department Funds	200,823,183	371,201,659	54.1%	192,260,484	8,562,699	4.5%
Water Department Funds	396,776,829	578,061,071	68.6%	359,730,173	37,046,656	10.3%
Wireless Communication Technology Fund	7,979,171	11,518,002	69.3%	7,633,660	345,511	4.5%
Zoological Exhibits Maintenance Fund	6,158,239	15,647,842	39.4%	5,626,008	532,231	9.5%
Low-Moderate Income Housing Asset Fund[2]	5,075,493	42,101,314	12.1%	9,801,641	(4,726,148)	-48.2%
Successor Agency Property Management[2]	233,852	410,307	57.0%	115,413	118,439	102.6%
Capital Outlay - Misc Revenue[2]	17,754,979	18,587,949	95.5%	2,915,000	14,839,979	509.1%

[1] Includes adjustments made in future periods.
[2] Added in Period 8 of Fiscal Year 2021

Fiscal Year 2021 Third Quarter Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 14, 2021)

Department Name	Fund Name	Job Classification	FTE
Airports	Airports Fund	Airport Operations Assistant	1.00
Airports	Airports Fund	Environmental Biologist 3	1.00
Airports	Airports Fund	Senior Clerk/Typist	1.00
Airports	Airports Fund	Utility Worker 2	1.00
Airports Total			**4.00**
City Attorney	General Fund	Assistant Management Analyst	1.00
City Attorney	General Fund	Associate Management Analyst	1.00
City Attorney	General Fund	City Attorney Investigator	3.00
City Attorney	General Fund	Clerical Assistant 2	3.00
City Attorney	General Fund	Court Support Clerk 1	2.00
City Attorney	General Fund	Court Support Clerk 2	2.00
City Attorney	General Fund	Deputy City Attorney	1.00
City Attorney	General Fund	Deputy City Attorney - Unrepresented	1.00
City Attorney	General Fund	Legal Secretary 2	4.00
City Attorney	General Fund	Paralegal	1.00
City Attorney	General Fund	Senior Clerk/Typist	1.00
City Attorney	General Fund	Word Processing Operator	1.00
City Attorney Total			**21.00**
City Clerk	General Fund	Administrative Aide 2	1.00
City Clerk	General Fund	Associate Management Analyst	1.00
City Clerk	General Fund	Deputy City Clerk 1	3.00
City Clerk	General Fund	Program Manager	1.00
City Clerk	General Fund	Storekeeper 1	1.00
City Clerk Total			**7.00**
City Treasurer	General Fund	Accountant 1	1.00
City Treasurer	General Fund	Accountant 3	1.00
City Treasurer	General Fund	Accountant 4	2.00
City Treasurer	General Fund	Administrative Aide 2	4.00
City Treasurer	General Fund	Associate Management Analyst	1.00
City Treasurer	General Fund	Collections Investigator 1	4.00
City Treasurer	General Fund	Program Manager	2.00
City Treasurer	General Fund	Public Information Clerk	1.00
City Treasurer	General Fund	Supervising Management Analyst	1.00
City Treasurer Total			**17.00**
Communications	General Fund	Multimedia Production Coordinator	2.00
Communications	General Fund	Multimedia Production Specialist	1.00
Communications	General Fund	Public Information Officer	1.00
Communications	General Fund	Senior Public Information Officer	2.00
Communications	General Fund	Supervising Public Information Officer	1.00
Communications Total			**7.00**
Council Administration	General Fund	Council Representative 1	2.00
Council Administration	General Fund	Program Manager	1.00
Council Administration Total			**3.00**
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 3	General Fund	Council Representative 1	1.00
Council District 3 Total			**1.00**
Council District 4	General Fund	Council Representative 1	0.75
Council District 4 Total			**0.75**
Council District 5	General Fund	Council Representative 1	2.00
Council District 5 Total			**2.00**
Council District 6	General Fund	Council Representative 1	3.00
Council District 6 Total			**3.00**
Council District 7	General Fund	Council Representative 1	2.00
Council District 7 Total			**2.00**
Council District 8	General Fund	Council Representative 1	2.00
Council District 8 Total			**2.00**
Debt Management	General Fund	Associate Economist	1.00
Debt Management	General Fund	Clerical Assistant 2	1.00
Debt Management Total			**2.00**
Department of Finance	General Fund	Finance Analyst II	4.00
Department of Finance	General Fund	Finance Analyst IV	1.00
Department of Finance	General Fund	Principal Accountant	1.00
Department of Finance	General Fund	Senior Account Audit Clerk	1.00
Department of Finance Total			**7.00**
Department of Information Technology	GIS Fund	Geographic Info Systems Analyst 2	3.00
Department of Information Technology	GIS Fund	Geographic Info Systems Analyst 4	1.00
Department of Information Technology	Information Technology Fund	Information Systems Analyst 3	1.00
Department of Information Technology	Information Technology Fund	Program Coordinator	1.00
Department of Information Technology	Information Technology Fund	Program Manager	4.00
Department of Information Technology	OneSD Support Fund	Program Coordinator	4.00

Fiscal Year 2021 Third Quarter Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 14, 2021)

