



FISCAL YEAR 2021 YEAR-END FINANCIAL PERFORMANCE REPORT



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October 2021

INTRODUCTION

The Fiscal Year 2021 Year-End Financial Performance Report (FY 2021 Performance Report) provides the City Council and the public with a detailed comparison of unaudited revenue and expenditure activity compared to the projections included in the [FY 2021 Third Quarter Budget Monitoring Report](#) (Third Quarter Report).

The FY 2021 Performance Report is an informational item, and includes the following:

- Discussion of significant General Fund revenue and expenditure variances
- Updates on General Fund and Risk Management Reserves
- Discussion of significant variances for non-General Funds

The FY 2021 Performance Report also includes an updated table of uses of Coronavirus Relief Funding in Fiscal Year 2021 (Attachment 4), and the June 30, 2021 Charter 39 Report (Attachment 5). The Charter 39 Report compares Fiscal Year 2021 unaudited actual revenue and expenditures against the Fiscal Year 2021 budget for General Fund and non-General Funds in accordance with Section 39 of the City Charter.

The Department of Finance (DoF) produced this report in collaboration with various departments. The data included in this report is the most current information available at the time of publication and is subject to change upon the completion of the City of San Diego's Comprehensive Annual Financial Report for the fiscal year that ended on June 30, 2021.

These reports are financial management tools, which provide analysis of significant variances and reflect the City's commitment to fiscal discipline and transparency. The FY 2021 Performance Report focuses on the challenges the City has faced with the COVID-19 pandemic, provides details of the surplus from third quarter projections, and illustrates the successful financial policies and fiscally prudent approach undertaken by the Mayor, the City Council, and City departments.

GENERAL FUND EXECUTIVE SUMMARY

The FY 2021 Performance Report estimates General Fund unaudited revenues and expenditures to vary by 2.9% and 1.4%, respectively, from Third Quarter Report projections. Table 1: Summary of FY 2021 General Fund Performance displays these variances.

Summary of FY 2021 General Fund Performance				
Table 1				in millions
Revenue/Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 1,559.9	\$ 1,605.2	\$ 45.3	2.9%
Major General Fund Revenues	1,149.6	1,183.1	33.5	2.9%
Departmental Revenues	410.3	422.1	11.7	2.9%
Expenditures	\$ 1,612.1	\$ 1,590.0	\$ 22.1	1.4%
Personnel Expenditures	651.1	652.0	(0.9)	-0.1%
Fringe & Non-Personnel Expenditures	960.9	938.0	23.0	2.4%
Net Projected Activity	\$ (52.2)	\$ 15.2	\$ 67.4	

REVENUES

As shown in Table 1, General Fund revenues are expected at \$45.3 million, or 2.9%, higher than projected in the Third Quarter Report, including a \$33.5 million increase in the Major Revenue categories, and an \$11.7 million increase in additional departmental revenues. In the last quarter of FY 2021, COVID-19 restrictions were significantly lifted, which positively impacted retail stores, restaurants, bars, and other recreational activities. Additional guidance for community events and gatherings released from the State also positively impacted the local economy with the resumption of outdoor events and increased leisure travel. As a result, General Fund revenues, particularly Sales Tax, Transient Occupancy Tax, and related departmental revenues saw larger increases than anticipated in the FY 2021 Third Quarter Report.

Despite significant growth in the final quarter of the fiscal year, General Fund revenues are expected at \$15.8 million under budget for FY 2021. Most significantly, departmental revenue, although expected at \$11.7 million over projections in the Third Quarter Report, are expected to end the year \$35.0 million under budget. The ongoing COVID-19 pandemic and the impact of the State's earlier Stay at Home Orders on travel and special events had a significant impact on revenue generated from City property and facilities this fiscal year.

A full listing of third quarter department revenue projections and unaudited actuals are included as Attachment 1 to this report. Departments with notable variances are discussed later in this report.

EXPENDITURES

General Fund unaudited expenditures are expected to end the fiscal year \$22.1 million, or 1.4%, under projections included in the Third Quarter Report. Personnel Expenditures are expected to be over budget by \$0.9 million, which is within 0.1 percent of the projection included in the

Third Quarter Report. This can be primarily attributed to Fire-Rescue exceeding projections by \$4.7 million, \$4.3 million of which was in overtime, offset by overall General Fund savings in the Salaries category of \$3.8 million. Departments continued to see impacts related to the implementation of the Request to Fill process which added additional review for hiring decisions to ensure only critical positions were being filled. This process was formally suspended on June 15, 2021 in order to fill current vacancies and achieve the service levels proposed in the FY 2022 Adopted Budget.

Fringe and other non-personnel expenditures are expected to end the fiscal year \$23.0 million under projections included in the Third Quarter Report, primarily due to \$17.9 million in savings in contractual expenditures that occurred in 27 General Fund departments, as departments continued to limit non-essential spending as directed by the Chief Operating Officer. Significant contributors to this variance include a \$7.4 million variance in Citywide Program Expenditures related to a reimbursement for the November 2020 election deposit; savings in lease required operating costs and repairs; and consulting services. A technical adjustment related to Fleet charges to General Fund Departments, as well notable expenditure variances in the Homelessness Strategies, Environmental Services, Police, and Library Departments, are discussed more in the Non-Personnel Expenditures section of this report.

A full listing of third quarter department expenditure projections and unaudited actuals are included as Attachment 2 to this report.

CHANGES FROM THIRD QUARTER TO YEAR-END: GENERAL FUND BALANCES AND RESERVES

The Third Quarter Report projected a \$52.2 million deficit based on the projections that estimated expenditures would exceed revenues, and proposed that the deficit be alleviated by \$37.7 million in funding from the American Rescue Plan Act (ARPA) and \$14.5 million of available FY 2020 fund balance (excess equity). As a result of the significant growth of revenues within the last quarter of the fiscal year, and additional expenditure savings, the proposed mitigation was not needed. The General Fund is expected to end FY 2021 with \$15.2 million in net projected activity, and \$26.7¹ million in excess equity.

The FY 2021 Performance Report is informational only, and does not include any action items for Council consideration regarding the use of the excess equity or the remaining ARPA funds. Any authority for the use of excess equity or the ARPA funding will be requested in subsequent budget monitoring reports for FY 2022 or through the FY 2023 budget development process.

Although the final quarter of the fiscal year benefited from an improvement in revenues, significant impacts from the COVID-19 pandemic remain, and the City will need to continue to make fiscally responsible, and strategic decisions about how to use this funding to address the financial challenges ahead. Of note, the City's latest Five-Year Outlook projections identified persistent structural revenue shortfalls continuing through FY 2026. Reserves or remaining ARPA funding could help mitigate service level reductions over the outlook period.

¹ The \$26.7 million includes a reduction of \$3.0 million for the November 2020 Election reimbursement that was received in FY 2021, but budgeted in FY 2022 as revenue. Projected excess equity will be final upon the completion of the FY 2021 Comprehensive Annual Financial Report in December 2021.

In addition, the City anticipates significant one-time pension costs related to the ongoing labor negotiation for Proposition B, and is currently budgeted to use the entire General Fund portion of Pension Payment Stabilization Reserve (Pension Reserve) in FY 2022. As the *General Fund Balances and Reserves* section of this report notes, the City's General Fund reserves remain at \$205.6 million, which is the amount that was needed to reach the FY 2020 targets in that fiscal year. Due to the COVID-19 pandemic, the FY 2021 and FY 2022 Adopted Budgets did not include appropriations to make the respective reserve contributions for these years; as a result, the City's current reserve balance of \$205.6 million, or 15.14% of the three-year average of General Fund operating revenues, has now fallen below the reserve target percentage levels identified in the City's current Reserve Policy for FY 2019 (15.25%), FY 2020 (15.50%), FY 2021 (15.75%), and FY 2022 (16.00%).

FY 2021's excess equity could be used to meet reserve targets, or be used in lieu of utilizing the Pension Reserve in FY 2022; and the \$37.7 million in ARPA funding could help address structural revenue shortfalls projected in future years. Updated projections are anticipated to be completed in November with the release of the Five-Year Financial Outlook for FY 2023 to 2027, which will help inform discussions about how to best use these funds.

GENERAL FUND REVENUE

General Fund revenues are expected at \$1,605.2 million in FY 2021, which is \$45.3 million, or 2.9%, higher than projected in the Third Quarter Report. This variance is attributed to a \$33.5 million increase in the Major Revenue categories, and an \$11.7 million increase in departmental revenues, which is discussed further in this section.

FY 2021 General Fund Revenue Performance				
Table 2		in millions		
Revenue Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Major General Fund Revenues	\$ 1,149.6	\$ 1,183.1	\$ 33.5	2.9%
Departmental Revenues	410.3	422.1	11.7	2.9%
Total	\$ 1,559.9	\$ 1,605.2	\$ 45.3	2.9%

MAJOR GENERAL FUND REVENUES

As reflected in Table 3: FY 2021 Major General Fund Revenue Performance, the City's major General Fund revenues are expected to end the fiscal year at \$1,183.1 million, which is \$33.5 million, or 2.9%, higher than the Third Quarter Report.

FY 2021 Major General Fund Revenue Performance				
Table 3		in millions		
Revenue Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Property Tax	\$ 634.8	\$ 641.4	\$ 6.6	1.0%
Sales Tax	283.8	303.7	19.8	7.0%
Transient Occupancy Tax	58.9	68.1	9.2	15.6%
Franchise Fees	75.4	76.2	0.8	1.1%
Other Major Revenues	96.6	93.8	(2.8)	-2.9%
Major General Fund Revenue Total	\$ 1,149.6	\$ 1,183.1	\$ 33.5	2.9%

Major General Fund revenues grew significantly in the last quarter of the fiscal year. As outlined in a press release dated April 6, 2021, the Governor of California addressed the State's next phase in the COVID-19 recovery. The Governor announced the reopening of the economy on June 15th, if two major components were met: 1) availability of a sufficient vaccine supply; and 2) low and stabilized hospitalization rates. The third quarter projections anticipated the full reopening of the economy on June 15th, with moderate increases in the last month of the fiscal year for both sales tax and transient occupancy tax revenues. However, since the third quarter, the City has realized significant increases in both sales tax and transient occupancy tax revenue, even before the June 15th reopening date. It is difficult to determine the cause for the increased acceleration prior to June 15th; however, it is likely the rollout of vaccines to adults age 16 and up as of April 15th allowed for many adults in San Diego County to become

fully vaccinated by May 15th. For fully vaccinated individuals, certain privileges were restored for restaurants, retail, and hotel stays in the months of April and May 2021. The sharp increase in revenues in the last quarter can more generally be attributed to the lifting of COVID-19 restrictions as the City moved into less restrictive tiers, positively impacting retail stores, restaurants, bars, and other recreational activities. Additional guidance for community events and gatherings released from the State also positively impacted the local economy, resulting in the resumption of outdoor events and an increase in leisure travel across the City.

Since the Third Quarter Report, month-over-month data has been trending positively with the lifting of many COVID-19 restrictions. However, the City's unemployment rate and the number of unemployed in the City of San Diego has increased from 6.5% in March 2021 to 6.8% in June 2021. Although unemployment continues at high levels, consumer confidence, a measurement of the consumer's willingness to spend, has continued to increase quicker than anticipated. Consumer confidence levels have been at a steady increase since March 2021, from 109.0 to 128.9 in June 2021.

A summary of current local key economic indicators is reflected in Table 4: Local Economic Indicators.

Local Economic Indicators			
Table 4			
Economic Indicator	Mar-21	Jun-21	Change %
City of San Diego Unemployment	6.5%	6.8%	0.3%
City of San Diego Number of Unemployed	45,600	46,900	2.9%
City of San Diego Home Sales ¹	3,872	5,181	33.8%
City of San Diego Median Home Price	\$668,500	\$750,000	12.2%
San Diego County Foreclosures ¹	24	67	179.2%
San Diego County Notices of Default ¹	226	498	120.4%

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

¹March 2021 provides data for Third Quarter and June 2021 provides data for the Fourth Quarter of Fiscal Year 2021.

Local economic indicators are continuously monitored throughout the year and may change as new information is received and directives change due to the pandemic. Details on the major components of the City's General Fund FY 2021 year-end performance are provided in the following sections.

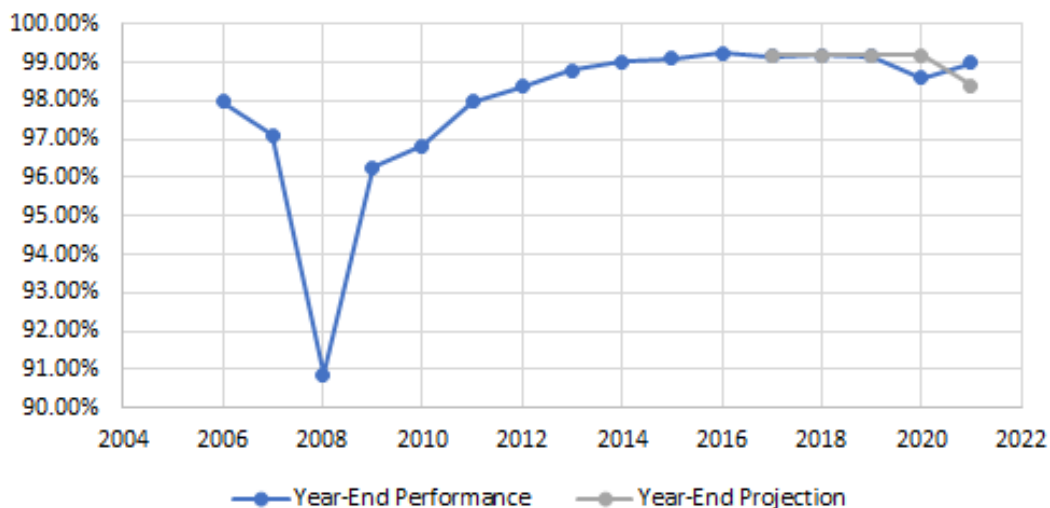
Property Tax

FY 2021 Property Tax Revenue Performance Details				
Table 5	in millions			
Revenue Source	Third Quarter Projection	Year-End Performance	Variance	Variance %
1.0% Property Tax	\$ 432.8	\$ 438.9	\$ 6.1	1.4%
MVLF Backfill	163.2	162.9	(0.3)	-0.2%
RPTTF Tax Sharing Pass-through Payments	9.7	9.9	0.2	2.1%
RPTTF Residual Property Tax	29.1	29.7	0.6	2.0%
Total	\$ 634.8	\$ 641.4	\$ 6.6	1.0%

Property Tax revenue is expected at \$641.4 million in FY 2021. This is \$6.6 million, or 1.0%, higher than projected in the Third Quarter Report. As depicted in Figure 1, the variance is primarily attributed to an increase in the 1% property tax allocation due to an increase in the collection rate. At the start of the pandemic, the collection rate had decreased in FY 2020 to 98.6% from 99.2% in FY 2019. The DoF had anticipated a continued impact from the COVID-19 pandemic through FY 2021, projecting a continued decrease in the collection rate for current secured property tax revenue of 97.6% for the first six months of the year, and 99.2% for the second six months of the year. This assumption was based on similar collection rates realized over a three-year average during the previous recessions and record high unemployment rates.

Based on the total receivables and distributions of property tax revenues in FY 2021, the collection rate for current secured property tax revenue is 99.0%. The 1.4% increase in property tax collections results in a \$6.1 million increase in property tax revenues.

Figure 1 - Historical Property Tax Collection Rates
Current Secured



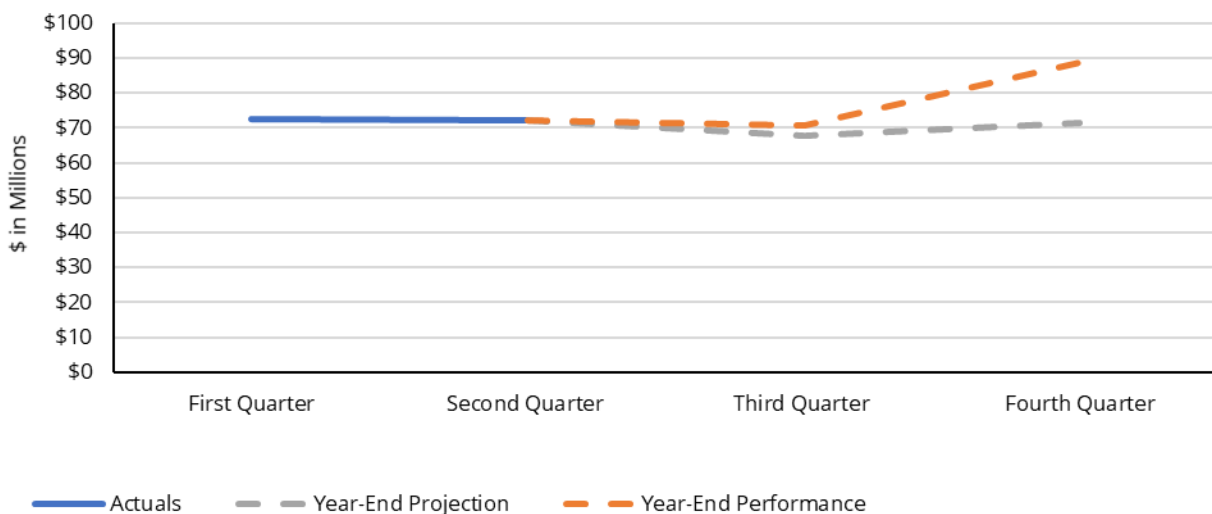
Also contributing to the variance from the Third Quarter Report is a slight increase of \$774,000 in the City's Redevelopment Property Tax Trust Fund (RPTTF) revenue. The City received the Recognized Obligation Payment Schedule (ROPS) RPTTF distributions from the County in June 2021, which resulted in a slightly higher residual balance than the County's previous estimates from April 2021.

