






THE CITY OF SAN DIEGO
M E M O R A N D U M

DATE: May 19, 2020

TO: Honorable Council President Georgette Gómez and Members of the City Council

FROM: Kris Michell, Chief Operating Officer 
Rolando Charvel, Chief Financial Officer 
Matthew Vespi, Department of Finance Director and City Comptroller 

SUBJECT: May Revision to the Fiscal Year 2021 Proposed Budget

This memorandum presents the Mayor's recommended revisions (May Revision) to the Fiscal Year 2021 Proposed Budget. The May Revision is based on the most current financial information and economic assumptions available after the development of the Fiscal Year 2021 Proposed Budget (Proposed Budget), released on April 15, 2020. The May Revision contains recommended changes to the Proposed Budget based on current year revenue and expenditure projections as projected in the Fiscal Year 2020 Third Quarter Budget Monitoring Report (Third Quarter Report), and adjustments to projects within the Capital Improvements Program (CIP).

The May Revision continues to maintain a balanced budget and a focus on public safety and core services essential during the COVID-19 pandemic. The effects of the COVID-19 pandemic to the economy has resulted in a significant decline in General Fund revenues in the May Revision. The most impacted revenues include Transient Occupancy Tax, Sales Tax, and departmental revenues. The fiscal actions in the Proposed Budget, including the budget reductions, have resulted in a better financial position to respond to fiscal impacts from these revenue losses. While the General Fund budget is balanced in Fiscal Year 2021, one-time resources are supporting ongoing expenditures. As such, it is expected that revenue shortfalls will continue in Fiscal Year 2022, and will require additional fiscal actions to maintain a balanced budget.

The May Revision includes funding for essential City operations, small businesses, and support for the City's most vulnerable residents affected by the COVID-19 pandemic. These new expenditures are primarily supported by federal funds and represent a fiscally and socially responsible use of these one-time resources.

The May Revision for the General Fund increases expenditures by \$63.0 million and 78.82 Full-Time Equivalent (FTE) positions over the Proposed Budget. After these adjustments, the General Fund maintains reductions of 263.11 FTE positions. The following information provides a summary of adjustments to the Proposed Budget, including changes to non-general funds and the CIP. For a list of all the adjustments included in the May Revision please refer to the *Attachments* included with this memorandum.

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Summary of Adjustment in the General Fund

The May Revision for the General Fund represents an increase of \$63.0 million in revenue and expenditures over the Proposed Budget for a total budget of \$1.60 billion.

Table 1: May Revision Summary – General Fund

	Expenditures	Revenues
Proposed Budget	\$ 1,539,758,040	\$ 1,539,758,040
May Revision	\$ 62,962,881	\$ 62,962,881
Total	\$ 1,602,720,921	\$ 1,602,720,921

The following table reflects a summary of adjustments included in the May Revision for the General Fund.

Table 2: May Revision Adjustment Summary – General Fund

Revenue	Change (in millions)
Major General Fund Revenues	\$ (54.0)
Departmental Revenue	\$ (29.2)
COVID-19 State and Federal Relief Funds	\$ 146.1
Total Revenue	\$ 63.0

Expenditures	Change (in millions)
Operation Shelter to Home	\$ 39.70
Small Business Relief Fund (\$2M was budgeted in the Proposed Budget for a total of \$12.85M)	\$ 10.85
Flexible Benefit Plan Adjustment	\$ 6.86
CARES Act Funding - New Operational Expenditures	\$ 5.76
Restoration of Recreation Center Hours	\$ 3.22
Revised Debt Service Payments Related to Stadium Sale Proceeds	\$ 2.36
Restoration of 16.00 FTE Positions in the Code Enforcement Division	\$ 1.34
Revised Citywide Rent Expenditures	\$ 0.86
Restoration of Pool Hours	\$ 0.49
Restoration of Stadium Operating Expenses	\$ 0.39
Restoration of Mountain View/Beckwourth Hours of Operation	\$ 0.25
Sexual Harassment Prevention Training	\$ 0.07
Revision to Positions Reduced in Proposed Budget in Department of Finance	\$ 0.03
Restoration of Executive Assistant in DCOO Branches	\$ (0.04)
Reduction of Contractual Services in Public Works & Utilities Branch	\$ (0.06)
Reduction of Executive Assistant in Office of Boards and Commissions	\$ (0.08)
Correction of Associate Management Analyst in Office of Boards and Commissions	\$ (0.08)
Reduction of Accountant 2 in City Treasures Department	\$ (0.09)
Transfer of Expenditures to the Lead Payment Settlement Fund	\$ (0.12)
Revised Energy Expenditures	\$ (0.28)
Savings in the Public Liability Expenditures	\$ (0.32)
Reduction of Aircraft Maintenance in the Fire-Rescue Department	\$ (0.35)
Reduction of Consulting Services in the Transportation Department	\$ (0.38)
Salary and Fringe Benefit Adjustments	\$ (0.61)
Reduction of 8 Word Processing Operators in the Police Department	\$ (0.62)
Reduction of Smart Streetlights Program	\$ (1.72)
Adjustment to Mission Bay and Regional Park Improvements Funds	\$ (1.94)
Savings in VVSD Relocation Cost	\$ (2.50)
Total Expenditures	\$ 63.0

Citywide Adjustments

The following sections summarize May Revision adjustments with a citywide impact.

General Fund Revenues

General Fund revenue reflects a net increase of \$63.0 million over the Proposed Budget. This is attributed to decreases of \$54.0 million in major General Fund revenues and \$29.2 million in departmental revenue, and an increase of \$146.1 million in COVID-19 State and federal relief funds revenue.

Table 3: General Fund Revenue Change

General Fund Revenue	FY 2021 Proposed Budget	FY 2021 May Revision Budget	Change (in millions)
Major General Fund Revenues	\$ 1,200.2	\$ 1,146.3	\$ (54.0)
Departmental Revenue	\$ 339.6	\$ 310.4	\$ (29.2)
COVID-19 State and Federal Relief Funds	\$ -	\$ 146.1	\$ 146.1
Total	\$ 1,539.8	\$ 1,602.7	\$ 63.0

Major General Fund Revenues

Major General Fund revenue budget is \$1.15 billion, which reflects a decrease of \$54.0 million from the Fiscal Year 2021 Proposed Budget. All major General Fund revenue projections have been revised based on the most recent economic data and information available, including impacts resulting from the COVID-19 pandemic; and the year-end revenue projections found in the Third Quarter Report. The following table displays the components of the \$54.0 million projected decrease in major General Fund revenues from the Proposed Budget.

Table 4: Major General Fund Revenue Change

Major General Fund Revenues	FY 2021 Proposed Budget	FY 2021 May Revision Budget	Change (in millions)
Property Tax	\$ 629.6	\$ 630.6	\$ 1.0
Sales Tax	\$ 282.2	\$ 274.4	\$ (7.7)
Transient Occupancy Tax	\$ 123.0	\$ 90.5	\$ (32.5)
Franchise Fees	\$ 68.2	\$ 67.7	\$ (0.6)
Other Major General Fund Revenue	\$ 97.2	\$ 83.1	\$ (14.1)
Total	\$ 1,200.2	\$ 1,146.3	\$ (54.0)

The following table displays the Fiscal Year 2021 Proposed Budget growth rates and the May Revision growth rates for the four General Fund major revenues.

Table 5: Growth Rates for General Fund Major Revenues

Major General Fund Revenues	FY 2021 Proposed Budget Growth Rates	FY 2021 May Revision Growth Rates
Property Tax	4.25%	4.25%
Sales Tax ¹	-13.53%	-13.53%
Transient Occupancy Tax ¹	-10.91%	-36.71%
Franchise Fees (SDGE-Electricity/Cable)	-9.47% / -9.38%	-9.47%/-9.38%

¹The Sales Tax and Transient Occupancy Tax growth rates are based on an average annual rate for the fiscal year.

Considering the current economic environment and impacts from the COVID-19 pandemic, actual economic and financial conditions may change materially from those assumed. The Department of Finance (DoF) will continue to monitor the situation closely and will incorporate these changes as needed and report significant changes in quarterly budget monitoring reports.

The most significant changes in General Fund major revenues are discussed in further detail in the following sections.

Sales Tax

Sales tax revenue reflects a decrease of \$7.7 million from the Fiscal Year 2021 Proposed Budget. Similar to the Fiscal Year 2021 Proposed Budget, the Fiscal Year 2021 May Revision budget for sales tax was developed assuming a negative 23.06 percent growth rate in the first quarter of Fiscal Year 2021, primarily from decreases in projected sales tax receipts as a result of decreased spending in travel, leisure, and entertainment sectors, all impacts from the COVID-19 pandemic. The sales tax growth rate for the remainder of Fiscal Year 2021 is projected at negative 4.00 percent based on the projected continued volatility in consumer confidence and a continued decline in the economy. This is in line with the City's sales consultant's recession scenario.

Consumer confidence, a measurement of the consumer's willingness to spend, is highly correlated with sales tax. As of April 2020, consumer confidence is measured at 86.8 which is a 32.8% decrease from April 2019. When compared to March 2019, the unemployment rate and the number of unemployed in the City of San Diego for March 2020 has increased by 0.5%, from 3.4% to 3.9%. The unemployment rate for the City of San Diego is anticipated to increase significantly over the next several months as a result of impacts from the COVID-19 pandemic. As more restaurants, retail stores and other non-essential businesses temporarily or permanently close, and re-openings continue to be postponed, more people are left without work. The City of San Diego had 686,900 persons employed as of March 2020, representing a 1.6% decrease from March 2019. As discussed in the Third Quarter Report, the national unemployment rate is the highest recorded rate in history, since the start of the data collection in 1948. There are many variables that will contribute to the final outcome, including how long social distancing measures will be in place, how effectively State and federal governments provide relief and the timing for the ultimate containment and treatment of COVID-19.

The revised sales tax revenue includes the potential impact on the sales and use tax deferment recently implemented by the State. As discussed in the Third Quarter Report, the State has implemented a monthly payment plan for businesses with \$5.0 million or less in California total sales revenue to defer and repay up to \$50,000 in annual sales tax liability in twelve equal monthly installments resulting in less sales tax deposits in Fiscal Year 2021. The true impacts of the sales and use tax deferment is difficult to predict. However, based on a recent survey conducted by the San Diego Regional Economic Development Corporation and the Downtown San Diego Partnership, 42.0% of small businesses have closed and 61% have indicated a need for financial assistance. As a

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result, it is expected that many of small businesses are likely to take advantage of the sales tax deferment option, potentially impacting the City's sales tax revenues by \$9.8 million in Fiscal Year 2021.

Additionally, the sales tax revenue includes projected revenue increases associated with AB 147 which provides for the collection of additional sales taxes from out-of-state businesses and the new Marketplace Facilitator Act. The Marketplace Facilitator Act requires marketplace facilitators to be responsible for collecting and paying the tax on retail sales made through their marketplace for delivery to California customers. Marketplace facilitators include companies such as Amazon, eBay, Etsy and Walmart and is expected to offset the declines in sales tax growth and impacts from the sales and use tax deferment.

It is unclear how current uncertainties around the global health conditions will ultimately impact the full fiscal year. The City will closely monitor sales tax revenues and adjust the projections as necessary.

Transient Occupancy Tax

Transient Occupancy Tax (TOT) reflects a decrease of \$62.1 million from the Fiscal Year 2021 Proposed Budget. Of the total TOT revenue decrease, \$32.5 million is associated with a 5.5 cent tax and is received directly in the General Fund, \$5.9 million is for City Council discretionary one-cent tax and is reflected in the other Major General Fund revenue category, and \$23.6 million is for reimbursement of tourism and safety related expenditures in the General Fund and other Special Promotional Programs. The majority of the reduction is reflected in revenue adjustments within the Parks and Recreation and Fire-Rescue departments.

The May Revision incorporates an average growth rate of negative 36.71 percent. This decrease is primarily due to lower projected tourism activity similarly forecasted by the San Diego Tourism Authority and San Diego Tourism and Marketing District, which extends the impact of the COVID-19 pandemic than previously projected in the Fiscal Year 2021 Proposed Budget. Since the release of the Fiscal Year 2021 Proposed Budget, major events and conferences previously scheduled in the City have now been cancelled as a result of the continued travel restrictions, limit on public gatherings and the extended Stay at Home Order.

The current travel restrictions, and public gathering limitations in place due to COVID-19 will continue to affect tourism in a negative manner. However, the full impacts are all dependent on when these limitations are lifted by the State and local governments. Any changes in the travel industry will directly impact the City's TOT projection and the transfer of funds from the Special Promotional Program Fund to the General Fund.