Department Name	Fund Name	Job Classification	FTE
Department of Information Technology	OneSD Support Fund	Program Manager	2.00
Department of Information Technology	Wireless Communications Technology Fund	Communications Technician	7.00
Department of Information Technology Total			**23.00**
Development Services	Development Services Fund	Account Clerk	2.00
Development Services	Development Services Fund	Administrative Aide 1	2.00
Development Services	Development Services Fund	Administrative Aide 2	1.00
Development Services	Development Services Fund	Assistant Engineer-Civil	4.00
Development Services	Development Services Fund	Associate Engineer-Traffic	2.00
Development Services	Development Services Fund	Associate Planner	3.00
Development Services	Development Services Fund	Clerical Assistant 2	1.00
Development Services	Development Services Fund	Combination Inspector 1	2.00
Development Services	Development Services Fund	Combination Inspector 2	3.00
Development Services	Development Services Fund	Deputy Director	1.00
Development Services	Development Services Fund	Development Project Manager 1	1.00
Development Services	Development Services Fund	Development Project Manager 2	8.00
Development Services	Development Services Fund	Electrical Inspector 2	1.00
Development Services	Development Services Fund	Information Systems Administrator	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 2	1.00
Development Services	Development Services Fund	Life Safety Inspector 1	1.00
Development Services	Development Services Fund	Life Safety Inspector 2	1.00
Development Services	Development Services Fund	Plan Review Specialist 3	3.00
Development Services	Development Services Fund	Plan Review Specialist 4	1.00
Development Services	Development Services Fund	Program Coordinator	1.00
Development Services	Development Services Fund	Program Manager	2.00
Development Services	Development Services Fund	Public Information Clerk	11.00
Development Services	Development Services Fund	Senior Cashier	1.00
Development Services	Development Services Fund	Senior Civil Engineer	1.00
Development Services	Development Services Fund	Senior Clerk/Typist	2.00
Development Services	Development Services Fund	Senior Planner	1.00
Development Services	Development Services Fund	Senior Traffic Engineer	1.00
Development Services	Development Services Fund	Senior Zoning Investigator	1.00
Development Services	Development Services Fund	Structural Engineering Associate	5.00
Development Services	Development Services Fund	Structural Engineering Senior	2.00
Development Services	Development Services Fund	Structural Inspector 2	2.00
Development Services	Development Services Fund	Supervising Development Project Manager	2.00
Development Services	Development Services Fund	Supervising Management Analyst	1.00
Development Services	General Fund	Combination Inspector 1	1.00
Development Services	General Fund	Combination Inspector 2	1.00
Development Services	General Fund	Public Information Clerk	2.00
Development Services	General Fund	Senior Clerk/Typist	1.00
Development Services	General Fund	Senior Combination Inspector	1.00
Development Services	General Fund	Senior Zoning Investigator	1.00
Development Services	General Fund	Word Processing Operator	1.00
Development Services	General Fund	Zoning Investigator 2	6.00
Development Services	Local Enforcement Agency Fund	Program Manager	1.00
Development Services Total			**89.00**
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 Total			**4.00**
Emergency Medical Services	Fire/EMS Transport Program Fund	Paramedic 2	1.00
Emergency Medical Services Total			**1.00**
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 1	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 2	6.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Deputy Director	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	38.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	4.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	15.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Electrical	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	5.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Planner	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Auto Messenger 2	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Clerical Assistant 2	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Analyst 2	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Analyst 3	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Technician	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineer-Civil	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineering Aide	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Assistant	11.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Organization Effectiveness Specialist 2	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Park Designer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Drafting Aide	2.00

Fiscal Year 2021 Third Quarter Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 14, 2021)