With the latest data gathered, property tax revenues were not negatively impacted by the pandemic in FY 2021, and collection rates have quickly rebounded from the slight decrease at the end of FY 2020. Home prices continue to rise, along with the number of home sales when comparing year over year data, and favorable lending conditions have all lead to significant growth in property tax revenues. These three key economic indicators are supportive of the overall property tax revenue growth; however, the expiration of protections that were in place for homeowners has resulted in foreclosures and notices of default increasing to pre-pandemic levels, and could negatively impact these indicators if they continue to increase. DoF will monitor these indicators, including inflation, through the quarterly monitoring process to analyze for potential impacts to future property tax revenues.

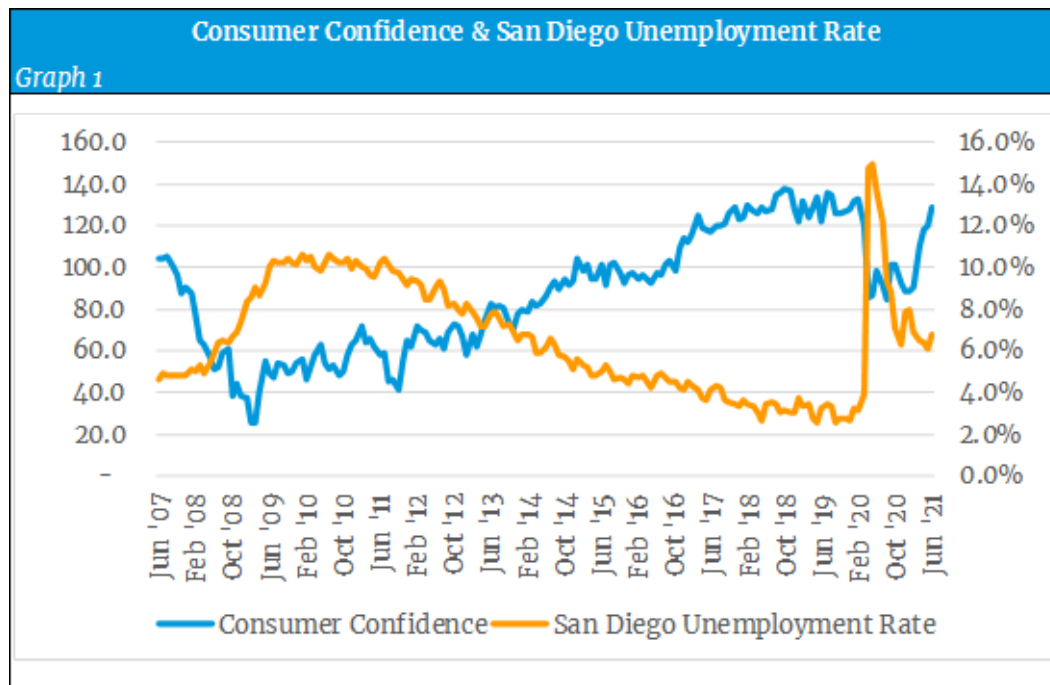
Sales Tax

Sales Tax revenue is expected at \$303.7 million in FY 2021, which represents an increase of \$19.8 million, or 7.0%, from the third quarter projection. The year-end projection assumed a gradual reopening of the economy, which was consistent with assumptions at the time; however, actual sales tax receipts in the fourth quarter resulted in robust growth that was not previously anticipated. This is attributed to a robust rebound of California's economy, both earlier than originally anticipated and at an accelerated rate. A combination of California fully reopening its economy, improved vaccination rates and public health measures to reduce the spread of the COVID-19 virus, and additional federal funding fostered an economic environment in which consumers' buying power remained intact and their willingness to spend on taxable goods significantly increased during this time period.

Figure 2 - Sales Tax: Year-End Projection vs Year-End Performance



Economic indicators that drive spending and growth in sales tax receipts include consumer confidence, unemployment rate, and total number of persons employed. Consumer confidence, a measurement of the consumer's willingness to spend, measured at 128.9 in June 2021, which is slightly below pre-pandemic levels of 132.6 in February 2020, and a significant increase from the March 2021 consumer confidence of 109.0 reported in the Third Quarter Report. As depicted in Figure 2 – Sales Tax: Year-End Projections vs Year-End Performance, while the Third Quarter Report projected consumer confidence to continue to improve through fiscal year-end, the increase was significantly higher and happened quicker than anticipated.



Source: Consumer Confidence Board

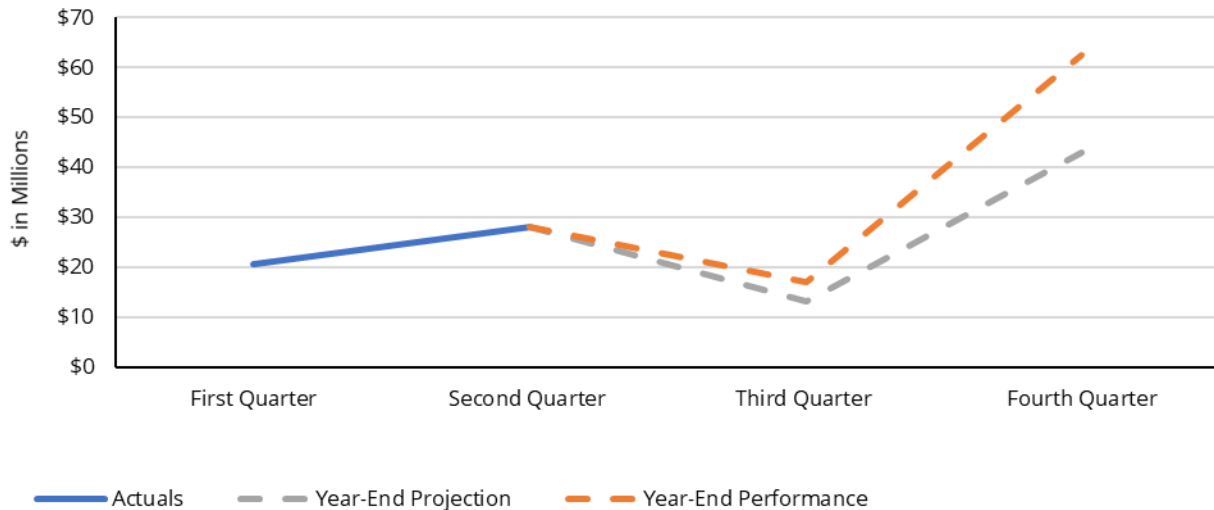
Moreover, as preliminarily reported by the California Employment Development Department, the San Diego unemployment rate, as of June 2021, is 6.8 percent. While the unemployment rate continues to be above pre-pandemic levels, enhanced unemployment benefits and additional federal funding, including stimulus checks, have increased consumer's disposable income, with much of this income spent on taxable goods. Moreover, while employment is recorded below pre-pandemic levels at 644,800 in June 2021, the employed have an increase in disposable income supported by the ability to save during the pandemic. While some disposable income was saved, much was used on taxable purchases including tangible goods and online shopping.

Transient Occupancy Tax

General Fund Transient Occupancy Tax (TOT) revenue is expected at \$68.1 million in FY 2021, which represents an increase of \$9.2 million, or 15.6%, from the Third Quarter Report. The increase in TOT revenue is primarily due to higher than expected tourism activity in leisure travel encouraged by improved vaccination rates and public health measures, as well as the full reopening of California's economy. This increase in service consumption reflects a release

of pent-up demand for leisure and hospitality services. This increased spending in the travel, leisure, and entertainment sectors positively impacted the City's TOT revenue sources including hotels, Short Term Residential Occupancy units (STROs), and Recreational Vehicle Parks (RV Parks).

Figure 3 - Transient Occupancy Tax: Year-End Projection vs Year-End Performance



While leisure travel has seen an improvement due to the lifting of many restrictions across the City, consistent with what was anticipated in the Third Quarter Report, business and group travel remained low through the end of the fiscal year, with the majority of large group events, conferences and trade shows having been cancelled through the end of the fiscal year. Large group events and conferences resumed as of August 1, 2021 and will be reflected in the Fiscal Year 2022 First Quarter Budget Monitoring Report (First Quarter Report). As depicted in Figure 3 – Transient Occupancy Tax: Year-End Projections vs Year-End Performance, the variance in TOT revenue can almost entirely be attributed to the fourth quarter, which experienced quicker and more significant growth than previously anticipated.

Franchise Fees

Franchise Fee revenue is expected at \$76.2 million for FY 2021, representing a net increase of \$840,000, or 1.1%, from the third quarter projection. The increase is primarily due to the reclassification of San Diego Gas & Electric (SDG&E) audit revenue of \$1.1 million which was previously projected under revenue from other agencies.

This increase is offset with a slight decrease of \$400,000 in cable franchise fee revenue due to the continued loss of market share to digital competitors that do not have franchise fees levied against them. Digital competitors include streaming services like Netflix, Hulu, HBO Max, Disney+, and YouTube TV.

Other Major Revenue

Other Major Revenues are expected to end the fiscal year at \$93.8 million for FY 2021, which represents a decrease of \$2.8 million or 2.9% from the third quarter projection. The variance from the Third Quarter Report is due to the following:

- \$4.8 million decrease in transfers in from the Fleet Replacement Fund. Prior budget monitoring reports assumed rate relief from fleet services would be recorded as a transfer. Instead, the FY 2021 Performance Report reflects this transaction as a reduction of fleet assignment fees, as reported in the FY2021 Financial Statements. Please reference the *General Fund Expenditures Section* for the related decrease in assignment fee expenditures to the General Fund Departments.
- \$1.5 million decrease due to the reclassification of the San Diego Gas & Electric (SDG&E) audit revenue of \$1.1 million posting under franchise fee revenue. The revenue was previously projected under revenue from other agencies. The remaining portion of the SDG&E audit revenue was reflected under late charges.
- \$2.5 million higher than anticipated Property Transfer Tax revenue from property sales.
- \$1.6 million increase in the one-cent TOT transfer to the General Fund as a result of an increase in TOT revenue and ultimately, increase in available TOT funds to be transferred to the General Fund.

DEPARTMENTAL REVENUE

General Fund departmental revenues are expected at \$422.1 million in FY 2021. This represents an increase of \$11.7 million or 2.9% from the Third Quarter Report, primarily due to increased vaccination rates and the lifting of COVID-19 restrictions as the City moved into less restrictive tiers, which positively impacted consumer interest in recreational and leisure activities. The table below shows the departments with the largest variances. A comparison of third quarter department revenue projections and unaudited actuals are included as Attachment 1 to this report.

Despite significant growth in the final quarter of the fiscal year, General Fund departmental revenues are expected at \$35.0 million under budget for FY 2021. The ongoing COVID-19 pandemic and the impact of the State's earlier Stay at Home Orders on travel and special events had a significant impact on revenue generated from City property and facilities this fiscal year.

Departmental revenue includes monies received from the Coronavirus Relief Fund (CRF); the details of the CRF monies received by departments can be found in Attachment 4.

FY 2021 General Fund Departmental Revenue Performance					
Table 6		in millions			
Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %	
City Treasurer	\$ 42.0	\$ 44.0	\$ 1.9	4.6%	
Fire-Rescue	79.5	81.4	1.9	2.4%	
Parks and Recreation	25.0	22.9	(2.1)	-8.4%	
Police	84.5	88.2	3.6	4.3%	
Real Estate Assets	33.8	41.7	7.9	23.4%	
Stormwater	4.6	6.2	1.6	34.5%	
Transportation	57.4	54.7	(2.8)	-4.8%	
All Other Departments	83.4	83.0	(0.4)	-0.4%	
Departmental Revenue Total	\$ 410.3	\$ 422.1	\$ 11.7	2.9%	

Real Estate Assets

The Real Estate Assets Department (READ), now referred to as the Department of Real Estate and Airport Management (DREAM), expects to end the year with \$41.7 million in revenue. This is an increase of \$7.9 million or 23.4% from the third quarter projection, primarily due to increased rent payments from City tenants and lessees in the fourth quarter. As discussed in the Transient Occupancy Tax major revenue section of this report, the City benefited from higher than expected tourism activity in leisure travel, which was encouraged by improved vaccination rates, the re-opening of California's economy, and the release of pent-up demand for leisure and hospitality services. In the last three months of the fiscal year, Mission Bay and Torrey Pines hotels saw increases in leisure travel, compared to earlier in the year, with average daily rates and revenue per available room exceeding pre-COVID times; however, mid-week business and group travel remained low through the end of the fiscal year, as noted earlier in this report. Additionally, Sea World and concessionaries including Belmont Park saw a better than anticipated quarter. Although revenue increased significantly in the final quarter

of the year, revenues came in \$8.0 million under budget primarily due to COVID-related impacts on hotel occupancy rates, and closures earlier in the fiscal year at Sea World, which contributes 30 to 40 percent of all Mission Bay revenue.

Police

The Police Department expects to end the year with \$88.2 million in revenue. This is an increase of \$3.6 million or 4.3% from the third quarter projection primarily due to \$1.9 million in increased parking citation revenue. The Third Quarter Report assumed a 10% decline in April through June compared to average pre-COVID monthly activity due to an assumed continuation of impacts from COVID-19, including state and local orders which impacted the number of parking citations issued throughout the pandemic. However, when compared to the last three months of FY 2019 (pre-COVID), parking enforcement issued approximately 5,000 more citations during the same period in FY 2021, which likely impacted the amount of revenue received during the last quarter. Additionally, a \$1.7 million increase in revenue is due to a net increase of \$1.5 million in CRF revenue for eligible payroll, staffing, and supplies, and \$220,000 in additional Safety Sales Tax revenue.

Fire-Rescue

The Fire-Rescue Department expects to end the year with \$81.4 million in revenue. This is an increase of \$1.9 million or 2.4% from the third quarter projection, primarily associated with \$4.2 million in additional TOT reimbursements for Fire-Rescue Lifeguards. The Third Quarter Report projected General Fund reimbursements of \$4.5 million for the year to reimburse departments for the safety and maintenance of visitor related facilities; however, due to an increase in TOT revenue from the third quarter, an additional \$4.2 million was available to reimburse the Fire-Rescue department for eligible Lifeguard expenditures.

This increase in revenue is offset by a \$1.3 million decrease in revenue, primarily from the County and FEMA to reimburse overtime for COVID vaccination support. The Third Quarter Report projected this reimbursement from the County, but due to restrictions on the City and County's mutual aid agreement, federal funding was unable to be reimbursed. The City is working directly with FEMA to seek reimbursement for these costs in FY 2022. An additional \$457,000 decrease in revenue is related to reimbursements for services provided to the Airport Authority that were received in FY 2022.

City Treasurer

The Office of the City Treasurer expects to end the year with \$44.0 million in revenue. This is an increase of \$1.9 million, or 4.6%, from the third quarter projection primarily attributed to an increase of \$1.2 million in Cannabis Business Tax revenue due to increases in sales by cannabis outlets and non-compliant businesses paying back taxes and penalties owed to the City. An additional \$660,000 in revenue is associated with unanticipated rental tax, collection referral, and parking citation revenue. Due to delayed noticing and referrals in FY 2020 because of the COVID-19 pandemic, more payments were made in FY 2021 than projected.

Stormwater

The Stormwater Department expects to end the year with \$6.2 million in revenue. This is an increase of \$1.6 million or 34.5% from the third quarter projection primarily due to more

revenue received for reimbursable pipe repair crew than projected, and higher than anticipated parking citation revenue due to increased enforcement activity.

Transportation

The Transportation Department expects to end the year with \$54.7 million in revenue. This is a decrease of \$2.8 million or 4.8%, from the third quarter projection primarily due to less Parking Meter District revenue received due to non-enforcement of parking meters per Mayoral Executive Order earlier in the year, and less reimbursable revenue for billable projects due to vacancies.

Parks and Recreation

The Parks and Recreation Department expects to end the year with \$22.9 million in revenue, which is a decrease of \$2.1 million, or 8.4% from third-quarter projections. The Third Quarter Report projected \$17.3 million would be available from the Environmental Growth Funds to reimburse the General Fund for eligible park and open space maintenance costs; however, only \$15.4 million was available to use for this purpose. An additional decrease of \$210,000 is due to a correction for Families First Coronavirus Response Act (FFCRA) reimbursements, which was not anticipated in the Third Quarter Report.

GENERAL FUND EXPENDITURES

General Fund expenditures are expected to be \$22.1 million under the third-quarter projection at fiscal year-end. This is primarily attributed to a decrease of \$20.7 million in non-personnel expenditures and \$2.3 million in fringe benefits, which is offset by an increase of \$0.9 million in personnel expenditures.

Reductions in expenditures from the Third Quarter Report are in part due to the successful financial policies and fiscally prudent approach undertaken by the Mayor, the City Council, and City departments. Departments continued to see impacts related to the implementation of the Request to Fill process which added additional review for hiring decisions to ensure only critical positions were being filled. This process was formally suspended on June 15, 2021 in order to fill current vacancies and achieve the service levels proposed in the FY 2022 Adopted Budget; however, the impacts of this financial measure were seen throughout General Fund Departments in both their personnel expenditure projections and associated fringe benefits. Similarly, departments continued to limit non-essential spending through the end of the fiscal year.

FY 2021 General Fund Expenditure Performance				
Table 7	in millions			
Expenditure Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Personnel Expenditures	\$ 651.1	\$ 652.0	\$ (0.9)	-0.1%
Fringe	490.9	488.6	2.3	0.5%
Other Non-Personnel Expenditures	470.1	449.4	20.7	4.4%
Total	\$ 1,612.1	\$ 1,590.0	\$ 22.1	1.4%

PERSONNEL EXPENDITURES

Personnel expenditures are expected to be \$0.9 million or 0.1% over the third-quarter projection, as displayed in Table 8: FY 2021 General Fund Salaries and Wages Performance.