Other Major General Fund Revenue

Property tax reflects an increase of \$1.0 million due to updated projections based on the most recent information from the County and economic indicators. This increase is primarily related to revised Redevelopment Property Tax Trust Fund (RPTTF) deposits received on April 1, 2020 and adjustments to the Recognized Obligation Payment Schedule (ROPS) reviewed by the California Department of Finance on April 15, 2020 (payment to be received June 2020). Similar to the Proposed Budget, the property tax growth rate remains at 4.25%, which is reflective of a continued moderate growth in home prices and home sales. Moreover, the collection rate estimates reflect a decrease of 1.6 percent for the first half of the fiscal year; a collection rate of 97.6 percent.

Franchise Fee revenue reflects a decrease of \$590,000 based on updated Fiscal Year 2020 receipts. This decrease is primarily due to a decrease in refuse hauler collection as a result of less tonnage collected due to many businesses temporarily closing in response to the COVID-19 pandemic.

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Other Revenue categories reflect a decrease of \$14.1 million based on adjustments to transfers from other funds, revenue from money and property (including office rent), and property transfer tax. This decrease is primarily due to \$7.9 million related to the transfer of the Pension Payment Stabilization Reserve; and a decrease of \$5.9 million associated with the one-cent TOT transfer into the General Fund as discussed in the TOT of this memorandum.

COVID-19 State and Federal Relief Funds

State Funds

As part of the state's response to address the COVID-19 pandemic, the Governor declared a State of Emergency on March 4, 2020 to make additional resources available, formalize emergency actions already underway across multiple state agencies and departments, and help the State prepare for broader spread of COVID-19.

On March 17, 2020, the State passed emergency legislation – SB 89 and SB 117 – providing up to \$1 billion in funding for purposes related to the March 4, 2020 proclamation of a State of Emergency. Included within the emergency funding was an augmentation of \$150 million to assist local governments in protecting the health and safety of homeless populations. This funding was distributed by the California Business, Consumer Services, and Housing Agency according to the Homeless Housing, Assistance and Prevention Program (HHAP) formula. Of the \$7.1 million that was allocated to the greater San Diego region, the City received \$3.7 million. The City Council voted on April 7, 2020 to allocate its COVID-19 Emergency Homelessness allocation, along with those for the County of San Diego and the Regional Task Force on the Homeless, toward emergency shelter operations at the Convention Center.

Federal Funds

On March 27, 2020, the federal government passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act to provide emergency assistance and health care response for individuals, families, and businesses affected by the COVID-19 pandemic. The CARES Act provides \$150 billion in payments to states and local governments from its Coronavirus Relief Fund (Fund) that may only be used to cover costs that: (1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); (2) were not accounted for in the budget most recently approved as of the date of enactment of the CARES Act; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 31, 2020. The CARES Act also provided additional allocations to Community Development Block Grant Program (CDBG), Emergency Solutions Grant Program (ESG), Housing Opportunities for Persons with AIDS Program (HOPWA). The funding allocation for these three programs was presented to City Council for approval on May 19, 2020.

Per federal guidelines, the requirement that expenditures be incurred "due to" the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. The Fund may not be used to cover shortfalls in government revenue, and communities receiving these payments are required to certify compliance with federal guidance regarding expenditures of CARES Act funds.

On May 4, 2020, the United States Department of the Treasury provided a frequently asked questions¹ to supplement Treasury's Coronavirus Relief Fund ("Fund") Guidance for State, Territorial, Local, and Tribal Governments. This document provided clarifications on key provisions

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

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in the legislation and guidance related to “payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency” and costs “not accounted for in the most recently approved budget if the cost is for a substantially different use from any expected use of funds”. The document also stated that “the Fund is designed to provide ready funding to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, a State, territorial, local, or Tribal government may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise.”

To date, the total COVID-19 relief funds available to the City from the State and federal government are presented in the following table.

Table 6: COVID-19 State and Federal Funds Summary

COVID-19 State and Federal Relief Funds Summary	Amount
Federal	
<i>CARES Act Funds</i>	
Coronavirus Relief Fund (CRF)	\$ 248.5
Community Development Block Grants (CDBG) ¹	\$ 7.2
Emergency Solutions Grant Program (ESG) ¹	\$ 3.6
Housing Opportunities for Persons with AIDS Program (HOPWA) ¹	\$ 0.7
U.S Department of Justice - Coronavirus Emergency Supplemental Funding (CESF) Program	\$ 1.2
State	
COVID-19 Emergency Homelessness Funds	\$ 7.1
Total	\$ 268.3

¹The funding allocation for these three programs was presented to City Council for approval on May 19, 2020.

Based on federal guidance, data obtained from the City’s existing COVID-19 internal tracking order, input from departments, and review from the City’s executive management team, the May Revision includes the use of \$156.2 million in COVID-19 State and federal relief funds. This proposal is in addition to the \$112.1 million in funds that will be used in Fiscal Year 2020, for a total of \$268.3 million in COVID-19 State and federal relief funds.

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Table 7: COVID-19 State and Federal Relief Funds Used in the May Revision

COVID-19 State and Federal Relief Funds Used in the May Revision	Change (in millions)
Police Payroll, Staffing, and Supplies	\$ 42.2
Operation Shelter to Home	\$ 39.7
Fire-Rescue Payroll, Staffing, and Supplies	\$ 38.9
Small Business Relief Fund	\$ 12.8
Parks and Recreation Staffing and Supplies	\$ 10.2
Environmental Services Staffing and Supplies	\$ 1.2
Library Staffing and Supplies	\$ 0.9
Economic Development Staffing and Supplies	\$ 0.2
Code Enforcement Staffing and Supplies	\$ 0.1
General Fund Total	\$ 146.1
Emergency Medical Services Fund Staffing and Supplies	\$ 0.3
Information Technology Fund Expenditures	\$ 8.5
Public Utility Funds Staffing and Supplies	\$ 1.3
Non-General Funds Total	\$ 10.1
Total	\$ 156.2

Operation Shelter to Home

In the beginning of April, the City restructured its homeless shelter system to respond to the COVID-19 pandemic under “Operation Shelter to Home.” The effort included moving more than 800 individuals experiencing homelessness who were living in City shelters into the San Diego Convention Center (Convention Center) to provide protective measures to prevent the spread of COVID-19, to allow for better physical distancing, and to allow service providers to consolidate resources. The restructure also included reducing the density of populations at other shelters and relocating some households into hotel rooms managed by the County and Regional Task Force on the Homeless. After the initial moves were completed, in mid-April outreach teams began working to bring individuals living on the streets into the Convention Center to provide safe and healthy living conditions and to provide support to help find permanent housing. Case managers and housing navigators are focused on identifying the most appropriate exit strategy for shelter clients and working to end their cycle of homelessness, with the goal of ultimately reducing the number of individuals experiencing homelessness in San Diego. The Third Quarter Report and May Revision includes a total of \$50 million in funding from COVID-19 State and federal relief funds to support operations and exit strategies at the Convention Center.

The current capacity at the Convention Center is 1500 individuals. Monthly expenditures for 1500 clients is projected at \$4.97 million per month.

- \$2.7 million (54%) for Meals, Operations, and Ancillary Services (sanitary, laundry, and showers)
- \$2.3 million (46%) related to Convention Center Rent and Operations & Maintenance Costs

The monthly Convention Center shelter expenditures include discounted rent for the space at the Convention Center of \$1.6 million and operational costs being incurred by the San Diego Convention Center Corporation (SDCCC) as a result of the shelter of \$0.7 million. These costs will cover SDCCC share of operational costs, maintenance, supplies, utilities, and general overhead, as well as

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funding for essential management and sales efforts while the Convention Center operates as a shelter. These funds will allow SDCCC to remain solvent and maintain operations necessary for the Corporation to quickly transition back to normal operations and start to benefit the local economy.

The State allocated \$7.1 million to the City, County, and Regional Task Force for the Homeless (RTFH) to help prevent the spread of the COVID-19 among the homeless population. This funding is anticipated to be used first to pay for “Operation Shelter to Home.” Current projections suggest the City should be able to use State funding to run the project through mid-June. The additional \$32.9 million to fund operations through December is anticipated to be covered by CARES Act funding.

Additionally, \$10 million of CARES funding is being projected for use to support successful exits from the Convention Center, to ensure that individuals have the opportunity to obtain shelter and housing when the City transitions the Convention Center back to its normal operations. This funding is critical and includes a variety of solutions: lease or purchase of hotels for long-term use, one-time interventions to help individuals who are candidates for diversion, and costs associated with expanding shelter opportunities at current facilities in a manner that will allow providers to serve more individuals or to serve specific subpopulations like families in the short-term.

Small Business Relief Fund

To ensure the resiliency of local businesses and assist in job retention, the City established a Small Business Relief Fund (SBRF) to provide grants and forgivable or low- to zero-interest-rate loans to eligible small businesses for working capital. The goal of the SBRF is to help businesses retain employees and sustain continuity of business operations impacted by federal, California, San Diego County and local emergency declarations regarding COVID-19.

Recently, the City released approximately \$6.1 million in the SBRF funds and the demand for the funds was overwhelming, with 10,500 small businesses applying. The May Revision prioritizes CARES Act funds for small business relief with an additional \$12.8 million in available funds to expand the SBRF. The Economic Development Department is currently bringing forward SBRF program enhancements to the City Council that will allocate these resources as soon as possible.

Additional information regarding the uses of COVID-19 State and federal relief funds are reflected in the Departmental Adjustments section of this memorandum.

General Fund Departmental Revenues

Excluding COVID-19 State and federal relief funds, departmental revenues are projected to decrease by \$29.2 million from the Fiscal Year 2021 Proposed Budget. All departmental revenue projections have been revised based on the most recent economic data and information available and primarily reflect the impacts resulting from the COVID-19 pandemic. The following table displays the \$29.2 million projected decrease by department.

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Table 7: General Fund Departmental Revenue Changes

General Fund Departmental Revenues	Change (in millions)
City Clerk	\$ (0.03)
City Treasurer	\$ (0.93)
Department of Finance	\$ (0.01)
Development Services	\$ 2.34
Economic Development	\$ 0.75
Environmental Services	\$ (0.12)
Fire-Rescue	\$ (5.49)
Homelessness Strategies	\$ 0.16
Library	\$ (0.59)
Neighborhood Services	\$ (0.16)
Parks and Recreation	\$ (17.48)
Police	\$ (1.20)
READ - Facilities Services	\$ 0.71
Real Estate Assets	\$ (4.61)
Transportation	\$ (2.53)
Total	\$ (29.19)

Additional information regarding the changes in General Fund departmental revenue are described in the Departmental Adjustments section of this memorandum.

Salary and Fringe Benefit Adjustments

The May Revision includes the implementation of proposed adjustments to City's flexible benefit plan for the City's six Recognized Employee Organizations (REOs). At the time of the preparation of the May Revision, only four REOs have tentatively accepted the City's proposal. These REOs include the Municipal Employees Association (MEA), the International Association of Firefighters (Local 145), the American Federation of State, County, and Municipal Employees (Local 127) and the Deputy City Attorneys Association (DCAA). The Teamsters (Local 911) and the San Diego Police Officers Association (POA) have yet to accept the City's flexible benefit plan proposal. The proposed adjustments to the flexible benefit plan include increases in the tiered benefits for employees and their families while also limiting the cash-back options to existing employees that waive or select employee only coverage. The citywide amount of these flexible benefit adjustments in the May Revision is \$10.5 million, with \$6.9 million in the General Fund. These increases were calculated by allocating each REO an allotment equal to \$1,000 per capita to be used to benefit the coverage tiers that are most impacted by out-of-pocket expenses.

Departmental Adjustments

The following sections include department or fund specific operational budget adjustments included in the May Revision. It should be noted that the amounts in the tables below include all departmental specific adjustments, as well as salary and fringe benefit adjustments completed in the department or fund. For a summary of all adjustments included in the May Revision refer to *Attachment 1*.

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General Fund

City Clerk

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (2,867)	\$ (30,000)

Passport Services Revised Revenue

Reduction of \$30,000 in one-time revenue associated with a decrease in passport services provided due to the impacts of the COVID-19 pandemic.

City Treasurer

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
(1.00)	\$ (100,514)	\$ (930,000)

Accountant 2

Reduction of 1.00 Accountant 2 and total expenditures of \$93,586 in support of revenue auditing activity related to Transient Occupancy Tax receipts. This position is currently vacant.

Business Tax Revenue

Reduction of \$430,000 in one-time revenue to reflect revised projections related to Business Tax due to anticipated reductions in the number of business operating in the City in Fiscal Year 2021.

Collection Referral Fee Revised Revenue

Reduction of \$500,000 in one-time revenue for the collection referral fees from parking citations. Due to the impacts of the COVID-19 pandemic, the number of citations issued by the Police Department has declined in Fiscal Year 2020 resulting in less citations anticipated to be referred to collections in Fiscal Year 2021.

