

The City of
SAN DIEGO
FISCAL YEAR 2022
FIRST QUARTER BUDGET
MONITORING REPORT



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NOVEMBER 2021

INTRODUCTION

Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. The purpose of the Fiscal Year 2022 First Quarter Budget Monitoring Report (First Quarter Report) is to provide the City Council and the public with a first look at the new fiscal year. The Department of Finance (DoF) produces this report in collaboration with City departments to address significant variances between budget and projected revenues, and expenditures for select programs and initiatives.

The First Quarter Report is developed using three months of actual (unaudited) activity for Fiscal Year 2022. Statistical data and economic analyses are gathered from economic consultants and other resources to project year-end revenue estimates. The data included in this report is the most current data available at the time of publication; however, due to the limited data available, year-end projections for departmental revenues and expenditures are not included in this report except for select programs and initiatives, but will be available in future quarterly monitoring reports. As a result, the data and projections will likely change.

The First Quarter Report includes the following:

- Major General Fund revenue projections
- American Rescue Plan Act updates
- Public safety personnel expenditure projections
- General Fund balance and reserve estimates
- Select non-discretionary expenditure projections
- Updates on select non-General Fund reserves

DoF and departments will continue to monitor actual revenues and expenditures, and will conduct a more detailed review of projections and note any significant changes in the FY 2022 Mid-Year and Third Quarter budget monitoring reports.

GENERAL FUND REVENUE

MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to be over budget by \$18.3 million, primarily due to increases in transient occupancy tax revenues and sales tax, which are projected to be over budget by \$17.5 million and \$11.0 million, respectively. This significant increase in projected revenue is due to a continued recovery from the COVID-19 pandemic. Table 1: FY 2022 Major General Fund Revenue Projections summarizes this information.

FY 2022 Major General Fund Revenue Projections					
<i>Table 1</i>	<i>in millions</i>				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax	\$ 672.2	\$ 672.2	\$ 662.0	\$ (10.2)	-1.5%
Sales Tax	320.8	320.8	331.8	11.0	3.4%
Transient Occupancy Tax ¹	95.5	95.5	113.0	17.5	18.4%
Franchise Fees ²	78.3	78.3	78.3	-	0.0%
Total	\$ 1,166.8	\$ 1,166.8	\$ 1,185.2	\$ 18.3	1.6%

¹Total City FY 2022 Adopted Budget for transient occupancy tax is \$181.1 million and the projection is \$214.6 million. The balance is budgeted in the Transient Occupancy Tax Fund.

²Total City FY 2022 Adopted Budget for franchise fees revenue is \$162.3 million and the projection is \$162.3 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

The projections for major General Fund revenues are based on the most recent economic information available to the City, and actual revenue distributions known at the time of the preparation of this report. The Fiscal Year 2022 Adopted Budget for the major General Fund revenues were developed by incorporating the assumption of continued fiscal recovery from the COVID-19 pandemic. However, the first quarter projections incorporate a stronger economic recovery than originally anticipated due to the accelerated and increased growth, which began in the 4th quarter of Fiscal Year 2021 as outlined in the Fiscal Year 2021 Year-End Performance Report, and has continued through the first three months of this fiscal year.

Local Economic Indicators			
<i>Table 2</i>			
Economic Indicator	September-20	September-21	Change %
City of San Diego Unemployment	8.8%	5.3%	-39.8%
City of San Diego Number of Unemployed	61,200	37,100	-39.4%
City of San Diego Home Sales (CYTD) ¹	9,394	12,369	31.7%
City of San Diego Median Home Price ¹	\$660,000	\$729,500	10.5%
San Diego County Foreclosures (CYTD)	210	98	-53.3%
San Diego County Notices of Default (CYTD)	1,134	792	-30.2%
Consumer Confidence	101.3	109.3	7.9%

Source: California Employment Development Department, The Conference Board Index of Leading Economic Indicators, DQNews/CoreLogic, San Diego County Assessor/Auditor/Recorder's Office.

¹Data reflects August 2020 and August 2021; data for September not available as of publication date.

When compared to September 2020, the unemployment rate and the number of unemployed in the City of San Diego for September 2021 have improved, although they have not yet reached pre-pandemic levels. Home prices continue to rise, while the number of homes sales have had more moderate growth, limited by available inventory. Foreclosure and notices of default have declined significantly when comparing September 2020 to September 2021 as a result of the statewide eviction moratorium put in place during the pandemic. As noted in the Fiscal Year 2021 Year-End Performance Report, foreclosures and notices of default have begun to continuously rise for the last six months of the calendar year. For reference, Table 3: FY 2021 Year-End Performance - Local Economic Indicators shows the increase from March 2021 to June 2021, with an additional increase in September 2021 as shown in Table 2: Local Economic Indicators.

FY 2021 Year-End Performance - Local Economic Indicators
Table 3

Economic Indicator	March-21	June-21	Change %
City of San Diego Unemployment	6.5%	6.8%	0.3%
City of San Diego Number of Unemployed	45,600	46,900	2.9%
City of San Diego Home Sales ¹	3,872	5,181	33.8%
City of San Diego Median Home Price	\$668,500	\$750,000	12.2%
San Diego County Foreclosures ¹	24	67	179.2%
San Diego County Notices of Default ¹	226	498	120.4%
Consumer Confidence	109.0	128.9	18.3%

Source: California Employment Development Department, The Conference Board Index of Leading Economic Indicators, DQNews/CoreLogic, San Diego County Assessor/Auditor/Recorder's Office.

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

With the recent expiration of homeowner protections, we anticipate a continued increase in growth for both foreclosures and notices of default, returning to pre-pandemic or normalized levels. These local economic indicators are supportive of the overall projection for revenue growth that is positive, yet moderate. A summary of current local key economic indicators is reflected in Table 2: Local Economic Indicators. Details on the major components of the City's General Fund Fiscal Year 2022 Adopted Budget and current projections are provided in the following sections.

Property Tax

FY 2022 Property Tax Revenue Projections					
Table 4					in millions
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate	4.50%	4.50%	4.00%	-0.5%	N/A
Property Tax Projection	\$ 672.2	\$ 672.2	\$ 662.0	\$ (10.2)	-1.5%

Property tax is projected to be under budget by \$10.2 million primarily due to a decrease in 1% Property Tax Collections, a decrease in motor vehicle license fees, and a decrease in

Redevelopment Property Tax Trust Fund (RPTTF) passthrough payments. The Fiscal Year 2022 Adopted Budget Property Tax growth rate of 4.50% has decreased to 4.00% to account for the anticipated decrease in 1% property tax collections. Although, home prices and home sales paused for a couple months at the start of the pandemic; they have continued to reflect steady growth throughout the last fiscal year, at a moderately lower growth rate of 4.00%. Property Tax growth for the Fiscal Year 2022 Adopted Budget is based on real estate activity through Calendar Year 2020. This is due to a lag between the time assessed valuation is set by the County Assessor's Office and property tax revenue is received by the City. The assessed value of each property is determined as of January 1st each year; however, the resulting property tax payments based on this assessed valuation are not due from property owners until December of that year and April of the following year. Due to this delay, property tax revenue projections do not fully reflect recent market activity. The local real estate market continues to see increasing home values and home sales; however, we do not anticipate seeing the impact of that activity until Fiscal Year 2023.

The 1% property tax collections are projected to decrease by \$5.8 million based on the most recent apportionment report provided by the County of San Diego. The major economic drivers of property tax revenue are the California Consumer Price Index (CCPI), home sales, home price, and foreclosures. The CCPI limits assessed valuation growth under Proposition 13, which specifies that a property's value may increase at the rate of the CCPI but cannot exceed 2.0 percent per year unless the property is improved or sold to establish a new assessed value. The Fiscal Year 2022 Adopted Budget projected a continued 2% CCPI growth for assessed valuation. The CCPI as of October 2020 was 286.843, a 1.0% increase over the October 2019 CCPI of 283.901, therefore, assessed value for those properties, not otherwise sold or improved, will only increase by 1.0 percent, impacting the property tax secured tax roll in Fiscal Year 2022. In addition to the decrease in CCPI, there are decreases in the unsecured tax roll due to a decrease in commercial aircraft values, depreciation of equipment, and temporary business closures impacted by the COVID-19 pandemic.

The collection rate has been revised to 99.2% for the City's 1% property tax revenue which is an increase from the Fiscal Year 2022 Adopted Budget, which partially offsets the decreased 1% property tax projected receivables. This assumption is to align with historical pre-pandemic trends. Contrary to tourism and sales tax revenues, property tax revenues had a minimal impact from the COVID-19 pandemic primarily in regard to the collection rates. Motor vehicle license fees (MVLF) are projected to decrease by \$2.7 million based on the most recent calculation and payment schedule provided by the County of San Diego. The Fiscal Year 2022 Adopted Budget MVLF amount was based on a projection from the previous fiscal year and then applying the property tax growth rate of 4.50%.

This Fiscal Year 2022 property tax projection includes a tax sharing pass-through payment of \$10.2 million, or \$250,000 below the Fiscal Year 2022 budget amount, from the Redevelopment Agencies (RDA) based on the most recent estimated for the upcoming Recognized Obligation Payment Schedule (ROPS). The projected residual property tax payment is approximately \$29.5 million, or \$1.4 million below the Fiscal Year 2022 budget amount.

FY 2022 Property Tax Revenue Projection Details					
Table 5		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
1.0% Property Tax	\$ 460.4	\$ 460.4	\$ 454.5	\$ (5.8)	-1.3%
MVLF Backfill	170.6	170.6	\$ 167.8	(2.7)	-1.6%
RPTTF Tax Sharing Pass-through Payments	10.4	10.4	\$ 10.2	(0.2)	-2.4%
RPTTF Residual Property Tax	30.9	30.9	\$ 29.5	(1.4)	-4.5%
Total	\$ 672.2	\$ 672.2	\$ 662.0	\$ (10.2)	-1.5%

Risks to this projection for property tax revenues include changes in delinquency rates, refunds, exemptions and RPTTF residual distributions, the latter of which is largely determined by Enforceable Obligations to be placed on the ROPS, which are subject to the California Department of Finance approval in April 2022. An update to the projection of the residual property tax distributions will be provided at that time.

Sales Tax

FY 2022 Sales Tax Revenue Projections					
Table 6		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Sales Tax Growth Rate	13.16%	13.16%	13.16%	0.00%	N/A
Sales Tax Projection	\$ 320.8	\$ 320.8	\$ 331.8	\$ 11.0	3.4%

Sales tax revenue is projected to exceed budget by \$11.0 million at fiscal year-end. This increase is primarily attributed to revisions to the third and fourth quarter prior year base amounts and greater than anticipated sales tax receipts collected in the first quarter.

Revisions to the third and fourth quarters are a result of revised assumptions following the accelerated re-opening of California's economy. The third quarter base amount was revised to be consistent with actual prior year third quarter receipts, which represents a slight increase from the previously projected amount. Additionally, the fourth quarter base amount was adjusted to reflect a three-year average of prior fourth quarter actuals, which represents an increase from the previously projected amount. The use of a three-year average, instead of actual prior year third quarter receipts, is intended to normalize the accelerated collection of sales tax receipts realized in the prior year fourth quarter. As noted in the Fiscal Year 2021 Year-End Performance Report, actual sales tax receipts in the fourth quarter were realized at an accelerated rate due to an earlier than anticipated and robust reopening of California's economy.

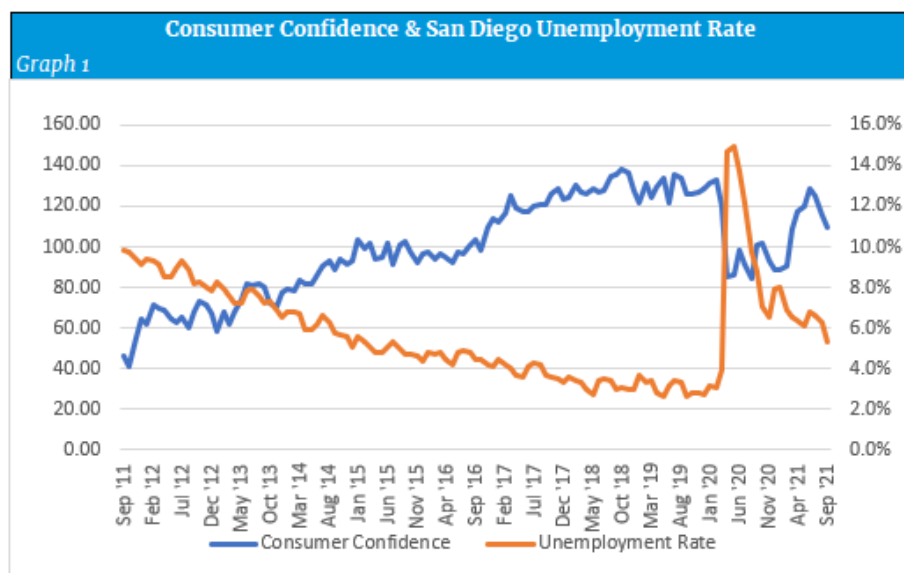
The increase in sales tax is also attributed to greater economic activity in the first quarter than anticipated during the development of the Fiscal Year 2022 Adopted Budget. The strong growth experienced in the prior year fourth quarter, following the full re-opening of California's economy, extended through the first quarter summer months. As noted in the Fiscal Year 2021 Year-End Performance Report, consumers' buying power has been supported by an increase in disposable income resulting from enhanced benefits, including government stimulus payments, and consumers' willingness to spend disposable income on taxable goods.

Economic indicators that drive spending and growth in sales tax receipts include unemployment rate, total number of persons employed, and consumer confidence.

As preliminarily reported by the California Employment Development Department, the San Diego unemployment rate, as of September 2021, is 5.3 percent, which represents a decrease from the 8.8 percent rate recorded in September 2020 and marks the lowest unemployment rate since the COVID-19 pandemic began. While the unemployment rate continues to be above pre-pandemic levels, enhanced unemployment benefits and additional federal funding, including stimulus checks, have increased consumer's disposable income, with much of this income spent on taxable goods. The sustainability of this phenomenon will need to be closely monitored, as enhanced unemployment benefits and additional federal relief expire. Recent data has not shown a significant corresponding decrease in unemployment as benefits end; however, this can change as available disposable income decreases. Additionally, the number of persons employed, as of September 2021, is reported at 651,300, which remains below pre-pandemic levels of 701,100 in February 2020. Factors that may impact the number of persons employed include worker concerns over COVID-19 measures, future variants, shifting priorities, and "The Great Resignation" phenomenon. Additionally, the impacts of the supply chain disruptions are not reflected in this projection, as mitigation strategies are well underway by the major retailers, transportation operators and the Federal government. The fiscal impacts, if any, are undetermined at this time; however, both supply chain impacts and inflation impacts will continue to be monitored as the year progresses.

Consumer confidence, a measurement of the consumer's willingness to spend, is measured at 109.3 as of September 2021, which is an increase from the 101.4 measured in September 2020. While year-over-year data is improving, recent month-to-month data reflects a fluctuation in consumer confidence. The Fiscal Year 2021 Year-End Performance Report measured consumer confidence at 128.9 in June 2021 as displayed in Table 3: Local Economic Indicators – June 2021, which is slightly below pre-pandemic levels of 132.6 in February 2020, however, as previously noted, the recent September 2021 measurement has decreased to 109.3.

These indicators are depicted in Graph 1: Consumer Confidence and Unemployment Rate.



Sales tax revenue will continue to be closely monitored and updated in the Fiscal Year 2022 Mid-Year Budget Monitoring Report (Mid-Year Report) to account for any changes in spending trends or other economic indicators impacting sales tax receipts.

Transient Occupancy Tax (TOT)

FY 2022 Transient Occupancy Tax (TOT) Revenue Projections ¹					
Table 7		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	62.5%	62.5%	67.3%	4.7%	N/A
TOT Projection	\$ 95.5	\$ 95.5	\$ 113.0	\$ 17.5	18.4%

¹ Total City FY 2022 Adopted Budget for transient occupancy tax is \$181.1million and the projection is \$214.6 million. The balance is budgeted in the Transient Occupancy Tax Fund.