FY 2021 General Fund Salaries and Wages Performance				
Table 8	in millions			
Salaries and Wages Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Salaries	\$ 543.5	\$ 539.7	\$ 3.8	0.7%
Overtime	86.4	90.3	(4.0)	-4.6%
Hourly	10.8	11.1	(0.3)	-3.1%
Pay-in-Lieu of Annual Leave	5.6	5.8	(0.2)	-3.8%
Termination Pay	4.9	5.0	(0.1)	-2.3%
Salaries and Wages Total	\$ 651.1	\$ 652.0	\$ (0.9)	-0.1%

Salaries and Wages

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

Salaries and wages expenditures are expected at \$652.0 million in FY 2021. This represents a higher than projected expenditure of \$0.9 million, or 0.1%, from the Third Quarter Report primarily attributed to \$4.7 million in the Fire-Rescue Department, of which \$4.3 million is due to higher than projected overtime from COVID-related impacts, and backfill associated with FFCRA and other leave time taken. Offsetting this increase was savings across numerous departments within the Salaries expenditure category of \$3.8 million which is the result of delays in expected filling of positions, higher than anticipated attrition, and some City facilities opening at a slower rate than initially projected.

NON-PERSONNEL EXPENDITURES

Fringe and non-personnel expenditures are expected to be \$938.0 million, which is \$23.0 million, or 2.4%, lower than the Third-Quarter Projection. This variance is primarily due to \$17.9 million in savings in contractual expenditures that occurred in 27 General Fund departments, as departments continued to limit non-essential spending as directed by the Chief Operating Officer. Other notable variances in contracts and other non-personnel expenditure categories are discussed more in the sections below.

FY 2021 General Fund Fringe and Non-Personnel Expenditure Performance					
Table 9			in millions		
Expenditure Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %	
Fringe	\$ 490.9	\$ 488.6	\$ 2.3	0.5%	
Supplies	30.2	27.5	2.8	9.2%	
Contracts	290.5	272.5	17.9	6.2%	
Information Technology	42.6	41.5	1.1	2.6%	
Energy and Utilities	51.1	51.0	0.1	0.1%	
Other	4.9	4.5	0.3	7.1%	
Transfers Out	34.9	36.5	(1.6)	-4.6%	
Capital Expenditures	0.9	0.9	0.0	1.8%	
Debt	15.0	15.0	0.0	0.0%	
Total	\$ 960.9	\$ 938.0	\$ 23.0	2.4%	

Fringe Benefits

FY 2021 General Fund expenditures for fringe benefits are expected to be \$488.6 million, which is \$2.3 million, or 0.5%, lower than the third quarter projection. The variance from the Third-Quarter report is due to an increase in fixed fringe benefits of \$490,000 and a decrease of \$2.8 million in variable fringe benefits, as described below.

FY 2021 General Fund Fringe Benefits Performance				
Table 10		in millions		
Fringe Benefits Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Fixed	\$ 357.7	\$ 358.2	\$ (0.5)	-0.1%
Variable	133.2	130.4	2.8	2.1%
Total	\$ 490.9	\$ 488.6	\$ 2.3	0.5%

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).

Actual fixed fringe expenditures increased by \$490,000 from the Third-Quarter Report due to a change in the proportion of filled positions in the General Fund compared to the non-General Funds. Fixed fringe costs are considered annual liabilities the City is obligated to pay regardless of current employee count or salary amounts; therefore, a change in the proportion of filled positions in the General Fund and the non-General Funds affects actual and projected expenditures. The fixed fringe cost allocations are based on projected positions at a point in time and the expenditure allocation is trued up at the end of the fiscal year based on actual filled positions.

Variable Fringe Benefits

Variable fringe benefit expenditures include Flexible Benefits, Supplemental Pension Savings Plan (SPSP), Medicare, Employee Offset Savings, the Deferred Retirement Option Plan (DROP), and Retiree Medical Trust.

Actual variable fringe expenditures decreased by \$2.8 million from the Third Quarter Report, primarily due to savings in Flexible Benefits. Variable fringe costs are driven by actual payroll activity and are impacted by delays in hiring, attrition, retirements, and vacancies.

Supplies

FY 2021 General Fund expenditures for Supplies are expected to be \$27.5 million, which is \$2.8 million, or 9.2%, lower than the third quarter projection. Thirty-four General Fund departments realized fewer expenditures in supplies than projected in the Third Quarter Report. Examples of reduced departmental expenditures for supplies include: a slower re-opening of City facilities than originally projected, resulting in fewer supplies needed for maintenance and emergency repairs in the READ-Facilities Services Department; as well as delayed purchases of equipment for Fire-Rescue due to a pending contract amendment.

Contracts

FY 2021 General Fund expenditures for Contracts are expected to be \$272.5 million, which is \$17.9 million, or 6.2%, lower than the third quarter projection. Significant contributors to this variance include fewer actuals than anticipated in the Citywide Program Expenditures, Homelessness Strategies, Environmental Services, Police, and Library Departments; as well as a technical adjustment related to Fleet charges to General Fund Departments. Additional information about these variances in contracts are described below.

Contractual expenditures in the Citywide Program Expenditures Department are expected to be \$7.4 million under third quarter projections primarily due to a \$3.0 million reimbursement for the November 2020 election deposit², \$2.2 million in lease required operating costs and repairs; and \$1.6 million in consulting services. The variance in lease required operating costs and repairs is primarily due to fewer expenditures at the 101 Ash Street building than projected in the Third Quarter Report, which is partially attributed to work by City forces that was anticipated to be performed during FY 2021, which will occur in FY 2022 instead. Remaining operations and maintenance costs are expected to be overseen by the new property management company, which was approved by the City Council in August, and is supported by non-discretionary budget in FY 2022. In FY 2021, the budget for special consulting services included funding for various programs and activities that provide benefits and services citywide. Contracts for those services are maintained over multiple fiscal years, including consulting, legal³, professional, and actuarial services. Contracts originally projected in FY 2021 but expected to occur in FY 2022 are anticipated to be supported by existing FY 2022 budget and will be monitored through the budget monitoring process. Remaining Citywide variances from the Third Quarter Report include \$200,000 for the Redistricting Commission that will carry forward into FY 2022 due to delays in receiving information from the Census, and \$190,000 for a transportation subsidy that was paid by the Transportation Department instead of the Citywide Program Expenditures Department.

Other notable reductions in contractual expenditures from third quarter projections include:

- \$4.9 million technical correction related to Fleet charges, primarily assignment fees. Prior budget monitoring reports assumed rate relief from fleet services would be recorded as a revenue transfer. Instead, the FY 2021 Performance Report reflects this transaction as a reduction of fees charged to General Fund departments. Please reference the *Other Major Revenue* section for the related decrease in transfer revenue.
- \$3.5 million in Homelessness Strategies due to: the department leveraging \$1.9 million more in grant funding than originally projected in the Third Quarter for shelter operations at Golden Hall; and approximately \$1.4 million due to several ancillary and inter-departmental charges related to shelter operations that were quoted and allocated to the department, but came in under estimates or were delayed to FY 2022. Additionally, \$200,000 is related to the coordinated outreach program that was still ramping up in March 2021 and, like many homeless service providers, experienced challenges filling positions with appropriately skilled staff. As a result, expenditures for this program did not hit full levels until June.

² Although this reimbursement was noted in the Third Quarter Report, due to the timing of the information received, it was not included in the third quarter projections. Instead, it was programmed as revenue during the FY 2022 budget development process and is consequently shown as reducing available excess equity in the General Fund Balances and Reserves table.

³ In FY 2022, the budget for legal services is included in the City Attorney's Office.

- \$980,000 surplus in the Library Department associated with security and janitorial services to provide required COVID health screening and cleaning measures at various branch libraries due to a slower reopening of branch libraries than originally projected in the Third Quarter Report. Service enhancements were extended in the 12 locations providing in-person services to ensure the safety of staff and patrons while meet and confer negotiations took place during the last quarter of Fiscal Year 2021. The re-opening of an additional 14 locations to the public occurred on July 6, 2021.
- \$900,000 in the Environmental Services Department primarily due to reimbursements for overbilled invoices, lower than anticipated refuse disposal fees, fewer maintenance costs than anticipated at the compressed natural gas facility, and delayed invoices which will be paid in FY 2022.
- \$550,000 in the Police Department related to misdemeanor bookings and Central Jail Facility payments to the County.

Partially offsetting reduced contractual expenditures in the departments noted above is a \$1.7 million increase in contracts in the Stormwater Department, primarily due to unanticipated past-due invoices for low-flow diversions owed to the Public Utilities Department (PUD). Stormwater pays PUD for diverting stormwater to the sewer system under certain dry weather conditions. The payment of the past-due invoices was partially offset by savings for various contracts which were halted to pay for the past-due low-flow diversion invoices.

Information Technology

FY 2021 General Fund expenditures for Information Technology (IT) are expected to be \$41.5 million, which is \$1.1 million or 2.6% less than the third quarter projection. Thirty-six General Fund departments saw fewer expenditures in information technology than projected in the Third Quarter Report, but the largest variance was in Fire-Rescue, which is expected at \$710,000 under its third quarter projections primarily related to less than anticipated Computer Aided Dispatch (CAD) maintenance and Geographic Information System (GIS) support costs.

Transfers Out

FY 2021 General Fund expenditures for Transfers Out are expected to be \$36.5 million, which is \$1.6 million or 4.6% higher than the third quarter projection. In the Third Quarter Report, the Transfers Out category was projected to be \$9.2 million under budget, largely due to significant decreases in revenue from Mission Bay Properties resulting in a reduction in transfer expenses to the Mission Bay and Regional Parks Improvement funds. It was projected that the transfer to these funds would not be made since Mission Bay revenue was not expected to exceed the \$20.0 million threshold, as detailed in the City Charter Section 55.2. As noted in the Major Revenues and DREAM revenue sections of this report, the City benefited from significant increases in demand for leisure travel and activities (including Sea World), which resulted in \$5.3 million more in Mission Bay revenue. This significant growth in revenues in the last quarter triggered a \$1.7 million transfer to the Regional Parks Improvement Fund. Although a transfer of \$1.7 million was made to this fund, this was still \$8.6 million less than the budget had assumed for the two funds, which means less funding available for capital improvements in the San Diego Regional Parks, and to preserve, restore, and improve the environmental assets of the Mission Bay Park Improvement Zone.

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 provides an update on the General Fund FY 2021 projected ending fund balance and reserve estimates, and considers the FY 2021 unaudited actuals. All General Fund reserve target goals are based on a percentage of the three-year average of General Fund Operating Revenues for the most recent fiscal years as reported in the City of San Diego's Comprehensive Annual Financial Report, currently FY 2018 through FY 2020.

FISCAL YEAR 2021 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

Table 11: FY 2021 General Fund Balances and Reserve Estimates displays the General Fund balance and reserve estimates calculation.

FY 2021 General Fund Balances and Reserve Estimate Performance				
<i>Table 11</i>				<i>in millions</i>
Description	Third Quarter Projection	Unaudited Actuals	Variance	% of Operating Revenues ¹
FY 2020 Audited Ending Fund Balance	\$ 220.1	\$ 220.1	\$ -	16.2%
Emergency Reserve	106.1	106.1	-	7.8%
Stability Reserve	99.5	99.5	-	7.3%
General Fund Reserves Total	\$ 205.6	\$ 205.6	-	15.1%
FY 2020 Fund Balance less Reserves (Excess Equity)	\$ 14.5	\$ 14.5	-	
FY 2021 Projected Activity				
Revenue	1,559.9	1,605.2	45.3	
Expenditures ²	(1,612.1)	(1,590.0)	22.1	
Net Projected Activity	\$ (52.2)	\$ 15.2	\$ 67.4	
Use of American Rescue Plan Act Funds	37.7	-	(37.7)	
Election Reimbursement Planned for Use in FY 2022 ³	-	(3.0)	(3.0)	
FY 2021 Ending Fund Balance (Excess Equity)³	\$ 0.0	\$ 26.7	\$ 26.7	2.0%

¹ Based on FY 2018 through FY 2020 operating revenues as reported in the Comprehensive Annual Financial Report in accordance with the City's Reserve Policy (CP 100-20).

² FY 2021 Projected Expenditure Activity includes \$5.3 million transferred to the 101 Ash Street Fund from the General Fund for debt service payments for the lease-to-own agreement for the 101 Ash Street facility; these funds are set aside for future payments that may be necessary dependent on the outcome of the current legal actions involving this facility.

³ FY 2021 Ending Fund Balance (Excess Equity) includes remaining FY 2020 excess equity and is reduced by the \$3.0 million reimbursement from the Registrar of Votes received in FY 2021 and already programmed in the FY 2022 Adopted Budget.

Overview

As reported in the Comprehensive Annual Financial Report, the FY 2020 ending (FY 2021 beginning) fund balance is \$220.1 million, or 16.2%, of the three-year average of General Fund operating revenues for FY 2018 through FY 2020. The FY 2020 ending balance of \$220.1 million includes \$205.6 million for the emergency and stability reserves, which is the same amount

as reported in FY 2020 due to the FY 2021 Adopted Budget not including a contribution to the General Fund reserves. The Third Quarter Report recommended the use of \$14.5 million in FY 2020 unassigned fund balance and an estimated \$37.7 million in ARPA funds to mitigate the FY 2021 projected deficit of \$52.2 million. This deficit was anticipated based on the projections included in the Third Quarter report that estimated expenditures would exceed revenues. As a result of the significant growth of revenues within the last quarter of the fiscal year and additional savings in expenditures, as detailed in the Revenue and Expenditure sections of this report respectively, the proposed mitigation was not needed and the General Fund is expected to end FY 2021 with \$15.2 million in net projected activity. After reducing for the \$3.0 million reimbursement from the Registrar of Voters for November 2020 election costs that was received in June 2021 and already programmed as revenue in the FY 2022 Adopted Budget, the General Fund is expected to end FY 2021 with \$26.7 million in Excess Equity. Projected excess equity will be final upon the completion of the FY 2021 Comprehensive Annual Financial Report in December 2021.

The FY 2021 Performance Report does not include any action items for Council consideration regarding the use of these funds. Any authority for the use of excess equity will be requested in subsequent budget monitoring reports for FY 2022 or through the FY 2023 budget development process.

A potential use for the excess equity could be to fund General Fund Reserves to FY 2022 target policy levels. As indicated above, current reserve levels remain at FY 2020 target amounts due to the fact that, in response to the COVID-19 pandemic, the FY 2021 and 2022 Adopted Budgets did not include an appropriation to make the respective reserve contributions for these years. As a result, current reserve levels are below the target percentage levels identified in the City's current Reserve Policy for FY 2019 (15.25%), FY 2020 (15.50%), FY 2021 (15.75%), and FY 2022 (16.00%) and would require contributions of \$1.4 million, \$4.8 million, \$8.2 million, or \$14.8⁴ million to achieve those target levels, respectively.

Due to the pandemic, the City's latest projections identified persistent structural revenue shortfalls continuing through FY 2026. Updated projections are anticipated to be completed in November with the release of the Five-Year Financial Outlook for FY 2023 to 2027. Reserves or remaining ARPA funding could help mitigate service level reductions over the outlook period. In addition, the City anticipates significant pension related one-time costs related to the ongoing labor negotiation regarding Proposition B and currently anticipates fully utilizing the Pension Reserve in FY 2022. Excess equity could help fund these one-time costs or be used in lieu of utilizing the Pension Reserve.

Pension Payment Stabilization Reserve

The Pension Reserve was established per the City's Reserve Policy to mitigate service delivery risk due to 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 Reserve target is set in the reserve policy at 8.0 percent of the average of the three most recent ADC payments as reported in the most recent Actuarial

⁴ This amount is an estimate and is subject to change with the completion of the FY 2021 Comprehensive Annual Financial Report.

Valuation Reports. The General Fund portion of the reserve shall be prorated based on the most recently adopted budget allocation.

The FY 2021 Adopted Budget did not include a transfer into the reserve to meet target levels and no contribution was included in the Third-Quarter Report. The Pension Reserve balance is \$10.6 million, or 2.9% of the target, of which \$7.9 million is attributed to the General Fund. The utilization of the balance of the General Fund's portion of Pension Reserve was included in the FY 2022 Adopted Budget.

NON-GENERAL FUNDS

This section discusses non-General Funds with variances greater than \$1.0 million between the Third Quarter Report and unaudited actuals for the fund's net year-end projection.

Airports Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 6.0	\$ 6.1	\$ 0.1	0.0%
Personnel Expenditures	1.5	1.4	0.0	0.6%
Non-Personnel Expenditures	5.4	4.3	1.2	21.5%
Expenditures	6.9	5.7	1.2	17.1%
Net Year-End Projection	\$ (0.9)	\$ 0.4	\$ 1.3	

Revenues

Revenues in the Airports Fund are similar to the projections included in the Third Quarter Report.

Expenditures

Expenditures in the Airports Enterprise Fund are expected at \$5.7 million at year-end, which is a decrease of \$1.2 million, or 17.1%, from third quarter projections. The decrease is related to contractual delays for the following, which are anticipated to occur in FY 2022 instead: \$760,000 for an environmental clean-up due to a recent aircraft accident; \$270,000 for an amendment of the Airports Master Plans contract; and \$220,000 in miscellaneous maintenance and repairs, security, and consulting costs.

Concourse and Parking Garages Operating Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 2.2	\$ 2.8	\$ 0.7	30.4%
Personnel Expenditures	0.1	0.1	0.0	0.7%
Non-Personnel Expenditures	2.8	1.9	0.9	31.2%
Expenditures	3.0	2.1	0.9	29.9%
Net Year-End Projection	\$ (0.8)	\$ 0.8	\$ 1.5	

Revenues

Revenues in the Concourse and Parking Garages Operating Fund are expected at \$2.8 million at year-end, which is an increase of \$660,000, or 30.4%, from third-quarter projections. The increase is primarily attributed to \$625,000 of parking refunds for employees who have not used their parking regularly during the pandemic that were projected to be issued in FY 2021 but are now anticipated to occur in FY 2022. As projected in the Third Quarter Report, the Concourse and Parking Garage Operating Fund received a transfer from the General Fund for \$1.2 million to support operations and to offset decreased revenue resulting from COVID-19 related closures.