Citywide Program Expenditures

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 7,816,787	\$ -

Revised Debt Service Payments Related to Stadium Sale Proceeds

The Proposed Budget assumed the use of \$16.9 million in anticipated Stadium sale proceeds for General Fund debt service out of the Capital Outlay Fund. Since the release of the Proposed Budget, the total estimated Stadium sale proceeds has been lowered resulting in \$14.5 million in available funds for debt service. As a result, the May Revision includes the addition of \$2.4 million in the General Fund debt service previously assumed to be paid out of the Capital Outlay Fund.

Revised Citywide Rent Expenditures

Adjustment of \$857,804 in non-personnel expenditures for revised rent expenditures citywide.

Adjustment to Mission Bay and Regional Park Improvements Funds

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Reduction of \$1.9 million in non-personnel expenditures related to the transfer to the park improvement funds based on projected Mission Bay rent and concession revenue per the Mission Bay Ordinance.

Savings in the Public Liability Fund

Reduction of \$323,604 in one-time non-personnel expenditures for public liability claims due to the use of anticipated excess fund balance in the Public Liability Operating Fund.

Department of Finance

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
(0.47)	\$ 19,771	\$ (14,200)

Revision to Positions Reduced in Proposed Budget

Reduction of 0.47 FTE positions and an addition of \$28,299 in personnel expenditures related to the revision of 7.80 FTE positions reduced in the Proposed Budget. These adjustments are to align the position classifications of the reductions with the long-term strategic development of the Department. The most impactful adjustments are as follows: reduction of 1.00 Finance Analyst 4 and a corresponding addition of 2.00 Finance Analyst 2s; reduction of 1.00 Finance Analyst 2 and a corresponding addition of 1.00 Finance Analyst 3; and, an additional reduction for hourly staff support. Please refer to the Proposed Budget for related and similar service level impacts.

TransNet Revised Revenue

Adjustment to reflect revised impacts from COVID-19 pandemic to TransNet revenue projections from the San Diego Association of Governments (SANDAG).

Development Services

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
16.00	\$ 1,333,674	\$ 2,387,438

Restoration of 16.00 FTE Positions in the Code Enforcement Division

Addition of \$1.3 million in one-time revenue from the Civil Penalties Fund to restore the 16.00 FTE positions in the Code Enforcement Division that were reduced during the Proposed Budget.

Civil Penalty Fund for Code Enforcement Division Enhancements

Addition of \$1.0 million in a one-time revenue from the Civil Penalties Fund for the enhancement of the City's code enforcement efforts, including the reimbursement for investigative costs and costs associated with the hearing process provided by the Code Enforcement Division.

CARES Act Funding - Code Enforcement Staffing and Supplies

Addition of \$50,000 in one-time revenue to support CARES Act eligible expenditures in the Proposed Budget.

Economic Development

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 10,845,032	\$ 13,807,814

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CARES Act Funding – Small Business Relief Funds

Addition of \$12.9 million in one-time revenue and expenditures to support for the Small Business Relief Fund (SBRF) which provides grant funds to small businesses impacted by the COVID-19 pandemic. Please refer the CARES Act Funds section of this memorandum for additional information on the SBRF.

Former Enterprise Zone Funding

Addition of \$750,000 in one-time revenue from the Former Enterprise Zone Fund to support economic development activities in the Economic Development Department in Fiscal Year 2021.

CARES Act Funding – Economic Development Staffing and Supplies

Addition of \$209,449 in one-time revenue to support CARES Act Funding eligible expenses, primarily for reassigned staff and supplies.

Environmental Services

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 994,488	\$ 1,034,176

Transfer to the Lead Payment Settlement Fund

Transfer of \$117,250 in one-time non-personnel expenditures and associated revenue to the Lead Payment Settlement Fund in support of the Asbestos Lead and Mold, Lead Safety and Healthy Homes, and Hazardous Materials Management Program. This reduction will have no impact to this Program and reflects appropriate accounting and budgeting of these expenditures and revenues.

CARES Act Funding – Refuse Collection Enhancement

Addition of \$1.1 million in one-time non-personnel expenditures and \$1.2 million in one-time revenue to support enhanced refuse collections efforts provided during the COVID-19 pandemic.

Fire-Rescue

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 1,470,039	\$ 33,417,746

CARES Act Funding – Public Safety Payroll Expenses

Addition of \$33.9 million in one-time revenue to support payroll costs for public safety employees considered as payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

CARES Act Funding – Fire-Rescue Upstaffing

Addition of \$1.9 million in one-time non-personnel expenditures and \$5.0 million in one-time revenue to support an increase emergency medical services and upstaffing to respond to the COVID-19 public health emergency.

Reduction of Aircraft Maintenance

Reduction of \$350,000 in one-time non-personnel expenditures due to usage and maintenance savings for Copter 1 resulting from usage capacity of the new Sikorsky helicopter (Copter 3).

Inspection Services Revised Revenue

Reduction of \$2.1 million in one-time revenue for inspections services not needed due to COVID-19 related closures and public event cancellations.

Reimbursement of Tourism and Safety Related Expenditures - TOT Fund

Reduction of \$2.2 million reimbursement of tourism and safety related expenditures due to updated TOT revenue projections impacted by the COVID-19 pandemic. See Major General Fund Revenues section of this memorandum for more information.

Safety Sales Tax Allocation

Reduction of \$1.2 million due to updated Sales Tax projections impacted by COVID-19. See Major General Fund Revenues section of this memorandum for more information.

General Services

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (15,218)	\$ -

Restoration of Executive Assistant

Restoration of 0.50 Executive Assistant position in the General Services Branch. This position is offset a reduction of 0.50 Program Coordinator added in the Proposed Budget.

Homelessness Strategies

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 37,195,980	\$ 39,857,508

Operation Shelter to Home

Addition of \$39.7 million in one-time non-personnel expenditures with supporting revenue to provide funding for CARES Act eligible expenses in support of Operation Shelter to Home. Please refer the COVID-19 State and Federal Relief Funds section of this memorandum for additional information on Operation Shelter to Home.

Transfer of Grant Revenue from the Neighborhood Services Department

Transfer of \$160,929 in grant revenue budget from the Neighborhood Services Branch to the Homelessness Strategies Department.

Savings in VVSD Relocation Cost

The May Revision includes the reduction of \$2.5 million in relocation expenses for the veterans' bridge shelter, which were included as one-time expenditures in the Fiscal Year 2021 Proposed Budget. Per the terms of the temporary license with the Navy, the City must vacate by June 30, and with the site currently unoccupied, the City has an opportunity to comply without disruption to clients, and expects that the need for relocation expenses will begin in Fiscal Year 2020. The City of San Diego is currently in discussions with the City of Chula Vista to transfer the bridge shelter located in the Midway district to the City of Chula Vista to serve individuals experiencing homelessness there as well as neighboring cities. For additional information about the relocation expenses expected to be incurred, please see the Third Quarter Report.

The remaining \$4.1 million included in the Proposed Budget for the veterans' shelter will be used for one or more shelters to make neutral the loss of 200 beds from the transfer of the Midway

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district bridge shelter to Chula Vista. The need is to at least maintain and, if possible, increase shelter capacity in accordance with the recently-approved Community Action Plan on Homelessness. The use of funds will likely include one or more of the following: a further expansion of Golden Hall, an expansion opportunity at Father Joe's Imperial Avenue campus, and the funding of shelter related to criminal justice diversion.

Human Resources

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 70,279	\$ -

Sexual Harassment Prevention Training

Addition of \$72,632 in non-personnel expenditures to manage and administer the citywide Sexual Harassment Prevention Training program.

Library

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
3.50	\$ 303,747	\$ 305,246

Restoration of Mountain View/Beckwourth Hours of Operation

Restoration of 3.50 FTE positions and total expenditures of \$250,094 to restore Mountain View/Beckwourth Library Branch hours reduced in the Proposed Budget.

CARES Act Funding - Library Staffing and Supplies

Addition of \$76,721 in one-time non-personnel expenditures and \$893,437 in one-time revenue to support CARES Act Funding eligible expenses, primarily for reassigned staff and supplies.

Photocopy Services Fee Revised Revenue

Reduction of \$40,749 in one-time revenue for photocopy service fee revenue. This revenue is expected to be impacted by the demand for these services during the COVID-19 pandemic.

Lost/Damaged Library Material Fee Revised Revenue

Reduction of \$79,688 in one-time revenue related to lost and damaged library material fee revenue. This revenue is expected to be impacted by the circulation of library materials during the COVID-19 pandemic.

Special Events Revised Revenue - Central Library

Reduction of \$94,589 in one-time revenue for special event fees due to the number anticipated events scheduled at the Central Library.

Parking Garage Revised Revenue

Reduction of \$370,000 in one-time revenue for parking garage fees due to the anticipated reduction in attendance at the Central Library and larger events at Petco Park during the COVID-19 pandemic.

Neighborhood Services

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FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 6,840	\$ (160,929)

Transfer of Grant Revenue to the Homelessness Strategies Department

Transfer of \$160,929 in grant revenue budget from the Neighborhood Services Branch to the Homelessness Strategies Department.

Restoration of Executive Assistant

Restoration of 0.50 Executive Assistant position in the Neighborhood Services Branch. This position is offset by a reduction of 0.50 Program Coordinator added in the Proposed Budget.

Office of Boards and Commissions

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
(2.00)	\$ (165,180)	\$ -

Correction of Associate Management Analyst

Technical correction to reduce 1.00 Associate Management Analyst and total expenditures of \$83,609 erroneously added in the Proposed Budget.

Reduction of Executive Assistant

Reduction of 1.00 Executive Assistant position and total expenditures of \$81,158 for administrative support to several boards and commissions.

Office of the Chief Financial Officer

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (28,324)	\$ -

Restoration of Executive Assistant

Restoration of 1.00 Executive Assistant position in the General Services Branch. This position is offset by a reduction of 1.00 Program Coordinator added in the Proposed Budget.

Parks and Recreation

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
65.29	\$ 4,062,829	\$ (7,319,022)

Restoration of Recreation Center Hours

Restoration of 53.75 FTE positions and total expenditures of \$3.2 million with \$1,777 in revenue to fully restore recreation center hours from 45 to 60 hours reduced in the Proposed Budget.

Restoration of Pool Hours

Restoration of 11.54 FTE positions and total expenditures of \$486,986 with \$129,235 in revenue to fully restore pool hours from 45 to 60 hours reduced in the Proposed Budget.

CARES Act Funding - Parks and Recreation Staffing and Supplies

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Addition of \$400,000 in one-time non-personnel expenditures and \$10.2 million in one-time CARES Act Fund revenue for reassigned staff and supplies.

Reimbursement of Tourism and Safety Related Expenditures - TOT Fund

Reduction of \$17.6 million reimbursement of tourism and safety related expenditures due to updated TOT revenue projections impacted by the COVID-19 pandemic. See Major General Fund Revenues section of this memorandum for more information.

Police

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
(8.00)	\$ 1,429,538	\$ 40,992,017

CARES Act Funding - Public Safety Payroll Expenses

Addition of \$33.9 million in one-time revenue to support payroll costs for public safety employees considered as payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

CARES Act Funding - Policing Staffing and Supplies

Addition of \$2.3 million in one-time non-personnel expenditures and \$8.3 million in one-time CARES Act Fund revenue to support an increase in patrol to respond to the COVID-19 public health emergency.

Reduction of Word Processing Operators

Reduction of 8.00 Word Processing Operators and total expenditures of \$624,738 providing administrative support in various divisions in the Police Department. This reduction will require existing staff to support work performed by these positions.

Safety Sales Tax Allocation

Reduction of \$1.2 million due to updated Sales Tax projections impacted by COVID-19. See Major General Fund Revenues section of this memorandum for more information.

Public Works & Utilities

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (76,776)	\$ -

Reduction of Contractual Services

Reduction of \$61,743 in non-personnel expenditures for contractual services associated with the Enterprise Asset Management (EAM) Project.

Restoration of Executive Assistant

Restoration of 0.50 Executive Assistant position in the Public Works & Utilities Branch. This position is offset by a reduction of 0.50 Program Coordinator added in the Proposed Budget.

READ - Facilities Services

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FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
5.50	\$ 97,745	\$ 709,209

Restoration of Stadium Operating Expenses

Addition of 5.50 FTE positions and total expenditures of \$385,278 and \$709,209 in one-time revenue for three months of Stadium operating expenses to align with the anticipated sale and operational transition to SDSU.

Revised Energy Expenditures

Reduction of \$278,834 in non-personnel expenditures for revised energy expenditures.

Real Estate Assets Department (READ)

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (1,540)	\$ (4,612,675)

City Lease Revised Revenue

Reduction of \$4.6 million in one-time revenue in revenue-based lease agreements. This adjustment reflects the review of anticipated collection of minimum rents from lessees, deferred rents repayment schedules for certain lessees, and lease agreements to assess the potential impacts during the COVID-19 pandemic.