Transient Occupancy Tax (TOT) revenue is projected to exceed budget by \$17.5 million by fiscal year-end. The increase in TOT revenue is primarily due to higher than anticipated tourism activity in the first quarter. While the Fiscal Year 2022 Adopted Budget anticipated leisure travel to improve ahead of Calendar Year 2019 levels, the summer months outperformed the already optimistic expectations. The robust performance was encouraged by pent-up demand for leisure and hospitality services following the full reopening of California's economy in June 2021, including the lifting of many restrictions put in place in response to the COVID-19 pandemic; improved vaccination rates and public health measures; and the influence of the San Diego brand and regional marketing campaigns. Increased spending in the travel, leisure, and entertainment sectors positively impacted the City's TOT revenue sources including hotels, Short Term Residential Occupancy units (STROs), and Recreational Vehicle Parks (RV Parks). Consistent with industry experts, the forecast considers and remains cautious of challenges to sustaining this level of outperformance throughout the fiscal year, including impacts from future COVID-19 variants.

While leisure travel has seen a robust improvement, the return of business, international, and group travel remains gradual, as was anticipated during the development of the Fiscal Year 2022 Adopted Budget. With the gradual return of business and group travel, including conventions following the re-opening of the Convention Center, challenges to its growth continue, including the cancellation of three conventions so far this fiscal year, and lower than anticipated attendance. Although limitations in international travel persist, consistent with prior assumptions, the federal government lifted COVID-19 travel restrictions for international visitors who are fully vaccinated in fall 2021. This will positively impact tourism in San Diego; in particular, the return of non-essential travel across the U.S./Mexico border.

TOT's primary economic drivers include room rates, occupancy, and room demand growth. Table 8: San Diego County Visitor Industry, provides a summary of the projected growth in economic indicators that impact the City's TOT receipts.

San Diego County Visitor Industry				
Table 8	in millions			
	CY 2019	CY 2020	CY 2021 ²	CY 2022 ²
Hotel Sector				
Average Occupancy	76.6%	48.7%	61.4%	74.0%
Average Daily Rate	\$ 166.08	\$ 129.81	\$ 158.28	\$ 160.75
Revenue PAR ¹	\$ 127.21	\$ 63.19	\$ 97.20	\$ 118.95
Room Demand (growth)	-0.3%	-41.2%	35.8%	22.9%

Source: San Diego Tourism Authority and Tourism Economics

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

² Forecast - Tourism Economics, October 2021

Considering that TOT has been highly impacted by measures implemented in response to the COVID-19 pandemic, TOT revenue projections will continue to be closely monitored and updated in the Mid-Year Report to account for any changes in spending trends and economic indicators related to the San Diego tourism economy.

Franchise Fees

FY 2022 Franchise Fee Revenue Projections					
Table 9	in millions				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	1.91%	1.91%	1.91%	0.0%	N/A
Cable Growth Rate	-4.65%	-4.65%	-4.65%	0.0%	N/A
Franchise Fee Projection	\$ 78.3	\$ 78.3	\$ 78.3	\$ -	0.0%

Franchise fee revenue is generated from agreements with private utility companies and refuse haulers in exchange for use of the City's rights-of-way. Currently, the City has franchise agreements with the San Diego Gas & Electric (SDG&E), Cox Communications, Spectrum (formerly known as Time Warner), AT&T, and several refuse haulers. Approximately 82.5% of franchise fee revenue is comprised of revenue from SDG&E and cable companies. The revenue received from the agreements with SDG&E and the cable companies is based on a percentage of gross sales while the revenue received from refuse haulers is based on tonnage.

Franchise fee revenue is projected to end the fiscal year at budget, including the projections for SDG&E and cable franchise fee revenues. The City receives an annual cleanup payment from SDG&E in February at which time the revenue projections will be updated.

DEPARTMENTAL REVENUE

The First Quarter Report call memo requested that General Fund departments submit a program update if they are anticipated to end Fiscal Year 2022 \$100,000 or more below their budgeted levels. Those departmental revenue variances are discussed in more detail below, along with an update regarding the impact of TOT on departmental revenue.

City Attorney

The Office of the City Attorney's primary revenue sources come from work for other City departments and agencies on various legal issues, matters and court cases, as well as from fines, forfeitures, and penalties from its Advisory and Litigation services. Due to the functions of the City Attorney's Office, it is challenging to project revenue due to the unpredictability of court case lengths. The Office of the City Attorney is currently projecting a deficit in revenue of \$700,000 in Fiscal Year 2022, primarily related to a reduction of \$320,000 in charges for current services, and \$300,000 in fines, forfeitures, and penalties. In the first three months of the fiscal year, the department did not receive any revenues generated from Court settlements on cases won by the City Attorney's Office Litigation team, and the department does not anticipate any revenue from settlements this year. Additionally, the deficit in charges for current services is due to the irregularity of workload with its customer departments. This revenue can be difficult to project and is based on revenue generated during previous months from service level agreements, and services vary by each department. Similarly, the Office of the City Attorney experiences variances in its receipt of revenues from other agencies as such are highly dependent on the budget priorities and allocations of those agencies. The Office of the City Attorney continues to seek revenues of various types from other agencies.

Facilities Services

The General Services Department, Facilities Services Division projects to be under budget in revenue by approximately \$700,000. The primary revenue source for Facilities is revenue received for reimbursable projects and routine maintenance work completed for non-General Fund departments. The projection reflects anticipated future reimbursements from Capital Improvement Projects and scheduled tenant improvements for non-General Fund departments, in addition to the current trend for routine maintenance. The projected revenue deficit is attributable to the need for Facilities to address the greater maintenance demands of General Fund buildings instead of non-General Fund buildings, and fewer requests for tenant improvements for non-General Funds than originally anticipated.

Parks and Recreation

The Parks and Recreation Department's Fiscal Year 2022 Adopted Budget includes \$1.2 million for budgeted pool fees revenue, but is projected to end the year approximately \$400,000 under budget. Due to extreme staffing shortages of Pool Guards, total programming and hours of operations have decreased to 25% of normal levels. As a result of staffing shortages, several pools are operating at lower levels—two to three days a week, and dedicated primarily to High School swim team and water polo rentals. The department is pursuing efforts to address staffing shortages and hopes to have a solution in place in January. Additionally, several hiring halls are scheduled to more quickly increase the number of programs offered, with the intention of increasing pool operations to seven days per week, assuming the successful hiring of hourly employees at these events. The department will continue monitoring revenue and will provide comprehensive updated projections in the Mid-Year Report.

Transient Occupancy Tax Impact on Departmental Revenues

TOT revenue collected from hotels, short-term rentals, and RV parks is used for special promotional programs that maintain and enhance visitor-related facilities and support the promotion of the City's cultural amenities and natural attractions. In Fiscal Year 2022, the Adopted Budget included a \$28.0 million transfer from the Transient Occupancy Tax Fund to the General Fund to reimburse two departments for the safety and maintenance of visitor related facilities, including support for Fire-Rescue Lifeguards, and Parks and Recreation. Due to the projected increase in TOT revenue discussed in the Major General Fund Revenues section of this report, these General Fund reimbursements are now projected at \$37.0 million for the year, which is an increase of \$9.0 million from the Adopted Budget.

AMERICAN RESCUE PLAN ACT

On March 11, 2021, the federal government passed the American Rescue Plan Act (ARPA). The ARPA established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds (SLFRF) to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19, and efforts to contain impacts on their communities, residents, and businesses. The City received \$299.7 million in SLFRF and is using its allocation for general revenue replacement for lost revenue resulting from the COVID-19 pandemic. In Fiscal Year 2022, the City allocated \$149.3 million of the \$299.7 million received for this purpose. The balance is available to be used in subsequent years but must be used by December 31, 2024.

These funds are being allocated to the General Fund to allow the City to maintain essential services that otherwise would have been eliminated or reduced. Note, the services will not include the following uses: as a deposit into a pension fund, as a non-federal grant match, as a payment to service debt, to satisfy a judgment or settlement, or to contribute to reserves. As noted in the FY 2023-2027 Five Year Financial Outlook, the City is projecting General Fund baseline shortfalls in future fiscal years that will likely require the use of the remaining SLFRF funds. Authority for the use of the remaining SLFRF funding is anticipated to be requested in subsequent budget monitoring reports for Fiscal Year 2022 or through future year budget development processes.

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

Emergency Rental Assistance

The ARPA included \$21.5 billion in Emergency Rental Assistance for states, counties, and cities to assist with rent, utilities, and other expenses. On May 6, 2021, the Department of Treasury allocated the City a total of \$54.5 million in rental assistance, which has been allocated to the City's COVID-19 Housing Stability Assistance Program (HSAP), and is administered by the San Diego Housing Commission.

This funding has been paired with other significant State and Federal funding resources to provide over \$190.0 million in funding for housing assistance payments and eviction prevention and education activities to residents of the City of San Diego.

Homelessness Assistance and Supportive Services Program

The City was awarded \$20.9 million in HOME-ARP funding from the U.S Department of Housing and Urban Development. In order to access HOME-ARP funds, the City is required to submit an Allocation Plan to HUD for review and acceptance. HOME-ARP funds are available to assist individuals or households who are homeless, at risk of homelessness, and to assist other vulnerable qualifying populations – such as those fleeing or attempting to flee domestic violence, dating violence, sexual assault, stalking or human trafficking.

The following are eligible HOME-ARP activities:

- Tenant-based rental assistance
- Production or preservation of affordable rental housing

- Supportive services for those not already receiving them, which includes housing counseling, homeless prevention services, and transitional housing
- Acquisition and development of non-congregate shelter units, which may be converted to permanent affordable housing, used as emergency shelters, or remain as non-congregate shelter units. Ongoing operation costs of non-congregate shelter units and the costs of conversion to permanent affordable housing cannot be paid with HOME-ARP funds.

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

Economic Disaster Assistance

On July 22nd, the Department of Commerce announced six different competitive grant opportunities originating from the \$3 billion appropriated as part of the ARPA. The City is actively preparing an application for this funding through the Travel, Tourism, and Outdoor Recreation grant opportunity.

For background, the ARPA provided \$3 billion to the Department of Commerce's Economic Development Administration to "prevent, prepare for, and respond to coronavirus and for necessary expenses for responding to economic injury as a result of coronavirus." U.S. Secretary of Commerce Gina M. Raimondo announced that the Department of Commerce's Economic Development Administration (EDA) will implement a series of programs, collectively called *Investing in America's Communities*, to equitably invest the \$3 billion it received from the American Rescue Plan Act to help communities across the country build back better. The EDA investment is the largest economic development initiative from the Department of Commerce in decades. As part of the six programs, this investment will provide communities with resources to recover from the pandemic and will help create new jobs and opportunities, including through the development or expansion of new industry sectors.

GENERAL FUND EXPENDITURES

PUBLIC SAFETY PERSONNEL EXPENDITURE PROJECTIONS AND STAFFING

As shown in Table 10: FY 2022 Public Safety Overtime Projections, expenditures are projected to exceed budget by \$13.1 million or 20.6% by fiscal year-end, and are partially offset by salary savings and revenues. The Fiscal Year 2022 Adopted Budget included \$7.9 million in personnel expenditures in the Citywide Program Expenditures Department associated with the estimated impacts of pending salary increases for the Recognized Employee Organizations that had not completed negotiations with the City at the time the budget was approved. This funding is available to help offset salary increases that were not budgeted directly in the Police and Fire-Rescue Departments. Also of note, Fire-Rescue anticipates that salary savings and reimbursable deployment revenue will almost entirely offset their projected increase in overtime, and additional reimbursements from FEMA for COVID-related expenditures could help further offset these overages.

These projected overages do not include overtime that could result from vaccination requirement related vacancies; DoF will work with departments to monitor these potential impacts for inclusion in future monitoring reports, as needed.

FY 2022 Public Safety Overtime Projections					
Table 10					in millions
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fire-Rescue	\$ 32.8	\$ 32.8	\$ 38.7	\$ (5.9)	-18.1%
Police	30.7	30.7	37.8	(7.2)	-23.3%
Total	\$ 63.4	\$ 63.4	\$ 76.5	\$ (13.1)	-20.6%

Fire-Rescue

Staffing and Overtime

In Fiscal Year 2022, the Fire-Rescue Department will work to fill sworn vacancies via promotions to the Fire Captain and Engineer ranks, and three fire academies planned for this fiscal year. However, the department expects to see continued impacts to its ability to fill vacancies as a result of COVID-19 related delays in promotional processes which are out of the Department's control, anticipated attrition throughout the fiscal year, and the graduation of the third fire academy in the next fiscal year (July 2022). Similar delays in the fire academies were experienced in previous years due to COVID-19, resulting in the last fire academy in Fiscal Year 2020 being postponed until Fiscal Year 2021; the start of subsequent fire academies being delayed; and the fire academies being extended from 16 to 18 weeks due to the implementation of COVID protocols, as well as additional state certification requirements.

Three budgeted fire academies will be held in Fiscal Year 2022. The first academy (92nd), which was delayed due to COVID-19 impacts, is experiencing higher than anticipated attrition with an estimated 16 participants expected to graduate in November 2021. The 93rd Fire Academy, which is the second budgeted fire academy in Fiscal Year 2022, is scheduled to start in November 2021 with 40 Fire Recruits and anticipated to graduate in March 2022. The 94th Fire

Academy, which is the third budgeted fire academy in Fiscal Year 2022, is scheduled to start in March 2022 with 40 Fire Recruits and anticipated to graduate in July 2022.

The Fire-Rescue Department is projecting overtime expenditures will be \$38.7 million at year-end, which is \$5.9 million or 18.1% over budget. This increase is primarily due to sworn constant staffing associated with backfill for leave time taken and COVID-related impacts, reimbursable deployments, Fire Dispatcher vacancies, seasonal lifeguard services, and weather-related staffing. This increase in overtime is partially offset by \$4.2 million in salary savings and \$1.6 million in reimbursable deployment revenue. The net impact to the General Fund is projected at \$32.8 million, which is \$70,000 or 0.2% over budget. This over budget amount is anticipated to be further offset by reimbursements from FEMA for COVID-related expenditures.

Fire Season Response

The 2021 California fire season has seen over 7,700 wildfires that have burned over 2.4 million acres. Fire-Rescue provided significant support via the department's strike team to the mutual aid system across the State that included the following: Dixie Fire (Plumas National Forest), Ferrell Fire (Imperial County), Fawn Fire (Shasta County), Windy Fire (Tule River Indian Reservation), and River Fire (Mariposa County).

Throughout the 2021 fire season, SDFD has also averaged between six to nineteen members deployed per day filling incident management positions. Members have been assigned to many of the same fires as strike teams (noted above), as well as additional incidents including: Caldor Fire, Monument Fire, Kings Canyon National Park Complex Fire, Beckworth Complex Fire, Salt Fire, and Dexter Fire.

Additionally, the department increased staffing for one weather-related event this summer and for the second helicopter (late September/early October) due to excessive heat and increased fire weather conditions.

Police Department

Overtime

The Police Department is projecting overtime expenditures will be \$37.8 million, which is \$7.2 million or 23.3% over budget. Overall, the primary reason for the increase is due to the department experiencing 20% more calls for service compared to last Fiscal Year, a rise in violent crime in the City, and staffing shortages. Additionally, approximately \$1.0 million of the overtime increase is due to union negotiated salary increases approved after the budget was developed.

This increase is primarily attributed to the following:

- \$6.7 million increase in *Extension of Shift* overtime due to the deployment of specialized details to address the rise in violent crime, City government entities requesting specialized details for specific areas of concern, and backfill to address staffing shortages in the Patrol Division. The category's budget in FY 2022 is approximately \$2.0 million less than the FY 2021 budget, and was based on the premise that enhanced oversight could result in a reduction in the approval of extension of shift overtime. However, challenges that occur in the planning, responsiveness, and mitigation of emergencies, and the prevention and control of crime, can require additional overtime to adequately

provide safety and security for all city residents. With the additional calls for service, reported increases in violent crime, and sworn staffing levels currently falling short of last year's levels, *Extension of Shift* overtime has not reduced as originally anticipated.