Department Name	Fund Name	Job Classification	FTE
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Engineering Aide	22.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	8.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Program Manager	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	10.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 1	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Safety Officer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Civil Engineer	6.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Engineering Aide	8.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Management Analyst	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Planner	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Survey Aide	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Supervising Management Analyst	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Trainer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Word Processing Operator	3.00
Engineering & Capital Projects Total			**165.00**
Environmental Services	General Fund	Administrative Aide 2	1.00
Environmental Services	General Fund	Associate Management Analyst	0.98
Environmental Services	General Fund	Clerical Assistant 2	1.00
Environmental Services	General Fund	Code Compliance Officer	1.00
Environmental Services	General Fund	Code Compliance Supervisor	2.00
Environmental Services	General Fund	Deputy Director	0.10
Environmental Services	General Fund	Environmental Health Inspector 2	1.00
Environmental Services	General Fund	Hazardous Materials Program Manager	0.45
Environmental Services	General Fund	Information Systems Analyst 2	0.38
Environmental Services	General Fund	Payroll Specialist 1	0.56
Environmental Services	General Fund	Public Information Clerk	0.63
Environmental Services	General Fund	Public Works Dispatcher	1.20
Environmental Services	General Fund	Sanitation Driver 2	4.00
Environmental Services	General Fund	Sanitation Driver 3	1.00
Environmental Services	General Fund	Sanitation Driver Trainee	1.00
Environmental Services	General Fund	Senior Management Analyst	0.45
Environmental Services	General Fund	Supervising Management Analyst	0.75
Environmental Services	**General Fund Total**		**17.50**
Environmental Services	Recycling Fund	Associate Management Analyst	0.47
Environmental Services	Recycling Fund	Custodian 1	0.31
Environmental Services	Recycling Fund	Deputy Director	0.10
Environmental Services	Recycling Fund	Hazardous Materials Program Manager	0.45
Environmental Services	Recycling Fund	Information Systems Analyst 2	0.28
Environmental Services	Recycling Fund	Payroll Specialist 1	0.41
Environmental Services	Recycling Fund	Public Information Clerk	0.16
Environmental Services	Recycling Fund	Public Works Dispatcher	0.70
Environmental Services	Recycling Fund	Recycling Program Manager	0.38
Environmental Services	Recycling Fund	Recycling Specialist 2	1.00
Environmental Services	Recycling Fund	Sanitation Driver 1	3.00
Environmental Services	Recycling Fund	Sanitation Driver 2	6.00
Environmental Services	Recycling Fund	Sanitation Driver Trainee	3.00
Environmental Services	Recycling Fund	Senior Management Analyst	0.41
Environmental Services	Recycling Fund	Supervising Management Analyst	0.46
Environmental Services	**Recycling Fund Total**		**17.13**
Environmental Services	Refuse Disposal Fund	Area Refuse Collection Supervisor	1.00
Environmental Services	Refuse Disposal Fund	Associate Engineer-Civil	3.00
Environmental Services	Refuse Disposal Fund	Associate Management Analyst	0.55
Environmental Services	Refuse Disposal Fund	Custodian 1	0.69
Environmental Services	Refuse Disposal Fund	Deputy Director	0.80
Environmental Services	Refuse Disposal Fund	Equipment Operator 2	3.00
Environmental Services	Refuse Disposal Fund	Hazardous Materials Inspector 2	2.00
Environmental Services	Refuse Disposal Fund	Hazardous Materials Program Manager	0.10
Environmental Services	Refuse Disposal Fund	Heavy Truck Driver 1	1.00
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	2.00
Environmental Services	Refuse Disposal Fund	Landfill Equipment Operator	2.00
Environmental Services	Refuse Disposal Fund	Payroll Specialist 1	0.03
Environmental Services	Refuse Disposal Fund	Principal Planner	1.00
Environmental Services	Refuse Disposal Fund	Public Information Clerk	0.21
Environmental Services	Refuse Disposal Fund	Public Works Dispatcher	0.10
Environmental Services	Refuse Disposal Fund	Recycling Program Manager	0.62
Environmental Services	Refuse Disposal Fund	Senior Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Fund	Senior Management Analyst	1.14
Environmental Services	Refuse Disposal Fund	Supervising Management Analyst	0.79
Environmental Services	Refuse Disposal Fund	Utility Worker 1	5.00
Environmental Services	Refuse Disposal Fund	Utility Worker 2	3.00
Environmental Services	**Refuse Disposal Fund Total**		**30.37**
Environmental Services Total			**65.00**

Fiscal Year 2021 Third Quarter Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 14, 2021)