Smart & Sustainable Communities

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 6,541	\$ -

Restoration of Executive Assistant

Restoration of 0.50 Executive Assistant position in the Smart & Sustainable Communities Branch. This position is offset a reduction of 0.50 Program Coordinator added in the Proposed Budget.

Storm Water

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (394,018)	\$ -

Reduction of Consulting Services

Reduction of \$382,282 in non-personnel expenditures for consulting services to offset the cost of creating the new Storm Water Department included in the Proposed Budget.

Sustainability

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (1,358,494)	\$ -

Reduction of Smart Streetlights Program

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Reduction of \$1.4 million in non-personnel expenditures associated with the elimination of support for the program in the General Fund.

Transportation

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (381,090)	\$ (2,531,233)

Reduction of Smart Streetlights Program

Reduction of \$360,500 in non-personnel expenditures associated with the elimination of support for the program in the General Fund.

Gas Tax Revised Revenue

Reduction of \$1.1 million in one-time revenue to reflect revised projections related to Gas Tax.

TransNet Revised Revenue

Adjustment to reflect revised impacts from COVID-19 pandemic to TransNet revenue projections from the San Diego Association of Governments (SANDAG).

Non-General Funds

The following describes the significant adjustments within each non-general fund.

Airports

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 313,704	\$ -

Airport Improvements

Addition of \$293,000 in one-time non-personnel expenditures for airport improvements. Improvements at Montgomery-Gibb Field include maintenance and repair on newly acquired on-site commercial space and related utilities, barrier fencing, and a replacement airport beacon light and pole. Improvements at Brown Field include the interior rehabilitation of on-site facilities.

Capital Outlay Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (2,359,400)	\$ (1,944,400)

Development Services Fund 101 Ash Building Reimbursement

Addition of \$415,000 in one-time revenue related to the reimbursement from the Development Services Fund for 101 Ash St. inter-fund loan repayments.

Revised Debt Service Payments Related to Stadium Sale Proceeds

The Proposed Budget assumed the use of \$16.9 million in anticipated Stadium sale proceeds for General Fund debt service out of the Capital Outlay Fund. Since the release of the Proposed Budget, the total estimated Stadium sale proceeds has been lowered resulting in \$14.5 million in available

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funds for debt service. As a result, the May Revision includes the reduction of \$2.4 million in the debt service payment in the Capital Outlay Fund now assumed to be paid out of the General Fund.

Convention Center Expansion Administration Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ -	\$ (135,576)

Convention Center TOT Support

Reduction of \$135,576 to reflect the use of fund balance to support the annual Convention Center TOT allocation.

Development Services Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
6.50	\$ 3,300,458	\$ 533,510

Positions and IT Expenditures Support

Addition of 4.00 FTE positions and total expenditures of \$1.7 million to support organizational management and information technology implementation efforts.

Cannabis Permit Bureau

Addition of 9.00 FTE positions and total expenditures of \$970,317 to centralize cannabis permitting activities and allocate resources to meet state permitting requirements including monitoring and auditing activities.

Development Services Fund Revised Revenue

Addition of \$533,510 in revenue to reflect for qualifying reimbursable personnel and non-personnel expenditures.

Adjustment to Pension Payment Stabilization Reserve Contribution

Reduction of \$227,500 in one-time non-personnel expenditures to reflect the updated contribution to the Pension Payment Stabilization Reserve.

Revised Energy Expenditures

Reduction of \$261,635 for in non-personnel expenditure for revised energy expenditures.

Revised Citywide Rent Expenditures

Reduction of \$581,787 in non-personnel expenditures for revised rent expenditures citywide.

Engineering and Capital Projects Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 680,609	\$ (7,969,296)

Engineering & Capital Projects Fund Revised Revenue

Reduction of \$8.0 million in revenue to reflect revised reimbursable revenue projections.

Facilities Financing Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 58,061	\$ -

Revised Citywide Rent Expenditures

Addition of \$41,120 in non-personnel expenditures for revised rent expenditures citywide.

Fleet Operations Operating Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (111,392)	\$ (300,000)

Diesel Fuel Reduction

Reduction of \$300,000 in non-personnel expenditures and supporting revenue for diesel fuel related to the replacement of 20 diesel fuel vehicles with 20 natural gas vehicles.

Gas Tax Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (1,158,054)	\$ (1,779,785)

Gas Tax Revised Expenditures and Revenues

Reduction of \$1.2 million in non-personnel expenditures and \$1.8 million in revenue for an adjustment to reflect revised revenue projections related to Gas Tax.

General Plan Maintenance Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (353,000)	\$ (661,000)

Community Plan Updates

Addition of \$308,000 in one-time non-personnel expenditures to support community plan development in the General Plan Maintenance Fund from anticipate fund balance.

General Plan Maintenance Fee Revised Revenue

Reduction of \$661,000 in one-time non-personnel expenditures and General Plan Maintenance Fee revenue due to anticipated reductions in the amount of permit applications during the COVID-19 pandemic.

Information Technology Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 8,559,705	\$ 8,518,759

CARES Act Funding - Remote Workstations

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Addition of \$3.5 million in one-time non-personnel expenditures and associated one-time CARES Act Fund revenue to provide laptops and other workstation-related hardware for remote staff during the COVID-19 pandemic.

CARES Act Funding – Telecommunication Network, Datacenter, and Cyber Security Services

Addition of \$1.5 million in one-time non-personnel expenditures and associated one-time CARES Act Fund revenue for a telecommunication network, datacenter and cyber security services for staff during the COVID-19 pandemic.

CARES Act Funding – Secure Remote Work Infrastructure

Addition of \$1.4 million in one-time non-personnel expenditures and associated one-time CARES Act Fund revenue to implement secure remote work infrastructure.

CARES Act Funding – Remote Access Network

Addition of \$700,000 in one-time non-personnel expenditures and associated one-time CARES Act Fund revenue to provide remote access network redundancies.

CARES Act Funding – Thermal Imaging Temperature Screening

Addition of \$515,800 in one-time non-personnel expenditures and associated one-time CARES Act Fund revenue to provide thermal imaging temperature screening hardware and software during the COVID-19 pandemic.

CARES Act Funding – Teleconferencing Solutions

Addition of \$400,500 in one-time non-personnel expenditures and associated one-time CARES Act Fund revenue to provide teleconferencing solutions and related hardware for staff during the COVID-19 pandemic.

CARES Act Funding – Learning Management System

Addition of \$250,000 in one-time non-personnel expenditures and associated one-time CARES Act Fund revenue to support a cloud-based learning management system for staff during the COVID-19 pandemic.

CARES Act Funding – Project Management Tools

Addition of \$151,800 in one-time non-personnel expenditures and associated one-time CARES Act Fund revenue for project management tools to assist with remote work planning and communications.

CARES Act Funding – Virtual Private Network

Addition of \$99,800 in one-time non-personnel expenditures and associated one-time CARES Act Fund revenue to provide a secure virtual private network (VPN) for staff impacted during the COVID-19 pandemic.

Metropolitan Sewer Utility Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 953,863	\$ 782,100

CARES Act Funding – Public Utilities Staffing and Supplies

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Addition of \$537,300 in one-time non-personnel expenditures and associated one-time CARES Act Fund revenue of \$782,100 for public utilities staffing and supplies.

Mission Bay Park Improvement Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ -	\$ (1,258,426)

Mission Bay Park Improvement Fund Revised Revenue

Reduction of \$1.3 million in one-time revenue to reflect revised revenue projections in the Mission Bay Park Improvement Fund.

Municipal Sewer Revenue Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 572,793	\$ 325,875

CARES Act Funding - Public Utilities Staffing and Supplies

Addition of \$223,875 in one-time non-personnel expenditures and associated one-time CARES Act Fund revenue of \$325,875 for public utilities staffing and supplies.

Petco Park Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (2,115,653)	\$ (2,162,171)

Petco Park TOT Revised Allocation

Reduction of \$1.2 million in revenue for the annual TOT reimbursement to the Petco Park Fund. This revision adjusts the total transfer from the TOT fund to \$12.2 million.

Petco Park Special Events

This adjustment includes a reduction of \$2.1 million in policing services at Petco Park. This reduction is offset with a decrease of \$963,424 in special events revenue.

Public Safety Services and Debt Service Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (2,390,233)	\$ (2,390,233)

Safety Sales Tax Allocation

Reduction of \$2.4 million in one-time non-personnel expenditures with supporting revenue to reflect COVID-19 impacts to the Public Safety Services & Debt Service Fund.

Publishing Services Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 8,856	\$ (493,958)

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Publishing Services Fund Revised Revenue

Reduction of \$493,958 in revenue for an adjustment to reflect revised revenue projections for publishing services to City departments.

Recycling Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 97,505	\$ (2,800,000)

AB 939 Fee Revised Revenue

Reduction of \$2.8 million in AB 939 fee revenue due to the postponement of an anticipated fee increase.

Refuse Disposal Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 2,328,638	\$ -

Miramar Landfill Heavy Duty Equipment

Addition of \$2.2 million in one-time non-personnel expenditures to purchase heavy duty equipment at the Miramar Landfill.

Risk Management Administration Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
1.00	\$ 243,334	\$ -

Restoration of Employee Benefits Specialist 2

Restoration of 1.00 Employee Benefits Specialist 2 and total expenditures of \$98,475 in the Risk Management Department. This position was erroneously reduced in the Proposed Budget.

San Diego Regional Parks Improvement Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ -	\$ (677,614)

San Diego Regional Parks Improvement Fund Revised Revenue

Reduction of \$677,614 for an adjustment to reflect revised revenue projections in the San Diego Regional Parks Improvement Fund.

Seized Assets – Federal DOJ Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (1,498,234)	\$ -

Seized Assets Expenditures and Revenues

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Reduction of \$1.5 million in non-personnel expenditures to align fund activity with anticipated revenue and fund balance.

Seized Assets – Federal Treasury Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 4,389,792	\$ -

Neighborhood Policing Overtime

Restoration of \$4.4 million in one-time overtime personnel expenditures to support current neighborhood policing activities that were budgeted on a one-time basis in Fiscal Year 2020.

Stadium Operations Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.50	\$ 2,951,985	\$ 877,429

Stadium Operating Expenditures

Addition of \$3.0 million in one-time expenditures and \$877,429 in one-time revenue for three months of Stadium operating expenses to align with the anticipated sale and operational transition to SDSU.

State COPS Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ 2,191,356	\$ -

SART Kits Support

Addition of \$1.1 million in one-time non-personnel expenditures to support the contract for Sexual Assault Rape Testing (SART) Kits.

Air Support Operations Unit

Addition of \$1.1 million in non-personnel expenditures for insurance and fuel to support the Police Department's Air Support Operations unit.

Transient Occupancy Tax (TOT) Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
1.00	\$ (29,392,921)	\$ (29,559,484)

Stadium Operating Expenses

Addition of \$523,546 in one-time expenditures for three months of Stadium operating expenses to align with the anticipated sale and operational transition to SDSU.

Restoration of Public Information Officer

Restoration of 1.00 Public Information Officer and total expenditures of \$64,575 in the Cultural Affairs Department. This position was erroneously reduced in the Proposed Budget.

Revised Citywide Rent Expenditures

Addition of \$7,450 in one-time non-personnel expenditures for revised rent expenditures citywide.

One-Cent Discretionary

Reduction of \$3.9 million in the one-cent discretionary funding transfers to the General Fund due to updated TOT revenue projections for Fiscal Year 2021.

Reimbursement of Tourism and Safety Related Expenditures

Reduction of \$16.7 million in one-time expenditures to support the safety and maintenance of visitor-related facilities due to updated TOT revenue projections for Fiscal Year 2021.

TOT Revised Revenue

Reduction of \$29.6 million due to updated TOT revenue projections impacted by the COVID-19 pandemic. See Major General Fund Revenues section of this memorandum for more information.

TransNet Administration and Debt Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (49,540)	\$ (49,540)

TransNet Revised Revenue Allocation

Reduction of \$49,540 in expenditures and associated revenue for TransNet reimbursable work. This adjustment is due to impacts of the COVID-19 pandemic.

TransNet Extension Congestion Relief Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ -	\$ (3,433,122)

TransNet Revised Revenue Allocation

Reduction of \$3.4 million in revenue for an adjustment related to TransNet revised revenue projections impact by COVID-19 pandemic.

TransNet Extension Maintenance Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (1,471,338)	\$ (1,471,338)

TransNet Revised Revenue Allocation

Reduction of \$1.5 million in non-personnel expenditures and associated revenue for TransNet reimbursable work. This adjustment is due to impacts of the COVID-19 pandemic.

Water Utility Operating Fund

FTE Adjustment	Expenditure Adjustment	Revenue Adjustment
0.00	\$ (3,016,399)	\$ 195,525

CARES Act Funding - Public Utilities Staffing and Supplies

Honorable Council President Georgette Gómez and Members of the City Council

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Addition of \$134,325 in one-time non-personnel expenditures and associated one-time CARES Act Fund revenue of \$195,525 for public utilities staffing and supplies.