- \$440,000 increase in *Holidays* overtime associated with negotiated non-discretionary compensation for employees on holidays or City-observed holidays.
- \$400,000 increase in *Call Back* overtime associated with a rise in violent crime that has caused an increase in overtime for employees who have been called back to work.
- \$390,000 increase in the *Other* overtime categories related to the continued impacts of COVID-19.
- \$270,000 increase in *Special Events* overtime primarily associated with increased July 4th holiday support to address public safety concerns at the beaches.

These increases are partially offset by projected reductions of \$430,000 in the *Court* and \$600,000 in the *Miscellaneous* overtime categories. The potential for offsetting salary savings will be evaluated more thoroughly as part of the Mid-Year Report.

Neighborhood Policing Division Updates

The mission of the San Diego Police Department's Neighborhood Policing Division (NPD) is to enhance the quality of life and safety in San Diego neighborhoods in a manner that is compassionate, professional, and fair to all. NPD continues to partner with the Environmental Services Department (ESD) to respond to community complaints regarding encampments that negatively impact the quality of life in City neighborhoods. Due to the COVID-19 pandemic, there has been an increase in the number of unsheltered individuals living on streets. NPD is committed to offering shelter placement and services to all unsheltered individuals. The following sections provide updates on Clean SD and the Homeless Outreach Team, which are part of the Department's NPD.

Clean SD

The Clean SD Program is a citywide waste and debris abatement program, and the program's efforts extend throughout the City, including: Downtown, other City-owned properties, and open space areas such as canyons, creek beds, and the San Diego River Park. The objective of Clean SD is to maintain the public right of way, keep City property clear from waste and illegal dumping, and ensure property owners comply with the San Diego Municipal Code. Police officers are a critical component of the Clean SD program because they provide the security needed for cleaning crews to abate abandoned property and remove litter in unsafe areas. With continued impacts related to COVID-19 on individuals experiencing homelessness, the need to offer shelter placement will continue along with the need to keep City streets and sidewalks clean to prevent potential outbreaks of deadly diseases. The Police Department projects to expend its \$2.5 million overtime budget for Clean SD.

Homeless Outreach Team (HOT)

The Police Department's Homeless Outreach Team (HOT) uses a community-oriented policing approach to address the unique needs of the City's homeless population. HOT leaders bring together behavioral health clinicians from the Psychiatric Emergency Response Team (PERT), public health nurses, and social workers from the Health and Human Services Agency to provide outreach and engagement services throughout the City of San Diego in order to connect unsheltered individuals with available services. HOT places willing participants in homeless shelters and provides them with resources based on each person's needs. Due to the COVID-19 pandemic there has been an increase in the number of individuals experiencing homelessness living on streets and in open spaces. HOT officers utilize compassion to establish trust and form

relationships with individuals to encourage them to accept services or shelter to improve their quality of life. The Fiscal Year 2022 Adopted Budget includes \$3.5 million for HOT, and expenditures are expected to be at budget.

GENERAL FUND BALANCES AND RESERVES

The City's [Reserve Policy \(Council Policy 100-20\)](#) documents the City's approach to establishing and maintaining strong reserves across City operations. Please note that the projected ending fund balance *does not* take into consideration any projected activity for major General Fund revenues or other expenditures due to the limited amount of data available for this report. The Mid-Year Report will include comprehensive revenue and expenditure projections along with updated reserve and/or Excess Equity estimates.

FISCAL YEAR 2022 GENERAL FUND BALANCES AND RESERVES

Table 11: FY 2022 General Fund Balances and Reserve Estimates displays the General Fund Fiscal Year 2022 beginning balance, reserve levels, and estimated ending fund balance.

FY 2022 General Fund Balances and Reserve Estimates		
Table 11		in millions
Description	Amount	% of Operating Revenues ¹
FY 2021 Unaudited Ending Fund Balance	\$ 235.3	17.1%
Emergency Reserve	106.1	7.7%
Stability Reserve	99.5	7.2%
FY 2022 Projected Reserve Balance	205.7	14.9%
Election Reimbursement Planned for Use in FY 2022	3.0	0.2%
FY 2022 Projected Fund Balance (Excess Equity)²	\$ 26.7	1.9%
FY 2022 Adopted Budget Activity		
Revenue	1,743.5	
Expenditures	(1,743.5)	
Net Projected Activity (Use of Excess Equity)	-	
FY 2022 Projected Ending Fund Balance (Excess Equity)	\$ 26.7	1.9%

¹Based on FY 2019 and 2020 operating revenues as reported in the CAFR and FY 2021 (unaudited) Operating revenues in accordance with the City's Reserve Policy (CP 100-20).

² FY 2021 Projected Ending Fund Balance (Excess Equity) reduced the FY 2021 Unaudited Ending Fund Balance by the Emergency and Stability Reserve contributions as well as the \$3.0 million reimbursement from the Registrar of Votes received in FY 2021 and already programmed in the FY 2022 Adopted Budget.

In response to the COVID-19 pandemic, the Fiscal Year 2021 and 2022 Adopted Budgets did not include contributions to General Fund Reserves; therefore, the reserve balances remain at the Fiscal Year 2020 balance. As a result, current reserve levels are below the target percentage levels identified in the City's current Reserve Policy for Fiscal Year 2018 (15.00%) through Fiscal Year 2022 (16.00%), and would require a contribution of \$14.7¹ million to achieve Fiscal Year 2022 target levels.

¹ This amount is an estimate and is subject to change with the completion of the FY 2021 Annual Comprehensive Financial Report.

The First Quarter Report does not include any action items for Council consideration regarding the use of Excess Equity. Any authority for the use of Excess Equity will be requested in subsequent budget monitoring reports for Fiscal Year 2022 or through the Fiscal Year 2023 budget development process.

NON-DISCRETIONARY PROJECTIONS

Energy

FY 2022 Energy Services Projection					
<i>Table 12</i>					<i>in millions</i>
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 12.3	\$ 12.3	\$ 12.3	\$ -	0.0%
Non-General Funds	23.2	23.2	23.2	-	0.0%
Total	\$ 35.5	\$ 35.5	\$ 35.5	\$ -	0.0%

In April 2021, San Diego Gas and Electric (SDG&E) completed a large-scale, company-wide update to their customer relationship management (CRM) system. Due to the CRM update, the Sustainability Department was unable to verify the accuracy of the energy bills for the City's energy accounts. The City of San Diego put a hold on bill-pay, effective at the beginning of Fiscal Year 2022, until the accuracy of charged energy bills could be verified. As of mid-October, the Sustainability Department has isolated the known errors and is working to rectify and resolve the payment of prior bills. Due to the challenges noted above, expenditures for electrical services are projected at budget for the first quarter of Fiscal Year 2022; the Sustainability Department will provide updated projections for non-discretionary energy costs in the Mid-Year Report.

Fuel

FY 2022 Fuel Expenditure Projections					
<i>Table 13</i>					<i>in millions</i>
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 8.5	\$ 8.5	\$ 9.4	\$ (0.9)	-10.9%
Non-General Funds	2.4	2.4	2.9	(0.5)	-22.4%
Total	\$ 10.9	\$ 10.9	\$ 12.4	\$ (1.5)	-13.5%

The Fleet Operations Department is projecting fuel expenditures to be over budget by \$1.5 million citywide, including \$930,000 in the General Fund and \$540,000 in non-General Funds, due to an increase in fuel costs. Since the Fiscal Year 2022 Non-Discretionary (ND) budget was developed, both diesel and unleaded fuel prices have increased by 42 cents per gallon between November 2020 and August 2021. Overall, fuel usage is projected to be less than budgeted in the General Fund and non-General Funds by 106,000 gallons; however, the increase in fuel costs have more than offset projected savings in fuel usage.

Information Technology

FY 2022 IT Expenditure Projections					
<i>Table 14</i>	<i>in millions</i>				
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 43.7	\$ 43.7	\$ 42.4	\$ 1.3	3.0%
Non-General Funds	38.5	38.5	35.4	3.1	8.0%
Total	\$ 82.2	\$ 82.2	\$ 77.8	\$ 4.4	5.3%

At the end of June 2021, the City Council approved agreements with two new information technology vendors to provide three types of services:

- Application development, maintenance, and support;
- Enterprise Compute, including data center and cloud services for over 1,000 servers to host City applications; and
- Workplace services, including service desk services, deskside support, and management and support of the City's centralized IT service management solution.

Since these services are transitioning to new vendors, there is a transition period for the transfer of services from the old providers to the new providers, and a disentanglement period which is expected to last to the end of the fiscal year. Due to the ongoing transition and disentanglement activities, the full impact of the transition costs is difficult to predict. The Department of Information Technology is currently projecting Citywide IT costs will be \$4.4 million under budget, including \$1.3 million under in the General Fund, and \$3.1 million in the non-General Funds for Fiscal Year 2022 due to lower than anticipated contractual costs in comparison to higher projections during the non-discretionary allotment process. As the Department gets further along in the contract transition process, it expects to have a more complete view of any unanticipated costs or transition-related delays, and will provide updated projections for non-discretionary information technology expenditures in the Mid-Year Report.

Sewer Services

FY 2022 Sewer Services Projection					
<i>Table 15</i>	<i>in millions</i>				
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 0.9	\$ 0.9	\$ 0.8	\$ 0.1	6.3%
Non-General Fund	0.9	0.9	1.0	(0.1)	-13.4%
Total	\$ 1.8	\$ 1.8	\$ 1.9	\$ (0.1)	-3.5%

The sewer services non-discretionary budget for Fiscal Year 2022 was developed in November 2020, and was based on a 4-year average using Fiscal Year 2018 through Fiscal Year 2020 actuals and Fiscal Year 2021 year-end projections. The Fiscal Year 2022 budget assumed actuals to be trending consistently over the fiscal years, and per best practices, the Public Utilities Department did not assume any rate increases that had not already been approved by the City Council at the time of the development of the Department's budget. On September 21, 2021, the City Council authorized a 5% rate adjustment effective January 1, 2022, which is now incorporated into the Department's non-discretionary projections; however, this rate

adjustment mainly impacts single-family residential customers and has resulted in an anticipated reduction for commercial and industrial customers, which includes the City's accounts. The City's projected sewer service charges depend on the amount and strength of the wastewater that is discharged to the sewer system. Sewer charges vary by customer class and have been developed to ensure that each class pays its proportionate share of operating, maintaining, repairing and upgrading the sewer system.

The Fiscal Year 2022 first quarter analysis is based on the Fiscal Year 2021 actuals, through September, and assumes a 10% decrease effective January 2022. Based on actual expenditures through September, the Public Utilities Department is projecting that non-discretionary sewer charges will be overbudget by \$64,000 citywide, including a savings of \$57,000 in the General fund, and an overage of \$120,000 in the non-General Funds. The savings in the General Fund is primarily due to \$62,000 savings in Parks and Recreation. The overage in the non-General Funds is primarily impacting the water fund and is related to a meter that was offline at a treatment plant during the development of the budget, which has now resumed service.

Water Services

FY 2022 Water Services Projection					
<i>Table 16</i>	<i>in millions</i>				
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 13.4	\$ 13.4	\$ 11.7	\$ 1.7	12.6%
Non-General Fund	12.2	12.2	14.3	(2.1)	-17.0%
Total	\$ 25.6	\$ 25.6	\$ 26.0	\$ (0.4)	-1.6%

The City's projected water use depends heavily on the amount of rainfall received during the year, and the average temperature observed each month. The Department's forecast assumes historical trends will hold, where water use is highest in the summer months in line with higher temperatures and low rainfall, with lower use in the winter months. The forecast also assumes that no mandatory drought restrictions are implemented this fiscal year. If restrictions are issued, the Public Utilities Department will work with City departments on ways to adhere to those restrictions above and beyond existing water conservation measures.

The water services non-discretionary budget for Fiscal Year 2022 was developed in November 2020 using Fiscal Year 2020 expenditure data, and assumed water use to be similar to Fiscal Year 2020 and Fiscal Year 2021 projected year-end water use levels, both of which were impacted by COVID-19 pandemic. Per best practices, the Public Utilities Department does not assume any rate increases that have not already been approved by City Council, when preparing the Department's non-discretionary water budget. However, on September 21, 2021 the City Council authorized a 3% passthrough rate adjustment, effective January 1, 2022, which is now incorporated into the Department's non-discretionary projections.

Based on actual expenditures through September in Fiscal Year 2021, and assuming a 3% increase effective in January 2022, the Public Utilities Department is projecting that non-discretionary water charges will be overbudget by approximately \$400,000 citywide, including a savings of \$1.7 million in the General fund, and an overage of \$2.1 million in the non-General Funds. The savings in the General Fund is primarily due to water conservation efforts in the Parks and Recreation Department, and halting of services for irrigation systems maintenance. The overage in the non-General Funds is related to a \$2.4 million increase in the Public Utilities

Department impacting the water fund, and is primarily related to a meter that was offline at a treatment plant during the development of the budget, which has now resumed service. The projected overage in PUD is offset by a projected reduction in water usage in the Environmental Growth Fund.

NON-GENERAL FUND RESERVES

The City's Reserve Policy (Council Policy 100-20) documents the City's approach to establishing and maintaining reserves across City operations. Table 17: FY 2022 Non-General Fund Reserves displays which non-General Fund Reserves are on target, per the reserve policy; those not on target are discussed in more detail below, as is the Development Services Fund due to notable projected changes in the status of this reserve compared to last Fiscal Year. The Department of Finance will continue to work with these departments to monitor non-General Fund reserves levels, and will return with a plan for addressing those not on target, if needed.

FY 2022 Non-General Fund Reserves				
Table 17				
				in millions
Description	Fund Name	Reserve Type	FY 2022 Target Level	Status
Development Services	Development Services Fund	Operating Reserve	\$ 9.8	On Target
Golf Course	Golf Course Fund	Operating Reserve	2.8	On Target
Environmental Services	Recycling Enterprise Fund	Operating Reserve	3.9	On Target
	Refuse Disposal Fund	Operating Reserve	5.6	On Target
Public Utilities	Sewer Utility Funds	Emergency Operating Reserve	54.1	On Target
		Emergency Capital Reserve	10.0	On Target
		Rate Stabilization Fund Reserve	18.1	On Target
	Water Utility Funds	Emergency Operating Reserve	44.9	On Target
		Emergency Capital Reserve	5.0	On Target
		Rate Stabilization Fund Reserve	29.6	On Target
		Secondary Purchase Reserve	16.6	On Target
Risk Management	Long-Term Disability Fund	Liability Reserve	4.7	Not on Target
	Public Liability Fund	Liability Reserve	36.9	Not on Target
	Workers' Compensation Fund	Liability Reserve	33.3	On Target

Development Services Fund Reserve

Due to necessary operational changes in response to the COVID-19 public health orders and other safety modifications, the Development Services Department (DSD) has experienced operational setbacks which have negatively impacted the department's permitting process. Currently, DSD has a significant and growing backlog of permit applications, which is impacting the Department's ability to generate revenues to offset the fund's operational expenses. When DSD had to close its doors to the public in March 2020 due to COVID-19, it eliminated the in-person exchange between customers and employees in handling the processing of permits. Absent customer counter and in-person operations, permit applications are now only submitted online and communication is handled via email and/or virtual meetings. What was often handled in a day during a counter in-person exchange has now stretched to days or weeks with virtual or email communications to set up, review, and issue a permit.

The abrupt change in operations contributed to DSD being unable to achieve fiscal and reserve targets in the prior fiscal year, since the majority of revenues are realized once a permit has been issued at the tail end of the permitting process. As a result, the Fiscal Year 2022 beginning balance in the DSD reserve was \$1.5 million, which was significantly below reserve target levels.

The department has conducted a projection on fund solvency and is proposing increases to fees that, if approved, are anticipated to be effective in calendar year 2022 and 2023. These fee increases are designed to recover costs from recently approved FY 2022 and FY 2023 salary increases, and will incorporate an annual CPI inflator. Based on the department's projections and the proposed increases, DSD anticipates that it will be able to meet its reserve target by fiscal year end. The department and DoF will continue to monitor reserve levels and the impacts of the proposed fee increases, and will provide updates in future quarterly monitoring reports, if necessary.