Expenditures

Expenditures in the Concourse and Parking Garages Operating Fund are expected at \$2.1 million at year-end, which is a reduction of \$880,000, or 29.9%, from third quarter projections primarily due to the following:

- \$280,000 reduction in payments to the San Diego Theaters for parking and linen services, and fewer security service needs due to a lack of naturalization events during the fiscal year.
- \$220,000 related to a delay in air conditioner unit replacements.
- \$220,000 in reduced facility maintenance services and unanticipated reimbursements from Homelessness Services for bridge shelter supplies, maintenance and repairs, and energy and utility costs.

Development Services Fund

<i>in millions</i>				
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 76.9	\$ 76.9	\$ 0.0	0.0%
Personnel Expenditures	36.9	37.0	(0.2)	-0.4%
Non-Personnel Expenditures	42.9	44.2	(1.4)	-3.2%
Expenditures	79.7	81.3	(1.5)	-1.9%
Net Year-End Projection	\$ (2.8)	\$ (4.4)	\$ (1.5)	

Revenues

Revenues in the Development Services Fund are similar to the projections included in the Third Quarter Report.

Expenditures

Expenditures in the Development Services Fund are expected at \$81.3 million at year-end, which is an increase of \$1.5 million, or 1.9%, from third-quarter projections. The increase is primarily due to a \$170,000 increase in personnel expenditures and a \$1.4 million increase in non-personnel expenditures.

The increase in non-personnel expenditures is primarily attributed to the following:

- \$820,000 increase in unanticipated information technology expenditures, including \$600,000 for electronic plan review software.
- \$450,000 increase in the contracts category, primarily associated with an increase in city services billed and miscellaneous contractual expenditures including \$100,000 for the removal of broken equipment in the City Operations Building.

The FY 2021 beginning balance in the DSD reserve was \$6.9 million; however, based on the department's FY 2021 year-end unaudited actuals and transfers to the CIP, approximately \$5.4 million was depleted, consequently leaving a balance of \$1.5 million in the DSD reserve. Development Services and DoF will continue to monitor the reserve levels as part of the quarterly monitoring process.

Engineering & Capital Projects Fund

<i>in millions</i>				
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 122.1	\$ 115.0	\$ (7.1)	-5.9%
Personnel Expenditures	57.5	57.1	0.4	0.7%
Non-Personnel Expenditures	55.6	53.6	1.9	3.5%
Expenditures	113.1	110.8	2.3	2.1%
Net Year-End Projection	\$ 9.0	\$ 4.2	\$ (4.8)	

Revenues

Revenues in the Engineering & Capital Projects Fund are expected at \$115.0 million at year-end, which is a decrease of \$7.1 million, or 5.9%, from third quarter projections. The decrease is primarily related to a reduction in billable time charged to CIP projects for services provided to client departments.

Expenditures

Expenditures in the Engineering & Capital Projects Fund are expected to end the fiscal year at \$110.8 million, which is a decrease of \$2.3 million, or 2.1%, from third quarter projections. The decrease is due to \$390,000 in personnel expenditures tied to delays in expected filling of positions, and higher than anticipated attrition. Non-personnel expenditures are projected to end the year \$1.9 million under the third quarter projections due to \$340,000 in fringe benefits related to the personnel expenditure savings noted above, and \$1.6 million related to delays in the Montgomery Field Tenant Improvements and discretionary IT license renewal expenditures. Completion of phase one of the tenant improvements was delayed to FY 2022, as were the IT license renewals.

Fleet Operations Operating Fund

<i>in millions</i>				
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 55.0	\$ 54.9	\$ (0.1)	-0.2%
Personnel Expenditures	12.1	12.0	0.1	1.2%
Non-Personnel Expenditures	42.8	41.7	1.1	2.6%
Expenditures	54.9	53.6	1.3	2.3%
Net Year-End Projection	\$ 0.1	\$ 1.3	\$ 1.2	

Revenues

Revenues in the Fleet Operations Operating Fund are similar to the projections included in the Third Quarter Report.

Expenditures

Expenditures in the Fleet Services Operating Fund are expected at \$53.6 million at year-end, which is a decrease of \$1.3 million, or 2.3%, from third quarter projections. The decrease of \$140,000 in personnel expenditures is primarily due to unanticipated vacancies. Reductions of \$1.1 million from third quarter projections for non-personnel expenditures include: \$120,000 in fringe benefits; \$500,000 in contractual savings related to fewer maintenance and repair

services and fewer rent expenses than anticipated; \$380,000 in less fuel consumption than anticipated; and \$350,000 in discretionary information technology expenditures which were lower than anticipated, or delayed to FY 2022.

Golf Course Fund

<i>in millions</i>				
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 27.4	\$ 29.9	\$ 2.6	9.4%
Personnel Expenditures	4.9	5.0	(0.0)	-1.0%
Non-Personnel Expenditures	15.0	15.0	(0.1)	-0.5%
Expenditures	19.9	20.0	(0.1)	-0.7%
Net Year-End Projection	\$ 7.5	\$ 9.9	\$ 2.4	

Revenues

Revenues in the Golf Course Fund are expected at \$29.9 million at year-end, which is an increase of \$2.6 million, or 9.4%, from third-quarter projections. The additional revenue is primarily related to increased golf rounds over the last few periods in FY 2021. The number of golf rounds increased by 24% over the same period in FY 2020, even with the two-month closure of the Torrey Pines North golf course in preparation of the U.S. Open Championship tournament in June.

Expenditures

Expenditures in the Golf Course Fund are similar to the projections included in the Third Quarter Report.

Information Technology Fund

<i>in millions</i>				
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 71.5	\$ 71.7	\$ 0.2	0.3%
Personnel Expenditures	4.4	4.4	0.0	0.8%
Non-Personnel Expenditures	67.2	65.9	1.3	1.9%
Expenditures	71.6	70.3	1.3	1.8%
Net Year-End Projection	\$ (0.1)	\$ 1.4	\$ 1.5	

Revenues

Revenues in the Information Technology (IT) Fund are similar to the projections included in the Third Quarter Report.

Expenditures

Expenditures in the IT Fund are expected at \$70.3 million at year-end, which is a reduction of \$1.3 million, or 1.8%, from third quarter projections. The decrease is primarily due to:

- \$400,000 related to a global microchip shortage due to COVID-19, which delayed hardware deliveries to early FY 2022.
- \$350,000 in unanticipated savings in the City's network services contract.

- \$300,000 in Application, Development, Maintenance, and Support (ADMS) services, primarily related to reduced maintenance costs for the City's website.
- \$200,000 in additional IT fixed savings.

OneSD Support Fund

<i>in millions</i>				
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 27.8	\$ 27.8	\$ 0.0	0.0%
Personnel Expenditures	3.1	3.1	0.1	1.7%
Non-Personnel Expenditures	23.8	20.9	2.9	12.1%
Expenditures	26.9	24.0	2.9	10.9%
Net Year-End Projection	\$ 0.9	\$ 3.8	\$ 2.9	

Revenues

Revenues in the OneSD Support Fund are similar to the projections included in the Third Quarter Report.

Expenditures

Expenditures in the OneSD Support Fund are expected at \$24.0 million at year-end, which is a decrease of \$2.9 million, or 10.9%, from third quarter projections. The reduction in expenditures is primarily due to the following:

- \$1.8 million in IT fixed costs due to COVID-19 related delays of ADMS and SAP transition contracts.
- \$720,000 due to delayed hardware deliveries resulting from COVID-19.
- \$400,000 related to Ariba utilization and overage expenses. These expenditures were anticipated in the third quarter, but were later waived.

Recycling Fund

<i>in millions</i>				
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 25.5	\$ 27.5	\$ 2.1	8.1%
Personnel Expenditures	6.4	6.4	0.0	0.1%
Non-Personnel Expenditures	24.0	22.8	1.1	4.7%
Expenditures	30.4	29.2	1.1	3.8%
Net Year-End Projection	\$ (4.9)	\$ (1.7)	\$ 3.2	

Revenues

Revenues in the Recycling Fund are expected at \$27.5 million at year-end, which is an increase of \$2.1 million, or 8.1%, from third-quarter projections. The increase in revenue is primarily due to \$1.6 million from franchise haulers for failing to meet diversion requirements. An additional \$700,000 in revenue is related to unclaimed construction and demolition deposits, which were 64% higher than the revenue received from this reconciliation earlier in the fiscal year.

Expenditures

Expenditures in the Recycling Fund are expected at \$29.2 million at year-end, which is a reduction of \$1.1 million, or 3.8%, from third quarter projections. The decrease in expenditures is primarily due to \$540,000 savings in curbside recycling contracts. Third quarter projections were based on nine months of actual activity, but due to market changes, year-end actuals were significantly lower. The Recycling Fund pays outside waste management vendors each month to process and sell recyclables. The actual payments consist of the cost to process recyclables, offset by the revenue received from selling the commodities. Typically, the cost to process is significantly more than the revenue made from selling the recyclables; however, in the fourth quarter, tonnage decreased by 5% and the sale price increased by 35%. An additional expenditure reduction of \$260,000 is associated with a transfer to the operating reserves that was projected, but not needed.

Refuse Disposal Fund

<i>in millions</i>				
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 33.5	\$ 33.3	\$ (0.2)	-0.5%
Personnel Expenditures	8.2	8.1	0.1	1.3%
Non-Personnel Expenditures	30.4	29.0	1.4	4.6%
Expenditures	38.5	37.0	1.5	3.9%
Net Year-End Projection	\$ (5.1)	\$ (3.7)	\$ 1.3	

Revenues

Revenues in the Refuse Disposal Fund are similar to the projections included in the Third Quarter Report.

Expenditures

Expenditures in the Refuse Disposal Fund are expected at \$37.0 million at year-end, which is a reduction of \$1.5 million, or 3.9%, from third quarter projections. The decrease in expenditures is primarily due to the following:

- \$900,000 due to COVID-19 related manufacturing delays that impacted the purchase of a commercial composting machine for the Miramar Greenery.
- \$160,000 savings due to delayed vendor invoices which will be supported by the fund's FY 2022 budget.
- \$100,000 savings due to a projected transfer to the fund's operating reserves, which was not necessary this year.
- \$80,000 savings in vehicle usage non-discretionary expenditures.

Seized Assets – Federal Treasury Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 0.1	\$ 0.1	\$ 0.0	20.2%
Personnel Expenditures	4.4	4.3	0.0	1.0%
Non-Personnel Expenditures	6.0	3.4	2.6	43.9%
Expenditures	10.4	7.7	2.7	25.8%
Net Year-End Projection	\$ (10.3)	\$ (7.6)	\$ 2.7	

Revenues

Revenues in the Seized Assets – Federal Treasury Fund are similar to the projections included in the Third Quarter Report.

Expenditures

Expenditures in the Seized Assets – Federal Treasury Fund are expected at \$7.7 million at year-end, which is a reduction of \$2.7 million, or 25.8%, from third quarter projections. The decrease is primarily due to \$1.2 million in savings in capitalizable IT items such as CAD upgrades, data storage and server upgrades, and various other items that have been delayed due to COVID-19 and related vendor staffing issues. Additional contributors to the reduction in non-personnel expenditures include:

- \$690,000 associated with the Public Sentiment Platform Project and various other IT related projects that were delayed due to COVID-19.
- \$480,000 for a command vehicle purchase that was not made due to a needs reassessment.
- \$320,000 in various equipment and supplies upgrades due to COVID-19 related delays.

Sewer Utility Funds

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 419.6	\$ 407.3	\$ (12.3)	-2.9%
Personnel Expenditures	54.3	53.7	0.6	1.0%
Non-Personnel Expenditures	299.2	280.6	18.5	6.2%
Expenditures	353.4	334.3	19.1	5.4%
Net Year-End Projection	\$ 66.2	\$ 73.0	\$ 6.8	

Revenues

Revenues in the Sewer Utility funds are expected at \$407.3 million at year-end, which is a decrease of \$12.3 million, or 2.9%, from third quarter projections primarily due to the following:

- \$4.7 million in year-end closing transactions related to prior year adjustments for payments from the participating agencies for sewage processing that are finalized as part of the yearly audit of Metro sewer expenses.
- \$3.2 million due to delays in the receipt of State Revolving Fund (SRF) loan reimbursements. The original projections assumed eligible expenditures would be processed and reimbursed within two months of submitting packages, but the time

period between submission and reimbursement has increased to approximately six months this year.

The remaining variance is due to industrial wastewater control permit and industrial commercial customer revenues coming in lower in the last three months of the year than what was projected in the third quarter. Development capacity revenue from new developments offset some of this underperformance.

Expenses

Expenses in the Sewer Utility funds are expected at \$334.3 million at year-end, which is a decrease of \$19.1 million, or 5.4%, from third quarter projections primarily due to the following:

- \$7.8 million due to fewer contractual expenditures for the department than anticipated, including: delayed National Pollutant Discharge Elimination System (NPDES) consulting services; outside vendors unable to complete work due to COVID-19 restrictions; delays in cost sharing on shared expenses with the Environmental Service Department; and other miscellaneous contractual expenditures.
- \$7.2 million in supplies due to booking of year-end adjustments that are finalized as part of the yearly audit of Metro sewer cost with the participating agencies, and other miscellaneous municipal sewer supply expenses.
- \$3.5 million in Information Technology due to various contracts projected in the last quarter of FY 2021 (COMNET System, SAP consultant, IT fixed costs, and the postponement of video/security upgrades), which are now expected to occur in FY 2022.
- \$1.8 million due to the postponement of HVAC repairs at Metro sewer facilities into later fiscal years.

State COPS

Rev/PE/NPE	Third Quarter Projection	in millions		
		Unaudited Actuals	Variance	Variance %
Revenue	\$ 3.2	\$ 3.5	\$ 0.3	8.1%
Personnel Expenditures	-	-	-	0.0%
Non-Personnel Expenditures	6.9	5.8	1.1	15.8%
Expenditures	6.9	5.8	1.1	15.8%
Net Year-End Projection	\$ (3.7)	\$ (2.3)	\$ 1.4	

Revenues

Revenues in the State COPS Fund are expected at \$3.5 million at year-end, which is an increase of \$260,000, or 8.1%, from third quarter projections. The increase is primarily associated with unanticipated revenue from State of California Vehicle License Fees (VLF); State COPS allocations are based on a percentage of the State VLF revenue.

Expenditures

Expenditures in the State COPS Fund are expected at \$5.8 million at year-end, which is a decrease of \$1.1 million, or 15.8%, from third quarter projections. The decrease is primarily related to \$600,000 in Police equipment purchases delayed due to COVID impacts on supply. An additional \$460,000 is related to Sexual Assault Response Team (SART) Kit testing, which

was projected at a higher level in the event that kits needed additional levels of testing, as well as a delay in the execution of the contract.

Water Utility Operating Funds

<i>in millions</i>				
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 798.6	\$ 795.1	\$ (3.5)	-0.4%
Personnel Expenditures	47.5	46.6	0.9	2.0%
Non-Personnel Expenditures	470.3	492.4	(22.2)	-4.7%
Expenditures	517.8	539.0	(21.2)	-4.1%
Net Year-End Projection	\$ 280.8	\$ 256.1	\$ (24.7)	

Revenues

Revenues in the Water Utility Operating Funds are expected at \$795.1 million at year-end, which is a decrease of \$3.5 million, or 0.4%, from third quarter projections primarily due to a delay in seeking reimbursement for \$9.9 million in Commercial Paper projected for May expenditures. The Water Utility Operating Fund had a strong cash position for Fiscal Year 2021 as a result of the sale of the stadium and the Metropolitan Water District settlement, which allowed this reimbursement to be delayed to FY 2022.

This reduction in FY 2021 revenue was offset by \$6.4 million in increased water sales, which reflects the hotter than average temperatures and dry weather experienced in April through June where less than 0.15 inches of precipitation was registered.

Expenses

Expenses in the Water Utility Operating Funds are expected at \$539.0 million, which is an increase of \$21.2 million, or 4.1%, from the third quarter projections primarily due to the following:

- \$9.5 million increase in supplies such as electric materials, pipe fitting, HVAC parts, and lab/chemical/medical supplies, which had been expected to be purchased after June 30th. The department will be working to better project these expenditures in future monitoring reports.
- \$4.6 million due to variances in the costs to purchase water from the San Diego County Water Authority. The department purchased 1,589 more acre-feet of water for the March through June period than previously projected, which corresponds to higher water sales seen during the period.
- \$3.3 million due to higher than anticipated charges for energy and utilities when compared to the non-discretionary projections. The Public Utilities Department is looking at its energy expenses to ensure its non-discretionary budget is in line with actual expenses in the current fiscal year.
- \$1.3 million primarily due to the unbudgeted payment of Commercial Paper principal using WIFIA loan proceeds. Commercial paper was issued to cover Pure Water expenditures on an interim basis.
- \$1.1 million in prior fiscal year costs that had been paid by the Metro Sewer fund that were later determined to be water expenses.

The remaining variance is attributed to various contractual expenditures spread out across the department's many divisions that were not largely tied to a single contract; higher charges from work performed by City staff who charge their time to the Water Utility Operating Fund; and other items below \$300,000.

RISK MANAGEMENT RESERVES

The Long-Term Disability, Public Liability, and Workers' Compensation Funds provide funding sources for specific 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.