Water Bonds Debt Service

Reduction of \$3.8 million in non-personnel expenditures for water bond debt service.

Capital Improvements Program

Adjustments to capital improvement projects are primarily due to adjustments to bring project budgets in line with revised project schedules, as well as reductions for revised revenue projections. The Fiscal Year 2021 May Revision CIP adjustments total a net increase of \$2.3 million to the Fiscal Year 2021 Proposed CIP Budget. Significant adjustments include:

- Reduction of \$621,734 Gas Tax Funds to the Street Resurfacing and Reconstruction Annual Allocation
- Reduction of \$3.4 million of TransNet Funds to the Street Resurfacing and Reconstruction Annual Allocation
- Increase of \$1.9 million of Municipal Wastewater funds to the Pipeline Rehabilitation Annual Allocation
- Increase of \$2.4 million of Metropolitan Wastewater funds to the Metro Treatment Plants Annual Allocation

Attachment 4 – FY 2021 CIP May Revision Adjustments provides an itemized list of the changes by project along with a brief description of each change.

Attachments:

1. FY 2021 Operating May Revision Adjustments
2. FY 2021 Transient Occupancy Tax Fund Allocations
3. FY 2021 CIP May Revision Adjustments

cc: Honorable Mayor Kevin L. Faulconer
Honorable City Attorney Mara Elliott
Aimee Faucett, Chief of Staff, Office of the Mayor
Andrea Tevlin, Independent Budget Analyst
Jeff Sturak, Assistant Chief Operating Officer
David Nisleit, Chief of Police, Police Department
Colin Stowell, Fire Chief, Fire-Rescue Department
Erik Caldwell, Deputy Chief Operating Officer, Smart & Sustainable Communities
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Johnnie Perkins Jr., Deputy Chief Operating Officer, Public Works & Utilities
Robert Vacchi, Deputy Chief Operating Officer, Neighborhood Services
Matt Awbrey, Chief of Civic and External Affairs, Office of the Mayor
Almis Udrys, Chief of Innovation & Policy, Office of the Mayor
Francis Barraza, Deputy Chief of Staff, Community Engagement, Office of the Mayor
Jessica Lawrence, Director of Policy and Council Affairs, Office of the Mayor
Department Directors

Fiscal Year 2021 Operating May Revision Adjustments

Attachment 1

GENERAL FUND						
Department/Fund	Budget Adjustment	FTE	PE	NPE	EXP	REV
City Attorney	Salary and Fringe Benefit Adjustment	0.00	\$ (28,557)	\$ -	\$ (28,557)	\$ -
City Attorney Total		0.00	\$ (28,557)	\$ -	\$ (28,557)	\$ -
City Auditor	Salary and Fringe Benefit Adjustment	0.00	\$ (1,560)	\$ -	\$ (1,560)	\$ -
City Auditor Total		0.00	\$ (1,560)	\$ -	\$ (1,560)	\$ -
City Clerk	Passport Services Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (30,000)
	Salary and Fringe Benefit Adjustment	0.00	\$ (2,867)	\$ -	\$ (2,867)	\$ -
City Clerk Total		0.00	\$ (2,867)	\$ -	\$ (2,867)	\$ (30,000)
City Council	Salary and Fringe Benefit Adjustment	0.00	\$ (7,088)	\$ -	\$ (7,088)	\$ -
City Council Total		0.00	\$ (7,088)	\$ -	\$ (7,088)	\$ -
City Treasurer	Collection Referral Fee Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (500,000)
	Business Tax Revenue	0.00	\$ -	\$ -	\$ -	\$ (430,000)
	Salary and Fringe Benefit Adjustment	0.00	\$ (6,928)	\$ -	\$ (6,928)	\$ -
	Accountant 2	(1.00)	\$ (93,586)	\$ -	\$ (93,586)	\$ -
City Treasurer Total		(1.00)	\$ (100,514)	\$ -	\$ (100,514)	\$ (930,000)
Citywide Program Expenditures	Flexible Benefit Plan Adjustment	0.00	\$ 6,859,227	\$ -	\$ 6,859,227	\$ -
	Revised Debt Service Payments Related to Stadium Sale Proceeds	0.00	\$ -	\$ 2,359,400	\$ 2,359,400	\$ -
	Revised Citywide Rent Expenditures	0.00	\$ -	\$ 857,804	\$ 857,804	\$ -
	Savings in the Public Liability Fund	0.00	\$ -	\$ (323,604)	\$ (323,604)	\$ -
	Adjustment to Mission Bay and Regional Park Improvements Funds	0.00	\$ -	\$ (1,936,040)	\$ (1,936,040)	\$ -
Citywide Program Expenditures Total		0.00	\$ 6,859,227	\$ 957,560	\$ 7,816,787	\$ -
Communications	Salary and Fringe Benefit Adjustment	0.00	\$ (2,252)	\$ -	\$ (2,252)	\$ -
Communications Total		0.00	\$ (2,252)	\$ -	\$ (2,252)	\$ -
Debt Management	Salary and Fringe Benefit Adjustment	0.00	\$ (817)	\$ -	\$ (817)	\$ -
Debt Management Total		0.00	\$ (817)	\$ -	\$ (817)	\$ -
Department of Finance	Revision to Positions Reduced in Proposed Budget	(0.47)	\$ 28,299	\$ -	\$ 28,299	\$ -
	TransNet Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (14,200)
	Salary and Fringe Benefit Adjustment	0.00	\$ (8,528)	\$ -	\$ (8,528)	\$ -
Department of Finance Total		(0.47)	\$ 19,771	\$ -	\$ 19,771	\$ (14,200)
Development Services	Restoration of 16.00 FTE Positions in the Code Enforcement Division	16.00	\$ 1,336,718	\$ -	\$ 1,336,718	\$ 1,337,438
	CARES Act Funding - Code Enforcement Staffing and Supplies	0.00	\$ -	\$ -	\$ -	\$ 50,000
	Civil Penalty Fund for Code Enforcement Enhancement	0.00	\$ -	\$ -	\$ -	\$ 1,000,000
	Salary and Fringe Benefit Adjustment	0.00	\$ (3,044)	\$ -	\$ (3,044)	\$ -
Development Services Total		16.00	\$ 1,333,674	\$ -	\$ 1,333,674	\$ 2,387,438
Economic Development	CARES Act Funding - Small Business Relief Funds	0.00	\$ -	\$ 10,848,365	\$ 10,848,365	\$ 12,848,365
	CARES Act Funding - Economic Development Staffing and Supplies	0.00	\$ -	\$ -	\$ -	\$ 209,449
	Former Enterprise Zone Funding	0.00	\$ -	\$ -	\$ -	\$ 750,000
	Salary and Fringe Benefit Adjustment	0.00	\$ (3,333)	\$ -	\$ (3,333)	\$ -
Economic Development Total		0.00	\$ (3,333)	\$ 10,848,365	\$ 10,845,032	\$ 13,807,814
Environmental Services	CARES Act Funding - Refuse Collection Enhancement	0.00	\$ 4,500	\$ 1,116,618	\$ 1,121,118	\$ 1,151,426
	Salary and Fringe Benefit Adjustment	0.00	\$ (9,380)	\$ -	\$ (9,380)	\$ -
	Transfer to the Lead Payment Settlement Fund	0.00	\$ -	\$ (117,250)	\$ (117,250)	\$ (117,250)
Environmental Services Total		0.00	\$ (4,880)	\$ 999,368	\$ 994,488	\$ 1,034,176
Ethics Commission	Salary and Fringe Benefit Adjustment	0.00	\$ (514)	\$ -	\$ (514)	\$ -
Ethics Commission Total		0.00	\$ (514)	\$ -	\$ (514)	\$ -

Fiscal Year 2021 Operating May Revision Adjustments

Attachment 1

GENERAL FUND						
Department/Fund	Budget Adjustment	FTE	PE	NPE	EXP	REV
Fire-Rescue	CARES Act Funding - Fire Rescuer Upstaffing	0.00	\$ 1,576,018	\$ 336,347	\$ 1,912,365	\$ 4,972,970
	CARES Act Funding - Public Safety Payroll Expenses	0.00	\$ -	\$ -	\$ -	\$ 33,937,136
	Reimbursement of Tourism and Safety Related Expenditures - TOT Fund	0.00	\$ -	\$ -	\$ -	\$ (2,235,285)
	Safety Sales Tax Allocation	0.00	\$ -	\$ -	\$ -	\$ (1,195,117)
	Inspection Services Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (2,061,958)
	Salary and Fringe Benefit Adjustment	0.00	\$ (92,326)	\$ -	\$ (92,326)	\$ -
	Reduction of Aircraft Maintenance	0.00	\$ -	\$ (350,000)	\$ (350,000)	\$ -
Fire-Rescue Total		0.00	\$ 1,483,692	\$ (13,653)	\$ 1,470,039	\$ 33,417,746
General Services	Salary and Fringe Benefit Adjustment	0.00	\$ (268)	\$ -	\$ (268)	\$ -
	Restoration of Executive Assistant	0.00	\$ (14,950)	\$ -	\$ (14,950)	\$ -
General Services Total		0.00	\$ (15,218)	\$ -	\$ (15,218)	\$ -
Government Affairs	Salary and Fringe Benefit Adjustment	0.00	\$ (491)	\$ -	\$ (491)	\$ -
Government Affairs Total		0.00	\$ (491)	\$ -	\$ (491)	\$ -
Homelessness Strategies	Operation Shelter to Home	0.00	\$ -	\$ 39,696,579	\$ 39,696,579	\$ 39,696,579
	Transfer of Grant Revenue to the Homelessness Strategies Department	0.00	\$ -	\$ -	\$ -	\$ 160,929
	Salary and Fringe Benefit Adjustment	0.00	\$ (599)	\$ -	\$ (599)	\$ -
	Savings in VVSD Relocation Cost	0.00	\$ -	\$ (2,500,000)	\$ (2,500,000)	\$ -
Homelessness Strategies Total		0.00	\$ (599)	\$ 37,196,579	\$ 37,195,980	\$ 39,857,508
Human Resources	Sexual Harassment Prevention Training	0.00	\$ -	\$ 72,632	\$ 72,632	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (2,353)	\$ -	\$ (2,353)	\$ -
Human Resources Total		0.00	\$ (2,353)	\$ 72,632	\$ 70,279	\$ -
Library	Restoration of Mountain View/Beckwourth Hours of Operation	3.50	\$ 180,376	\$ 69,718	\$ 250,094	\$ -
	CARES Act Funding - Library Staffing and Supplies	0.00	\$ -	\$ 76,721	\$ 76,721	\$ 893,437
	Parking Garage Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (373,185)
	Special Events Revised Revenue - Central Library	0.00	\$ -	\$ -	\$ -	\$ (94,589)
	Photocopy Services Fee Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (40,749)
	Lost/Damaged Library Material Fee Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (79,668)
	Salary and Fringe Benefit Adjustment	0.00	\$ (23,068)	\$ -	\$ (23,068)	\$ -
Library Total		3.50	\$ 157,308	\$ 146,439	\$ 303,747	\$ 305,246
Major General Fund Revenues	Major Revenues	0.00	\$ -	\$ -	\$ -	\$ (53,950,214)
Major General Fund Revenues Total		0.00	\$ -	\$ -	\$ -	\$ (53,950,214)
Mobility	Salary and Fringe Benefit Adjustment	0.00	\$ (1,143)	\$ -	\$ (1,143)	\$ -
Mobility Total		0.00	\$ (1,143)	\$ -	\$ (1,143)	\$ -
Neighborhood Services	Restoration of Executive Assistant	0.00	\$ 7,074	\$ -	\$ 7,074	\$ -
	Transfer of Grant Revenue to the Homelessness Strategies Department	0.00	\$ -	\$ -	\$ -	\$ (160,929)
	Salary and Fringe Benefit Adjustment	0.00	\$ (234)	\$ -	\$ (234)	\$ -
Neighborhood Services Total		0.00	\$ 6,840	\$ -	\$ 6,840	\$ (160,929)
Office of Boards & Commissions	Salary and Fringe Benefit Adjustment	0.00	\$ (413)	\$ -	\$ (413)	\$ -
	Reduction of Executive Assistant	(1.00)	\$ (81,158)	\$ -	\$ (81,158)	\$ -
	Correction of Associate Management Analyst	(1.00)	\$ (83,609)	\$ -	\$ (83,609)	\$ -
Office of Boards & Commissions Total		(2.00)	\$ (165,180)	\$ -	\$ (165,180)	\$ -
Office of Homeland Security	Salary and Fringe Benefit Adjustment	0.00	\$ (829)	\$ -	\$ (829)	\$ -
Office of Homeland Security Total		0.00	\$ (829)	\$ -	\$ (829)	\$ -
Office of the Assistant COO	Salary and Fringe Benefit Adjustment	0.00	\$ (252)	\$ -	\$ (252)	\$ -
Office of the Assistant COO Total		0.00	\$ (252)	\$ -	\$ (252)	\$ -