Long-Term Disability Reserve

The Long-Term Disability (LTD) Fund provides partial income replacement to eligible City employees who are unable to work for a period as a result of a non-industrial injury, illness, or pregnancy. The Reserve Policy requires the City to maintain LTD reserves equal to 100.0% of the LTD actuarial liability, which is based on the last three years (Fiscal Years 2019, 2020, and 2021). The estimated ending fund balance for the LTD Reserve is \$4.3 million, which is approximately \$400,000 under the Fiscal year 2022 reserve target of \$4.7 million. The LTD reserve target included in the Fiscal Year 2022 Adopted Budget was \$4.2 million, but was increased by \$500,000 after the receipt of the Fiscal Year 2021 LTD actuarial valuation in the fall of 2021.

Public Liability Reserve

The Public Liability (PL) Reserve is funded entirely by the General Fund to support claims arising from real or alleged acts on the part of the City, including claims for bodily injury, property damage, inverse condemnation, false arrest, and errors and omissions. Per the City's Reserve Policy, the PL reserve goal is equal to 50% of the PL actuarial liability, which is based on the most recent three-year average of actuarial liabilities. For Fiscal Year 2022, the PL Reserve target is \$36.9 million (based on the AVAAL from Fiscal Years 2019, 2020, and 2021).

The PL reserve target included in the Fiscal Year 2022 Adopted Budget was \$33.8 million, but has increased by a total of \$3.1 million, including \$2.2 million associated with underfunding of the updated reserve level in Fiscal Year 2021, and an additional \$900,000 related to the receipt of the Fiscal Year 2021 PL actuarial valuation in October 2021. The ending fund balance for Fiscal Year 2022 is estimated to be \$33.8 million, and due to the increase to the reserve target, the PL Reserve is projected to be underfunded by \$3.1 million.

CONCLUSION

The Fiscal Year 2022 First Quarter Budget Monitoring Report is developed using three months of actual activity and is focused primarily on the General Fund major revenues, select programs and initiatives, and reserves. The Department of Finance and City departments will continue to monitor actual revenues and expenditures, and will provide more detailed and updated projections in the Mid-Year Report.

Major General Fund revenues are currently trending over budget by \$18.3 million primarily due to increases in Sales Tax and TOT. This significant increase in projected revenue is due to a continued accelerated recovery from the COVID-19 pandemic, which began during the fourth quarter of Fiscal Year 2021. Those increases are offset by a reduction in Property Tax, primarily related to a projected decrease in 1% property tax collections.

General Fund public safety overtime expenditures are projected over budget by \$13.1 million at fiscal year-end. Fire-Rescue accounts for \$5.9 million of the projected overage and is primarily the result of sworn constant staffing backfill. The Department continues to face impacts on staffing related to COVID-19, as well as related delays in promotional processes and previously delayed fire academies. The department anticipates offsetting salary savings in the amount of \$4.2 million and \$1.6 million in revenue associated with strike team deployments. Police department overtime is trending over budget by \$7.2 million, primarily related to extensions of shift, due to increased call volume, a reported increase in violent crime, and a reduction in sworn staffing when compared to the previous fiscal year. Additionally, sworn police officers received union negotiated salary increases after the budget was approved, which is contributing to the projected increase.

While projected increases in major General Fund revenues is a positive sign that the City may be starting to recover from the impacts of the COVID-19 pandemic, and expanded eligibility for children to access COVID vaccinations and passage of the Infrastructure Investment and Jobs Act will likely add to these positive impacts, there are a number of uncertainties that could considerably alter these projections during this fiscal year. The rise of the delta variant and the upcoming flu season could result in a “twindemic” that could reverse some of the positive gains that have occurred recently. Also, ongoing recruitment and retention issues experienced by the City could grow with the upcoming vaccine mandate, and the unrelated recent “Great Resignation” phenomenon which has employees voluntarily leaving jobs or retiring in response to the pandemic. Other potential stressors to the City’s revenues, primarily Property Tax, Sales Tax and TOT, could result from the expiration of homeowner protections, the reduction in federal funds and unemployment benefits, and any delays to the resumption of business travel and large group events. Lastly, on a national level, there are discussions about the potential for inflation risk and calls for the Federal Reserve to act; depending on the action taken, there could be risks of undercutting the job market and the economy, which could lead to a downturn.

The FY 2022 General Fund ending fund balance in excess of reserves (Excess Equity) is currently projected at \$26.7 million. However, due to the limited focus of the report, this only considers FY 2022 budgeted revenues and expenditures and *does not* consider the projected activity included in this report. It also does not include any potential contributions to the General Fund reserves that are currently below target levels. During the Mid-Year Report, the projected activity will be updated to include FY 2022 projections for revenues and expenditures.

The Mayor will recommend any necessary budget adjustments for the City Council's consideration in the Mid-Year and Third Quarter Budget Monitoring Reports, which could include the use of Excess Equity and/or the appropriation of additional revenues, or other funding sources.

ATTACHMENTS

1. Reporting Requirements – Section 19 of the Appropriation Ordinance
2. Fiscal Year 2022 First Quarter Monitoring – Vacancy Status Report
3. Fiscal Year 2022 Financial Performance Report (Charter 39 Report) – Period Ending September 30, 2021



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: October 26, 2021

TO: Matthew Vespi, Chief Financial Officer

FROM: Mara W. Elliott, City Attorney, Office of the City Attorney

SUBJECT: Reporting Requirements – Section 19 of the Appropriation Ordinance

As required by Section 19 of the Fiscal Year 2022 Appropriation Ordinance (AO), the Chief Financial Officer (CFO) shall report all actions that are taken when authorizing to accept, appropriate, and expend grant funds awarded to the City for the City Attorney's prosecutorial function for the purpose of implementing any such grant.

This memorandum is intended to provide the necessary information to comply with the reporting requirements as outlined in the AO.

Through the First Quarter of the Fiscal Year, the City Attorney's Office has accepted and appropriated:

- \$78,586 for Year 3 of the Victims Compensation Program

The City Attorney's Office has expended \$80,764 in various grant funds including:

- Alcohol & Drug Prosecution Program
- Campus Program
- Victims Compensation Program; Year 3

The Office of the City Attorney is available to answer any questions.


Mara W. Elliott
City Attorney

cc: Rolando Charvel, Department of Finance Director and City Comptroller
Christopher Purcell, Financial Operations Manager, Department of Finance
Trisha Tacke, Principal Accountant, Department of Finance
Esther Musau, Principal Accountant, Department of Finance
Ryan Schuler, Finance Analyst, Department of Finance

Fiscal Year 2022 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 5, 2021)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Airports	Airports Fund	Administrative Aide 1	1.00
Airports	Airports Fund	Airport Operations Assistant	1.00
Airports	Airports Fund	Environmental Biologist 3	1.00
Airports	Airports Fund	Grounds Maintenance Worker 2	1.00
Airports Total			4.00
City Attorney	General Fund	Assistant Management Analyst	1.00
City Attorney	General Fund	Associate Management Analyst	1.00
City Attorney	General Fund	City Attorney Investigator	2.00
City Attorney	General Fund	Clerical Assistant 2	3.00
City Attorney	General Fund	Court Support Clerk 1	4.00
City Attorney	General Fund	Court Support Clerk 2	2.00
City Attorney	General Fund	Deputy City Attorney	8.00
City Attorney	General Fund	Legal Secretary 2	4.00
City Attorney	General Fund	Senior Clerk/Typist	2.00
City Attorney	General Fund	Senior Paralegal	1.00
City Attorney Total			28.00
City Auditor	General Fund	Performance Auditor	1.00
City Auditor Total			1.00
City Clerk	General Fund	Administrative Aide 2	1.00
City Clerk	General Fund	Associate Management Analyst	2.00
City Clerk	General Fund	Deputy City Clerk 1	1.00
City Clerk	General Fund	Payroll Specialist 1	1.00
City Clerk	General Fund	Stock Clerk	1.00
City Clerk	General Fund	Storekeeper 1	1.00
City Clerk Total			7.00
City Treasurer	General Fund	Accountant 2	1.00
City Treasurer	General Fund	Administrative Aide 2	2.00
City Treasurer	General Fund	Associate Management Analyst	1.00
City Treasurer	General Fund	Collections Investigator 1	2.00
City Treasurer	General Fund	Collections Investigator 2	1.00
City Treasurer	General Fund	Collections Investigator Supervisor	1.00
City Treasurer	General Fund	Program Coordinator	1.00
City Treasurer	General Fund	Public Information Clerk	3.00
City Treasurer Total			12.00
Commission on Police Practices	General Fund	Administrative Aide 2	1.00
Commission on Police Practices	General Fund	General Counsel	1.00
Commission on Police Practices	General Fund	Program Coordinator	1.00
Commission on Police Practices	General Fund	Program Manager	3.00
Commission on Police Practices Total			6.00
Communications	General Fund	Multimedia Production Coordinator	1.00
Communications	General Fund	Multimedia Production Specialist	1.00
Communications	General Fund	Program Coordinator	1.00
Communications	General Fund	Public Information Officer	3.00
Communications	General Fund	Senior Public Information Officer	1.00
Communications	General Fund	Supervising Public Information Officer	1.00
Communications Total			8.00
Compliance	General Fund	Program Coordinator	1.00
Compliance	General Fund	Program Manager	1.00
Compliance	General Fund	Senior Management Analyst	1.00
Compliance Total			3.00
Council Administration	General Fund	Council Representative 1	1.00
Council Administration	General Fund	Program Manager	2.00
Council Administration Total			3.00
Council District 1	General Fund	Council Representative 1	1.00
Council District 1 Total			1.00
Council District 2	General Fund	Council Representative 1	1.00
Council District 2	General Fund	Council Representative 2A	1.00
Council District 2 Total			2.00
Council District 4	General Fund	Council Representative 1	2.75
Council District 4 Total			2.75
Council District 5	General Fund	Council Representative 1	2.00
Council District 5 Total			2.00
Council District 6	General Fund	Council Representative 1	5.00
Council District 6 Total			5.00
Council District 7	General Fund	Council Representative 1	2.00
Council District 7 Total			2.00
Council District 8	General Fund	Council Representative 1	2.00
Council District 8 Total			2.00
Cultural Affairs	Transient Occupancy Tax Fund	Associate Management Analyst	1.00
Cultural Affairs Total			1.00
Debt Management	General Fund	Associate Management Analyst	1.00
Debt Management	General Fund	Management Trainee	1.00
Debt Management	General Fund	Program Coordinator	1.00
Debt Management Total			3.00
Department of Finance	General Fund	Administrative Aide 2	2.00
Department of Finance	General Fund	Assistant Department Director	1.00
Department of Finance	General Fund	Finance Analyst 2	2.00
Department of Finance	General Fund	Finance Analyst 3	7.00
Department of Finance	General Fund	Finance Analyst 4	1.00
Department of Finance	General Fund	Payroll Audit Specialist 2	1.00
Department of Finance Total			14.00
Department of Information Technology	GIS Fund	Geographic Info Systems Analyst 2	3.00

Fiscal Year 2022 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 5, 2021)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Department of Information Technology	GIS Fund	Geographic Info Systems Analyst 4	1.00
Department of Information Technology	Information Technology Fund	Information Systems Analyst 3	1.00
Department of Information Technology	Information Technology Fund	Program Coordinator	2.00
Department of Information Technology	Information Technology Fund	Program Manager	5.00
Department of Information Technology	Information Technology Fund	Supervising Management Analyst	1.00
Department of Information Technology	OneSD Support Fund	Program Coordinator	3.00
Department of Information Technology	OneSD Support Fund	Program Manager	3.00
Department of Information Technology	Wireless Communications Technology Fund	Communications Technician	5.00
Department of Information Technology	Wireless Communications Technology Fund	Equipment Technician 1	1.00
Department of Information Technology Total			25.00
Development Services	Development Services Fund	Account Clerk	2.00
Development Services	Development Services Fund	Administrative Aide 1	3.00
Development Services	Development Services Fund	Administrative Aide 2	1.00
Development Services	Development Services Fund	Assistant Deputy Director	1.00
Development Services	Development Services Fund	Assistant Engineer-Civil	10.00
Development Services	Development Services Fund	Assistant Engineer-Traffic	8.00
Development Services	Development Services Fund	Assistant Planner	1.00
Development Services	Development Services Fund	Associate Engineer-Civil	1.00
Development Services	Development Services Fund	Associate Engineer-Traffic	1.00
Development Services	Development Services Fund	Associate Management Analyst	1.00
Development Services	Development Services Fund	Associate Planner	2.00
Development Services	Development Services Fund	Clerical Assistant 2	2.00
Development Services	Development Services Fund	Combination Inspector 1	2.00
Development Services	Development Services Fund	Combination Inspector 2	4.00
Development Services	Development Services Fund	Deputy Director	1.00
Development Services	Development Services Fund	Development Project Manager 1	1.00
Development Services	Development Services Fund	Development Project Manager 2	11.00
Development Services	Development Services Fund	Development Project Manager 3	2.00
Development Services	Development Services Fund	Electrical Inspector 2	2.00
Development Services	Development Services Fund	Information Systems Administrator	1.00
Development Services	Development Services Fund	Junior Engineer-Civil	1.00
Development Services	Development Services Fund	Junior Planner	1.00
Development Services	Development Services Fund	Life Safety Inspector 1	1.00
Development Services	Development Services Fund	Mechanical Inspector 2	1.00
Development Services	Development Services Fund	Payroll Specialist 2	1.00
Development Services	Development Services Fund	Plan Review Specialist 1	1.00
Development Services	Development Services Fund	Plan Review Specialist 2	1.00
Development Services	Development Services Fund	Plan Review Specialist 3	14.00
Development Services	Development Services Fund	Plan Review Specialist 4	4.00
Development Services	Development Services Fund	Program Manager	1.00
Development Services	Development Services Fund	Public Information Clerk	4.00
Development Services	Development Services Fund	Senior Cashier	1.00
Development Services	Development Services Fund	Senior Clerk/Typist	2.00
Development Services	Development Services Fund	Senior Management Analyst	1.00
Development Services	Development Services Fund	Senior Planner	1.00
Development Services	Development Services Fund	Senior Structural Inspector	1.00
Development Services	Development Services Fund	Senior Traffic Engineer	1.00
Development Services	Development Services Fund	Structural Engineering Associate	1.00
Development Services	Development Services Fund	Structural Inspector 2	3.00
Development Services	Development Services Fund	Supervising Development Project Manager	2.00
Development Services	Development Services Fund	Supervising Management Analyst	1.00
Development Services	Development Services Fund	Supervising Plan Review Specialist	2.00
Development Services	Development Services Fund	Zoning Investigator 2	1.00
Development Services	General Fund	Combination Inspector 1	1.00
Development Services	General Fund	Public Information Clerk	2.00
Development Services	General Fund	Senior Clerk/Typist	1.00
Development Services	General Fund	Word Processing Operator	1.00
Development Services	General Fund	Zoning Investigator 2	6.00
Development Services	Local Enforcement Agency Fund	Program Manager	1.00
Development Services Total			116.00
Economic Development	General Fund	Administrative Aide 2	1.00
Economic Development	General Fund	Community Development Coordinator	1.00
Economic Development	General Fund	Community Development Specialist 2	2.00
Economic Development	General Fund	Community Development Specialist 4	1.00
Economic Development	General Fund	Program Manager	1.00
Economic Development	General Fund	Senior Management Analyst	1.00
Economic Development Total			7.00
Emergency Medical Services	Fire/Emergency Medical Services Transport Program I	Fire Fighter 2	1.00
Emergency Medical Services Total			1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 1	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 2	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Deputy Director	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	40.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	8.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Electrical	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Traffic	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Auto Messenger 2	0.50
Engineering & Capital Projects	Engineering & Capital Projects Fund	Clerical Assistant 2	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineer-Civil	6.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineering Aide	1.00