FY 2021 Risk Management Reserves					
Table 12		in millions			
Description	Fund Name	% Target	FY 2021 Budgeted Target Level	FY 2021 Ending Fund Balance (unaudited)	Status
Risk Management	Public Liability Fund	50.0%	\$36.0	\$33.8	Not on Target
	Workers' Compensation Fund	12.0%	\$32.5	\$33.9	On Target
	Long-Term Disability Fund	100.0%	\$4.2	\$4.3	On Target

PUBLIC LIABILITY RESERVE

The Public Liability (PL) Reserve is funded entirely by the General Fund to support claims arising from actual 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 FY 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. It was increased by \$2.2 million after the receipt of the FY 2020 PL actuarial valuation in the fall of 2020. The ending fund balance for FY 2021 is expected at \$33.8 million, and due to the increase to the reserve target, the PL Reserve is projected to be underfunded by \$2.2 million. As noted in the Third Quarter report, \$5.3 million in previously unanticipated claims and obligations were projected to occur in FY 2021 or early FY 2022. In order to ensure the necessary funds were available and to prevent drawing upon the reserves, a transfer of \$5.3 million from the General Fund was processed in June. As a result, the reserves maintain a balance of \$33.8 million, which is \$2.2 million under the current City reserve policy target.

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 \$33.9 million, which is \$1.4 million higher than the FY 2021 reserve target of \$32.5 million. FY 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 FY 2022 WC operating expenditures.

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 \$4.3 million, which is approximately \$100,000 over the FY 2021 reserve target of \$4.2 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 fiscal year end, 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 \$508,183 in various grant funds including:

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

CONCLUSION

The FY 2021 Performance Report provides the City Council and the public with unaudited revenue and expenditure activity compared to the FY 2021 year-end projections included in the Third Quarter Report. General Fund revenues and expenditures are expected to vary by 2.9% and 1.4%, respectively, from the projections included in the Third Quarter Report. Additionally, the General Fund is projected to end the fiscal year with excess equity of \$26.7 million, a notable shift from the Third Quarter Report which anticipated zero excess equity after use of \$14.5 million in FY 2020 excess equity and \$37.7 million in ARPA funds. However, as a result of the significant growth of revenues and additional savings in expenditures within the last quarter of the fiscal year, the planned mitigation measures were not needed. This projected excess equity will be final upon the completion of the Fiscal Year 2021 Comprehensive Annual Financial Report in December 2021.

The FY 2021 Performance Report is informational only, and does not include any action items for Council consideration regarding the use of the excess equity or the remaining ARPA funds. Any authority for the use of excess equity or the ARPA funding is expected to be requested in subsequent budget monitoring reports for FY 2022 or through the FY 2023 budget development process.

Although the final quarter of the fiscal year benefited from an improvement in revenues, significant impacts from the COVID-19 pandemic remain, and the City will need to continue to make fiscally responsible, and strategic decisions about how to use this funding to address the financial challenges ahead. While American Rescue Plan Act funds are available to backfill lost revenue, this source cannot be used as a deposit into a pension fund, as a non-federal grant match, as a service debt, to satisfy a judgment or settlement, or to contribute to reserves. However, excess equity could be used to meet reserve targets, or be used in lieu of utilizing the Pension Reserve in FY 2022; and the \$37.7 million in ARPA funding could help address structural revenue shortfalls projected in future years.

Updated projections are anticipated to be completed in November with the release of the Five-Year Financial Outlook for FY 2023 to 2027, which will help inform discussions about how to best use these funds. The Department of Finance will also report to the City Council quarterly, in November 2021 and in January 2022, through the release of the First Quarter and the Mid-Year Budget Monitoring reports, with any significant changes as is discussed in the Budget and Reserve policies.

ATTACHMENTS

1. General Fund Revenues Comparison
2. General Fund Expenditures Comparison
3. Non-General Funds Comparison
4. FY 2021 Coronavirus Relief Funding
5. Fiscal Year 2021 Charter 39 Report – Period Ending June 30, 2021
6. List of Vacant Positions ending in Fiscal Year 2021

General Fund Revenues Comparison

Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
General Fund Major Revenues				
Charges for Current Services	\$ 25,787,151	\$ 25,787,151	\$ -	0.0%
Franchise Fees	75,360,349	76,200,413	840,064	1.1%
Interest and Dividends	3,497,168	1,896,752	(1,600,416)	-45.8%
Motor Vehicle License Fees	1,049,171	1,049,249	78	0.0%
Fines, Forfeitures, and Penalties	389,486	398,281	8,795	2.3%
Other Revenue	194,835	1,038,718	843,883	433.1%
Property Tax	634,840,909	641,395,423	6,554,514	1.0%
Property Transfer Tax	11,246,287	13,701,011	2,454,724	21.8%
Refuse Collector Business Tax	1,162,991	1,232,212	69,221	6.0%
Revenue from Federal and Other Agencies	2,729,826	148,613	(2,581,213)	-94.6%
Revenue from Money and Property	11,256,901	11,426,749	169,848	1.5%
Sales Tax	283,841,392	303,665,031	19,823,639	7.0%
Transfers In	39,298,234	37,086,767	(2,211,467)	-5.6%
Transient Occupancy Tax	58,920,671	68,085,950	9,165,279	15.6%
Subtotal Major General Fund Revenues	\$ 1,149,575,371	\$ 1,183,112,320	\$ 33,536,949	2.9%
City Auditor	\$ 337	\$ 501	\$ 164	48.7%
City Clerk	56,924	57,902	978	1.7%
Communications	528,283	565,638	37,355	7.1%
Council Administration	5,019	4,141	(878)	-17.5%
Council District 1	6,328	5,415	(913)	-14.4%
Council District 2	2,885	2,885	-	0.0%
Council District 4	-	95,777	95,777	100.0%
Council District 7	2,700	3,600	900	33.3%
Council District 8	-	1,269	1,269	100.0%
Council District 9	770	770	-	0.0%
Debt Management	546,513	409,802	(136,711)	-25.0%
Department of Finance	1,986,758	1,998,957	12,199	0.6%
Development Services	1,706,991	2,650,342	943,351	55.3%
Economic Development	19,207,391	19,378,307	170,916	0.9%
Environmental Services	2,139,089	2,252,144	113,055	5.3%
Ethics Commission	107,069	108,069	1,000	0.9%
Fire-Rescue	79,494,247	81,415,183	1,920,936	2.4%

General Fund Revenues Comparison

Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
General Services	\$ 97,526	\$ 235,774	\$ 138,248	141.8%
Government Affairs	174,643	665	(173,978)	-99.6%
Homelessness Strategies	37,621,777	36,832,483	(789,294)	-2.1%
Human Resources	294,485	291,094	(3,391)	-1.2%
Infrastructure/Public Works	410,628	158,098	(252,530)	-61.5%
Library	1,774,160	1,772,451	(1,709)	-0.1%
Mobility	1,755,598	1,638,440	(117,158)	-6.7%
Neighborhood Services	86,695	30,871	(55,824)	-64.4%
Office of Boards and Commissions	19	19	-	0.0%
Office of Homeland Security	1,616,701	1,458,878	(157,823)	-9.8%
Office of the Assistant Chief Operating Officer	40	56	16	40.0%
Office of the City Attorney	3,868,148	4,124,393	256,245	6.6%
Office of the City Treasurer	42,041,121	43,955,987	1,914,866	4.6%
Office of the Independent Budget Analyst	3,083	3,083	-	0.0%
Office of the Mayor	8,634	8,634	-	0.0%
Parks and Recreation	24,974,833	22,878,655	(2,096,178)	-8.4%
Performance and Analytics	2,322	1,334	(988)	-42.5%
Personnel	7,944	11,634	3,690	46.5%
Planning	2,357,993	2,241,473	(116,520)	-4.9%
Police	84,538,874	88,158,777	3,619,903	4.3%
Public Utilities	1,992,217	2,056,367	64,150	3.2%
Purchasing and Contracting	543,610	543,433	(177)	0.0%
Real Estate Assets	33,827,296	41,733,060	7,905,764	23.4%
Real Estate Assets - Facilities Services	3,745,349	3,313,023	(432,326)	-11.5%
Smart and Sustainable Communities	591,392	682,294	90,902	15.4%
Stormwater	4,644,920	6,247,594	1,602,674	34.5%
Sustainability	135,936	89,753	(46,183)	-34.0%
Transportation	57,419,293	54,650,176	(2,769,117)	-4.8%
Subtotal Departmental General Fund Revenues	\$ 410,326,541	\$ 422,069,201	\$ 11,742,660	2.9%
Total General Fund Revenues	\$ 1,559,901,912	\$ 1,605,181,521	\$ 45,279,609	2.9%

General Fund Expenditures Comparison

Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
City Auditor	\$ 3,819,268	\$ 3,866,175	\$ (46,907)	-1.2%
City Clerk	6,119,927	5,908,636	211,291	3.5%
Citywide Program Expenditures	100,251,919	94,112,918	6,139,001	6.1%
Communications	4,632,221	4,595,261	36,960	0.8%
Council Administration	2,542,675	2,583,584	(40,909)	-1.6%
Council District 1	1,264,791	1,252,206	12,585	1.0%
Council District 1 - Community Projects, Programs and Services	(125)	(125)	-	0.0%
Council District 2	1,135,144	1,120,954	14,190	1.3%
Council District 2 - Community Projects, Programs and Services	(4,389)	(4,389)	-	0.0%
Council District 3	1,171,890	1,158,888	13,002	1.1%
Council District 3 - Community Projects, Programs and Services	(740)	(740)	-	0.0%
Council District 4	1,305,252	1,289,723	15,529	1.2%
Council District 4 - Community Projects, Programs and Services	(4,152)	(4,152)	-	0.0%
Council District 5	1,068,083	1,045,585	22,498	2.1%
Council District 5 - Community Projects, Programs and Services	(59)	(59)	-	0.0%
Council District 6	1,031,129	1,032,915	(1,786)	-0.2%
Council District 6 - Community Projects, Programs and Services	(3,288)	(3,288)	-	0.0%
Council District 7	1,197,299	1,185,030	12,269	1.0%
Council District 7 - Community Projects, Programs and Services	(1,187)	(1,187)	-	0.0%
Council District 8	1,379,154	1,372,428	6,726	0.5%
Council District 8 - Community Projects, Programs and Services	(5,848)	(5,848)	-	0.0%
Council District 9	1,239,237	1,271,050	(31,813)	-2.6%
Council District 9 - Community Projects, Programs and Services	-	-	-	0.0%
Debt Management	2,122,360	2,118,194	4,166	0.2%
Department of Finance	18,602,613	18,466,442	136,171	0.7%
Department of Information Technology	735,947	645,459	90,488	12.3%
Development Services	7,749,177	7,740,224	8,953	0.1%
Economic Development	21,770,917	21,464,506	306,411	1.4%
Environmental Services	50,574,492	49,131,176	1,443,316	2.9%
Ethics Commission	1,344,858	1,307,037	37,821	2.8%
Fire-Rescue	303,487,615	306,116,556	(2,628,941)	-0.9%
General Services	515,431	514,966	465	0.1%
Government Affairs	1,161,290	1,112,436	48,854	4.2%

General Fund Expenditures Comparison

Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Homelessness Strategies	\$ 46,244,904	\$ 42,779,086	\$ 3,465,818	7.5%
Human Resources	5,655,115	5,602,263	52,852	0.9%
Infrastructure/Public Works	164,585	161,028	3,557	2.2%
Library	55,982,362	54,677,173	1,305,189	2.3%
Mobility	2,279,878	2,172,730	107,148	4.7%
Neighborhood Services	436,688	424,290	12,398	2.8%
Office of Boards and Commissions	970,616	937,007	33,609	3.5%
Office of Homeland Security	2,950,594	2,846,089	104,505	3.5%
Office of Race and Equity	3,066,139	3,018,946	47,193	1.5%
Office of the Assistant Chief Operating Officer	354,354	355,553	(1,199)	-0.3%
Office of the Chief Financial Officer	503,225	500,134	3,091	0.6%
Office of the Chief Operating Officer	1,132,498	1,118,321	14,177	1.3%
Office of the City Attorney	64,296,106	63,542,089	754,017	1.2%
Office of the City Treasurer	16,766,499	16,226,378	540,121	3.2%
Office of the Independent Budget Analyst	2,216,031	2,234,746	(18,715)	-0.8%
Office of the Mayor	3,395,442	3,271,303	124,139	3.7%
Parks and Recreation	118,286,654	116,752,883	1,533,771	1.3%
Performance and Analytics	4,364,766	4,283,089	81,677	1.9%
Personnel	9,432,129	9,357,642	74,487	0.8%
Planning	7,960,048	7,866,223	93,825	1.2%
Police	565,486,163	558,800,016	6,686,147	1.2%
Public Utilities	2,918,101	2,731,179	186,922	6.4%
Purchasing and Contracting	18,180,264	17,774,703	405,561	2.2%
Real Estate Assets	5,065,068	4,698,890	366,178	7.2%
Real Estate Assets - Facilities Services	21,894,747	20,826,134	1,068,613	4.9%
Smart and Sustainable Communities	1,999,154	1,618,578	380,576	19.0%
Stormwater	41,518,092	42,847,234	(1,329,142)	-3.2%
Sustainability	834,935	814,579	20,356	2.4%
Transportation	71,520,797	71,362,151	158,646	0.2%
Total General Fund Expenditures	\$ 1,612,078,855	\$ 1,589,992,998	\$ 22,085,857	1.4%

Non-General Fund Comparison					
Fund	Revenue/ Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Airports Fund	Revenue	\$ 5,980,227	\$ 6,088,132	\$ 107,905	1.8%
	Expenditures	6,900,843	5,723,732	1,177,111	17.1%
Central Stores Fund	Revenue	7,432,239	7,522,830	90,591	1.2%
	Expenditures	7,311,331	7,382,218	(70,887)	-1.0%
Concourse and Parking Garages Operating Fund	Revenue	2,184,063	2,848,756	664,693	30.4%
	Expenditures	2,954,015	2,069,909	884,106	29.9%
Development Services Fund	Revenue	76,896,377	76,897,746	1,369	0.0%
	Expenditures	79,723,927	81,257,772	(1,533,845)	-1.9%
Energy Conservation Program Fund	Revenue	4,925,757	4,461,610	(464,147)	-9.4%
	Expenditures	4,849,831	4,636,838	212,993	4.4%
Engineering and Capital Projects Fund	Revenue	122,133,230	114,986,538	(7,146,692)	-5.9%
	Expenditures	113,094,597	110,770,422	2,324,175	2.1%
Facilities Financing Fund	Revenue	2,829,310	2,577,883	(251,427)	-8.9%
	Expenditures	2,829,262	2,770,635	58,627	2.1%
Fire/EMS Transport Program Fund	Revenue	13,052,974	12,949,934	(103,040)	-0.8%
	Expenditures	12,656,355	12,721,418	(65,063)	-0.5%
Fleet Operating Fund	Revenue	55,009,249	54,925,865	(83,384)	-0.2%
	Expenditures	54,899,029	53,630,829	1,268,200	2.3%
GIS Fund	Revenue	4,458,248	4,396,204	(62,044)	-1.4%
	Expenditures	4,270,480	4,325,206	(54,726)	-1.3%
Golf Course Fund	Revenue	27,356,921	29,914,794	2,557,873	9.4%
	Expenditures	19,894,039	20,023,930	(129,891)	-0.7%
Information Technology Fund	Revenue	71,494,344	71,676,807	182,463	0.3%
	Expenditures	71,625,555	70,300,855	1,324,700	1.8%
Junior Lifeguard Program Fund	Revenue	734,262	885,453	151,191	20.6%
	Expenditures	526,243	566,848	(40,605)	-7.7%
Local Enforcement Agency Fund	Revenue	722,711	736,366	13,655	1.9%
	Expenditures	869,053	832,926	36,127	4.2%
Los Peñasquitos Canyon Preserve Fund	Revenue	345,322	352,798	7,476	2.2%
	Expenditures	258,821	259,551	(730)	-0.3%

Non-General Fund Comparison					
Fund	Revenue/ Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
OneSD Support Fund	Revenue	27,821,561	27,833,269	11,708	0.0%
	Expenditures	26,933,405	24,007,804	2,925,601	10.9%
Parking Meter Operations Fund	Revenue	5,852,190	6,154,637	302,447	5.2%
	Expenditures	5,829,397	6,118,219	(288,822)	-5.0%
Petco Park Fund	Revenue	13,600,824	15,657,720	2,056,896	15.1%
	Expenditures	15,220,280	16,551,590	(1,331,310)	-8.7%
Publishing Services Fund	Revenue	1,598,802	1,651,282	52,480	3.3%
	Expenditures	1,707,528	1,677,931	29,597	1.7%
Recycling Fund	Revenue	25,458,523	27,509,644	2,051,121	8.1%
	Expenditures	30,375,164	29,232,780	1,142,384	3.8%
Refuse Disposal Fund	Revenue	33,465,483	33,289,225	(176,258)	-0.5%
	Expenditures	38,538,997	37,033,543	1,505,454	3.9%
Risk Management Administration Fund	Revenue	11,988,154	11,801,132	(187,022)	-1.6%
	Expenditures	12,405,723	12,186,232	219,491	1.8%
Seized Assets - California Fund	Revenue	25,885	50,727	24,842	96.0%
	Expenditures	11,919	-	11,919	100.0%
Seized Assets - Federal DOJ Fund	Revenue	276,278	59,596	(216,682)	-78.4%
	Expenditures	162,027	29,356	132,671	81.9%
Seized Assets - Federal Treasury Fund	Revenue	118,812	142,866	24,054	20.2%
	Expenditures	10,423,398	7,731,683	2,691,715	25.8%
Sewer Utility Funds	Revenue	419,576,327	407,300,660	(12,275,667)	-2.9%
	Expenditures	353,424,692	334,322,650	19,102,042	5.4%
Stadium Operations Fund	Revenue	325,164	239,434	(85,730)	-26.4%
	Expenditures	1,446,700	1,469,137	(22,437)	-1.6%
State COPS	Revenue	3,238,161	3,501,643	263,482	8.1%
	Expenditures	6,946,712	5,848,497	1,098,215	15.8%

Non-General Fund Comparison					
Fund	Revenue/ Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Transient Occupancy Tax Fund					
Cultural Affairs	Revenue	\$ 24,137	\$ 57,608	\$ 33,471	138.7%
Special Promotional Programs	Revenue	52,516,047	60,223,963	7,707,916	14.7%
	Total Transient Occupancy Tax Fund Revenue	\$ 52,540,184	\$ 60,281,571	\$ 7,741,387	14.7%
Cultural Affairs	Expenditures	\$ 3,005,009	\$ 2,945,854	\$ 59,155	2.0%
Special Promotional Programs	Expenditures	50,204,271	58,149,838	(7,945,567)	-15.8%
	Total Transient Occupancy Tax Fund Expenditures	\$ 53,209,342	\$ 61,095,692	\$ 7,886,350	14.8%
Underground Surcharge Fund	Revenue	59,022,786	58,352,164	\$ (670,622)	-1.1%
	Expenditures	60,675,228	59,413,048	1,262,180	2.1%
Water Utility Operating Fund	Revenue	798,569,458	795,116,673	(3,452,785)	-0.4%
	Expenditures	517,809,703	539,028,455	(21,218,752)	-4.1%
Wireless Communications Technology Fund	Revenue	9,833,864	9,776,945	(56,919)	-0.6%
	Expenditures	10,953,320	10,988,029	(34,709)	-0.3%

FY 2021 Coronavirus Relief Funding			
in millions			
Fund	FY 2021 Adopted Budget	Actuals through Period 12 ¹	Variance
General Fund			
Police Payroll, Staffing, and Supplies	\$ 41.0	\$ 52.6	\$ 11.6
Fire-Rescue Payroll Staffing, and Supplies	38.9	39.3	0.4
Operation Shelter to Home ²	30.0	29.3	(0.7)
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 ³	-	(0.7)	(0.7)
Childcare Voucher ⁴	-	(0.2)	(0.2)
Total General Fund Staff and NPE Expenditures	\$ 144.9	\$ 147.9	\$ 3.0
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	-	0.4	0.4
Total Non-General Funds Expenditures	\$ 10.1	\$ 9.6	\$ (0.5)
Total Use of Coronavirus Relief Fund	\$ 155.0	\$ 157.5	\$ 2.5

¹ Includes the 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 a correction made in the fourth quarter of FY 2021.