Department Name	Fund Name	Job Classification	FTE
Ethics Commission	General Fund	Program Manager	1.00
Ethics Commission Total			**1.00**
Fire-Rescue	General Fund	Associate Management Analyst	1.00
Fire-Rescue	General Fund	Clerical Assistant 2	1.00
Fire-Rescue	General Fund	Code Compliance Officer	1.00
Fire-Rescue	General Fund	Dispatcher 1	4.00
Fire-Rescue	General Fund	Fire Battalion Chief	2.00
Fire-Rescue	General Fund	Fire Captain	25.00
Fire-Rescue	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Dispatcher	5.00
Fire-Rescue	General Fund	Fire Engineer	34.00
Fire-Rescue	General Fund	Fire Fighter 1	7.00
Fire-Rescue	General Fund	Fire Fighter 2	37.00
Fire-Rescue	General Fund	Fire Fighter 3	27.00
Fire-Rescue	General Fund	Fire Helicopter Pilot	1.00
Fire-Rescue	General Fund	Fire Prevention Inspector 2	1.00
Fire-Rescue	General Fund	Fire Prevention Inspector 2-Civilian	2.00
Fire-Rescue	General Fund	Helicopter Mechanic	1.00
Fire-Rescue	General Fund	Lifeguard 2	3.00
Fire-Rescue	General Fund	Lifeguard 3	1.00
Fire-Rescue	General Fund	Lifeguard Sergeant	1.00
Fire-Rescue	General Fund	Program Manager	1.00
Fire-Rescue	General Fund	Project Officer 1	1.00
Fire-Rescue	General Fund	Project Officer 2	1.00
Fire-Rescue	General Fund	Senior Management Analyst	2.00
Fire-Rescue Total			**160.00**
Fleet Operations	Fleet Services Operating Fund	Administrative Aide 2	1.00
Fleet Operations	Fleet Services Operating Fund	Assistant Fleet Technician	3.00
Fleet Operations	Fleet Services Operating Fund	Body and Fender Mechanic	1.00
Fleet Operations	Fleet Services Operating Fund	Deputy Director	1.00
Fleet Operations	Fleet Services Operating Fund	Equipment Trainer	1.00
Fleet Operations	Fleet Services Operating Fund	Fleet Team Leader	1.00
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	Motive Service Technician	1.00
Fleet Operations	Fleet Services Operating Fund	Storekeeper 1	1.00
Fleet Operations	Fleet Services Operating Fund	Welder	1.00
Fleet Operations Total			**22.00**
Government Affairs	General Fund	Program Coordinator	1.00
Government Affairs Total			**1.00**
Homelessness Strategies	General Fund	Program Coordinator	2.00
Homelessness Strategies Total			**2.00**
Human Resources	General Fund	Associate Department Human Resources Analyst	1.00
Human Resources	General Fund	Organization Effectiveness Specialist 3	1.00
Human Resources	General Fund	Program Coordinator	2.00
Human Resources	General Fund	Program Manager	1.00
Human Resources	General Fund	Word Processing Operator	1.00
Human Resources Total			**6.00**
Library	General Fund	Account Clerk	1.00
Library	General Fund	Administrative Aide 2	2.00
Library	General Fund	Assistant Management Analyst	1.00
Library	General Fund	Associate Management Analyst	1.00
Library	General Fund	Information Systems Technician	1.00
Library	General Fund	Librarian 2	13.50
Library	General Fund	Librarian 3	1.00
Library	General Fund	Library Assistant I	9.00
Library	General Fund	Library Assistant II	6.00
Library	General Fund	Library Assistant III	3.50
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			**43.00**
Mobility	General Fund	Assistant Engineer-Traffic	1.00
Mobility	General Fund	Department Director	1.00
Mobility	General Fund	Junior Engineer-Civil	1.00
Mobility	General Fund	Project Assistant	1.00
Mobility	General Fund	Senior Traffic Engineer	1.00
Mobility Total			**5.00**
Neighborhood Services	General Fund	Executive Assistant	1.25
Neighborhood Services Total			**1.25**
Office of Homeland Security	General Fund	Administrative Aide 2	1.00
Office of Homeland Security	General Fund	Program Coordinator	2.00
Office of Homeland Security	General Fund	Program Manager	1.00

Fiscal Year 2021 Third Quarter Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 14, 2021)

Department Name	Fund Name	Job Classification	FTE
Office of Homeland Security	General Fund	Supervising Management Analyst	1.00
Office of Homeland Security Total			**5.00**
Office of Race & Equity	General Fund	Department Director	1.00
Office of Race & Equity	General Fund	Program Manager	2.00
Office of Race & Equity Total			**3.00**
Office of the Assistant COO	General Fund	Assistant Chief Operating Officer	1.00
Office of the Assistant COO Total			**1.00**
Office of the Chief Operating Officer	General Fund	Chief Operating Officer	1.00
Office of the Chief Operating Officer Total			**1.00**
Office of the IBA	General Fund	Budget/Legislative Analyst 1	1.00
Office of the IBA Total			**1.00**
Parks and Recreation	General Fund	Account Clerk	1.00
Parks and Recreation	General Fund	Administrative Aide 2	1.00
Parks and Recreation	General Fund	Area Manager 2	3.00
Parks and Recreation	General Fund	Assistant Recreation Center Director	6.00
Parks and Recreation	General Fund	Custodian 2	1.00
Parks and Recreation	General Fund	District Manager	1.00
Parks and Recreation	General Fund	Equipment Operator 1	3.00
Parks and Recreation	General Fund	Equipment Operator 2	2.00
Parks and Recreation	General Fund	Equipment Technician 2	1.00
Parks and Recreation	General Fund	Grounds Maintenance Manager	3.00
Parks and Recreation	General Fund	Grounds Maintenance Worker 2	28.50
Parks and Recreation	General Fund	Heavy Truck Driver 1	1.00
Parks and Recreation	General Fund	Horticulturist	2.00
Parks and Recreation	General Fund	Irrigation Specialist	1.00
Parks and Recreation	General Fund	Laborer	3.00
Parks and Recreation	General Fund	Light Equipment Operator	1.00
Parks and Recreation	General Fund	Nursery Gardener	1.00
Parks and Recreation	General Fund	Park Ranger	6.00
Parks and Recreation	General Fund	Pesticide Applicator	2.00
Parks and Recreation	General Fund	Recreation Center Director 1	2.00
Parks and Recreation	General Fund	Recreation Center Director 2	1.00
Parks and Recreation	General Fund	Recreation Center Director 3	5.00
Parks and Recreation	General Fund	Recreation Leader 2	1.00
Parks and Recreation	General Fund	Recreation Specialist	1.00
Parks and Recreation	General Fund	Senior Clerk/Typist	2.00
Parks and Recreation	General Fund	Supervising Management Analyst	1.00
Parks and Recreation	General Fund	Supervising Therap Recreation Specialist	1.00
Parks and Recreation	General Fund	Swimming Pool Manager 3	2.00
Parks and Recreation	General Fund	Therap Recreatn Spec	1.00
Parks and Recreation	General Fund	Utility Worker 1	1.00
Parks and Recreation	Golf Course Fund	Clerical Assistant 1	1.00
Parks and Recreation	Golf Course Fund	Equipment Technician 3	1.00
Parks and Recreation	Golf Course Fund	Golf Course Manager	2.00
Parks and Recreation	Golf Course Fund	Greenskeeper	7.00
Parks and Recreation	Golf Course Fund	Grounds Maintenance Worker 1	1.00
Parks and Recreation	Maintenance Assessment District (MAD) Managen	District Manager	1.00
Parks and Recreation	Maintenance Assessment District (MAD) Managen	Grounds Maintenance Manager	1.00
Parks and Recreation Total			**99.50**
Personnel	General Fund	Associate Personnel Analyst	3.00
Personnel	General Fund	Information Systems Analyst 1	1.00
Personnel	General Fund	Senior Test Adminstration Specialist	1.00
Personnel	General Fund	Test Monitor 2	1.00
Personnel	General Fund	Word Processing Operator	3.00
Personnel Total			**9.00**
Planning	General Fund	Associate Planner	1.00
Planning	General Fund	Deputy Planning Director	1.00
Planning	General Fund	Executive Assistant	1.00
Planning	General Fund	Program Manager	1.00
Planning	General Fund	Senior Management Analyst	1.00
Planning	General Fund	Senior Planner	4.00
Planning Total			**9.00**
Police	General Fund	Administrative Aide 2	1.00
Police	General Fund	Associate Management Analyst	1.00
Police	General Fund	Cal-ID Technician	1.00
Police	General Fund	Clerical Assistant 2	5.00
Police	General Fund	Crime Scene Specialist	2.00
Police	General Fund	Criminalist 2	6.00
Police	General Fund	Dispatcher 2	12.00
Police	General Fund	Geographic Info Systems Analyst 3	1.00
Police	General Fund	Information Systems Administrator	2.00
Police	General Fund	Information Systems Analyst 2	2.00
Police	General Fund	Information Systems Analyst 3	1.00
Police	General Fund	Laboratory Technician	2.00