Fiscal Year 2022 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 5, 2021)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Assistant	10.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Management Trainee	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Organization Effectiveness Specialist 2	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Park Designer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Payroll Specialist 2	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Drafting Aide	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Engineering Aide	16.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	8.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Program Manager	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	13.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 1	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Safety Officer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Civil Engineer	5.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Engineering Aide	6.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Management Analyst	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Survey Aide	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Supervising Management Analyst	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Trainer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Training Supervisor	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Word Processing Operator	3.00
Engineering & Capital Projects Total			146.50
Environmental Services	General Fund	Administrative Aide 1	0.80
Environmental Services	General Fund	Administrative Aide 2	1.20
Environmental Services	General Fund	Associate Management Analyst	0.50
Environmental Services	General Fund	Clerical Assistant 2	1.00
Environmental Services	General Fund	Code Compliance Officer	13.00
Environmental Services	General Fund	Code Compliance Supervisor	4.00
Environmental Services	General Fund	District Refuse Collection Supervisor	1.00
Environmental Services	General Fund	Hazardous Materials Inspector 2	2.00
Environmental Services	General Fund	Hazardous Materials Program Manager	0.45
Environmental Services	General Fund	Heavy Truck Driver 2	1.00
Environmental Services	General Fund	Information Systems Analyst 2	0.38
Environmental Services	General Fund	Public Information Clerk	0.63
Environmental Services	General Fund	Public Works Dispatcher	0.60
Environmental Services	General Fund	Recycling Specialist 2	1.00
Environmental Services	General Fund	Recycling Specialist 3	1.00
Environmental Services	General Fund	Safety and Training Manager	0.36
Environmental Services	General Fund	Sanitation Driver 1	1.00
Environmental Services	General Fund	Sanitation Driver 2	45.00
Environmental Services	General Fund	Sanitation Driver 3	2.00
Environmental Services	General Fund	Sanitation Driver Trainee	2.00
Environmental Services	General Fund	Supervising Hazardous Materials Inspector	1.00
Environmental Services	General Fund	Supervising Management Analyst	0.40
Environmental Services	General Fund	Utility Worker 2	1.00
General Fund Total			81.32
Environmental Services	Recycling Fund	Administrative Aide 2	1.50
Environmental Services	Recycling Fund	Custodian 1	0.31
Environmental Services	Recycling Fund	Hazardous Materials Program Manager	0.45
Environmental Services	Recycling Fund	Information Systems Analyst 2	0.28
Environmental Services	Recycling Fund	Public Information Clerk	0.16
Environmental Services	Recycling Fund	Public Works Dispatcher	0.35
Environmental Services	Recycling Fund	Recycling Specialist 3	1.00
Environmental Services	Recycling Fund	Safety and Training Manager	0.31
Environmental Services	Recycling Fund	Sanitation Driver 1	1.00
Environmental Services	Recycling Fund	Sanitation Driver 2	3.00
Environmental Services	Recycling Fund	Sanitation Driver Trainee	5.00
Environmental Services	Recycling Fund	Supervising Management Analyst	0.15
Environmental Services	Recycling Fund	Utility Worker 2	1.00
Recycling Fund Total			14.51
Environmental Services	Refuse Disposal Fund	Administrative Aide 1	0.20
Environmental Services	Refuse Disposal Fund	Administrative Aide 2	1.30
Environmental Services	Refuse Disposal Fund	Associate Management Analyst	0.50
Environmental Services	Refuse Disposal Fund	Custodian 1	0.69
Environmental Services	Refuse Disposal Fund	Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Fund	Equipment Technician 2	1.00
Environmental Services	Refuse Disposal Fund	Hazardous Materials Inspector 2	1.00
Environmental Services	Refuse Disposal Fund	Hazardous Materials Program Manager	0.10
Environmental Services	Refuse Disposal Fund	Heavy Truck Driver 1	2.00
Environmental Services	Refuse Disposal Fund	Information Systems Analyst 2	0.34
Environmental Services	Refuse Disposal Fund	Laborer	7.00
Environmental Services	Refuse Disposal Fund	Landfill Equipment Operator	2.00
Environmental Services	Refuse Disposal Fund	Program Manager	1.00
Environmental Services	Refuse Disposal Fund	Public Information Clerk	0.21
Environmental Services	Refuse Disposal Fund	Public Works Dispatcher	0.05
Environmental Services	Refuse Disposal Fund	Safety and Training Manager	0.33
Environmental Services	Refuse Disposal Fund	Senior Mechanical Engineer	1.00
Environmental Services	Refuse Disposal Fund	Supervising Management Analyst	1.45
Environmental Services	Refuse Disposal Fund	Utility Worker 1	2.00
Environmental Services	Refuse Disposal Fund	Utility Worker 2	6.00
Refused Disposal Fund Total			29.17
Environmental Services Total			125.00
Ethics Commission	General Fund	Program Manager	1.00

Fiscal Year 2022 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 5, 2021)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Ethics Commission Total			1.00
Facilities Services	General Fund	Administrative Aide 1	1.00
Facilities Services	General Fund	Building Maintenance Supervisor	1.00
Facilities Services	General Fund	Building Service Technician	2.00
Facilities Services	General Fund	Carpenter	6.00
Facilities Services	General Fund	Custodian 1	2.00
Facilities Services	General Fund	Custodian 2	0.50
Facilities Services	General Fund	Electrician	5.00
Facilities Services	General Fund	HVACR Technician	3.00
Facilities Services	General Fund	Painter	2.00
Facilities Services	General Fund	Payroll Specialist 2	1.00
Facilities Services	General Fund	Plumber	2.00
Facilities Services	General Fund	Senior HVACR Technician	1.00
Facilities Services	General Fund	Senior Locksmith	1.00
Facilities Services Total			27.50
Fire-Rescue	General Fund	Administrative Aide 2	1.00
Fire-Rescue	General Fund	Assistant Fire Marshal-Civilian	1.00
Fire-Rescue	General Fund	Dispatcher 1	6.00
Fire-Rescue	General Fund	Fire Battalion Chief	2.00
Fire-Rescue	General Fund	Fire Captain	34.00
Fire-Rescue	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Dispatcher	5.00
Fire-Rescue	General Fund	Fire Engineer	30.00
Fire-Rescue	General Fund	Fire Fighter 1	8.00
Fire-Rescue	General Fund	Fire Fighter 2	53.00
Fire-Rescue	General Fund	Fire Prevention Supervisor	1.00
Fire-Rescue	General Fund	Program Manager	1.00
Fire-Rescue	General Fund	Project Officer 1	1.00
Fire-Rescue	General Fund	Project Officer 2	1.00
Fire-Rescue	General Fund	Senior Management Analyst	1.00
Fire-Rescue Total			146.00
Fleet Operations	Fleet Operations Operating Fund	Apprentice 2-Fleet Technician	1.00
Fleet Operations	Fleet Operations Operating Fund	Assistant Fleet Technician	4.00
Fleet Operations	Fleet Operations Operating Fund	Fleet Manager	1.00
Fleet Operations	Fleet Operations Operating Fund	Fleet Team Leader	1.00
Fleet Operations	Fleet Operations Operating Fund	Fleet Technician	8.00
Fleet Operations	Fleet Operations Operating Fund	Master Fleet Technician	4.00
Fleet Operations	Fleet Operations Operating Fund	Stock Clerk	1.00
Fleet Operations	Fleet Operations Operating Fund	Storekeeper 1	1.00
Fleet Operations Total			21.00
Homelessness Strategies	General Fund	Deputy Director	1.00
Homelessness Strategies	General Fund	Program Manager	2.00
Homelessness Strategies Total			3.00
Human Resources	General Fund	Associate Department Human Resources Analyst	1.00
Human Resources	General Fund	Organization Effectiveness Specialist 3	1.00
Human Resources	General Fund	Program Manager	2.00
Human Resources	General Fund	Supervising Department Human Resources Analyst	1.00
Human Resources	General Fund	Word Processing Operator	1.00
Human Resources Total			6.00
Library	General Fund	Account Clerk	1.00
Library	General Fund	Administrative Aide 2	4.00
Library	General Fund	Associate Management Analyst	1.00
Library	General Fund	Deputy Library Director	1.00
Library	General Fund	Information Systems Technician	1.00
Library	General Fund	Librarian 2	13.50
Library	General Fund	Librarian 3	1.00
Library	General Fund	Library Assistant I	4.50
Library	General Fund	Library Assistant II	9.00
Library	General Fund	Library Assistant III	30.00
Library	General Fund	Library Technician	1.00
Library	General Fund	Payroll Specialist 2	0.50
Library	General Fund	Program Manager	1.00
Library	General Fund	Project Assistant	1.00
Library Total			69.50
Mobility	General Fund	Associate Engineer-Traffic	1.00
Mobility	General Fund	Deputy Director	1.00
Mobility	General Fund	Junior Engineer-Civil	1.00
Mobility	General Fund	Program Coordinator	1.00
Mobility	General Fund	Program Manager	1.00
Mobility Total			5.00
Office of Emergency Services	General Fund	Program Coordinator	3.00
Office of Emergency Services	General Fund	Senior Management Analyst	1.00
Office of Emergency Services	General Fund	Supervising Management Analyst	1.00
Office of Emergency Services Total			5.00
Office of Race & Equity	General Fund	Program Manager	2.00
Office of Race & Equity Total			2.00
Office of the Chief Operating Officer	General Fund	Associate Management Analyst	1.00
Office of the Chief Operating Officer	General Fund	Chief Operating Officer	1.00
Office of the Chief Operating Officer	General Fund	Executive Assistant	0.75
Office of the Chief Operating Officer Total			2.75
Office of the Mayor	General Fund	Assistant Deputy Chief Operating Officer	1.00
Office of the Mayor	General Fund	Mayor Representative 2	1.00

Fiscal Year 2022 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 5, 2021)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Office of the Mayor Total			2.00
Parks and Recreation	General Fund	Aquatics Technician 1	1.00
Parks and Recreation	General Fund	Aquatics Technician 2	1.00
Parks and Recreation	General Fund	Area Manager 2	1.00
Parks and Recreation	General Fund	Assistant Recreation Center Director	22.00
Parks and Recreation	General Fund	Building Supervisor	1.00
Parks and Recreation	General Fund	Custodian 1	1.00
Parks and Recreation	General Fund	Custodian 2	1.00
Parks and Recreation	General Fund	Equipment Operator 1	1.00
Parks and Recreation	General Fund	Equipment Operator 2	1.00
Parks and Recreation	General Fund	Equipment Technician 2	2.00
Parks and Recreation	General Fund	Grounds Maintenance Manager	1.00
Parks and Recreation	General Fund	Grounds Maintenance Supervisor	3.00
Parks and Recreation	General Fund	Grounds Maintenance Worker 2	33.50
Parks and Recreation	General Fund	Heavy Truck Driver 1	2.00
Parks and Recreation	General Fund	Horticulturist	1.00
Parks and Recreation	General Fund	Laborer	4.00
Parks and Recreation	General Fund	Light Equipment Operator	2.00
Parks and Recreation	General Fund	Nursery Gardener	1.00
Parks and Recreation	General Fund	Nursery Supervisor	1.00
Parks and Recreation	General Fund	Park Ranger	7.00
Parks and Recreation	General Fund	Payroll Specialist 2	1.00
Parks and Recreation	General Fund	Pesticide Supervisor	1.00
Parks and Recreation	General Fund	Program Manager	1.00
Parks and Recreation	General Fund	Public Information Clerk	1.00
Parks and Recreation	General Fund	Recreation Center Director 1	1.00
Parks and Recreation	General Fund	Recreation Center Director 2	3.00
Parks and Recreation	General Fund	Recreation Center Director 3	1.00
Parks and Recreation	General Fund	Recreation Leader 1	0.50
Parks and Recreation	General Fund	Recreation Leader 2	1.00
Parks and Recreation	General Fund	Senior Management Analyst	2.00
Parks and Recreation	General Fund	Senior Planner	1.00
Parks and Recreation	General Fund	Seven-Gang Mower Operator	2.00
Parks and Recreation	General Fund	Tree Maintenance Crewleader	1.00
Parks and Recreation	General Fund	Utility Supervisor	3.00
Parks and Recreation	General Fund	Utility Worker 1	1.00
Parks and Recreation	General Fund	Utility Worker 2	3.00
Parks and Recreation	Golf Course Fund	Clerical Assistant 1	1.00
Parks and Recreation	Golf Course Fund	Equipment Technician 2	1.00
Parks and Recreation	Golf Course Fund	Equipment Technician 3	1.00
Parks and Recreation	Golf Course Fund	Golf Operations Assistant	1.00
Parks and Recreation	Golf Course Fund	Greenskeeper	2.00
Parks and Recreation	Golf Course Fund	Greenskeeper Supervisor	1.00
Parks and Recreation	Golf Course Fund	Grounds Maintenance Worker 1	3.00
Parks and Recreation	Golf Course Fund	Horticulturist	1.00
Parks and Recreation	Golf Course Fund	Irrigation Specialist	1.00
Parks and Recreation	Golf Course Fund	Pesticide Applicator	2.00
Parks and Recreation	Golf Course Fund	Recreation Specialist	4.00
Parks and Recreation	Maintenance Assessment District (MAD) Management	District Manager	1.00
Parks and Recreation	Maintenance Assessment District (MAD) Management	Senior Management Analyst	1.00
Parks and Recreation Total			131.00
Personnel	General Fund	Assistant Personnel Analyst	1.00
Personnel	General Fund	Associate Personnel Analyst	1.00
Personnel	General Fund	Program Coordinator	1.00
Personnel	General Fund	Test Monitor 2	1.00
Personnel	General Fund	Word Processing Operator	3.00
Personnel Total			7.00
Planning	General Fund	Account Clerk	1.00
Planning	General Fund	Associate Management Analyst	1.00
Planning	General Fund	Associate Planner	3.00
Planning	General Fund	Deputy Planning Director	1.00
Planning	General Fund	Senior Planner	4.00
Planning	General Fund	Supervising Management Analyst	1.00
Planning Total			11.00
Police	General Fund	Account Clerk	2.00
Police	General Fund	Administrative Aide 2	1.00
Police	General Fund	Associate Department Human Resources Analyst	1.00
Police	General Fund	Associate Management Analyst	3.00
Police	General Fund	Cal-ID Technician	1.00
Police	General Fund	Clerical Assistant 1	1.00
Police	General Fund	Clerical Assistant 2	4.00
Police	General Fund	Crime Scene Specialist	3.00
Police	General Fund	Criminalist 2	5.00
Police	General Fund	Criminalist 3	1.00
Police	General Fund	Dispatcher 2	10.00
Police	General Fund	DNA Technical Manager	1.00
Police	General Fund	Geographic Info Systems Analyst 3	1.00
Police	General Fund	Information Systems Analyst 3	2.00
Police	General Fund	Laboratory Technician	2.00
Police	General Fund	Latent Print Examiner 2	2.00
Police	General Fund	Parking Enforcement Officer 1	9.00
Police	General Fund	Police Detective	73.00