⁴ Reflects unused childcare voucher funds that were returned. These funds were utilized for valid Public Safety expenditures.

Financial Performance Report

Fiscal Year 2021

As of June 30, 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 12 (as of June 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 June 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. 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 12, Ended June 2021 (100% Completed)								
(Unaudited)								
	FY21 Adopted Budget	FY21 Current Budget	FY21 Actuals	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change	
Revenue								
Property Taxes	\$ 630,628,270	\$ 630,628,270	\$ 641,395,423	101.7%	\$ 609,296,793	\$ 32,098,629	5.3%	
Sales Taxes	274,432,582	274,432,582	303,665,031	110.7%	282,809,902	20,855,129	7.4%	
Transient Occupancy Taxes	90,483,905	90,483,905	68,085,950	75.2%	95,242,624	(27,156,674)	-28.5%	
Property Transfer Tax	11,322,183	11,322,183	13,701,011	121.0%	10,079,219	3,621,792	35.9%	
Licenses & Permits	40,672,227	40,672,227	44,210,807	108.7%	37,755,635	6,455,172	17.1%	
Fines & Forfeitures	29,698,174	29,698,174	23,895,073	80.5%	25,899,654	(2,004,581)	-7.7%	
Interest & Dividends	3,497,168	3,497,168	2,293,496	65.6%	3,909,391	(1,615,895)	-41.3%	
Franchise & Other Local Taxes	69,337,522	69,337,522	77,826,202	112.2%	77,356,919	469,282	0.6%	
Rents & Concessions	60,960,167	60,960,167	52,014,323	85.3%	57,643,790	(5,629,467)	-9.8%	
Revenues from Other Agencies	152,655,620	110,468,486	10,653,108	9.6%	7,986,533	2,666,575	33.4%	
Charges for Current Services	149,465,270	149,465,270	124,695,209	83.4%	143,346,858	(18,651,649)	-13.0%	
Other Revenue	3,200,083	3,200,083	6,906,559	215.8%	5,659,473	1,247,086	22.0%	
Transfers	104,583,630	146,770,764	235,839,330	160.7%	181,514,318	54,325,012	29.9%	
Total General Fund Revenue	\$ 1,620,936,801	\$ 1,620,936,801	\$ 1,605,181,521	99.0%	\$ 1,538,501,109	\$ 66,680,412	4.3%	
Expenditures								
Personnel Services	\$ 647,941,345	\$ 653,335,503	\$ 652,000,964	99.8%	\$ 647,124,252	\$ 4,876,712	0.8%	
Total PE	\$ 647,941,345	\$ 653,335,503	\$ 652,000,964	99.8%	\$ 647,124,252	\$ 4,876,712	0.8%	
Fringe Benefits	491,872,563	493,896,542	488,594,237	98.9%	478,368,715	10,225,522	2.1%	
Supplies	30,342,102	28,683,135	27,453,128	95.7%	27,344,990	108,138	0.4%	
Contracts	281,414,763	284,160,909	272,548,702	95.9%	243,558,198	28,990,504	11.9%	
Information Technology	47,174,558	45,667,576	41,497,397	90.9%	36,966,997	4,530,400	12.3%	
Energy & Utilities	51,474,175	51,166,108	50,984,377	99.6%	48,532,364	2,452,013	5.1%	
Capital Expenditures	1,486,504	1,155,427	874,212	75.7%	794,364	79,848	10.1%	
Debt	21,753,516	15,040,370	15,040,363	100.0%	19,969,804	(4,929,441)	-24.7%	
Other Expenditures	6,207,541	6,171,333	4,537,853	73.5%	4,505,489	32,364	0.7%	
Transfers	41,269,734	41,659,900	36,461,764	87.5%	67,818,763	(31,356,999)	-46.2%	
Total NPE	\$ 972,995,456	\$ 967,601,298	\$ 937,992,034	96.9%	\$ 927,859,685	\$ 10,132,349	1.1%	
Total General Fund Expenditures	\$ 1,620,936,801	\$ 1,620,936,801	\$ 1,589,992,998	98.1%	\$ 1,574,983,937	\$ 15,009,061	1.0%	
General Fund Encumbrances								
Net Impact	\$ -	\$ -	\$ 15,188,523		\$ (36,482,828)	\$ 51,671,351		

General Fund Revenue Status Report As of Period 12, Ended June 2021 (100% Completed) (Unaudited)							Schedule 1
	FY21 Actuals	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change	
Property Taxes	\$ 641,395,423	\$ 630,628,270	101.7%	\$ 609,296,793	\$ 32,098,629	5.3%	
Sales Taxes	303,665,031	274,432,582	110.7%	282,809,902	20,855,129	7.4%	
Transient Occupancy Taxes	68,085,950	90,483,905	75.2%	95,242,624	(27,156,674)	-28.5%	
Property Transfer Tax	13,701,011	11,322,183	121.0%	10,079,219	3,621,792	35.9%	
Licenses & Permits							
Business Taxes	31,203,405	27,022,908	115.5%	24,711,015	6,492,391	26.3%	
Rental Unit Taxes	7,925,940	7,284,502	108.8%	6,532,103	1,393,837	21.3%	
Parking Meters	-	-	100.0%	-	-	100.0%	
Alarm Permit Fees	475,055	579,852	81.9%	565,593	(90,538)	-16.0%	
Application Fees	550	-	100.0%	-	550	100.0%	
Other Licenses and Permits	4,605,857	5,784,965	79.6%	5,946,924	(1,341,067)	-22.6%	
Total Licenses & Permits	44,210,807	40,672,227	108.7%	37,755,635	6,455,172	17.1%	
Fines & Forfeitures							
Parking Citations	16,978,665	21,683,081	78.3%	17,538,090	(559,425)	-3.2%	
Municipal Court	2,698,492	4,210,758	64.1%	3,353,855	(655,363)	-19.5%	
Other Fines & Forfeitures	4,185,481	3,804,335	110.0%	4,986,367	(800,886)	-16.1%	
Negligent Impound	32,436	-	100.0%	21,342	11,094	52.0%	
Total Fines & Forfeitures	23,895,073	29,698,174	80.5%	25,899,654	(2,004,581)	-7.7%	
Interest & Dividends	2,293,496	3,497,168	65.6%	3,909,391	(1,615,895)	-41.3%	
Franchises							
SDG&E	49,447,676	41,299,986	119.7%	47,821,421	1,626,255	3.4%	
CATV	13,452,954	13,010,097	103.4%	14,313,262	(860,307)	-6.0%	
Refuse Collection	12,708,051	12,825,000	99.1%	13,393,541	(685,490)	-5.1%	
Other Franchises	2,217,520	2,202,439	100.7%	1,828,696	388,824	21.3%	
Total Franchises	77,826,202	69,337,522	112.2%	77,356,919	469,282	0.6%	

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Schedule 1 (cont.)						
	FY21 Actuals	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change
Rents & Concessions						
Mission Bay	\$ 21,784,343	\$ 30,227,028	72.1%	\$ 25,879,137	\$ (4,094,794)	-15.8%
Pueblo Lands	4,284,386	6,479,246	66.1%	5,162,122	(877,736)	-17.0%
Other Rents and Concessions	25,945,594	24,253,893	107.0%	26,602,532	(656,938)	-2.5%
Total Rents & Concessions	52,014,323	60,960,167	85.3%	57,643,790	(5,629,467)	-9.8%
Revenue from Other Agencies	10,653,108	110,468,486	9.6%	7,986,533	2,666,575	33.4%
Charges for Current Services	124,695,209	149,465,270	83.4%	143,346,858	(18,651,649)	-13.0%
Other Revenue	6,906,559	3,200,083	215.8%	5,659,473	1,247,086	22.0%
Transfers	235,839,330	146,770,764	160.7%	181,514,318	54,325,012	29.9%
Total General Fund Revenue	\$ 1,605,181,521	\$ 1,620,936,801	99.0%	\$ 1,538,501,109	\$ 66,680,412	4.3%

General Fund Expenditure Status Report As of Period 12, Ended June 2021 (100% Completed) (Unaudited)						Schedule 2	
	FY21 Actuals	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change	
City Attorney	\$ 63,542,089	\$ 64,294,490	98.8%	\$ 61,843,701	\$ 1,698,388	2.7%	
City Auditor	3,866,175	3,894,129	99.3%	3,519,012	347,163	9.9%	
City Clerk	5,908,636	6,227,730	94.9%	5,934,881	(26,245)	-0.4%	
City Council - District 1	1,252,081	1,397,524	89.6%	1,303,253	(51,172)	-3.9%	
City Council - District 2	1,116,565	1,256,083	88.9%	1,254,241	(137,676)	-11.0%	
City Council - District 3	1,158,148	1,212,204	95.5%	1,308,513	(150,365)	-11.5%	
City Council - District 4	1,285,571	1,380,857	93.1%	1,324,973	(39,402)	-3.0%	
City Council - District 5	1,045,526	1,161,931	90.0%	1,176,050	(130,525)	-11.1%	
City Council - District 6	1,029,627	1,185,660	86.8%	1,167,368	(137,741)	-11.8%	
City Council - District 7	1,183,843	1,272,286	93.0%	1,275,340	(91,496)	-7.2%	
City Council - District 8	1,366,581	1,442,420	94.7%	1,522,140	(155,560)	-10.2%	
City Council - District 9	1,271,050	1,521,062	83.6%	1,385,987	(114,937)	-8.3%	
City Treasurer	16,226,378	16,880,122	96.1%	16,116,347	110,031	0.7%	
Citywide Program Expenditures	94,112,918	100,530,822	93.6%	132,253,600	(38,140,681)	-28.8%	
Communications	4,595,261	4,696,036	97.9%	4,629,744	(34,483)	-0.7%	
Council Administration	2,583,584	2,774,213	93.1%	2,549,507	34,078	1.3%	
Debt Management	2,118,194	2,130,334	99.4%	2,438,886	(320,693)	-13.1%	
Department of Finance	18,466,442	18,629,083	99.1%	17,985,463	480,979	2.7%	
Department of Information Technology	645,459	729,381	88.5%	247,073	398,387	161.2%	
Development Services	7,740,224	7,802,637	99.2%	7,812,630	(72,406)	-0.9%	
Economic Development	21,464,506	21,764,370	98.6%	13,508,830	7,955,675	58.9%	
Environmental Services	49,131,176	50,574,325	97.1%	48,152,179	978,997	2.0%	
Ethics Commission	1,307,037	1,356,403	96.4%	1,167,798	139,238	11.9%	
Facilities ¹	20,826,134	21,904,506	95.1%	23,617,542	(2,791,409)	-11.8%	
Fire-Rescue	306,116,556	306,156,154	100.0%	291,836,070	14,280,485	4.9%	
General Services ²	514,966	522,732	98.5%	-	514,966	100.0%	
Government Affairs	1,112,436	1,186,867	93.7%	1,120,083	(7,647)	-0.7%	
Homelessness Strategies ²	42,779,086	46,385,105	92.2%	-	42,779,086	100.0%	
Human Resources	5,602,263	5,652,962	99.1%	5,409,773	192,489	3.6%	
Internal Operations	-	-	100.0%	446,192	(446,192)	-100.0%	
Library	54,677,173	56,209,951	97.3%	56,579,964	(1,902,792)	-3.4%	
Mobility ⁴	2,172,730	2,295,416	94.7%	-	2,172,730	100.0%	
Neighborhood Services	424,290	559,247	75.9%	5,540,779	(5,116,489)	-92.3%	

Continued on Next Page

Schedule 2 (cont.)						
	FY21 Actuals	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change
Office of Boards & Commissions	\$ 937,007	\$ 966,181	97.0%	\$ 730,867	\$ 206,140	28.2%
Office of Homeland Security	2,846,089	2,944,134	96.7%	2,556,279	289,810	11.3%
Office of Race & Equity ²	3,018,946	3,388,308	89.1%	-	3,018,946	100.0%
Office of Sustainability	814,579	822,078	99.1%	649,320	165,258	25.5%
Office of the Assistant Chief Operating Officer	355,553	368,847	96.4%	1,054,955	(699,402)	-66.3%
Office of the Chief Financial Officer	500,134	608,191	82.2%	608,939	(108,805)	-17.9%
Office of the Chief Operating Officer	1,118,321	1,186,152	94.3%	1,296,488	(178,167)	-13.7%
Office of the IBA	2,234,746	2,245,835	99.5%	2,145,526	89,220	4.2%
Office of the Mayor	3,271,303	3,498,207	93.5%	3,794,813	(523,509)	-13.8%
Parks & Recreation	116,752,883	117,797,783	99.1%	118,303,573	(1,550,690)	-1.3%
Performance & Analytics	4,283,089	4,363,749	98.2%	3,540,590	742,498	21.0%
Personnel	9,357,642	9,587,643	97.6%	9,592,857	(235,214)	-2.5%
Planning	7,866,223	7,954,546	98.9%	9,511,133	(1,644,910)	-17.3%
Police	558,800,016	565,273,835	98.9%	558,101,103	698,913	0.1%
Public Utilities	2,731,179	2,916,398	93.6%	2,731,309	(129)	0.0%
Public Works	161,028	308,394	52.2%	394,032	(233,004)	-59.1%
Purchasing & Contracting	17,774,703	18,193,660	97.7%	19,052,955	(1,278,252)	-6.7%
Real Estate Assets	4,698,890	5,057,803	92.9%	5,181,386	(482,496)	-9.3%
Smart and Sustainable Communities	1,618,578	2,045,610	79.1%	971,884	646,695	66.5%
Storm Water ²	42,847,234	44,627,544	96.0%	-	42,847,234	100.0%
Transportation ³	71,362,151	71,794,862	99.4%	120,338,010	(48,975,859)	-40.7%
Total General Fund Expenditures	\$ 1,589,992,998	\$ 1,620,936,801	98.1%	\$ 1,574,983,937	\$ 15,009,061	1.0%

¹ Formerly Public Works - General Services.² New General Fund Budgeted Department in FY21.³ Formerly Transportation & Storm Water

Citywide Program Expenditure Status Report As of Period 12, Ended June 2021 (100% Completed) (Unaudited)							Schedule 2a
	FY21 Actuals	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change	
Citywide Program Expenditures							
Assessments To Public Property	\$ 1,100,191	\$ 1,038,562	105.9%	\$ 948,680	\$ 151,511	16.0%	
Citywide Elections	3,685,652	3,770,336	97.8%	2,686,000	999,652	37.2%	
Corporate Master Leases Rent	23,454,102	23,391,364	100.3%	19,336,425	4,117,677	21.3%	
Deferred Capital Debt Service	5,744,010	7,164,523	80.2%	17,541,890	(11,797,880)	-67.3%	
Engineering and Capital Projects	1,795,456	1,346,258	133.4%	1,312,894	482,562	36.8%	
Insurance	2,648,744	2,743,144	96.6%	2,259,326	389,418	17.2%	
Memberships	1,073,505	985,076	109.0%	984,181	89,324	9.1%	
Pension Pmt Stab Res	-	-	100.0%	4,334,238	(4,334,238)	-100.0%	
PL Claims Trans -Ins	14,300,000	14,300,000	100.0%	10,900,000	3,400,000	31.2%	
Preservation of Benefits	1,356,819	1,500,000	90.5%	1,247,711	109,107	8.7%	
Property Tax Administration	4,337,765	4,593,620	94.4%	4,228,920	108,845	2.6%	
Public Liability Claims Xfer - Claims Fund	19,767,534	17,231,605	114.7%	15,796,667	3,970,867	25.1%	
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%	
Redistricting Commission	54,869	236,065	23.2%	-	54,869	100.0%	
Special Consulting Services	2,512,907	4,539,612	55.4%	6,146,271	(3,633,364)	-59.1%	
Supplemental COLA Benefit	1,185,121	1,289,110	91.9%	1,207,476	(22,355)	-1.9%	
Transfer to Capital Improvement Program	2,042,668	1,047,000	195.1%	11,457,600	(9,414,933)	-82.2%	
Transfer to Park Improvement Funds	1,784,368	8,071,819	22.1%	5,879,922	(4,095,553)	-69.7%	
Transportation Subsidy	23,167	36,687	63.1%	329,984	(306,817)	-93.0%	
Transfer to Infrastructure Fund	5,663,897	5,663,897	100.0%	24,073,271	(18,409,374)	-76.5%	
Total Citywide Program Expenditures	\$ 94,112,918	\$ 100,530,822	93.6%	\$ 132,253,600	\$ (38,140,681)	-28.8%	