Fiscal Year 2021 Operating May Revision Adjustments

Attachment 1

GENERAL FUND						
Department/Fund	Budget Adjustment	FTE	PE	NPE	EXP	REV
Office of the Chief Financial Officer	Salary and Fringe Benefit Adjustment	0.00	\$ (256)	\$ -	\$ (256)	\$ -
	Restoration of Executive Assistant	0.00	\$ (28,068)	\$ -	\$ (28,068)	\$ -
Office of the Chief Financial Officer Total		0.00	\$ (28,324)	\$ -	\$ (28,324)	\$ -
Office of the Chief Operating Officer	Salary and Fringe Benefit Adjustment	0.00	\$ (511)	\$ -	\$ (511)	\$ -
Office of the Chief Operating Officer Total		0.00	\$ (511)	\$ -	\$ (511)	\$ -
Office of the IBA	Salary and Fringe Benefit Adjustment	0.00	\$ (1,032)	\$ -	\$ (1,032)	\$ -
Office of the IBA Total		0.00	\$ (1,032)	\$ -	\$ (1,032)	\$ -
Office of the Mayor	Salary and Fringe Benefit Adjustment	0.00	\$ (1,533)	\$ -	\$ (1,533)	\$ -
Office of the Mayor Total		0.00	\$ (1,533)	\$ -	\$ (1,533)	\$ -
Parks & Recreation	Restoration of Recreation Center Hours	53.75	\$ 3,154,564	\$ 68,096	\$ 3,222,660	\$ 1,777
	Restoration of Pool Hours	11.54	\$ 428,609	\$ 58,377	\$ 486,986	\$ 129,235
	CARES Act Funding - Parks and Recreation Staffing and Supplies	0.00	\$ 400,000	\$ -	\$ 400,000	\$ 10,160,694
	Reimbursement of Tourism and Safety Related Expenditures - TOT Fund	0.00	\$ -	\$ -	\$ -	\$ (17,610,728)
	Salary and Fringe Benefit Adjustment	0.00	\$ (46,817)	\$ -	\$ (46,817)	\$ -
Parks & Recreation Total		65.29	\$ 3,936,356	\$ 126,473	\$ 4,062,829	\$ (7,319,022)
Performance & Analytics	Salary and Fringe Benefit Adjustment	0.00	\$ (798)	\$ -	\$ (798)	\$ -
Performance & Analytics Total		0.00	\$ (798)	\$ -	\$ (798)	\$ -
Personnel	Salary and Fringe Benefit Adjustment	0.00	\$ (4,129)	\$ -	\$ (4,129)	\$ -
Personnel Total		0.00	\$ (4,129)	\$ -	\$ (4,129)	\$ -
Planning	Salary and Fringe Benefit Adjustment	0.00	\$ (112,691)	\$ -	\$ (112,691)	\$ -
Planning Total		0.00	\$ (112,691)	\$ -	\$ (112,691)	\$ -
Police	CARES Act Funding - Policing Staffing and Supplies	0.00	\$ 2,000,000	\$ 250,000	\$ 2,250,000	\$ 8,250,000
	Safety Sales Tax Allocation	0.00	\$ -	\$ -	\$ -	\$ (1,195,117)
	CARES Act Funding - Public Safety Payroll Expenses	0.00	\$ -	\$ -	\$ -	\$ 33,937,134
	Salary and Fringe Benefit Adjustment	0.00	\$ (195,724)	\$ -	\$ (195,724)	\$ -
	Reduction of Word Processing Operators	(8.00)	\$ (624,738)	\$ -	\$ (624,738)	\$ -
Police Total		(8.00)	\$ 1,179,538	\$ 250,000	\$ 1,429,538	\$ 40,992,017
Public Works & Utilities	Salary and Fringe Benefit Adjustment	0.00	\$ (35)	\$ -	\$ (35)	\$ -
	Restoration of Executive Assistant	0.00	\$ (14,998)	\$ -	\$ (14,998)	\$ -
	Reduction of Contractual Services	0.00	\$ -	\$ (61,743)	\$ (61,743)	\$ -
Public Works & Utilities Total		0.00	\$ (15,033)	\$ (61,743)	\$ (76,776)	\$ -
Purchasing & Contracting	Salary and Fringe Benefit Adjustment	0.00	\$ (2,191)	\$ -	\$ (2,191)	\$ -
Purchasing & Contracting Total		0.00	\$ (2,191)	\$ -	\$ (2,191)	\$ -
READ - Facilities Services	Restoration of Stadium Operating Expenses	5.50	\$ 385,027	\$ -	\$ 385,027	\$ 709,209
	Salary and Fringe Benefit Adjustment	0.00	\$ (8,448)	\$ -	\$ (8,448)	\$ -
	Revised Energy Expenditures	0.00	\$ -	\$ (278,834)	\$ (278,834)	\$ -
READ - Facilities Services Total		5.50	\$ 376,579	\$ (278,834)	\$ 97,745	\$ 709,209
Real Estate Assets	City Lease Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (4,612,675)
	Salary and Fringe Benefit Adjustment	0.00	\$ (1,540)	\$ -	\$ (1,540)	\$ -
Real Estate Assets Total		0.00	\$ (1,540)	\$ -	\$ (1,540)	\$ (4,612,675)
Smart & Sustainable Communities	Restoration of Executive Assistant	0.00	\$ 7,161	\$ -	\$ 7,161	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (620)	\$ -	\$ (620)	\$ -
Smart & Sustainable Communities Total		0.00	\$ 6,541	\$ -	\$ 6,541	\$ -
Storm Water	Salary and Fringe Benefit Adjustment	0.00	\$ (11,736)	\$ -	\$ (11,736)	\$ -
	Reduction of Consulting Services	0.00	\$ -	\$ (382,282)	\$ (382,282)	\$ -
Storm Water Total		0.00	\$ (11,736)	\$ (382,282)	\$ (394,018)	\$ -

Fiscal Year 2021 Operating May Revision Adjustments

Attachment 1

GENERAL FUND						
Department/Fund	Budget Adjustment	FTE	PE	NPE	EXP	REV
Sustainability	Salary and Fringe Benefit Adjustment	0.00	\$ (214)	\$ -	\$ (214)	\$ -
	Reduction of Smart Streetlights Program	0.00	\$ -	\$ (1,358,280)	\$ (1,358,280)	\$ -
Sustainability Total		0.00	\$ (214)	\$ (1,358,280)	\$ (1,358,494)	\$ -
Transportation	Gas Tax Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (1,024,555)
	TransNet Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (1,506,678)
	Salary and Fringe Benefit Adjustment	0.00	\$ (20,590)	\$ -	\$ (20,590)	\$ -
	Reduction of Smart Streetlights Program	0.00	\$ -	\$ (360,500)	\$ (360,500)	\$ -
Transportation Total		0.00	\$ (20,590)	\$ (360,500)	\$ (381,090)	\$ (2,531,233)
General Fund Total		78.82	\$ 14,820,757	\$ 4,814,214	\$ 62,962,881	\$ 62,962,881

NON-GENERAL FUNDS						
Department/Fund	Budget Adjustment	FTE	PE	NPE	EXP	REV
Airports Fund	Airport Improvements	0.00	\$ -	\$ 293,000	\$ 293,000	\$ -
	Flexible Benefit Plan Adjustment	0.00	\$ 22,000	\$ -	\$ 22,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (1,296)	\$ -	\$ (1,296)	\$ -
Airports Fund Total		0.00	\$ 20,704	\$ 293,000	\$ 313,704	\$ -
Capital Outlay Fund	Development Services Fund 101 Ash Building Reimbursement	0.00	\$ -	\$ -	\$ -	\$ 415,000
	Revised Debt Service Payments Related to Stadium Sale Proceeds	0.00	\$ -	\$ (2,359,400)	\$ (2,359,400)	\$ (2,359,400)
Capital Outlay Fund Total		0.00	\$ -	\$ (2,359,400)	\$ (2,359,400)	\$ (1,944,400)
Central Stores Fund	Flexible Benefit Plan Adjustment	0.00	\$ 20,000	\$ -	\$ 20,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (998)	\$ -	\$ (998)	\$ -
Central Stores Fund Total		0.00	\$ 19,002	\$ -	\$ 19,002	\$ -
City Employee's Retirement System Fund	Salary and Fringe Benefit Adjustment	0.00	\$ (4,573)	\$ -	\$ (4,573)	\$ -
City Employee's Retirement System Fund Total		0.00	\$ (4,573)	\$ -	\$ (4,573)	\$ -
Concourse and Parking Garages Operating Fund	Flexible Benefit Plan Adjustment	0.00	\$ 2,000	\$ -	\$ 2,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (115)	\$ -	\$ (115)	\$ -
Concourse and Parking Garages Operating Fund Total		0.00	\$ 1,885	\$ -	\$ 1,885	\$ -
Convention Center Expansion Administration Fund	Convention Center TOT Support	0.00	\$ -	\$ -	\$ -	\$ (135,576)
Convention Center Expansion Administration Fund Total		0.00	\$ -	\$ -	\$ -	\$ (135,576)
Development Services Fund	Positions and IT Expenditures Support	2.00	\$ 239,822	\$ 1,494,214	\$ 1,734,036	\$ -
	Revised Citywide Rent Expenditures	0.00	\$ -	\$ 581,797	\$ 581,797	\$ -
	Cannabis Permit Bureau	4.50	\$ 470,413	\$ 29,000	\$ 499,413	\$ -
	Flexible Benefit Plan Adjustment	0.00	\$ 480,000	\$ -	\$ 480,000	\$ -
	Revised Energy Expenditures	0.00	\$ -	\$ 261,635	\$ 261,635	\$ -
	Development Services Fund Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ 533,510
	Salary and Fringe Benefit Adjustment	0.00	\$ (28,923)	\$ -	\$ (28,923)	\$ -
	Adjustment to Pension Payment Stabilization Reserve Contribution	0.00	\$ -	\$ (227,500)	\$ (227,500)	\$ -
Development Services Fund Total		6.50	\$ 1,161,312	\$ 2,139,146	\$ 3,300,458	\$ 533,510
Energy Conservation Program Fund	Flexible Benefit Plan Adjustment	0.00	\$ 21,000	\$ -	\$ 21,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (1,648)	\$ -	\$ (1,648)	\$ -
Energy Conservation Program Fund Total		0.00	\$ 19,352	\$ -	\$ 19,352	\$ -