Fiscal Year 2021 Third Quarter Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 14, 2021)

Department Name	Fund Name	Job Classification	FTE
Police	General Fund	Latent Print Examiner 2	2.00
Police	General Fund	Parking Enforcement Officer 1	6.00
Police	General Fund	Parking Enforcement Officer 2	2.00
Police	General Fund	Parking Enforcement Supervisor	1.00
Police	General Fund	Police Detective	87.00
Police	General Fund	Police Dispatcher	10.00
Police	General Fund	Police Investigative Service Officer 2	1.00
Police	General Fund	Police Lieutenant	2.00
Police	General Fund	Police Officer 1	2.00
Police	General Fund	Police Officer 2	5.00
Police	General Fund	Police Officer 3	1.00
Police	General Fund	Police Property & Evidence Specialist	2.00
Police	General Fund	Police Records Clerk	6.00
Police	General Fund	Police Sergeant	28.00
Police	General Fund	Polygrapher 3	1.00
Police	General Fund	Senior Department Human Resources Analyst	1.00
Police	General Fund	Senior Management Analyst	1.00
Police	General Fund	Senior Police Records Clerk	1.00
Police	General Fund	Senior Property & Evidence Supervisor	1.00
Police	General Fund	Supervising Criminalist	2.00
Police	General Fund	Word Processing Operator	3.00
Police Total			**201.00**
Public Facilities Planning	Facilities Financing Fund	Associate Management Analyst	1.00
Public Facilities Planning	Facilities Financing Fund	Senior Management Analyst	1.00
Public Facilities Planning Total			**2.00**
Public Utilities	Metropolitan Sewer Utility Fund	Account Clerk	1.75
Public Utilities	Metropolitan Sewer Utility Fund	Accountant 3	0.24
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 1	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 2	2.23
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Chemist	1.90
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Department Director	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Deputy Director	1.30
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Civil	3.57
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Management Analyst	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Associate Chemist	0.86
Public Utilities	Metropolitan Sewer Utility Fund	Associate Department Human Resources Analyst	0.60
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Civil	0.43
Public Utilities	Metropolitan Sewer Utility Fund	Associate Management Analyst	2.80
Public Utilities	Metropolitan Sewer Utility Fund	Biologist 2	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Clerical Assistant 2	0.52
Public Utilities	Metropolitan Sewer Utility Fund	Electrician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Equipment Technician 1	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 2	0.70
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 3	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 4	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Instrumentation and Control Technician	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Laboratory Technician	1.72
Public Utilities	Metropolitan Sewer Utility Fund	Marine Biologist 2	1.57
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	Payroll Supervisor	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Plant Operator Trainee	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Electrician	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Supervisor	0.73
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 1	8.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 2	6.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician Supervisor	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Principal Drafting Aide	0.90
Public Utilities	Metropolitan Sewer Utility Fund	Principal Engineering Aide	0.21
Public Utilities	Metropolitan Sewer Utility Fund	Principal Plant Technician Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Program Coordinator	0.70
Public Utilities	Metropolitan Sewer Utility Fund	Program Manager	1.40
Public Utilities	Metropolitan Sewer Utility Fund	Project Officer 2	0.73
Public Utilities	Metropolitan Sewer Utility Fund	Property Agent	0.23
Public Utilities	Metropolitan Sewer Utility Fund	Safety and Training Manager	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Safety Officer	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Safety Representative 2	1.50
Public Utilities	Metropolitan Sewer Utility Fund	Senior Account Clerk	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Senior Biologist	0.50
Public Utilities	Metropolitan Sewer Utility Fund	Senior Civil Engineer	0.50
Public Utilities	Metropolitan Sewer Utility Fund	Senior Drafting Aide	0.60
Public Utilities	Metropolitan Sewer Utility Fund	Senior Management Analyst	1.05
Public Utilities	Metropolitan Sewer Utility Fund	Senior Planner	0.53
Public Utilities	Metropolitan Sewer Utility Fund	Senior Power Plant Supervisor	1.00