Fiscal Year 2022 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 5, 2021)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Police	General Fund	Police Dispatcher	12.00
Police	General Fund	Police Investigative Service Officer 2	1.00
Police	General Fund	Police Lieutenant	4.00
Police	General Fund	Police Officer 1	12.00
Police	General Fund	Police Officer 2	21.00
Police	General Fund	Police Officer 3	1.00
Police	General Fund	Police Property & Evidence Specialist	3.00
Police	General Fund	Police Records Clerk	7.00
Police	General Fund	Police Recruit	3.00
Police	General Fund	Police Sergeant	28.00
Police	General Fund	Police Service Officer 2	1.00
Police	General Fund	Polygrapher 3	1.00
Police	General Fund	Program Coordinator	1.00
Police	General Fund	Senior Clerk/Typist	1.00
Police	General Fund	Senior Management Analyst	1.00
Police	General Fund	Senior Police Records Clerk	1.00
Police	General Fund	Supervising Criminalist	1.00
Police	General Fund	Word Processing Operator	4.00
Police Total			225.00
Public Facilities Planning	Facilities Financing Fund	Associate Planner	1.00
Public Facilities Planning	Facilities Financing Fund	Principal Engineering Aide	1.00
Public Facilities Planning	Facilities Financing Fund	Senior Management Analyst	1.00
Public Facilities Planning	Facilities Financing Fund	Word Processing Operator	1.00
Public Facilities Planning Total			4.00
Public Utilities	Metropolitan Sewer Utility Fund	Account Clerk	2.10
Public Utilities	Metropolitan Sewer Utility Fund	Accountant 3	0.24
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 1	0.60
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 2	0.74
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Chemist	9.23
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Deputy Director	1.35
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Civil	1.37
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Laboratory Technician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Management Analyst	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Civil	1.09
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Electrical	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Associate Management Analyst	4.55
Public Utilities	Metropolitan Sewer Utility Fund	Associate Planner	0.44
Public Utilities	Metropolitan Sewer Utility Fund	Biologist 2	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Clerical Assistant 2	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Deputy Director	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Fleet Parts Buyer	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Heavy Truck Driver 2	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 2	1.05
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 3	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 4	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Instrumentation and Control Technician	1.30
Public Utilities	Metropolitan Sewer Utility Fund	Laboratory Technician	1.90
Public Utilities	Metropolitan Sewer Utility Fund	Organization Effectiveness Specialist 2	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Organization Effectiveness Specialist 3	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Plant Operator Trainee	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Electrician	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Supervisor	1.78
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 1	7.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 2	11.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 3	6.00
Public Utilities	Metropolitan Sewer Utility Fund	Principal Engineering Aide	0.44
Public Utilities	Metropolitan Sewer Utility Fund	Program Coordinator	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Program Manager	1.05
Public Utilities	Metropolitan Sewer Utility Fund	Project Officer 2	0.72
Public Utilities	Metropolitan Sewer Utility Fund	Pump Station Operator	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Safety and Training Manager	0.60
Public Utilities	Metropolitan Sewer Utility Fund	Safety Officer	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Safety Representative 2	1.50
Public Utilities	Metropolitan Sewer Utility Fund	Senior Account Clerk	0.70
Public Utilities	Metropolitan Sewer Utility Fund	Senior Chemist	0.43
Public Utilities	Metropolitan Sewer Utility Fund	Senior Civil Engineer	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Drafting Aide	0.66
Public Utilities	Metropolitan Sewer Utility Fund	Senior Management Analyst	1.65
Public Utilities	Metropolitan Sewer Utility Fund	Senior Planner	0.96
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Operations Supervisor	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Plant Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Stock Clerk	0.90
Public Utilities	Metropolitan Sewer Utility Fund	Storekeeper 1	0.60
Public Utilities	Metropolitan Sewer Utility Fund	Storekeeper 2	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Economist	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Management Analyst	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Chief Plant Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Operations Supervisor	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Plant Operator	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Water Systems Technician 3	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Word Processing Operator	3.63
Metropolitan Sewer Utility Fund			95.92

Fiscal Year 2022 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 5, 2021)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Municipal Sewer Revenue Fund	Account Clerk	1.20
Public Utilities	Municipal Sewer Revenue Fund	Accountant 3	0.16
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 1	0.96
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 2	1.87
Public Utilities	Municipal Sewer Revenue Fund	Assistant Chemist	0.55
Public Utilities	Municipal Sewer Revenue Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Municipal Sewer Revenue Fund	Assistant Deputy Director	0.20
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Civil	0.64
Public Utilities	Municipal Sewer Revenue Fund	Assistant Management Analyst	0.20
Public Utilities	Municipal Sewer Revenue Fund	Associate Engineer-Civil	0.96
Public Utilities	Municipal Sewer Revenue Fund	Associate Engineer-Electrical	0.32
Public Utilities	Municipal Sewer Revenue Fund	Associate Management Analyst	2.60
Public Utilities	Municipal Sewer Revenue Fund	Associate Planner	0.64
Public Utilities	Municipal Sewer Revenue Fund	Clerical Assistant 2	0.32
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Representative	4.75
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Supervisor	0.50
Public Utilities	Municipal Sewer Revenue Fund	Deputy Director	0.23
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 1	2.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 2	3.00
Public Utilities	Municipal Sewer Revenue Fund	Field Representative	2.50
Public Utilities	Municipal Sewer Revenue Fund	Fleet Parts Buyer	0.23
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 2	0.60
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 3	0.20
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 4	0.20
Public Utilities	Municipal Sewer Revenue Fund	Instrumentation and Control Technician	0.23
Public Utilities	Municipal Sewer Revenue Fund	Irrigation Specialist	0.50
Public Utilities	Municipal Sewer Revenue Fund	Laboratory Technician	2.10
Public Utilities	Municipal Sewer Revenue Fund	Laborer	3.00
Public Utilities	Municipal Sewer Revenue Fund	Organization Effectiveness Specialist 2	0.23
Public Utilities	Municipal Sewer Revenue Fund	Organization Effectiveness Specialist 3	0.23
Public Utilities	Municipal Sewer Revenue Fund	Plant Process Control Electrician	1.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Process Control Supervisor	0.20
Public Utilities	Municipal Sewer Revenue Fund	Principal Engineering Aide	0.64
Public Utilities	Municipal Sewer Revenue Fund	Program Coordinator	0.20
Public Utilities	Municipal Sewer Revenue Fund	Program Manager	0.60
Public Utilities	Municipal Sewer Revenue Fund	Project Officer 2	0.32
Public Utilities	Municipal Sewer Revenue Fund	Safety and Training Manager	0.46
Public Utilities	Municipal Sewer Revenue Fund	Safety Officer	0.23
Public Utilities	Municipal Sewer Revenue Fund	Safety Representative 2	1.15
Public Utilities	Municipal Sewer Revenue Fund	Senior Account Clerk	0.40
Public Utilities	Municipal Sewer Revenue Fund	Senior Customer Services Representative	0.50
Public Utilities	Municipal Sewer Revenue Fund	Senior Drafting Aide	0.96
Public Utilities	Municipal Sewer Revenue Fund	Senior Engineering Aide	1.00
Public Utilities	Municipal Sewer Revenue Fund	Senior Management Analyst	1.81
Public Utilities	Municipal Sewer Revenue Fund	Senior Planner	1.19
Public Utilities	Municipal Sewer Revenue Fund	Senior Water Utility Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Stock Clerk	0.69
Public Utilities	Municipal Sewer Revenue Fund	Storekeeper 1	0.46
Public Utilities	Municipal Sewer Revenue Fund	Storekeeper 2	0.23
Public Utilities	Municipal Sewer Revenue Fund	Supervising Economist	0.20
Public Utilities	Municipal Sewer Revenue Fund	Supervising Management Analyst	0.20
Public Utilities	Municipal Sewer Revenue Fund	Supervising Meter Reader	0.50
Public Utilities	Municipal Sewer Revenue Fund	Utility Worker 1	3.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Supervisor	3.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Worker	3.00
Public Utilities	Municipal Sewer Revenue Fund	Word Processing Operator	0.92
	Metropolitan Sewer Utility Fund		55.48
Public Utilities	Water Utility Operating Fund	Account Clerk	2.70
Public Utilities	Water Utility Operating Fund	Accountant 3	0.10
Public Utilities	Water Utility Operating Fund	Administrative Aide 1	1.44
Public Utilities	Water Utility Operating Fund	Administrative Aide 2	4.39
Public Utilities	Water Utility Operating Fund	Assistant Chemist	2.22
Public Utilities	Water Utility Operating Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Assistant Deputy Director	1.45
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	2.99
Public Utilities	Water Utility Operating Fund	Assistant Management Analyst	0.45
Public Utilities	Water Utility Operating Fund	Assistant Reservoir Keeper	1.00
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	3.95
Public Utilities	Water Utility Operating Fund	Associate Engineer-Electrical	0.46
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	5.85
Public Utilities	Water Utility Operating Fund	Associate Planner	0.92
Public Utilities	Water Utility Operating Fund	Biologist 2	2.00
Public Utilities	Water Utility Operating Fund	Carpenter	1.00
Public Utilities	Water Utility Operating Fund	Cement Finisher	1.00
Public Utilities	Water Utility Operating Fund	Clerical Assistant 2	3.46
Public Utilities	Water Utility Operating Fund	Code Compliance Officer	1.00
Public Utilities	Water Utility Operating Fund	Customer Services Representative	4.75
Public Utilities	Water Utility Operating Fund	Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Deputy Director	1.47
Public Utilities	Water Utility Operating Fund	Equipment Operator 2	2.00
Public Utilities	Water Utility Operating Fund	Equipment Technician 1	1.00
Public Utilities	Water Utility Operating Fund	Field Representative	2.50

Fiscal Year 2022 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 5, 2021)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Water Utility Operating Fund	Fleet Parts Buyer	0.47
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 2	1.35
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 3	0.45
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 4	1.45
Public Utilities	Water Utility Operating Fund	Instrumentation and Control Supervisor	3.00
Public Utilities	Water Utility Operating Fund	Instrumentation and Control Technician	5.47
Public Utilities	Water Utility Operating Fund	Irrigation Specialist	0.50
Public Utilities	Water Utility Operating Fund	Laboratory Technician	1.00
Public Utilities	Water Utility Operating Fund	Laborer	26.00
Public Utilities	Water Utility Operating Fund	Lake Aide 2	1.00
Public Utilities	Water Utility Operating Fund	Organization Effectiveness Specialist 2	0.47
Public Utilities	Water Utility Operating Fund	Organization Effectiveness Specialist 3	0.47
Public Utilities	Water Utility Operating Fund	Plant Operator Trainee	1.00
Public Utilities	Water Utility Operating Fund	Plant Process Control Electrician	3.00
Public Utilities	Water Utility Operating Fund	Plant Process Control Supervisor	2.02
Public Utilities	Water Utility Operating Fund	Plant Technician 1	6.00
Public Utilities	Water Utility Operating Fund	Plant Technician 2	3.00
Public Utilities	Water Utility Operating Fund	Plant Technician Supervisor	2.00
Public Utilities	Water Utility Operating Fund	Principal Engineering Aide	1.92
Public Utilities	Water Utility Operating Fund	Principle Corrosion Engineering Aide	1.00
Public Utilities	Water Utility Operating Fund	Program Coordinator	0.45
Public Utilities	Water Utility Operating Fund	Program Manager	1.35
Public Utilities	Water Utility Operating Fund	Project Officer 2	0.96
Public Utilities	Water Utility Operating Fund	Ranger/Diver 2	1.00
Public Utilities	Water Utility Operating Fund	Reservoir Keeper	1.00
Public Utilities	Water Utility Operating Fund	Safety and Training Manager	0.94
Public Utilities	Water Utility Operating Fund	Safety Officer	0.47
Public Utilities	Water Utility Operating Fund	Safety Representative 2	2.35
Public Utilities	Water Utility Operating Fund	Senior Account Clerk	0.90
Public Utilities	Water Utility Operating Fund	Senior Backflow & Cross Connection Specialist	2.00
Public Utilities	Water Utility Operating Fund	Senior Chemist	0.57
Public Utilities	Water Utility Operating Fund	Senior Customer Services Representative	0.50
Public Utilities	Water Utility Operating Fund	Senior Drafting Aide	1.38
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	3.54
Public Utilities	Water Utility Operating Fund	Senior Planner	1.85
Public Utilities	Water Utility Operating Fund	Senior Plant Technician Supervisor	2.00
Public Utilities	Water Utility Operating Fund	Senior Water Operations Supervisor	2.00
Public Utilities	Water Utility Operating Fund	Stock Clerk	1.41
Public Utilities	Water Utility Operating Fund	Storekeeper 1	0.94
Public Utilities	Water Utility Operating Fund	Storekeeper 2	0.47
Public Utilities	Water Utility Operating Fund	Supervising Economist	0.45
Public Utilities	Water Utility Operating Fund	Supervising Management Analyst	1.45
Public Utilities	Water Utility Operating Fund	Supervising Meter Reader	0.50
Public Utilities	Water Utility Operating Fund	Water Distribution Operator	1.00
Public Utilities	Water Utility Operating Fund	Water Operations Supervisor	4.00
Public Utilities	Water Utility Operating Fund	Water Plant Operator	2.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 2	4.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	36.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	2.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician Supervisor	2.00
Public Utilities	Water Utility Operating Fund	Water Utility Worker	2.00
Public Utilities	Water Utility Operating Fund	Word Processing Operator	2.45
	Metropolitan Sewer Utility Fund		194.60
Public Utilities Total			346.00
Purchasing & Contracting	Central Stores Fund	Account Clerk	1.00
Purchasing & Contracting	Central Stores Fund	Auto Messenger 2	1.00
Purchasing & Contracting	Central Stores Fund	Stock Clerk	1.00
Purchasing & Contracting	Central Stores Fund	Storekeeper 1	1.00
Purchasing & Contracting	General Fund	Associate Management Analyst	5.00
Purchasing & Contracting	General Fund	Associate Procurement Contracting Officer	1.00
Purchasing & Contracting	General Fund	Management Trainee	1.00
Purchasing & Contracting	General Fund	Program Manager	1.00
Purchasing & Contracting	General Fund	Senior Management Analyst	4.00
Purchasing & Contracting	General Fund	Senior Procurement Contracting Officer	5.00
Purchasing & Contracting	General Fund	Supervising Procurement Contracting Officer	1.00
Purchasing & Contracting	Publishing Services Fund	Print Shop Supervisor	1.00
Purchasing & Contracting	Publishing Services Fund	Senior Offset Press Operator	1.00
Purchasing & Contracting Total			24.00
Risk Management	Risk Management Administration Fund	Administrative Aide 1	1.00
Risk Management	Risk Management Administration Fund	Claims Clerk	1.00
Risk Management	Risk Management Administration Fund	Claims Representative 2	2.00
Risk Management	Risk Management Administration Fund	Clerical Assistant 2	1.00
Risk Management	Risk Management Administration Fund	Program Manager	1.00
Risk Management	Risk Management Administration Fund	Workers' Compensation Claims Aide	1.00
Risk Management Total			7.00
Special Events and Filming	Transient Occupancy Tax Fund	Program Manager	1.00
Special Events and Filming	Transient Occupancy Tax Fund	Public Information Clerk	1.00
Special Events and Filming	Transient Occupancy Tax Fund	Senior Planner	1.00
Special Events and Filming Total			3.00
Storm Water	General Fund	Administrative Aide 2	2.00
Storm Water	General Fund	Assistant Engineer-Civil	3.00
Storm Water	General Fund	Assistant Planner	1.00

Fiscal Year 2022 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 5, 2021)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Storm Water	General Fund	Associate Planner	4.00
Storm Water	General Fund	Cement Finisher	1.00
Storm Water	General Fund	Code Compliance Officer	2.00
Storm Water	General Fund	Equipment Operator 2	3.00
Storm Water	General Fund	Equipment Technician 1	1.00
Storm Water	General Fund	Geographic Info Systems Analyst 3	1.00
Storm Water	General Fund	Heavy Truck Driver 2	2.00
Storm Water	General Fund	Junior Engineer-Civil	1.00
Storm Water	General Fund	Laborer	2.00
Storm Water	General Fund	Plant Process Control Supervisor	1.00
Storm Water	General Fund	Public Works Superintendent	1.00
Storm Water	General Fund	Public Works Supervisor	2.00
Storm Water	General Fund	Senior Civil Engineer	2.00
Storm Water	General Fund	Senior Management Analyst	1.00
Storm Water	General Fund	Senior Planner	2.00
Storm Water	General Fund	Storm Water Compliance Manager	1.00
Storm Water	General Fund	Storm Water Inspector I	1.00
Storm Water	General Fund	Storm Water Inspector II	1.00
Storm Water	General Fund	Storm Water Inspector III	3.00
Storm Water	General Fund	Utility Supervisor	2.00
Storm Water	General Fund	Utility Worker 1	6.00
Storm Water	General Fund	Utility Worker 2	7.00
Storm Water Total			53.00
Sustainability	Energy Conservation Program Fund	Senior Management Analyst	1.00
Sustainability	General Fund	Deputy Director	1.00
Sustainability Total			2.00
Transportation	General Fund	Account Clerk	1.00
Transportation	General Fund	Assistant Engineer-Civil	3.00
Transportation	General Fund	Assistant Engineer-Traffic	2.00
Transportation	General Fund	Associate Engineer-Civil	1.00
Transportation	General Fund	Cement Finisher	2.00
Transportation	General Fund	Clerical Assistant 2	1.00
Transportation	General Fund	Code Compliance Supervisor	1.00
Transportation	General Fund	Electrician	6.00
Transportation	General Fund	Equipment Operator 2	3.00
Transportation	General Fund	Heavy Truck Driver 1	1.00
Transportation	General Fund	Heavy Truck Driver 2	4.00
Transportation	General Fund	Horticulturist	1.00
Transportation	General Fund	Information Systems Analyst 2	1.00
Transportation	General Fund	Junior Engineer-Civil	2.00
Transportation	General Fund	Laborer	1.00
Transportation	General Fund	Public Works Dispatcher	1.00
Transportation	General Fund	Public Works Supervisor	2.00
Transportation	General Fund	Senior Management Analyst	1.00
Transportation	General Fund	Traffic Signal Supervisor	1.00
Transportation	General Fund	Traffic Signal Technician 1	1.00
Transportation	General Fund	Traffic Signal Technician 2	7.00
Transportation	General Fund	Traffic Striper Operator	3.00
Transportation	General Fund	Utility Worker 1	7.00
Transportation	General Fund	Utility Worker 2	11.00
Transportation	General Fund	Word Processing Operator	1.00
Transportation	Underground Surcharge Fund	Principal Engineering Aide	1.00
Transportation Total			66.00
Total Vacant Positions			1,697.00

Fund Type	FTE
General Fund	961.82
Non-General Fund	735.18
Total Vacant Positions	1,697.00

The City of
SAN DIEGO
FISCAL YEAR 2022
Financial Performance Report
As of September 2021



November 2021

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for Period 3 (as of September 2021).