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 12, Ended June 2021 (100% Completed)
(Unaudited)

	FY21	FY21	FY21 % of	FY20	FY21/FY20	FY21/FY20
	Actuals	Current Budget	Current Budget	Actuals	Actuals Change	% Change
Airports Fund	\$ 6,088,132	\$ 4,881,882	124.7%	\$ 6,292,593	\$ (204,460)	-3.2%
Automated Refuse Container Fund	1,830,358	1,385,000	132.2%	1,495,395	334,964	22.4%
Central Stores Internal Service Fund	7,522,830	7,370,513	102.1%	7,672,726	(149,896)	-2.0%
Concourse and Parking Garages Operating Fund	2,848,756	3,754,059	75.9%	3,087,829	(239,073)	-7.7%
Convention Center Complex Funds	13,326,106	13,659,915	97.6%	12,529,998	796,107	6.4%
Development Services Fund	76,897,746	85,433,510	90.0%	78,372,355	(1,474,609)	-1.9%
Energy Conservation Program Fund	4,461,610	4,550,084	98.1%	4,296,572	165,039	3.8%
Engineering and Capital Projects	114,986,538	115,732,090	99.4%	113,781,636	1,204,902	1.1%
Environmental Growth Fund 1/3	5,428,880	4,597,887	118.1%	5,397,714	31,166	0.6%
Environmental Growth Fund 2/3	10,888,834	9,202,775	118.3%	10,801,331	87,503	0.8%
Facilities Financing Fund	2,577,883	3,135,998	82.2%	2,795,860	(217,977)	-7.8%
Fire/Emergency Medical Services Fund	12,949,934	12,654,751	102.3%	12,709,057	240,877	1.9%
Fire and Lifeguard Facilities Fund	1,384,440	1,383,570	100.1%	1,387,095	(2,655)	-0.2%
Fleet Operations	119,863,650	129,301,214	92.7%	107,038,666	12,824,984	12.0%
Gas Tax Fund	32,368,755	34,100,416	94.9%	33,637,661	(1,268,906)	-3.8%
General Plan Maintenance Fund	3,661,345	3,300,000	110.9%	4,066,966	(405,621)	-10.0%
GIS Fund	4,396,204	4,391,238	100.1%	3,767,481	628,723	16.7%
Golf Course Fund	29,930,902	20,870,347	143.4%	23,122,888	6,808,015	29.4%
Information Technology Fund	71,676,807	80,287,896	89.3%	60,796,172	10,880,635	17.9%
Infrastructure Fund	6,756,707	5,663,897	119.3%	24,073,271	(17,316,564)	-71.9%
Junior Lifeguard Program Fund	885,453	615,150	143.9%	689,119	196,335	28.5%
Los Penasquitos Canyon Preserve Fund	352,798	186,000	189.7%	200,577	152,221	75.9%
Maintenance Assessment District (MAD) Funds	27,708,546	27,338,166	101.4%	26,497,244	1,211,302	4.6%
Mission Bay/Balboa Park Improvement Fund	1,562,202	1,765,505	88.5%	1,863,157	(300,956)	-16.2%
Mission Bay Improvement Fund	646,377	6,647,568	9.7%	3,333,430	(2,687,054)	-80.6%
New Convention Facility Fund	-	-	100.0%	2,126,840	(2,126,840)	-100.0%
OneSD Support Fund	27,833,269	27,747,955	100.3%	25,257,095	2,576,174	10.2%
Parking Meter Operations	6,154,637	11,297,852	54.5%	8,627,963	(2,473,325)	-28.7%
PETCO Park Fund	15,657,720	14,853,160	105.4%	15,864,223	(206,503)	-1.3%
Prop 42 Replacement - Transportation Relief Fund	21,193	-	100.0%	81,611	(60,418)	-74.0%
Public Art Fund	368,659	-	100.0%	1,658,877	(1,290,218)	-77.8%

Continued on Next Page

Schedule 3 (cont.)							
	FY21 Actuals	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change	
Public Safety Needs & Debt Service Fund	\$ 10,235,366	\$ 9,934,079	103.0%	\$ 9,777,311	\$ 458,055	4.7%	
Publishing Services Internal Fund	1,651,282	1,640,551	100.7%	1,637,299	13,983	0.9%	
Recycling Fund	27,509,644	25,391,760	108.3%	28,917,150	(1,407,506)	-4.9%	
Refuse Disposal Fund	33,289,225	36,789,373	90.5%	37,214,349	(3,925,123)	-10.5%	
Regional Park Improvements Fund	2,000,841	3,579,460	55.9%	3,831,994	(1,831,153)	-47.8%	
Risk Management Fund	11,801,132	11,165,000	105.7%	12,713,539	(912,406)	-7.2%	
Road Maintenance & Rehabilitation	27,120,021	26,830,119	101.1%	25,159,050	1,960,971	7.8%	
Seized and Forfeited Assets Funds	261,002	1,200,000	21.8%	1,345,659	(1,084,657)	-80.6%	
Solid Waste Local Enforcement Agency Fund	736,366	786,417	93.6%	703,815	32,551	4.6%	
Stadium Operations Fund	239,434	117,961	203.0%	7,278,219	(7,038,785)	-96.7%	
State COPS	3,501,643	2,140,000	163.6%	3,533,344	(31,701)	-0.9%	
Storm Drain Fund	5,866,028	5,700,000	102.9%	5,419,674	446,353	8.2%	
Successor Agency Admin & Project Fund	1,635,722	1,934,326	84.6%	1,934,989	(299,267)	-15.5%	
Transient Occupancy Tax Fund	60,281,571	81,232,714	74.2%	89,943,783	(29,662,211)	-33.0%	
TOT - Major Events Revolving FD	20,500	-	100.0%	258,714	(238,214)	-92.1%	
TransNet Extension Funds	43,406,602	34,967,386	124.1%	42,677,987	728,615	1.7%	
Trolley Extension Reserve Fund	1,064,932	1,064,500	100.0%	1,066,395	(1,463)	-0.1%	
Underground Surcharge Fund	58,352,164	55,612,716	104.9%	63,816,562	(5,464,397)	-8.6%	
Wastewater Department Funds	407,300,660	410,298,397	99.3%	435,104,522	(27,803,862)	-6.4%	
Water Department Funds	795,116,673	834,023,316	95.3%	751,547,408	43,569,266	5.8%	
Wireless Communication Technology Fund	9,776,945	9,664,915	101.2%	10,715,955	(939,010)	-8.8%	
Zoological Exhibits Maintenance Fund	16,284,020	15,647,842	104.1%	14,594,501	1,689,519	11.6%	
Low-Moderate Income Housing Asset Fund ¹	17,971,515	2,977,097	603.7%	4,885,958	13,085,556	267.8%	
Successor Agency Property Management ¹	853,778	1,034,365	82.5%	1,272,394	(418,616)	-32.9%	
Capital Outlay - Misc Revenue ¹	43,362,618	53,255,600	81.4%	2,780,092	40,582,526	1459.8%	
Refuse Disposal - Miramar Clousure ¹	569,929	50,000	1139.9%	762,426	(192,498)	-25.2%	

¹ Added in Period 8 of Fiscal Year 2021

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 12, Ended June 2021 (100% Completed)
(Unaudited)

	FY21 Actuals	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change
Airports Fund	\$ 5,723,732	\$ 7,012,647	81.6%	\$ 5,339,685	\$ 384,047	7.2%
Automated Refuse Container Fund	1,592,589	1,722,573	92.5%	1,230,340	362,249	29.4%
Central Stores Internal Service Fund	7,382,218	7,294,049	101.2%	7,857,935	(475,718)	-6.1%
Concourse and Parking Garages Operating Fund	2,069,909	3,261,775	63.5%	2,750,158	(680,250)	-24.7%
Convention Center Complex Funds	13,431,443	13,795,491	97.4%	13,636,585	(205,142)	-1.5%
Development Services Fund	81,257,772	85,127,000	95.5%	74,511,060	6,746,713	9.1%
Energy Conservation Program Fund	4,636,838	4,986,028	93.0%	4,442,791	194,046	4.4%
Engineering and Capital Projects	110,770,422	116,315,707	95.2%	107,462,518	3,307,904	3.1%
Environmental Growth Fund 1/3	6,090,424	4,597,887	132.5%	4,812,180	1,278,244	26.6%
Environmental Growth Fund 2/3	12,000,000	9,202,775	130.4%	9,274,531	2,725,469	29.4%
Facilities Financing Fund	2,770,635	3,134,050	88.4%	2,689,787	80,848	3.0%
Fire/Emergency Medical Services Fund	12,721,418	13,407,420	94.9%	11,572,769	1,148,649	9.9%
Fire and Lifeguard Facilities Fund	1,392,397	1,395,631	99.8%	1,390,599	1,798	0.1%
Fleet Operations	129,920,382	212,377,648	61.2%	104,450,064	25,470,318	24.4%
Gas Tax Fund	35,019,381	42,014,117	83.4%	35,317,294	(297,912)	-0.8%
General Plan Maintenance Fund	3,353,763	3,779,000	88.7%	2,566,183	787,580	30.7%
GIS Fund	4,325,206	4,389,649	98.5%	3,460,930	864,275	25.0%
Golf Course Fund	20,023,930	20,322,090	98.5%	19,191,858	832,073	4.3%
Information Technology Fund	70,300,855	80,171,884	87.7%	61,457,833	8,843,022	14.4%
Infrastructure Fund	2,386,221	12,795,060	18.6%	3,753,661	(1,367,440)	-36.4%
Junior Lifeguard Program Fund	566,848	625,054	90.7%	520,444	46,404	8.9%
Los Penasquitos Canyon Preserve Fund	259,551	251,161	103.3%	239,207	20,344	8.5%
Maintenance Assessment District (MAD) Funds	26,226,351	42,620,237	61.5%	25,404,887	821,463	3.2%
Mission Bay/Balboa Park Improvement Fund	1,562,162	1,887,430	82.8%	1,850,789	(288,628)	-15.6%
New Convention Facility Fund	-	-	100.0%	2,133,025	(2,133,025)	-100.0%
OneSD Support Fund	24,007,804	27,787,305	86.4%	26,062,740	(2,054,936)	-7.9%
Parking Meter Operations	6,118,219	10,757,254	56.9%	8,471,131	(2,352,913)	-27.8%
PETCO Park Fund	16,551,590	15,476,653	106.9%	16,233,867	317,723	2.0%
Prop 42 Replacement - Transportation Relief Fund	188,059	314,092	59.9%	97,047	91,012	93.8%
Public Art Fund	656,929	5,694,190	11.5%	209,169	447,760	214.1%

Continued on Next Page

Schedule 4 (cont.)							
	FY21 Actuals	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change	
Public Safety Needs & Debt Service Fund	\$ 9,934,079	\$ 9,934,079	100.0%	\$ 9,968,759	\$ (34,680)	-0.3%	
Publishing Services Internal Fund	1,677,931	1,821,236	92.1%	1,924,634	(246,703)	-12.8%	
Recycling Fund	29,232,780	30,930,806	94.5%	27,839,945	1,392,836	5.0%	
Refuse Disposal Fund	37,033,543	40,278,345	91.9%	34,842,791	2,190,752	6.3%	
Risk Management Fund	12,186,232	12,404,724	98.2%	11,854,540	331,692	2.8%	
Road Maintenance & Rehabilitation	13,119,738	23,613,048	55.6%	9,258,713	3,861,025	41.7%	
Seized and Forfeited Assets Funds	7,789,127	10,625,698	73.3%	7,962,046	(172,919)	-2.2%	
Solid Waste Local Enforcement Agency Fund	832,926	899,166	92.6%	944,303	(111,377)	-11.8%	
Stadium Operations Fund	1,469,137	1,932,410	76.0%	12,651,056	(11,181,919)	-88.4%	
State COPS	5,848,497	6,946,712	84.2%	2,815,650	3,032,848	107.7%	
Storm Drain Fund	5,506,290	5,700,000	96.6%	5,377,905	128,384	2.4%	
Successor Agency Admin & Project Fund	1,635,722	1,934,326	84.6%	1,934,989	(299,267)	-15.5%	
Transient Occupancy Tax Fund	61,095,692	81,166,162	75.3%	90,834,357	(29,738,665)	-32.7%	
TOT - Major Events Revolving FD	51,680	248,348	20.8%	441,498	(389,818)	-88.3%	
TransNet Extension Funds	14,427,917	14,876,485	97.0%	14,308,044	119,873	0.8%	
Trolley Extension Reserve Fund	1,065,154	1,067,500	99.8%	1,066,149	(995)	-0.1%	
Underground Surcharge Fund	59,413,048	107,740,360	55.1%	95,780,739	(36,367,691)	-38.0%	
Wastewater Department Funds	334,322,650	371,201,659	90.1%	345,194,446	(10,871,796)	-3.1%	
Water Department Funds	539,028,455	578,061,071	93.2%	517,590,641	21,437,813	4.1%	
Wireless Communication Technology Fund	10,988,029	11,518,002	95.4%	9,920,582	1,067,447	10.8%	
Zoological Exhibits Maintenance Fund	16,385,067	16,385,067	100.0%	14,531,693	1,853,374	12.8%	
Low-Moderate Income Housing Asset Fund ¹	9,998,252	42,101,314	23.7%	15,686,884	(5,688,632)	-36.3%	
Successor Agency Property Management ¹	561,222	791,633	70.9%	474,825	86,397	18.2%	
Capital Outlay - Misc Revenue ¹	17,754,979	18,587,949	95.5%	4,555,263	13,199,716	289.8%	

¹ Added in Period 8 of Fiscal Year 2021

Fiscal Year 2021 Year End Performance Review - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of June 30, 2021)

Attachment 6

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	1.00
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	8.00
City Attorney	General Fund	Deputy City Attorney - Unrepresented	1.00
City Attorney	General Fund	Executive Director	1.00
City Attorney	General Fund	Legal Secretary 2	2.00
City Attorney	General Fund	Paralegal	1.00
City Attorney	General Fund	Senior Clerk/Typist	2.00
City Attorney	General Fund	Senior Paralegal	1.00
City Attorney	General Fund	Victim Services Coordinator	1.00
City Attorney	General Fund	Word Processing Operator	2.00
City Attorney Total			29.00
City Auditor	General Fund	Performance Auditor	1.00
City Auditor Total			1.00
City Clerk	General Fund	Administrative Aide 2	1.00
City Clerk	General Fund	Associate Management Analyst	3.00
City Clerk	General Fund	Deputy City Clerk 1	2.00
City Clerk	General Fund	Deputy Director	1.00
City Clerk	General Fund	Stock Clerk	1.00
City Clerk	General Fund	Storekeeper 1	1.00
City Clerk Total			9.00
City Treasurer	General Fund	Accountant 1	1.00
City Treasurer	General Fund	Accountant 3	2.00
City Treasurer	General Fund	Administrative Aide 2	4.00
City Treasurer	General Fund	Associate Management Analyst	2.00
City Treasurer	General Fund	Collections Investigator 1	4.00
City Treasurer	General Fund	Program Coordinator	1.00
City Treasurer	General Fund	Program Manager	2.00
City Treasurer	General Fund	Public Information Clerk	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 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	General Fund	Program Coordinator	1.00
Debt Management Total			3.00
Department of Finance	General Fund	Finance Analyst 2	1.00
Department of Finance	General Fund	Finance Analyst 3	1.00
Department of Finance	General Fund	Finance Analyst 4	1.00
Department of Finance	General Fund	Financial Operations Manager	1.00
Department of Finance	General Fund	Payroll Audit Specialist 2	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	3.00
Department of Information Technology	Information Technology Fund	Supervising Management Analyst	1.00
Department of Information Technology	OneSD Support Fund	Program Coordinator	5.00
Department of Information Technology	OneSD Support Fund	Program Manager	1.00
Department of Information Technology	Wireless Communications Technology Fund	Communications Technician	7.00
Department of Information Technology Total			23.00

Fiscal Year 2021 Year End Performance Review - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of June 30, 2021)