Fiscal Year 2021 Third Quarter Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 14, 2021)

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Operations Supervisor	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Plant Operator	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Stock Clerk	1.20
Public Utilities	Metropolitan Sewer Utility Fund	Storekeeper 1	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Management Analyst	1.35
Public Utilities	Metropolitan Sewer Utility Fund	Trainer	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Operations Supervisor	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Plant Operator	6.00
Public Utilities	Metropolitan Sewer Utility Fund	Water Systems Technician 3	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Welder	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Word Processing Operator	3.20
Public Utilities	**Metropolitan Sewer Utility Fund Total**		**88.62**
Public Utilities	Municipal Sewer Revenue Fund	Account Clerk	1.00
Public Utilities	Municipal Sewer Revenue Fund	Accountant 3	0.16
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 1	0.23
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 2	1.87
Public Utilities	Municipal Sewer Revenue Fund	Assistant Chemist	0.60
Public Utilities	Municipal Sewer Revenue Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Municipal Sewer Revenue Fund	Assistant Department Director	0.23
Public Utilities	Municipal Sewer Revenue Fund	Assistant Deputy Director	0.23
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Civil	3.77
Public Utilities	Municipal Sewer Revenue Fund	Assistant Management Analyst	0.20
Public Utilities	Municipal Sewer Revenue Fund	Associate Chemist	1.14
Public Utilities	Municipal Sewer Revenue Fund	Associate Department Human Resources Analyst	0.46
Public Utilities	Municipal Sewer Revenue Fund	Associate Management Analyst	1.60
Public Utilities	Municipal Sewer Revenue Fund	Clerical Assistant 2	0.73
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Representative	4.25
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 1	7.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 2	3.00
Public Utilities	Municipal Sewer Revenue Fund	Field Representative	5.00
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 2	0.40
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 3	0.20
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 4	0.20
Public Utilities	Municipal Sewer Revenue Fund	Laboratory Technician	1.28
Public Utilities	Municipal Sewer Revenue Fund	Laborer	5.00
Public Utilities	Municipal Sewer Revenue Fund	Marine Biologist 2	0.15
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	Payroll Supervisor	0.23
Public Utilities	Municipal Sewer Revenue Fund	Plant Process Control Electrician	1.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Process Control Supervisor	0.23
Public Utilities	Municipal Sewer Revenue Fund	Plant Technician 2	1.00
Public Utilities	Municipal Sewer Revenue Fund	Principal Drafting Aide	0.69
Public Utilities	Municipal Sewer Revenue Fund	Principal Engineering Aide	0.79
Public Utilities	Municipal Sewer Revenue Fund	Program Coordinator	0.93
Public Utilities	Municipal Sewer Revenue Fund	Program Manager	0.80
Public Utilities	Municipal Sewer Revenue Fund	Project Officer 2	0.35
Public Utilities	Municipal Sewer Revenue Fund	Property Agent	0.35
Public Utilities	Municipal Sewer Revenue Fund	Safety and Training Manager	0.23
Public Utilities	Municipal Sewer Revenue Fund	Safety Officer	0.23
Public Utilities	Municipal Sewer Revenue Fund	Safety Representative 2	1.15
Public Utilities	Municipal Sewer Revenue Fund	Senior Account Clerk	0.20
Public Utilities	Municipal Sewer Revenue Fund	Senior Customer Services Representative	0.50
Public Utilities	Municipal Sewer Revenue Fund	Senior Drafting Aide	0.46
Public Utilities	Municipal Sewer Revenue Fund	Senior Engineering Aide	2.00
Public Utilities	Municipal Sewer Revenue Fund	Senior Management Analyst	0.85
Public Utilities	Municipal Sewer Revenue Fund	Senior Planner	0.58
Public Utilities	Municipal Sewer Revenue Fund	Senior Water Utility Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Stock Clerk	0.92
Public Utilities	Municipal Sewer Revenue Fund	Storekeeper 1	0.23
Public Utilities	Municipal Sewer Revenue Fund	Supervising Management Analyst	1.33
Public Utilities	Municipal Sewer Revenue Fund	Trainer	0.23
Public Utilities	Municipal Sewer Revenue Fund	Utility Worker 1	9.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 2	1.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	2.00
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	1.92
Public Utilities	**Municipal Sewer Revenue Fund Total**		**76.86**
Public Utilities	Water Utility Operating Fund	Account Clerk	2.25
Public Utilities	Water Utility Operating Fund	Accountant 3	0.10
Public Utilities	Water Utility Operating Fund	Administrative Aide 1	0.47
Public Utilities	Water Utility Operating Fund	Administrative Aide 2	5.90
Public Utilities	Water Utility Operating Fund	Assistant Chemist	0.50