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

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

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

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General Fund Summary								
As of Period 3, Ended September, 2021 (25% Completed)								
(Unaudited)								
	FY22	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21	
	Adopted Budget	Current Budget	Actuals ¹	Current Budget	Actuals ¹	Actuals Change	% Change	
Revenue								
Property Taxes	\$ 672,247,298	\$ 672,247,298	\$ 9,949,387	1.5%	\$ 14,366,394	\$ (4,417,007)	-30.7%	
Sales Taxes	320,822,549	320,822,549	26,842,391	8.4%	25,753,805	1,088,586	4.2%	
Transient Occupancy Taxes	95,455,607	95,455,607	27,097,115	28.4%	11,354,732	15,742,383	138.6%	
Property Transfer Tax	11,242,281	11,242,281	1,555,226	13.8%	1,791,413	(236,187)	-13.2%	
Licenses & Permits	43,549,139	43,549,139	8,634,197	19.8%	7,664,509	969,688	12.7%	
Fines & Forfeitures	27,509,301	27,509,301	5,096,876	18.5%	2,397,367	2,699,508	112.6%	
Interest & Dividends	3,408,893	3,408,893	(5,052)	-0.1%	128,441	(133,493)	-103.9%	
Franchises	79,999,015	79,999,015	601,374	0.8%	380,179	221,194	58.2%	
Rents & Concessions	58,853,204	58,853,204	15,211,602	25.8%	6,719,102	8,492,500	126.4%	
Revenues from Other Agencies	7,818,082	7,818,082	1,017,466	13.0%	333,187	684,279	205.4%	
Charges for Current Services	156,771,169	156,771,169	18,751,028	12.0%	15,344,157	3,406,871	22.2%	
Other Revenue	2,802,111	2,802,111	11,426,631	407.8%	2,551,878	8,874,753	347.8%	
Transfers	263,069,782	263,069,782	10,718,937	4.1%	84,723,483	(74,004,546)	-87.3%	
Total General Fund Revenue	\$ 1,743,548,431	\$ 1,743,548,431	\$ 136,897,178	7.9%	\$ 173,508,649	\$ (36,611,470)	-21.1%	
Expenditures								
Personnel Services	\$ 680,856,051	\$ 680,818,397	\$ 177,524,050	26.1%	\$ 167,804,864	\$ 9,719,187	5.8%	
Total PE	\$ 680,856,051	\$ 680,818,397	\$ 177,524,050	26.1%	\$ 167,804,864	\$ 9,719,187	5.8%	
Fringe Benefits	533,375,609	533,358,455	122,486,666	23.0%	120,110,935	2,375,732	2.0%	
Supplies	32,438,617	32,409,106	9,220,118	28.4%	9,354,872	(134,754)	-1.4%	
Contracts	269,480,610	269,672,005	46,469,496	17.2%	45,741,254	728,242	1.6%	
Information Technology	61,289,115	61,294,615	3,043,884	5.0%	1,872,496	1,171,389	62.6%	
Energy & Utilities	50,804,840	50,804,840	7,378,744	14.5%	9,995,911	(2,617,167)	-26.2%	
Capital Expenditures	1,714,913	1,746,910	103,994	6.0%	122,106	(18,112)	-14.8%	
Debt	16,960,587	16,960,587	4,422,695	26.1%	5,513,570	(1,090,875)	-19.8%	
Other Expenditures	5,526,252	5,525,222	1,496,236	27.1%	387,980	1,108,256	285.6%	
Transfers	91,101,837	91,101,837	2,215,119	2.4%	427,107	1,788,012	418.6%	
Total NPE	\$ 1,062,692,380	\$ 1,062,873,576	\$ 196,836,954	18.5%	\$ 193,526,230	\$ 3,310,723	1.7%	
Total General Fund Expenditures	\$ 1,743,548,431	\$ 1,743,691,973	\$ 374,361,004	21.5%	\$ 361,331,094	\$ 13,029,910	3.6%	
General Fund Encumbrances								
			79,033,397		98,206,209	(19,172,812)		
Net Impact	\$ -	\$ (143,542)	\$ (316,497,222)		\$ (286,028,654)	\$ (30,468,568)		

¹ Includes adjustments made in future periods

Schedule 1

General Fund Revenue Status Report
As of Period 3, Ended September, 2021 (25% Completed)
(Unaudited)

	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Property Taxes	\$ 9,949,387	\$ 672,247,298	1.5%	\$ 14,366,394	\$ (4,417,007)	-30.7%
Sales Taxes	26,842,391	320,822,549	8.4%	25,753,805	1,088,586	4.2%
Transient Occupancy Taxes	27,097,115	95,455,607	28.4%	11,354,732	15,742,383	138.6%
Property Transfer Tax	1,555,226	11,242,281	13.8%	1,791,413	(236,187)	-13.2%
Licenses & Permits						
Business Taxes	5,781,209	30,835,060	18.7%	5,769,878	11,331	0.2%
Rental Unit Taxes	529,061	7,284,502	7.3%	453,681	75,379	16.6%
Alarm Permit Fees	124,517	579,852	21.5%	114,725	9,792	8.5%
Application Fees	-	-	100.0%	550	(550)	-100.0%
Other Licenses and Permits	2,199,411	4,849,725	45.4%	1,325,675	873,736	65.9%
Total Licenses & Permits	8,634,197	43,549,139	19.8%	7,664,509	969,688	12.7%
Fines & Forfeitures						
Parking Citations	3,868,218	20,490,647	18.9%	1,447,250	2,420,967	167.3%
Municipal Court	553,597	3,158,069	17.5%	426,998	126,598	29.6%
Other Fines & Forfeitures	669,436	3,810,585	17.6%	521,993	147,444	28.2%
Negligent Impound	5,625	50,000	11.3%	1,126	4,499	399.6%
Total Fines & Forfeitures	5,096,876	27,509,301	18.5%	2,397,367	2,699,508	112.6%
Interest & Dividends	(5,052)	3,408,893	-0.1%	128,441	(133,493)	-103.9%
Franchises						
SDG&E	-	51,651,778	0.0%	(0)	0	-100.0%
CATV	57,789	13,245,712	0.4%	-	57,789	100.0%
Refuse Collection	113,643	12,825,000	0.9%	1,941	111,702	5754.1%
Other Franchises	429,941	2,276,525	18.9%	378,238	51,703	13.7%
Total Franchises	601,374	79,999,015	0.8%	380,179	221,195	58.2%

Continued on Next Page

Schedule 1 (cont.)						
	FY22 Actuals	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals	FY22/FY21 Actuals Change	FY22/FY21 % Change
Rents & Concessions						
Mission Bay	\$ 8,949,566	\$ 27,824,033	32.2%	\$ 2,714,504	\$ 6,235,061	229.7%
Pueblo Lands	1,660,905	5,642,964	29.4%	1,122,500	538,405	48.0%
Other Rents and Concessions	4,601,131	25,386,207	18.1%	2,882,097	1,719,034	59.6%
Total Rents & Concessions	15,211,602	58,853,204	25.8%	6,719,102	8,492,500	126.4%
Revenue from Other Agencies	1,017,466	7,818,082	13.0%	333,187	684,279	205.4%
Charges for Current Services	18,751,028	156,771,169	12.0%	15,344,157	3,406,871	22.2%
Other Revenue	11,426,631	2,802,111	407.8%	2,551,878	8,874,753	347.8%
Transfers	10,718,937	263,069,782	4.1%	84,723,483	(74,004,546)	-87.3%
Total General Fund Revenue	\$ 136,897,178	\$ 1,743,548,431	7.9%	\$ 173,508,649	\$ (36,611,470)	-21.1%

¹ Includes adjustments made in future periods

Schedule 2

General Fund Department Expenditure Status Report
As of Period 3, Ended September, 2021 (25% Completed)
(Unaudited)

	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
City Attorney	\$ 16,116,715	\$ 68,799,335	23.4%	\$ 15,330,698	\$ 786,017	5.1%
City Auditor	922,334	4,350,115	21.2%	831,921	90,414	10.9%
City Clerk	1,178,921	6,754,384	17.5%	1,314,646	(135,725)	-10.3%
City Council - District 1	301,047	1,546,749	19.5%	298,782	2,265	0.8%
City Council - District 2	294,091	1,525,974	19.3%	250,058	44,033	17.6%
City Council - District 3	293,003	1,348,067	21.7%	272,939	20,064	7.4%
City Council - District 4	334,957	1,681,458	19.9%	286,548	48,409	16.9%
City Council - District 5	268,353	1,400,956	19.2%	233,981	34,373	14.7%
City Council - District 6	258,063	1,468,253	17.6%	245,526	12,537	5.1%
City Council - District 7	304,558	1,466,796	20.8%	285,808	18,750	6.6%
City Council - District 8	385,609	1,957,388	19.7%	334,684	50,925	15.2%
City Council - District 9	277,509	1,267,450	21.9%	346,845	(69,336)	-20.0%
City Treasurer	3,681,163	18,978,821	19.4%	3,713,836	(32,672)	-0.9%
Citywide Program Expenditures	11,845,147	150,260,793	7.9%	15,523,422	(3,678,274)	-23.7%
Commission on Police Practices ²	77,269	1,327,134	5.8%	-	77,269	100.0%
Communications	1,209,362	5,442,687	22.2%	1,109,240	100,122	9.0%
Compliance ²	412,766	2,345,084	17.6%	-	412,766	100.0%
Council Administration	659,051	2,921,606	22.6%	597,235	61,816	10.4%
Debt Management	498,361	2,414,975	20.6%	501,641	(3,280)	-0.7%
Department of Finance	4,660,535	20,307,420	22.9%	4,277,701	382,834	8.9%
Department of Information Technology	80,290	994,975	8.1%	29,709	50,582	170.3%
Development Services	1,956,274	9,092,254	21.5%	1,858,831	97,443	5.2%
Economic Development	12,850,910	22,530,434	57.0%	11,338,839	1,512,071	13.3%
Environmental Services	7,488,442	58,761,446	12.7%	7,351,137	137,305	1.9%
Ethics Commission	265,301	1,292,674	20.5%	326,747	(61,445)	-18.8%
Facilities	5,133,847	23,649,598	21.7%	5,138,533	(4,686)	-0.1%
Fire-Rescue	80,178,649	308,695,006	26.0%	75,221,094	4,957,556	6.6%
General Services	-	-	100.0%	123,700	(123,700)	-100.0%
Government Affairs	308,306	1,352,474	22.8%	277,093	31,213	11.3%
Homelessness Strategies	362,349	18,071,824	2.0%	4,417,363	(4,055,014)	-91.8%
Human Resources	1,250,704	7,000,648	17.9%	1,437,741	(187,038)	-13.0%
Internal Operations	-	-	100.0%	41	(41)	-100.0%
Library	12,211,581	60,741,326	20.1%	12,297,122	(85,541)	-0.7%

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Schedule 2 (cont.)						
	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Mobility	\$ 486,376	\$ 3,255,096	14.9%	\$ 440,508	\$ 45,868	10.4%
Neighborhood Services	-	-	100.0%	135,198	(135,198)	-100.0%
Office of Boards & Commissions	185,989	786,462	23.6%	221,781	(35,792)	-16.1%
Office of Homeland Security	543,449	3,409,414	15.9%	599,674	(56,225)	-9.4%
Office of Race & Equity	31,106	788,532	3.9%	-	31,106	100.0%
Office of Sustainability	151,249	2,060,106	7.3%	152,784	(1,535)	-1.0%
Office of the Assistant Chief Operating Officer	-	-	100.0%	144,262	(144,262)	-100.0%
Office of the Chief Financial Officer	-	-	100.0%	163,185	(163,185)	-100.0%
Office of the Chief Operating Officer	704,647	4,154,067	17.0%	297,594	407,054	136.8%
Office of the IBA	546,718	2,569,144	21.3%	545,524	1,194	0.2%
Office of the Mayor	745,872	3,383,222	22.0%	829,465	(83,594)	-10.1%
Parks & Recreation	27,689,734	133,859,293	20.7%	28,006,817	(317,083)	-1.1%
Performance & Analytics	961,465	4,834,257	19.9%	572,436	389,029	68.0%
Personnel	2,405,359	10,612,912	22.7%	2,206,467	198,892	9.0%
Planning	1,785,609	9,120,153	19.6%	1,946,682	(161,073)	-8.3%
Police	140,612,957	593,292,386	23.7%	131,308,069	9,304,888	7.1%
Public Utilities	1,191,689	2,396,709	49.7%	1,083,726	107,963	10.0%
Public Works	-	-	100.0%	70,738	(70,738)	-100.0%
Purchasing & Contracting	4,304,175	19,264,024	22.3%	3,333,288	970,888	29.1%
Real Estate Assets	1,148,419	5,937,492	19.3%	1,090,052	58,366	5.4%
Smart and Sustainable Communities	-	-	100.0%	278,261	(278,261)	-100.0%
Stormwater	8,777,543	51,557,489	17.0%	7,304,466	1,473,077	20.2%
Transportation	16,023,179	82,663,111	19.4%	15,026,658	996,522	6.6%
Total General Fund Expenditures	\$ 374,361,004	\$ 1,743,691,973	21.5%	\$ 361,331,094	\$ 13,029,910	3.6%

¹ Includes adjustments made in future periods

² New Department in Fiscal Year 2022

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 3, Ended September, 2021 (25% Completed)
(Unaudited)