Fiscal Year 2021 Operating May Revision Adjustments

Attachment 1

GENERAL FUND						
Department/Fund	Budget Adjustment	FTE	PE	NPE	EXP	REV
Engineering & Capital Projects Fund	Flexible Benefit Plan Adjustment	0.00	\$ 725,010	\$ -	\$ 725,010	\$ -
	Engineering & Capital Projects Fund Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (7,969,296)
	Salary and Fringe Benefit Adjustment	0.00	\$ (44,401)	\$ -	\$ (44,401)	\$ -
Engineering & Capital Projects Fund Total		0.00	\$ 680,609	\$ -	\$ 680,609	\$ (7,969,296)
Facilities Financing Fund	Revised Citywide Rent Expenditures	0.00	\$ -	\$ 41,120	\$ 41,120	\$ -
	Flexible Benefit Plan Adjustment	0.00	\$ 18,000	\$ -	\$ 18,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (1,059)	\$ -	\$ (1,059)	\$ -
Facilities Financing Fund Total		0.00	\$ 16,941	\$ 41,120	\$ 58,061	\$ -
Fire/Emergency Medical Services Transport Program Fund	CARES Act Funding - Emergency Medical Services Staffing and Supplies	0.00	\$ -	\$ 123,167	\$ 123,167	\$ 310,645
	Flexible Benefit Plan Adjustment	0.00	\$ 15,000	\$ -	\$ 15,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (1,243)	\$ -	\$ (1,243)	\$ -
Fire/Emergency Medical Services Transport Program Fund Total		0.00	\$ 13,757	\$ 123,167	\$ 136,924	\$ 310,645
Fleet Operations Operating Fund	Flexible Benefit Plan Adjustment	0.00	\$ 200,250	\$ -	\$ 200,250	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (11,642)	\$ -	\$ (11,642)	\$ -
	Diesel Fuel Reduction	0.00	\$ -	\$ (300,000)	\$ (300,000)	\$ (300,000)
Fleet Operations Operating Fund Total		0.00	\$ 188,608	\$ (300,000)	\$ (111,392)	\$ (300,000)
Gas Tax Fund	Gas Tax Revised Revenue	0.00	\$ -	\$ (1,158,054)	\$ (1,158,054)	\$ (1,779,785)
Gas Tax Fund Total		0.00	\$ -	\$ (1,158,054)	\$ (1,158,054)	\$ (1,779,785)
General Plan Maintenance Fund	Community Plan Updates	0.00	\$ -	\$ 308,000	\$ 308,000	\$ -
	Permit Applications	0.00	\$ -	\$ (661,000)	\$ (661,000)	\$ (661,000)
General Plan Maintenance Fund Total		0.00	\$ -	\$ (353,000)	\$ (353,000)	\$ (661,000)
GIS Fund	Flexible Benefit Plan Adjustment	0.00	\$ 9,833	\$ -	\$ 9,833	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (756)	\$ -	\$ (756)	\$ -
GIS Fund Total		0.00	\$ 9,077	\$ -	\$ 9,077	\$ -
Golf Course Fund	Flexible Benefit Plan Adjustment	0.00	\$ 97,250	\$ -	\$ 97,250	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (4,977)	\$ -	\$ (4,977)	\$ -
Golf Course Fund Total		0.00	\$ 92,273	\$ -	\$ 92,273	\$ -
Information Technology Fund	CARES Act Funding - Remote Workstations	0.00	\$ -	\$ 3,485,659	\$ 3,485,659	\$ 3,485,659
	CARES Act Funding - Telecommunication Network, Datacenter, and Cyber Security Services	0.00	\$ -	\$ 1,475,200	\$ 1,475,200	\$ 1,475,200
	CARES Act Funding - Secure Remote Work Infrastructure	0.00	\$ -	\$ 1,440,000	\$ 1,440,000	\$ 1,440,000
	CARES Act Funding - Remote Access Network	0.00	\$ -	\$ 700,000	\$ 700,000	\$ 700,000
	CARES Act Funding - Thermal Imaging Temperature Screening	0.00	\$ -	\$ 515,800	\$ 515,800	\$ 515,800
	CARES Act Funding - Teleconferencing Solutions	0.00	\$ -	\$ 400,500	\$ 400,500	\$ 400,500
	CARES Act Funding - Learning Management System	0.00	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
	CARES Act Funding - Project Management Tools	0.00	\$ -	\$ 151,800	\$ 151,800	\$ 151,800
	CARES Act Funding - Virtual Private Network	0.00	\$ -	\$ 99,800	\$ 99,800	\$ 99,800
	Flexible Benefit Plan Adjustment	0.00	\$ 44,000	\$ -	\$ 44,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (3,054)	\$ -	\$ (3,054)	\$ -
Information Technology Fund Total		0.00	\$ 40,946	\$ 8,518,759	\$ 8,559,705	\$ 8,518,759
Junior Lifeguard Program Fund	Flexible Benefit Plan Adjustment	0.00	\$ 1,000	\$ -	\$ 1,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (98)	\$ -	\$ (98)	\$ -
Junior Lifeguard Program Fund Total		0.00	\$ 902	\$ -	\$ 902	\$ -
Local Enforcement Agency Fund	Flexible Benefit Plan Adjustment	0.00	\$ 6,000	\$ -	\$ 6,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (382)	\$ -	\$ (382)	\$ -
Local Enforcement Agency Fund Total		0.00	\$ 5,618	\$ -	\$ 5,618	\$ -

Fiscal Year 2021 Operating May Revision Adjustments

Attachment 1

GENERAL FUND						
Department/Fund	Budget Adjustment	FTE	PE	NPE	EXP	REV
Los Penasquitos Canyon Preserve Fund	Flexible Benefit Plan Adjustment	0.00	\$ 2,000	\$ -	\$ 2,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (122)	\$ -	\$ (122)	\$ -
Los Penasquitos Canyon Preserve Fund Total		0.00	\$ 1,878	\$ -	\$ 1,878	\$ -
Maintenance Assessment District (MAD) Management Fund	Flexible Benefit Plan Adjustment	0.00	\$ 24,500	\$ -	\$ 24,500	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (1,545)	\$ -	\$ (1,545)	\$ -
Maintenance Assessment District (MAD) Management Fund Total		0.00	\$ 22,955	\$ -	\$ 22,955	\$ -
Metropolitan Sewer Utility Fund	CARES Act Funding - Public Utilities Staffing and Supplies	0.00	\$ -	\$ 537,300	\$ 537,300	\$ 782,100
	Flexible Benefit Plan Adjustment	0.00	\$ 444,332	\$ -	\$ 444,332	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (27,769)	\$ -	\$ (27,769)	\$ -
Metropolitan Sewer Utility Fund Total		0.00	\$ 416,563	\$ 537,300	\$ 953,863	\$ 782,100
Mission Bay Park Improvement Fund	Mission Bay Park Improvement Fund Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (1,258,426)
Mission Bay Park Improvement Fund Total		0.00	\$ -	\$ -	\$ -	\$ (1,258,426)
Municipal Sewer Revenue Fund	Flexible Benefit Plan Adjustment	0.00	\$ 369,776	\$ -	\$ 369,776	\$ -
	CARES Act Funding - Public Utilities Staffing and Supplies	0.00	\$ -	\$ 223,875	\$ 223,875	\$ 325,875
	Salary and Fringe Benefit Adjustment	0.00	\$ (20,858)	\$ -	\$ (20,858)	\$ -
Municipal Sewer Revenue Fund Total		0.00	\$ 348,918	\$ 223,875	\$ 572,793	\$ 325,875
New Convention Facility Fund	New Convention Center Facility Fund TOT Support	0.00	\$ -	\$ (2,133,025)	\$ (2,133,025)	\$ (2,126,840)
New Convention Facility Fund Total		0.00	\$ -	\$ (2,133,025)	\$ (2,133,025)	\$ (2,126,840)
OneSD Support Fund	Flexible Benefit Plan Adjustment	0.00	\$ 30,000	\$ -	\$ 30,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (2,059)	\$ -	\$ (2,059)	\$ -
OneSD Support Fund Total		0.00	\$ 27,941	\$ -	\$ 27,941	\$ -
Parking Meter Operations Fund	Flexible Benefit Plan Adjustment	0.00	\$ 13,000	\$ -	\$ 13,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (704)	\$ -	\$ (704)	\$ -
Parking Meter Operations Fund Total		0.00	\$ 12,296	\$ -	\$ 12,296	\$ -
PETCO Park Fund	Flexible Benefit Plan Adjustment	0.00	\$ 1,000	\$ -	\$ 1,000	\$ -
	Petco Park TOT Revised Allocation	0.00	\$ -	\$ -	\$ -	\$ (1,198,747)
	Salary and Fringe Benefit Adjustment	0.00	\$ (59)	\$ -	\$ (59)	\$ -
	Petco Park Special Events	0.00	\$ -	\$ (2,116,594)	\$ (2,116,594)	\$ (963,424)
PETCO Park Fund Total		0.00	\$ 941	\$ (2,116,594)	\$ (2,115,653)	\$ (2,162,171)
Public Safety Services & Debt Service Fund	Safety Sales Tax Allocation	0.00	\$ -	\$ (2,390,233)	\$ (2,390,233)	\$ (2,390,233)
Public Safety Services & Debt Service Fund Total		0.00	\$ -	\$ (2,390,233)	\$ (2,390,233)	\$ (2,390,233)
Publishing Services Fund	Flexible Benefit Plan Adjustment	0.00	\$ 9,000	\$ -	\$ 9,000	\$ -
	Publishing Services Fund Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (493,958)
	Salary and Fringe Benefit Adjustment	0.00	\$ (144)	\$ -	\$ (144)	\$ -
Publishing Services Fund Total		0.00	\$ 8,856	\$ -	\$ 8,856	\$ (493,958)
Recycling Fund	Flexible Benefit Plan Adjustment	0.00	\$ 103,319	\$ -	\$ 103,319	\$ -
	AB 939 Fee Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (2,800,000)
	Salary and Fringe Benefit Adjustment	0.00	\$ (5,814)	\$ -	\$ (5,814)	\$ -
Recycling Fund Total		0.00	\$ 97,505	\$ -	\$ 97,505	\$ (2,800,000)
Refuse Disposal Fund	Miramar Landfill Heavy Duty Equipment	0.00	\$ -	\$ 2,200,000	\$ 2,200,000	\$ -
	Flexible Benefit Plan Adjustment	0.00	\$ 136,500	\$ -	\$ 136,500	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (7,862)	\$ -	\$ (7,862)	\$ -
Refuse Disposal Fund Total		0.00	\$ 128,638	\$ 2,200,000	\$ 2,328,638	\$ -

Fiscal Year 2021 Operating May Revision Adjustments

Attachment 1

GENERAL FUND						
Department/Fund	Budget Adjustment	FTE	PE	NPE	EXP	REV
Risk Management Administration Fund	Restoration of Employee Benefits Specialist 2	1.00	\$ 98,475	\$ -	\$ 98,475	\$ -
	Flexible Benefit Plan Adjustment	0.00	\$ 85,000	\$ -	\$ 85,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ 59,859	\$ -	\$ 59,859	\$ -
Risk Management Administration Fund Total		1.00	\$ 243,334	\$ -	\$ 243,334	\$ -
San Diego Regional Parks Improvement Fund	San Diego Regional Parks Improvement Fund Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (677,614)
San Diego Regional Parks Improvement Fund Total		0.00	\$ -	\$ -	\$ -	\$ (677,614)
Seized Assets - Federal DOJ Fund	Seized Assets Expenditures and Revenues	0.00	\$ -	\$ (1,498,234)	\$ (1,498,234)	\$ -
Seized Assets - Federal DOJ Fund Total		0.00	\$ -	\$ (1,498,234)	\$ (1,498,234)	\$ -
Seized Assets - Federal Treasury Fund	Neighborhood Policing Overtime	0.00	\$ 4,389,792	\$ -	\$ 4,389,792	\$ -
Seized Assets - Federal Treasury Fund Total		0.00	\$ 4,389,792	\$ -	\$ 4,389,792	\$ -
Stadium Operations Fund	Stadium Operating Expenses	0.50	\$ 76,162	\$ 2,875,823	\$ 2,951,985	\$ 877,429
	Salary and Fringe Benefit Adjustment	0.00	\$ -	\$ -	\$ -	\$ -
Stadium Operations Fund Total		0.50	\$ 76,162	\$ 2,875,823	\$ 2,951,985	\$ 877,429
State COPS	SART Kits Support	0.00	\$ -	\$ 1,138,500	\$ 1,138,500	\$ -
	Air Support Operations Unit	0.00	\$ -	\$ 1,052,856	\$ 1,052,856	\$ -
State COPS Total		0.00	\$ -	\$ 2,191,356	\$ 2,191,356	\$ -
Transient Occupancy Tax Fund	Stadium Operating Expenses	0.00	\$ -	\$ 523,546	\$ 523,546	\$ -
	Restoration of Public Information Officer	1.00	\$ 64,575	\$ -	\$ 64,575	\$ -
	Flexible Benefit Plan Adjustment	0.00	\$ 14,000	\$ -	\$ 14,000	\$ -
	Revised Citywide Rent Expenditures	0.00	\$ -	\$ 7,540	\$ 7,540	\$ -
	TOT Revised Revenue	0.00	\$ -	\$ -	\$ -	\$ (29,559,484)
	Salary and Fringe Benefit Adjustment	0.00	\$ (781)	\$ -	\$ (781)	\$ -
	One-Cent Discretionary	0.00	\$ -	\$ (5,911,897)	\$ (5,911,897)	\$ -
Reimbursement of Tourism and Safety Related Expenditures - TOT Fund		0.00	\$ -	\$ (24,089,904)	\$ (24,089,904)	\$ -
Transient Occupancy Tax Fund Total		1.00	\$ 77,794	\$ (29,470,715)	\$ (29,392,921)	\$ (29,559,484)
TransNet Extension Administration & Debt Fund	TransNet Revised Revenue Allocation	0.00	\$ -	\$ (49,540)	\$ (49,540)	\$ (49,540)
TransNet Extension Administration & Debt Fund Total		0.00	\$ -	\$ (49,540)	\$ (49,540)	\$ (49,540)
TransNet Extension Congestion Relief Fund	TransNet Revised Revenue Allocation	0.00	\$ -	\$ -	\$ -	\$ (3,433,122)
TransNet Extension Congestion Relief Fund Total		0.00	\$ -	\$ -	\$ -	\$ (3,433,122)
TransNet Extension Maintenance Fund	TransNet Revised Revenue Allocation	0.00	\$ -	\$ (1,471,338)	\$ (1,471,338)	\$ (1,471,338)
TransNet Extension Maintenance Fund Total		0.00	\$ -	\$ (1,471,338)	\$ (1,471,338)	\$ (1,471,338)
Underground Surcharge Fund	Flexible Benefit Plan Adjustment	0.00	\$ 19,000	\$ -	\$ 19,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (1,243)	\$ -	\$ (1,243)	\$ -
Underground Surcharge Fund Total		0.00	\$ 17,757	\$ -	\$ 17,757	\$ -
Water Utility Operating Fund	Flexible Benefit Plan Adjustment	0.00	\$ 729,118	\$ -	\$ 729,118	\$ -
	CARES Act Funding - Public Utilities Staffing and Supplies	0.00	\$ -	\$ 134,325	\$ 134,325	\$ 195,525
	Salary and Fringe Benefit Adjustment	0.00	\$ (40,287)	\$ -	\$ (40,287)	\$ -
	Water Bonds Debt Service	0.00	\$ -	\$ (3,839,555)	\$ (3,839,555)	\$ -
Water Utility Operating Fund Total		0.00	\$ 688,831	\$ (3,705,230)	\$ (3,016,399)	\$ 195,525
Wireless Communications Technology Fund	Flexible Benefit Plan Adjustment	0.00	\$ 42,000	\$ -	\$ 42,000	\$ -
	Salary and Fringe Benefit Adjustment	0.00	\$ (3,338)	\$ -	\$ (3,338)	\$ -
Wireless Communications Technology Fund Total		0.00	\$ 38,662	\$ -	\$ 38,662	\$ -
Non-General Funds Total		9.00	\$ 8,865,236	\$ (27,861,817)	\$ (18,996,581)	\$ (47,668,940)
City Total		87.82	\$ 23,685,993	\$ 20,280,307	\$ 43,966,300	\$ 15,293,941