Fiscal Year 2021 Third Quarter Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 14, 2021)

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Water Utility Operating Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Assistant Department Director	0.47
Public Utilities	Water Utility Operating Fund	Assistant Deputy Director	0.47
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	5.66
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	Associate Chemist	1.00
Public Utilities	Water Utility Operating Fund	Associate Department Human Resources Analyst	0.94
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	2.57
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	3.60
Public Utilities	Water Utility Operating Fund	Biologist 3	1.00
Public Utilities	Water Utility Operating Fund	Cement Finisher	1.00
Public Utilities	Water Utility Operating Fund	Clerical Assistant 2	2.75
Public Utilities	Water Utility Operating Fund	Code Compliance Officer	1.00
Public Utilities	Water Utility Operating Fund	Customer Services Representative	4.25
Public Utilities	Water Utility Operating Fund	Equipment Operator 2	2.00
Public Utilities	Water Utility Operating Fund	Equipment Technician 1	1.00
Public Utilities	Water Utility Operating Fund	Field Representative	5.00
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 2	0.90
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 3	0.45
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 4	1.45
Public Utilities	Water Utility Operating Fund	Instrumentation and Control Technician	1.00
Public Utilities	Water Utility Operating Fund	Laboratory Technician	3.00
Public Utilities	Water Utility Operating Fund	Laborer	18.00
Public Utilities	Water Utility Operating Fund	Lake Aide 2	2.00
Public Utilities	Water Utility Operating Fund	Marine Biologist 2	0.28
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	Payroll Supervisor	0.47
Public Utilities	Water Utility Operating Fund	Plant Process Control Electrician	1.00
Public Utilities	Water Utility Operating Fund	Plant Process Control Supervisor	1.04
Public Utilities	Water Utility Operating Fund	Plant Technician 2	1.00
Public Utilities	Water Utility Operating Fund	Principal Drafting Aide	1.41
Public Utilities	Water Utility Operating Fund	Principle Corrosion Engineering Aide	1.00
Public Utilities	Water Utility Operating Fund	Program Coordinator	1.37
Public Utilities	Water Utility Operating Fund	Program Manager	1.80
Public Utilities	Water Utility Operating Fund	Project Officer 2	0.92
Public Utilities	Water Utility Operating Fund	Property Agent	0.42
Public Utilities	Water Utility Operating Fund	Ranger/Diver 2	1.00
Public Utilities	Water Utility Operating Fund	Reservoir Keeper	1.00
Public Utilities	Water Utility Operating Fund	Safety and Training Manager	0.47
Public Utilities	Water Utility Operating Fund	Safety Officer	0.47
Public Utilities	Water Utility Operating Fund	Safety Representative 2	2.35
Public Utilities	Water Utility Operating Fund	Senior Account Clerk	0.45
Public Utilities	Water Utility Operating Fund	Senior Backflow & Cross Connection Specialist	2.00
Public Utilities	Water Utility Operating Fund	Senior Biologist	0.50
Public Utilities	Water Utility Operating Fund	Senior Civil Engineer	0.50
Public Utilities	Water Utility Operating Fund	Senior Customer Services Representative	0.50
Public Utilities	Water Utility Operating Fund	Senior Drafting Aide	0.94
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	2.10
Public Utilities	Water Utility Operating Fund	Senior Planner	0.89
Public Utilities	Water Utility Operating Fund	Stock Clerk	1.88
Public Utilities	Water Utility Operating Fund	Storekeeper 1	0.47
Public Utilities	Water Utility Operating Fund	Supervising Management Analyst	2.32
Public Utilities	Water Utility Operating Fund	Trainer	0.47
Public Utilities	Water Utility Operating Fund	Water Plant Operator	1.00
Public Utilities	Water Utility Operating Fund	Water Production Superintendent	1.00
Public Utilities	Water Utility Operating Fund	Water Systems District Manager	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 2	2.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	38.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician Supervisor	1.00
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	1.88
Public Utilities	**Water Utility Operating Fund Total**		**149.52**
Public Utilities Total			**315.00**
Public Works & Utilities	General Fund	Deputy Chief Oper Ofcr	1.00
Public Works & Utilities	General Fund	Executive Assistant	0.50
Public Works & Utilities Total			**1.50**
Purchasing & Contracting	Central Stores Fund	Account Clerk	1.00
Purchasing & Contracting	Central Stores Fund	Auto Messenger 2	1.00
Purchasing & Contracting	Central Stores Fund	Stock Clerk	1.00
Purchasing & Contracting	Central Stores Fund	Storekeeper 1	1.00

Fiscal Year 2021 Third Quarter Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 14, 2021)