	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Citywide Program Expenditures						
Assessments To Public Property	\$ 381	\$ 1,113,455	0.0%	\$ 94,693	\$ (94,313)	-99.6%
Citywide Elections	-	2,287,305	0.0%	-	-	100.0%
Corporate Master Leases Rent	6,917,787	22,374,907	30.9%	5,182,156	1,735,632	33.5%
Deferred Capital Debt Service	79,070	26,111,309	0.3%	102,710	(23,641)	-23.0%
Engineering and Capital Projects	108,178	761,462	14.2%	100,391	7,787	7.8%
General Fund Reserve	-	7,924,490	0.0%	-	-	100.0%
Insurance	2,439,104	3,311,363	73.7%	1,857,953	581,151	31.3%
Memberships	942,979	1,064,062	88.6%	914,580	28,399	3.1%
PL Claims Trans-Ins	-	17,673,924	0.0%	7,150,000	(7,150,000)	-100.0%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	60,556	4,553,075	1.3%	50,672	9,884	19.5%
Public Liability Claims Xfer-Claims Fund	-	17,100,000	0.0%	(605,862)	605,862	-100.0%
Public Use Leases	-	1,652,144	0.0%	-	-	100.0%
Redistricting Commission	41,709	396,059	10.5%	-	41,709	100.0%
Special Consulting Services	126,820	2,149,522	5.9%	676,128	(549,308)	-81.2%
Supplemental COLA Benefit	1,128,564	1,536,000	73.5%	-	1,128,564	100.0%
Transfer to Capital Improvement Program	-	20,927,983	0.0%	-	-	100.0%
Transfer to Park Improvement Funds	-	7,824,033	0.0%	-	-	100.0%
Transportation Subsidy	-	(300)	0.0%	-	-	100.0%
Transfer to Infrastructure Fund	-	10,000,000	0.0%	-	-	100.0%
Total Citywide Program Expenditures	\$ 11,845,147	\$ 150,260,793	7.9%	\$ 15,523,422	\$ (3,678,274)	-23.7%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report As of Period 12, Ended June 2021 (100% Completed) (Unaudited)						Schedule 2b		
	FY22 Actuals ¹	FY22 Adopted Budget	FY22 Current Budget	FY22 Budget Change	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Council District 1	\$ 301,047	\$ 1,446,749	\$ 1,446,749	\$ -	20.8%	\$ 298,782	\$ 2,265	0.8%
District 1 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 1	301,047	1,546,749	1,546,749	-	19.5%	298,782	2,265	0.8%
Council District 2	291,738	1,425,974	1,425,974	-	20.5%	250,058	41,680	16.7%
District 2 CPPS	2,353	100,000	100,000	-	2.4%	-	2,353	100.0%
Total Council District 2	294,091	1,525,974	1,525,974	-	19.3%	250,058	44,033	17.6%
Council District 3	293,003	1,248,067	1,248,067	-	23.5%	272,939	20,064	7.4%
District 3 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 3	293,003	1,348,067	1,348,067	-	21.7%	272,939	20,064	7.4%
Council District 4	334,957	1,581,458	1,581,458	-	21.2%	286,548	48,409	16.9%
District 4 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 4	334,957	1,681,458	1,681,458	-	19.9%	286,548	48,409	16.9%
Council District 5	268,353	1,300,956	1,300,956	-	20.6%	233,981	34,373	14.7%
District 5 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 5	268,353	1,400,956	1,400,956	-	19.2%	233,981	34,373	14.7%
Council District 6	255,710	1,368,733	1,368,733	-	18.7%	245,526	10,184	4.1%
District 6 CPPS	2,353	100,000	99,520	(480)	2.4%	-	2,353	100.0%
Total Council District 6	258,063	1,468,733	1,468,253	(480)	17.6%	245,526	12,537	5.1%
Council District 7	304,558	1,366,796	1,366,796	-	22.3%	285,808	18,750	6.6%
District 7 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 7	304,558	1,466,796	1,466,796	-	20.8%	285,808	18,750	6.6%
Council District 8	385,609	1,857,388	1,857,388	-	20.8%	334,684	50,925	15.2%
District 8 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 8	385,609	1,957,388	1,957,388	-	19.7%	334,684	50,925	15.2%
Council District 9	277,509	1,167,450	1,167,450	-	23.8%	346,845	(69,336)	-20.0%
District 9 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 9	277,509	1,267,450	1,267,450	-	21.9%	346,845	(69,336)	-20.0%
Total Council Districts	\$ 2,717,190	\$ 13,663,571	\$ 13,663,091	\$ (480)	19.9%	\$ 2,555,171	\$ 162,019	6.3%

¹ Includes adjustments made in future periods.

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 3, Ended September, 2021 (25% Completed)
(Unaudited)

	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Airports Fund	\$ 1,617,408	\$ 6,848,553	23.6%	\$ 1,284,136	\$ 333,273	26.0%
Automated Refuse Container Fund	463,791	1,400,000	33.1%	529,010	(65,219)	-12.3%
Capital Outlay - Misc Revenue	-	-	100.0%	42,557,318	(42,557,318)	-100.0%
Central Stores Internal Service Fund	1,257,733	7,478,415	16.8%	1,524,363	(266,630)	-17.5%
Climate Equity Fund ²	(6)	6,965,178	0.0%	-	(6)	-100.0%
Community Equity Fund ²	5,407	-	100.0%	-	5,407	100.0%
Concourse and Parking Garages Operating Fund	267,999	2,981,406	9.0%	444,707	(176,708)	-39.7%
Convention Center Complex Funds	309,479	23,523,874	1.3%	276,861	32,618	11.8%
Development Services Fund	34,386,721	90,559,027	38.0%	25,619,990	8,766,731	34.2%
Energy Conservation Program Fund	83,757	4,507,573	1.9%	250,613	(166,856)	-66.6%
Engineering and Capital Projects	27,280,958	129,691,734	21.0%	29,898,908	(2,617,950)	-8.8%
Environmental Growth Fund 1/3	8,843	5,525,864	0.2%	6,384	2,459	38.5%
Environmental Growth Fund 2/3	17,182	11,058,728	0.2%	10,660	6,522	61.2%
Facilities Financing Fund	688,821	3,338,497	20.6%	624,933	63,888	10.2%
Fire/Emergency Medical Services Fund	3,058,198	11,160,856	27.4%	3,215,178	(156,980)	-4.9%
Fire and Lifeguard Facilities Fund	38	1,393,219	0.0%	76	(38)	-50.2%
Fleet Operations	29,630,517	128,301,214	23.1%	12,848,650	16,781,867	130.6%
Gas Tax Fund	3,151,627	35,701,827	8.8%	2,873,143	278,485	9.7%
General Plan Maintenance Fund	893,461	3,400,000	26.3%	910,774	(17,313)	-1.9%
GIS Fund	125,639	4,894,107	2.6%	61,636	64,003	103.8%
Golf Course Fund	7,764,666	20,870,347	37.2%	7,883,531	(118,865)	-1.5%
Information Technology Fund	187,980	84,301,733	0.2%	53,891	134,089	248.8%
Infrastructure Fund	-	10,000,000	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	12,500	615,150	2.0%	41,075	(28,575)	-69.6%
Los Penasquitos Canyon Preserve Fund	7,509	261,360	2.9%	9,598	(2,089)	-21.8%
Low-Moderate Income Housing Asset Fund	3,036,434	22,016,608	13.8%	950,948	2,085,486	219.3%
Maintenance Assessment District (MAD) Funds	393,066	27,650,214	1.4%	297,544	95,522	32.1%
Mission Bay/Balboa Park Improvement Fund	108,102	1,848,686	5.8%	83,268	24,834	29.8%
Mission Bay Improvement Fund	61,682	7,905,994	0.8%	99,350	(37,668)	-37.9%
OneSD Support Fund	6,212	25,413,789	0.0%	5,603	610	10.9%
Parking Meter Operations	2,301,506	11,297,852	20.4%	958,725	1,342,781	140.1%

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Schedule 3 (cont.)						
	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
PETCO Park Fund	\$ 1,959,201	\$ 17,223,542	11.4%	\$ 736,146	\$ 1,223,055	166.1%
Prop 42 Replacement – Transportation Relief Fund	-	-	100.0%	5,599	(5,599)	-100.0%
Public Art Fund	238,804	-	100.0%	139,795	99,009	70.8%
Public Safety Needs & Debt Service Fund	2,129,444	10,213,816	20.8%	1,670,873	458,570	27.4%
Publishing Services Internal Fund	302,275	1,640,551	18.4%	166,134	136,141	81.9%
Recycling Fund	1,280,406	25,450,760	5.0%	212,261	1,068,145	503.2%
Refuse Disposal Fund	6,536,051	36,754,373	17.8%	4,459,381	2,076,671	46.6%
Refuse Disposal – Miramar Clousure	59,043	50,000	118.1%	83,011	(23,968)	-28.9%
Regional Park Improvements Fund	18,002	4,257,074	0.4%	37,550	(19,548)	-52.1%
Risk Management Fund	2,445,748	12,084,323	20.2%	2,467,719	(21,971)	-0.9%
Road Maintenance & Rehabilitation	2,470,218	27,764,640	8.9%	2,237,902	232,316	10.4%
Seized and Forfeited Assets Funds	124,340	1,200,000	10.4%	50,801	73,539	144.8%
Solid Waste Local Enforcement Agency Fund	157,753	786,417	20.1%	268,606	(110,852)	-41.3%
Stadium Operations Fund	1,574	-	100.0%	207,010	(205,436)	-99.2%
State COPS	9,062	3,000,000	0.3%	19,016	(9,954)	-52.3%
Storm Drain Fund	1,011,658	5,700,000	17.7%	1,286,931	(275,273)	-21.4%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Successor Agency Property Management	445,072	818,639	54.4%	135,350	309,722	228.8%
Transient Occupancy Tax Fund	24,141,990	87,712,705	27.5%	9,378,578	14,763,412	157.4%
TOT – Major Events Revolving FD	19,519	-	100.0%	(8,800)	28,319	-321.8%
TransNet Extension Funds	9,828,111	36,538,000	26.9%	2,771,209	7,056,901	254.7%
Trolley Extension Reserve Fund	258	1,061,375	0.0%	369	(112)	-30.2%
Underground Surcharge Fund	310,458	68,792,378	0.5%	495,353	(184,895)	-37.3%
Wastewater Department Funds	76,023,079	609,658,780	12.5%	88,184,104	(12,161,026)	-13.8%
Water Department Funds	108,213,710	1,021,299,317	10.6%	135,467,019	(27,253,309)	-20.1%
Wireless Communication Technology Fund	39,962	9,182,740	0.4%	154,370	(114,408)	-74.1%
Zoological Exhibits Maintenance Fund	364,307	16,942,907	2.2%	461,218	(96,911)	-21.0%

¹ Includes adjustments made in future periods

² New Budgeted Fund in Fiscal Year 2022

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 3, Ended September, 2021 (25% Completed)
(Unaudited)

	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 1,844,458	\$ 8,891,137	20.7%	\$ 1,232,291	\$ 612,167	49.7%
Automated Refuse Container Fund	219,020	1,747,904	12.5%	223,740	(4,719)	-2.1%
Capital Outlay - Misc Revenue	-	4,046,336	0.0%	(832,964)	832,964	-100.0%
Central Stores Internal Service Fund	1,673,562	7,375,189	22.7%	1,887,767	(214,206)	-11.3%
Climate Equity Fund ²	-	-	100.0%	-	-	100.0%
Community Equity Fund ²	-	3,000,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	424,528	2,986,908	14.2%	512,561	(88,033)	-17.2%
Convention Center Complex Funds	950,950	23,523,874	4.0%	632,986	317,964	50.2%
Development Services Fund	19,215,212	93,395,333	20.6%	18,666,396	548,816	2.9%
Energy Conservation Program Fund	927,661	5,202,097	17.8%	957,767	(30,105)	-3.1%
Engineering and Capital Projects	28,044,423	129,691,734	21.6%	26,471,098	1,573,324	5.9%
Environmental Growth Fund 1/3	539,497	5,525,864	9.8%	876,297	(336,799)	-38.4%
Environmental Growth Fund 2/3	-	11,673,046	0.0%	-	-	100.0%
Facilities Financing Fund	564,637	3,387,023	16.7%	511,116	53,521	10.5%
Fire/Emergency Medical Services Fund	1,209,688	12,571,378	9.6%	1,233,388	(23,700)	-1.9%
Fire and Lifeguard Facilities Fund	1,580	1,398,431	0.1%	1,678	(98)	-5.8%
Fleet Operations	24,159,653	210,613,903	11.5%	27,774,761	(3,615,108)	-13.0%
Gas Tax Fund	8,626,764	42,634,762	20.2%	8,348,955	277,809	3.3%
General Plan Maintenance Fund	743,568	4,166,000	17.8%	595,343	148,225	24.9%
GIS Fund	1,500,926	5,375,105	27.9%	1,690,639	(189,712)	-11.2%
Golf Course Fund	4,405,346	20,830,312	21.1%	3,767,550	637,796	16.9%
Information Technology Fund	11,167,987	85,284,249	13.1%	12,754,394	(1,586,406)	-12.4%
Infrastructure Fund	1,275,351	10,408,839	12.3%	(20,756)	1,296,107	-6244.4%
Junior Lifeguard Program Fund	564,339	641,657	88.0%	257,188	307,151	119.4%
Los Penasquitos Canyon Preserve Fund	66,494	277,975	23.9%	61,184	5,310	8.7%
Low-Moderate Income Housing Asset Fund	1,553,733	57,566,080	2.7%	1,306,082	247,650	19.0%
Maintenance Assessment District (MAD) Funds	3,966,471	34,720,089	11.4%	4,401,948	(435,477)	-9.9%
Mission Bay/Balboa Park Improvement Fund	9,701	1,871,280	0.5%	103	9,599	9364.9%
OneSD Support Fund	4,103,294	28,127,196	14.6%	1,988,963	2,114,331	106.3%
Parking Meter Operations	888,881	10,807,988	8.2%	563,289	325,592	57.8%

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Schedule 4 (cont.)						
	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
PETCO Park Fund	\$ 12,350,606	\$ 17,221,884	71.7%	\$ 11,130,971	\$ 1,219,636	11.0%
Prop 42 Replacement – Transportation Relief Fund	16,963	126,033	13.5%	40,249	(23,286)	-57.9%
Public Art Fund	60,243	5,037,261	1.2%	10,243	50,000	488.1%
Public Safety Needs & Debt Service Fund	-	10,822,456	0.0%	-	-	100.0%
Publishing Services Internal Fund	446,914	1,765,259	25.3%	397,367	49,547	12.5%
Recycling Fund	5,446,359	31,666,680	17.2%	4,824,989	621,370	12.9%
Refuse Disposal Fund	7,241,934	42,536,861	17.0%	6,752,021	489,913	7.3%
Risk Management Fund	2,590,856	12,724,137	20.4%	2,851,887	(261,030)	-9.2%
Road Maintenance & Rehabilitation	296,669	38,257,950	0.8%	856,447	(559,779)	-65.4%
Seized and Forfeited Assets Funds	58,124	2,051,422	2.8%	3,058,836	(3,000,712)	-98.1%
Solid Waste Local Enforcement Agency Fund	168,268	1,000,250	16.8%	194,831	(26,563)	-13.6%
Stadium Operations Fund	408	1,137,218	0.0%	910,517	(910,109)	-100.0%
State COPS	529,567	5,825,070	9.1%	353,170	176,397	49.9%
Storm Drain Fund	315,932	5,700,000	5.5%	1,425,259	(1,109,328)	-77.8%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Successor Agency Property Management	(28,760)	1,222,873	-2.4%	45,691	(74,451)	-162.9%
Transient Occupancy Tax Fund	3,770,516	87,708,110	4.3%	3,382,239	388,277	11.5%
TOT - Major Events Revolving FD	11,000	196,668	5.6%	-	11,000	100.0%
TransNet Extension Funds	3,820,358	16,620,297	23.0%	3,514,350	306,008	8.7%
Trolley Extension Reserve Fund	-	1,064,375	0.0%	400	(400)	-100.0%
Underground Surcharge Fund	(1,042,127)	93,117,658	-1.1%	(18,887,502)	17,845,375	-94.5%
Wastewater Department Funds	50,783,501	387,660,237	13.1%	52,646,574	(1,863,073)	-3.5%
Water Department Funds	137,717,017	608,741,099	22.6%	127,617,201	10,099,815	7.9%
Wireless Communication Technology Fund	1,551,026	10,334,834	15.0%	3,271,179	(1,720,153)	-52.6%
Zoological Exhibits Maintenance Fund	-	16,942,907	0.0%	-	-	100.0%

¹ Includes adjustments made in future periods

² New Budgeted Fund in Fiscal Year 2022