Attachment 6

Department Name	Fund Name	Job Classification	FTE
Development Services	Development Services Fund	Account Clerk	2.00
Development Services	Development Services Fund	Administrative Aide 1	1.00
Development Services	Development Services Fund	Administrative Aide 2	1.00
Development Services	Development Services Fund	Assistant Engineer-Civil	5.00
Development Services	Development Services Fund	Associate Engineer-Traffic	2.00
Development Services	Development Services Fund	Associate Planner	3.00
Development Services	Development Services Fund	Cashier	1.00
Development Services	Development Services Fund	Clerical Assistant 2	2.00
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	5.00
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	Junior Planner	1.00
Development Services	Development Services Fund	Land Surveying Assistant	1.00
Development Services	Development Services Fund	Life Safety Inspector 1	1.00
Development Services	Development Services Fund	Plan Review Specialist 2	2.00
Development Services	Development Services Fund	Plan Review Specialist 3	3.00
Development Services	Development Services Fund	Plan Review Specialist 4	1.00
Development Services	Development Services Fund	Program Coordinator	1.00
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 Clerk/Typist	2.00
Development Services	Development Services Fund	Senior Electrical Engineer	1.00
Development Services	Development Services Fund	Senior Management Analyst	1.00
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	7.00
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	Development Services Fund	Supervising Plan Review Specialist	1.00
Development Services	Development Services Fund	Zoning Investigator 2	1.00
Development Services	General Fund	Combination Inspector 1	2.00
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	2.00
Development Services	General Fund	Word Processing Operator	1.00
Development Services	Local Enforcement Agency Fund	Program Manager	1.00
Development Services Total			85.00
Economic Development	General Fund	Community Development Coordinator	1.00
Economic Development	General Fund	Community Development Specialist 2	4.00
Economic Development Total			5.00
Emergency Medical Services	Fire/Emergency Medical Services 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	35.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	12.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Electrical	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	6.00
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	Deputy Director	1.00
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	3.00
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	Land Surveying Associate	1.00
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
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Engineering Aide	20.00
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	7.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Management Analyst	3.00
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

Fiscal Year 2021 Year End Performance Review - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of June 30, 2021)

Attachment 6

Department Name	Fund Name	Job Classification	FTE
Engineering & Capital Projects	Engineering & Capital Projects Fund	Word Processing Operator	3.00
Engineering & Capital Projects Total			159.00
Environmental Services	General Fund	Administrative Aide 2	1.00
Environmental Services	General Fund	Area Refuse Collection Supervisor	1.00
Environmental Services	General Fund	Associate Management Analyst	0.35
Environmental Services	General Fund	Clerical Assistant 2	2.00
Environmental Services	General Fund	Code Compliance Officer	4.00
Environmental Services	General Fund	Code Compliance Supervisor	2.00
Environmental Services	General Fund	Environmental Health Inspector 2	1.00
Environmental Services	General Fund	Hazardous Materials 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	Public Information Clerk	1.26
Environmental Services	General Fund	Public Works Dispatcher	1.20
Environmental Services	General Fund	Sanitation Driver 1	1.00
Environmental Services	General Fund	Sanitation Driver 2	2.00
Environmental Services	General Fund	Sanitation Driver 3	1.00
Environmental Services	General Fund	Sanitation Driver Trainee	3.00
Environmental Services	General Fund	Senior Management Analyst	0.45
Environmental Services	General Fund	Supervising Management Analyst	0.75
Environmental Services	Recycling Fund	Administrative Aide 2	0.30
Environmental Services	Recycling Fund	Associate Management Analyst	1.31
Environmental Services	Recycling Fund	Custodian 1	0.31
Environmental Services	Recycling Fund	Hazardous Materials Program Manager	0.45
Environmental Services	Recycling Fund	Information Systems Analyst 2	0.28
Environmental Services	Recycling Fund	Public Information Clerk	0.32
Environmental Services	Recycling Fund	Public Works Dispatcher	0.70
Environmental Services	Recycling Fund	Sanitation Driver 1	2.00
Environmental Services	Recycling Fund	Sanitation Driver Trainee	4.00
Environmental Services	Recycling Fund	Senior Management Analyst	0.41
Environmental Services	Recycling Fund	Supervising Management Analyst	0.46
Environmental Services	Recycling Fund	Supervising Recycling Specialist	1.00
Environmental Services	Refuse Disposal Fund	Administrative Aide 1	1.00
Environmental Services	Refuse Disposal Fund	Administrative Aide 2	0.70
Environmental Services	Refuse Disposal Fund	Area Refuse Collection Supervisor	1.00
Environmental Services	Refuse Disposal Fund	Associate Management Analyst	0.34
Environmental Services	Refuse Disposal Fund	Custodian 1	0.69
Environmental Services	Refuse Disposal Fund	Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Fund	Equipment Operator 2	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	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	Principal Planner	1.00
Environmental Services	Refuse Disposal Fund	Public Information Clerk	0.42
Environmental Services	Refuse Disposal Fund	Public Works Dispatcher	0.10
Environmental Services	Refuse Disposal Fund	Senior Management Analyst	1.14
Environmental Services	Refuse Disposal Fund	Senior Mechanical Engineer	1.00
Environmental Services	Refuse Disposal Fund	Supervising Management Analyst	0.79
Environmental Services	Refuse Disposal Fund	Utility Worker 1	6.00
Environmental Services	Refuse Disposal Fund	Utility Worker 2	3.00
Environmental Services Total			63.00
Ethics Commission	General Fund	Program Manager	1.00
Ethics Commission Total			1.00
Facilities Services	General Fund	Account Clerk	1.00
Facilities Services	General Fund	Administrative Aide 2	1.00
Facilities Services	General Fund	Building Service Technician	2.00
Facilities Services	General Fund	Carpenter	4.00
Facilities Services	General Fund	Custodian 1	1.00
Facilities Services	General Fund	Custodian 2	1.50
Facilities Services	General Fund	Electrician	5.00
Facilities Services	General Fund	HVACR Technician	3.00
Facilities Services	General Fund	Painter	2.00
Facilities Services	General Fund	Plumber	1.00
Facilities Services	General Fund	Senior Locksmith	1.00
Facilities Services Total			22.50
Fire-Rescue	General Fund	Associate Management Analyst	1.00
Fire-Rescue	General Fund	Dispatcher 1	5.00
Fire-Rescue	General Fund	Fire Captain	28.00
Fire-Rescue	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Dispatcher	7.00
Fire-Rescue	General Fund	Fire Engineer	33.00
Fire-Rescue	General Fund	Fire Fighter 1	7.00
Fire-Rescue	General Fund	Fire Fighter 2	33.00
Fire-Rescue	General Fund	Fire Fighter 3	30.00
Fire-Rescue	General Fund	Fire Helicopter Pilot	1.00
Fire-Rescue	General Fund	Lifeguard 3	1.00
Fire-Rescue	General Fund	Lifeguard Sergeant	1.00
Fire-Rescue	General Fund	Payroll Specialist 2	2.00
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	1.00
Fire-Rescue Total			154.00

Fiscal Year 2021 Year End Performance Review - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of June 30, 2021)

Attachment 6

Department Name	Fund Name	Job Classification	FTE
Fleet Operations	Fleet Operations Operating Fund	Administrative Aide 2	1.00
Fleet Operations	Fleet Operations Operating Fund	Assistant Fleet Technician	2.00
Fleet Operations	Fleet Operations Operating Fund	Fleet Manager	1.00
Fleet Operations	Fleet Operations Operating Fund	Fleet Team Leader	1.00
Fleet Operations	Fleet Operations Operating Fund	Fleet Technician	7.00
Fleet Operations	Fleet Operations Operating Fund	Master Fleet Technician	5.00
Fleet Operations	Fleet Operations Operating Fund	Motive Service Technician	1.00
Fleet Operations	Fleet Operations Operating Fund	Stock Clerk	1.00
Fleet Operations Total			19.00
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	Supervising Department Human Resources Analyst	1.00
Human Resources	General Fund	Word Processing Operator	1.00
Human Resources Total			7.00
Library	General Fund	Administrative Aide 2	2.00
Library	General Fund	Assistant Management Analyst	1.00
Library	General Fund	Associate Management Analyst	2.00
Library	General Fund	Information Systems Technician	1.00
Library	General Fund	Librarian 1	0.50
Library	General Fund	Librarian 2	4.00
Library	General Fund	Librarian 3	1.00
Library	General Fund	Library Assistant I	1.00
Library	General Fund	Library Assistant II	8.50
Library	General Fund	Library Assistant III	9.00
Library	General Fund	Library Technician	1.00
Library	General Fund	Project Assistant	1.00
Library	General Fund	Supervising Management Analyst	1.00
Library Total			33.00
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	2.00
Mobility Total			6.00
Neighborhood Services	General Fund	Executive Assistant	1.25
Neighborhood Services Total			1.25
Office of Emergency Services	General Fund	Administrative Aide 2	1.00
Office of Emergency Services	General Fund	Executive Director	1.00
Office of Emergency Services	General Fund	Program Coordinator	2.00
Office of Emergency Services	General Fund	Senior Management Analyst	1.00
Office of Emergency Services	General Fund	Supervising Management Analyst	1.00
Office of Emergency Services Total			6.00
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	2.00
Office of the IBA Total			2.00
Parks and Recreation	General Fund	Account Clerk	2.00
Parks and Recreation	General Fund	Area Manager 2	6.00
Parks and Recreation	General Fund	Assistant Recreation Center Director	7.00
Parks and Recreation	General Fund	Associate Management Analyst	1.00
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	4.00
Parks and Recreation	General Fund	Equipment Operator 2	1.00
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	31.50
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	2.00
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	5.00
Parks and Recreation	General Fund	Pesticide Applicator	2.00
Parks and Recreation	General Fund	Recreation Center Director 1	1.00
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	Supervising Management Analyst	1.00
Parks and Recreation	General Fund	Supervising Therap Recreation Specialist	1.00
Parks and Recreation	General Fund	Swimming Pool Manager 2	1.00
Parks and Recreation	General Fund	Swimming Pool Manager 3	1.00
Parks and Recreation	General Fund	Therap Recreatn Spec	1.00
Parks and Recreation	General Fund	Utility Worker 1	1.00

Fiscal Year 2021 Year End Performance Review - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2021)

Attachment 6

Department Name	Fund Name	Job Classification	FTE
Parks and Recreation	Golf Course Fund	Clerical Assistant 1	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	Maintenance Assessment District (MAD) Management Fund	Grounds Maintenance Manager	2.00
Parks and Recreation Total			100.50
Personnel	General Fund	Associate Personnel Analyst	3.00
Personnel	General Fund	Information Systems Analyst 1	1.00
Personnel	General Fund	Test Administration Specialist	1.00
Personnel	General Fund	Test Monitor 2	1.00
Personnel	General Fund	Word Processing Operator	4.00
Personnel Total			10.00
Planning	General Fund	Administrative Aide 2	1.00
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	Senior Planner	5.00
Planning	General Fund	Supervising Management Analyst	1.00
Planning Total			10.00
Police	General Fund	Administrative Aide 2	1.00
Police	General Fund	Cal-ID Technician	1.00
Police	General Fund	Clerical Assistant 2	5.00
Police	General Fund	Crime Scene Specialist	3.00
Police	General Fund	Criminalist 2	5.00
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	Information Systems Analyst 4	1.00
Police	General Fund	Laboratory Technician	2.00
Police	General Fund	Latent Print Examiner 2	2.00
Police	General Fund	Parking Enforcement Officer 1	11.00
Police	General Fund	Parking Enforcement Supervisor	1.00
Police	General Fund	Police Detective	64.00
Police	General Fund	Police Dispatcher	9.00
Police	General Fund	Police Investigative Service Officer 2	1.00
Police	General Fund	Police Lead Dispatcher	1.00
Police	General Fund	Police Lieutenant	3.00
Police	General Fund	Police Officer 1	5.00
Police	General Fund	Police Officer 2	34.00
Police	General Fund	Police Officer 3	1.00
Police	General Fund	Police Property & Evidence Specialist	3.00
Police	General Fund	Police Records Clerk	5.00
Police	General Fund	Police Recruit	1.00
Police	General Fund	Police Sergeant	18.00
Police	General Fund	Police Service Officer 2	1.00
Police	General Fund	Polygrapher 3	1.00
Police	General Fund	Program Coordinator	1.00
Police	General Fund	Program Manager	1.00
Police	General Fund	Property and Evidence Supervisor	1.00
Police	General Fund	Senior Department Human Resources Analyst	1.00
Police	General Fund	Senior Management Analyst	2.00
Police	General Fund	Senior Police Records Clerk	1.00
Police	General Fund	Supervising Criminalist	2.00
Police	General Fund	Word Processing Operator	5.00
Police Total			211.00
Public Facilities Planning	Facilities Financing Fund	Senior Management Analyst	1.00
Public Facilities Planning	Facilities Financing Fund	Supervising 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	1.63
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Chemist	2.76
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Deputy Director	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Civil	3.87
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Management Analyst	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Metropolitan Wastewater Director	0.30
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	3.15
Public Utilities	Metropolitan Sewer Utility Fund	Clerical Assistant 2	0.52
Public Utilities	Metropolitan Sewer Utility Fund	Deputy Director	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Electrician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Equipment Technician 1	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Heavy Truck Driver 2	1.00
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	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

Fiscal Year 2021 Year End Performance Review - Vacancy Status Report

Attachment 6

(Vacant, Budgeted Standard-Hour Positions as of June 30, 2021)

Department Name	Fund Name	Job Classification	FTE
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	8.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 3	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	2.05
Public Utilities	Metropolitan Sewer Utility Fund	Senior Planner	0.53
Public Utilities	Metropolitan Sewer Utility Fund	Senior Plant Technician Supervisor	1.00
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	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Water Systems Technician 3	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Word Processing Operator	3.20
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	0.41
Public Utilities	Municipal Sewer Revenue Fund	Assistant Chemist	0.74
Public Utilities	Municipal Sewer Revenue Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Municipal Sewer Revenue Fund	Assistant Deputy Director	0.23
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Civil	4.17
Public Utilities	Municipal Sewer Revenue Fund	Assistant Management Analyst	0.20
Public Utilities	Municipal Sewer Revenue Fund	Assistant Metropolitan Wastewater Director	0.23
Public Utilities	Municipal Sewer Revenue Fund	Associate Department Human Resources Analyst	0.46
Public Utilities	Municipal Sewer Revenue Fund	Associate Management Analyst	1.80
Public Utilities	Municipal Sewer Revenue Fund	Clerical Assistant 2	0.23
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Representative	4.75
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	5.50
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	1.00
Public Utilities	Municipal Sewer Revenue Fund	Laborer	1.00
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	6.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 2	2.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Supervisor	3.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Worker	6.00
Public Utilities	Municipal Sewer Revenue Fund	Word Processing Operator	1.92

Fiscal Year 2021 Year End Performance Review - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of June 30, 2021)

Attachment 6

Department Name	Fund Name	Job Classification	FTE
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	4.96
Public Utilities	Water Utility Operating Fund	Assistant Chemist	1.50
Public Utilities	Water Utility Operating Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Assistant Deputy Director	0.47
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	5.96
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Corrosion	1.00
Public Utilities	Water Utility Operating Fund	Assistant Management Analyst	0.45
Public Utilities	Water Utility Operating Fund	Assistant Metropolitan Wastewater Director	0.47
Public Utilities	Water Utility Operating Fund	Assistant Reservoir Keeper	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	4.05
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	2.25
Public Utilities	Water Utility Operating Fund	Code Compliance Officer	1.00
Public Utilities	Water Utility Operating Fund	Customer Services Representative	4.75
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	5.50
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	2.00
Public Utilities	Water Utility Operating Fund	Laborer	20.00
Public Utilities	Water Utility Operating Fund	Lake Aide 2	1.00
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	Senior Water Operations Supervisor	1.00
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 Systems District Manager	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 2	3.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	39.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	1.00
Public Utilities	Water Utility Operating Fund	Water Utility Worker	1.00
Public Utilities	Water Utility Operating Fund	Word Processing Operator	1.88
Public Utilities Total			304.00
Public Works & Utilities	General Fund	Deputy Chief Operating Officer	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
Purchasing & Contracting	General Fund	Associate Management Analyst	3.00
Purchasing & Contracting	General Fund	Associate Procurement Contracting Officer	1.00
Purchasing & Contracting	General Fund	Deputy Director	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			21.00
Risk Management	Risk Management Administration Fund	Claims Clerk	1.00

Fiscal Year 2021 Year End Performance Review - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of June 30, 2021)

Attachment 6

Department Name	Fund Name	Job Classification	FTE
Risk Management	Risk Management Administration Fund	Claims Representative 2	1.00
Risk Management	Risk Management Administration Fund	Supervising Claims Representative	1.00
Risk Management	Risk Management Administration Fund	Supervising Workers' Compensation Claims Representative	1.00
Risk Management	Risk Management Administration Fund	Workers' Compensation Claims Aide	1.00
Risk Management Total			5.00
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	Administrative Aide 2	1.00
Storm Water	General Fund	Assistant Planner	1.00
Storm Water	General Fund	Associate Engineer-Civil	3.00
Storm Water	General Fund	Associate Planner	2.00
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	Utility Worker 1	1.00
Storm Water Total			16.00
Sustainability	Energy Conservation Program Fund	Associate Engineer-Civil	1.00
Sustainability	Energy Conservation Program Fund	Executive Assistant	1.00
Sustainability Total			2.00
Transportation	General Fund	Account Clerk	1.00
Transportation	General Fund	Assistant Engineer-Civil	2.00
Transportation	General Fund	Assistant Engineer-Traffic	2.00
Transportation	General Fund	Associate Engineer-Civil	1.00
Transportation	General Fund	Associate Management Analyst	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	2.00
Transportation	General Fund	Heavy Truck Driver 1	4.00
Transportation	General Fund	Heavy Truck Driver 2	7.00
Transportation	General Fund	Horticulturist	1.00
Transportation	General Fund	Junior Engineer-Civil	1.00
Transportation	General Fund	Principal Engineering Aide	2.00
Transportation	General Fund	Public Works Supervisor	1.00
Transportation	General Fund	Senior Management Analyst	1.00
Transportation	General Fund	Traffic Signal Technician 1	1.00
Transportation	General Fund	Traffic Signal Technician 2	5.00
Transportation	General Fund	Traffic Stripper Operator	1.00
Transportation	General Fund	Utility Worker 1	8.00
Transportation	General Fund	Utility Worker 2	4.00
Transportation	Underground Surcharge Fund	Principal Engineering Aide	1.00
Transportation Total			53.75
Grand Total			1,429.25

Fund Type	FTE
General Fund	779.09
Non General Fund	650.16
Total Vacant Positions	1,429.25