Department Name	Fund Name	Job Classification	FTE
Purchasing & Contracting	General Fund	Associate Management Analyst	3.00
Purchasing & Contracting	General Fund	Associate Procurement Contracting Officer	1.00
Purchasing & Contracting	General Fund	Program Manager	2.00
Purchasing & Contracting	General Fund	Senior Management Analyst	4.00
Purchasing & Contracting	General Fund	Senior Procurement Contracting Officer	5.00
Purchasing & Contracting	General Fund	Supervising Procurement Contracting Officer	1.00
Purchasing & Contracting Total			**20.00**
READ-Facilities Services	General Fund	Account Clerk	1.00
READ-Facilities Services	General Fund	Building Service Technician	1.00
READ-Facilities Services	General Fund	Carpenter	3.00
READ-Facilities Services	General Fund	Custodian 1	1.00
READ-Facilities Services	General Fund	Custodian 2	1.50
READ-Facilities Services	General Fund	Electrician	5.00
READ-Facilities Services	General Fund	HVACR Technician	5.00
READ-Facilities Services	General Fund	Painter	2.00
READ-Facilities Services	General Fund	Plumber	1.00
READ-Facilities Services	General Fund	Program Manager	1.00
READ-Facilities Services	General Fund	Senior Locksmith	1.00
READ-Facilities Services Total			**22.50**
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	1.00
Risk Management	Risk Management Administration Fund	Employee Benefits Specialist 2	1.00
Risk Management	Risk Management Administration Fund	Program Coordinator	1.00
Risk Management	Risk Management Administration Fund	Program Manager	1.00
Risk Management	Risk Management Administration Fund	Supervising Workers' Compensation Claims Represent	1.00
Risk Management	Risk Management Administration Fund	Workers' Compensation Claims Representative 2	2.00
Risk Management Total			**9.00**
Smart & Sustainable Communities	General Fund	Assistant Deputy Director	1.00
Smart & Sustainable Communities	General Fund	Deputy Director	1.00
Smart & Sustainable Communities	General Fund	Program Manager	2.00
Smart & Sustainable Communities	General Fund	Senior Management Analyst	1.00
Smart & Sustainable Communities Total			**5.00**
Storm Water	General Fund	Assistant Engineer-Civil	1.00
Storm Water	General Fund	Assistant Planner	1.00
Storm Water	General Fund	Associate Engineer-Civil	1.00
Storm Water	General Fund	Associate Planner	1.00
Storm Water	General Fund	Cement Finisher	1.00
Storm Water	General Fund	Clerical Assistant 2	1.00
Storm Water	General Fund	Code Compliance Supervisor	1.00
Storm Water	General Fund	Heavy Truck Driver 2	1.00
Storm Water	General Fund	Junior Engineer-Civil	1.00
Storm Water	General Fund	Laborer	1.00
Storm Water	General Fund	Parking Enforcement Officer 1	1.00
Storm Water	General Fund	Senior Civil Engineer	1.00
Storm Water	General Fund	Senior Planner	1.00
Storm Water	General Fund	Utility Worker 1	2.00
Storm Water Total			**15.00**
Sustainability	Energy Conservation Program Fund	Assistant Engineer-Civil	1.00
Sustainability	Energy Conservation Program Fund	Associate Engineer-Civil	1.00
Sustainability	Energy Conservation Program Fund	Executive Assistant	1.00
Sustainability Total			**3.00**
Transportation	General Fund	Administrative Aide 2	1.00
Transportation	General Fund	Assistant Engineer-Civil	1.00
Transportation	General Fund	Assistant Engineer-Traffic	1.00
Transportation	General Fund	Associate Engineer-Civil	1.00
Transportation	General Fund	Associate Engineer-Traffic	1.00
Transportation	General Fund	Associate Management Analyst	1.00
Transportation	General Fund	Cement Finisher	1.00
Transportation	General Fund	Code Compliance Supervisor	0.75
Transportation	General Fund	Electrician	5.00
Transportation	General Fund	Equipment Operator 1	2.00
Transportation	General Fund	Equipment Operator 2	3.00
Transportation	General Fund	Heavy Truck Driver 1	5.00
Transportation	General Fund	Heavy Truck Driver 2	6.00
Transportation	General Fund	Horticulturist	1.00
Transportation	General Fund	Payroll Specialist 2	1.00
Transportation	General Fund	Principal Engineering Aide	2.00
Transportation	General Fund	Public Works Supervisor	1.00
Transportation	General Fund	Traffic Signal Technician 1	1.00
Transportation	General Fund	Traffic Signal Technician 2	5.00
Transportation	General Fund	Utility Worker 1	9.00
Transportation	General Fund	Utility Worker 2	3.00
Transportation	Underground Surcharge Fund	Assistant Engineer-Civil	1.00

Fiscal Year 2021 Third Quarter Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of May 14, 2021)

Department Name	Fund Name	Job Classification	FTE
Transportation	Underground Surcharge Fund	Associate Engineer-Civil	1.00
Transportation Total			**53.75**
Total Vacant Positions			**1,446.25**

Fund Type	FTE
General Fund	759.75
Non-General Fund	686.50
Total Vacant Positions	**1,446.25**