Fiscal Year 2021 Transient Occupancy Tax Fund Allocations

Arts, Culture, and Community Festivals - Organizational Support	
Organization	FY 2021 Tentative Allocation ¹
Americas Finest City Dixieland Jazz Society	\$ 5,000
Art of Elan	15,871
Art Produce	5,000
Artreach	17,737
Bach Collegium San Diego	15,408
Backyard Renaissance	5,000
Balboa Art Conservation Center	24,408
Balboa Park Cultural Partnership	113,366
California Ballet Association Inc.	49,323
CAMARADA	8,637
Center for World Music	12,571
Choral Club of San Diego	5,000
Choral Consortium of San Diego	5,000
City Ballet Inc	41,388
Classics for Kids Inc	18,888
Culture Shock Dance Troupe Inc.	5,000
Cygnnet Theatre Company	82,436
David's Harp Foundation	9,835
Diversionsary Theater Productions Inc.	38,817
Fern Street Community Arts Inc.	15,935
Finest City Performing Arts Inc.	33,647
Flying Leatherneck Historical Foundation	19,970
Friends of Balboa Park	26,043
Gaslamp Quarter Historical Foundation	23,760
Guitars in the Classroom	18,104
Hausmann Quartet Foundation	7,331
Japan Society of San Diego and Tijuana	13,449
Japanese Friendship Garden Society of San Diego	87,301
La Jolla Historical Society	40,259
La Jolla Music Society	128,544
La Jolla Symphony and Chorus Association	25,090
Lambda Archives of San Diego	8,590
Lao Community Cultural Center of San Diego	5,880
Library Association of La Jolla	62,766
Little Fish Comic Book Studio	7,608
Mainly Mozart Inc.	57,213
Malashock Dance & Company	23,663
Maritime Museum Association of San Diego	117,078
Media Arts Center San Diego	48,043
Mingei International Inc.	72,595
Mojalet Dance Collective	8,011
MOXIE Theatre Inc	17,510
Museum of Contemporary Art San Diego	130,766
Museum of Photographic Arts	49,403
New Americans Museum	22,857
NTC Foundation	117,392
Old Globe Theatre	231,414
Opera NEO	13,169

Fiscal Year 2021 Transient Occupancy Tax Fund Allocations

Organization	FY 2021 Tentative Allocation ¹
Outside the Lens	27,638
Pacific Arts Movement	36,735
Persian Cultural Center	22,147
Playwrights Project	24,581
Poway Center for the Performing Arts Foundation	35,389
Prophet World Beat Productions	18,171
Putnam Foundation dba Timken Museum of Art	85,668
Quilt San Diego	13,920
Resounding Joy Inc	13,015
Reuben H. Fleet Science Center	178,101
SACRA PROFANA	7,818
San Diego Air & Space Museum	146,374
San Diego Archaeological Center	15,449
San Diego Art Institute	17,466
San Diego Automotive Museum	30,656
San Diego Ballet	28,157
San Diego Center for Jewish Culture	64,214
San Diego Chapter of Sweet Adelines Intl	5,715
San Diego Childrens Choir	35,607
San Diego Chinese Historical Society and Museum	12,535
San Diego Civic Youth Ballet	28,661
San Diego Comic Convention	219,058
San Diego Cultural Arts Alliance	6,502
San Diego Dance Theater	26,856
San Diego Early Music Society	8,133
San Diego Guild of Puppetry Inc.	7,042
San Diego Historical Society	89,582
San Diego Junior Theatre	50,536
San Diego Master Chorale	7,306
San Diego Model Railroad Museum Inc.	42,913
San Diego Museum Council Inc.	11,660
San Diego Museum of Art	189,854
San Diego Museum of Man	103,100
San Diego Musical Theatre	52,773
San Diego Opera Association	159,369
San Diego Pro Arte Voices	6,232
San Diego Repertory Theatre	117,379
San Diego Society of Natural History DBA San Diego Natural History Museum	188,097
San Diego Sports Association (changed from San Diego Hall of Champions)	22,141
San Diego Symphony Orchestra Association	235,509
San Diego Watercolor Society	19,460
San Diego Womens Chorus	9,298
San Diego Writers Ink	12,476
San Diego Young Artists Music Academy	8,447
San Diego Youth Symphony and Conservatory	62,043
Save Our Heritage Organisation	47,842
Scripps Ranch Theatre	12,932
So Say We All	7,021
Space 4 Art Inc.	17,666

Fiscal Year 2021 Transient Occupancy Tax Fund Allocations

Organization	FY 2021 Tentative Allocation ¹
Spreckels Organ Society	16,399
The AjA Project	25,848
THE ITALIAN CULTURAL CENTER OF SAN DIEGO	10,230
The New Childrens Museum	104,750
The PGK Project Inc.	9,720
Theater and Arts Foundation of San Diego DBA as La Jolla Playhouse	229,027
transcenDANCE Youth Arts Project	20,648
Vanguard Culture	5,000
Veterans Memorial Cntr	7,677
Villa Musica	41,010
Westwind Brass	5,000
Wheelchair Dancers Organization	5,000
Womens History Reclamation Project Inc	13,430
Write Out Loud	10,457
Young Audiences of San Diego	55,335
Youth Philharmonic Orchestra	5,721
Arts, Culture, and Community Festivals - Organizational Support Total	\$ 5,066,572

Arts, Culture, and Community Festivals - Creative Communities San Diego	
Organization	FY 2021 Tentative Allocation ¹
Adams Avenue Business Association	\$ 9,628
American Water Works Association Water for People Committee	5,000
Armed Services YMCA of the USA-San Diego Branch	36,696
Asian Story Theater	5,000
Balboa Park Conservancy	15,445
Biocom Institute	29,517
Bodhi Tree Concerts	5,000
Cabrillo Festival Inc.	5,000
California Lawyers for the Arts	16,686
Casa Familiar Inc	5,000
Contact Arts DBA Fringe Festival	30,675
Cooper Family Foundation	5,000
East Village Association	5,000
Hilcrest Business Improvement Association	6,901
Historic Old Town Community Foundation	7,936
Indian Fine Arts Academy of San Diego	11,499
International Rescue Committee Inc.	17,868
Italian American Art and Cultural Association of San Diego	5,636
Jacobs & Cushman San Diego Food Bank	18,426
Karama	5,000
Karen Organization of San Diego	5,000
Kyoto Symposium Organization (KSO)	29,642
La Maestra Family Clinic Inc.	30,479
Linda Vista Multi-Cultural Fair Inc.	5,000
Little Saigon San Diego	9,940
Lux Art Institute	14,992
Mandate Project Impact Inc.	7,857
Mariachi Scholarship Foundation	10,150

Fiscal Year 2021 Transient Occupancy Tax Fund Allocations

Organization	FY 2021 Tentative Allocation ¹
Media Heritage Inc	5,000
Medium Photography Inc.	5,628
Musicians for Education	5,985
Ocean Beach Merchant's Association Inc.	10,104
Old Town Chamber of Commerce	11,178
Pacific Beach Business Improvement Associatoin	5,000
Pacific Beach Town Council	5,000
PASACAT Inc	5,000
Paving Great Futures	7,722
Point Loma Summer Concerts	8,067
Rancho de los Penasquitos Town Council	5,000
reInterpret	5,000
Rolando Community Council Inc.	5,000
San Diego Architectural Foundation	5,000
San Diego Earth Day	10,667
San Diego Film Foundation	69,940
San Diego Lesbian and Gay Pride	69,940
San Diego Performing Arts League	5,000
San Diego Shakespeare Society	5,000
San Diego State University Research Foundation for KPBS	12,871
Speed of Change Inc.	5,000
Spirit of the Fourth Inc.	5,000
The Bon Temps Social Club of San Diego	36,486
The Mexicayotl Indio Cultural Center	5,000
Torrey Pines Kiwanis Foundation	14,410
Via International	5,000
Vietnamese-American Youth Alliance	6,435
Arts, Culture, and Community Festivals - Creative Communities Total	\$ 699,406
Arts, Culture, and Community Festivals Total	\$ 5,765,978

¹Funding award recommendations are preliminary and will not be final until the City's FY21 Appropriation Ordinance is adopted in June. All award amounts are tentative and subject to change (either greater or less than) as the budget development process takes place.

Fiscal Year 2021 CIP May Revision Adjustments

Attachment 3

Project Funding Need Changes

Department	Fund	Project	Proposed*	Change	Revised
Parks & Recreation	700046 - Mission Bay Golf Course CIP Fund	MB GC Clbhouse Demo/Prtbl Building Instl - S01090	\$2,063,816	\$936,184	\$3,000,000
Public Utilities	700008 - Muni Sewer Utility - CIP Funding Source	Pipeline Rehabilitation - AJA00002	\$9,944,307	\$1,923,679	\$11,867,986
Public Utilities	700009 - Metro Sewer Utility - CIP Funding Source	Metro Treatment Plants - ABO00001	\$3,200,000	\$2,439,170	\$5,639,170
Public Utilities	700010 - Water Utility - CIP Funding Source	La Jolla View Reservoir - S15027	\$2,837,500	(\$2,637,500)	\$200,000
Public Utilities	700010 - Water Utility - CIP Funding Source	Montezuma/Mid-City Pipeline Phase II - S11026	\$21,000,000	(\$3,000,000)	\$18,000,000
Public Utilities	700010 - Water Utility - CIP Funding Source	Pacific Beach Pipeline South (W) - S12015	\$500,000	\$1,156,490	\$1,656,490
Public Utilities	700010 - Water Utility - CIP Funding Source	Standpipe and Reservoir Rehabilitations - ABL00001	\$1,861,000	\$1,400,000	\$3,261,000
Public Utilities	700010 - Water Utility - CIP Funding Source	Tierrasanta (Via Dominique) Pump Station - S12040	\$0	\$190,000	\$190,000
Public Utilities	700010 - Water Utility - CIP Funding Source	University Heights Reservoir Rehabilitation - S20002	\$5,400,000	(\$4,400,000)	\$1,000,000
Public Utilities	700010 - Water Utility - CIP Funding Source	Water Main Replacements - AKB00003	\$71,644,734	\$6,891,010	\$78,535,744
Public Utilities	700010 - Water Utility - CIP Funding Source	Water SCADA Upgrade Phase I - S21001	\$100,000	\$400,000	\$500,000
Transportation & Storm Water	400085 - Mira Mesa - FBA	Carroll Canyon Road Planning Study - P21000	\$0	\$800,000	\$800,000
Transportation & Storm Water	400633 - SR 209 & 274 COOP with State	Street Resurfacing and Reconstruction - AID00005	\$0	\$300,000	\$300,000
Total				\$6,399,033	

Covid-19 Changes

Department	Fund	Project	Proposed*	Change	Revised
Transportation & Storm Water	200118 - Gas Tax Fund	Street Resurfacing and Reconstruction - AID00005	\$621,731	(\$621,731)	\$0
Transportation & Storm Water	400169 - TransNet Extension Congestion Relief Fund	Street Resurfacing and Reconstruction - AID00005	\$7,498,904	(\$3,433,122)	\$4,065,782
Total				(\$4,054,853)	

Grand Total			\$358,929,467	\$2,344,180	\$361,273,647
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* Proposed Total includes all funding added in FY21. The table reflects only projects where the budget has changes since the release of the Proposed Fiscal Year 2021 CIP Budget.