



FISCAL YEAR 2022

MID-YEAR BUDGET MONITORING REPORT



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INTRODUCTION

The Fiscal Year 2022 Mid-Year Budget Monitoring Report (Mid-Year Report) forecasts year-end projections of revenues and expenditures for funds with budgeted personnel expenditures, and compares those projections to the current fiscal year's budget. Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. This report is integral part of the budget process; it provides transparency to the City's budget and finances, and delivers critical data for informed decision making.

The Department of Finance (DoF) produces this report in collaboration with City departments to forecast revenues and expenditures. The Mid-Year Report is developed using five months of actual (unaudited) activity in budgeted operating departments, with DoF and departmental projections of anticipated spending and revenue trends for the remainder of the fiscal year.

This report provides the detail and analysis that supports the year-end revenue and expenditure projections using statistical data, economic analysis, professional judgment and expertise from economic consultants, professional organizations, and other resources. Fiscal Year 2022 Charter 39 Supporting Schedules, which serve as a summary of the financial activity of the City of San Diego as of November 30, 2021, are also attached to this report.

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

- A high-level summary of projected revenues and expenditures
- Details on the major General Fund revenues and assumptions
- Discussion of significant General Fund revenue and expenditure variances by department
- Updates on General Fund Balances and Reserves
- Discussion of significant variances projected for non-General Funds
- Updates to the non-General Fund and Risk Management Reserves
- Updates requested by Council via Resolution or Appropriation Ordinance
- Recommended Appropriation Adjustments

GENERAL FUND EXECUTIVE SUMMARY

Summary of FY 2022 General Fund Projections					
Table 1		in millions			
Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 1,743.5	\$ 1,743.5	\$ 1,764.2	\$ 20.7	1.2%
Major General Fund Revenues (less ARPA)	1,277.8	1,277.8	1,308.9	31.1	2.4%
American Rescue Plan Act (ARPA)	149.3	149.3	120.4	(28.9)	-19.4%
Departmental Revenues	316.4	316.4	334.8	18.5	5.8%
Expenditures	\$ 1,743.5	\$ 1,743.7	\$ 1,764.2	\$ (20.5)	-1.2%
Personnel Expenditures	680.9	680.8	691.8	(11.0)	-1.6%
Fringe & Non-Personnel Expenditures	1,062.7	1,062.9	1,072.4	(9.5)	-0.9%
Net Projected Activity¹	\$ -	\$ (0.1)	\$ 0.0	\$ 0.1	

¹ The Current Budget shows a negative net projected activity due to the carry forward of the Redistricting Commission's budget in the Citywide Program Expenditures Department.

Revenues

General Fund Revenues are projected to end the fiscal year \$20.7 million over the current budget, including \$31.1 in major revenues when excluding the American Rescue Plan Act (ARPA) and \$18.5 million in departmental revenues. It is currently projected that the City will be able to preserve \$28.9 million in budgeted ARPA funding to address future fiscal year needs. The primary driver of the increase in revenues is a continued, accelerated recovery from the COVID-19 pandemic which can be seen in both the Transient Occupancy Tax and Sales Tax revenue projections detailed later in this report. Given the complexities of projecting for revenues in the current climate, this report includes a comprehensive update on changes to major revenues, including a sensitivity analysis, and departmental revenues in the next section of this report.

A listing of General Fund projected revenues by department can be found in Attachment 1.

Expenditures

Personnel Expenditures

As shown in Table 1, General Fund personnel expenditures are projected to be over budget by \$11.0 million, which is within 1.6 percent of budget. In total, 11 of the 47 General Fund Departments listed in the Appropriations Ordinance, are projecting a combined overage of \$25.6 million. The three largest overages are in the Police Department (rise in crime, negotiated salary increases, and increased termination pay), Fire-Rescue Department (constant staffing, strike team deployment, and COVID related overtime), and City Attorney (4 percent reduction in salaries budget). These three departments account for approximately 96 percent of the department projected overages.

Offsetting the overage described above, the remaining 36 departments are projecting a combined personnel savings of \$14.6 million. The largest savings is in the Citywide Program Expenditure department, where the Adopted Budget included a line item for estimated impacts tied to the labor negotiations that were still on-going at the time the City approved the budget.

The other departments with large projected personnel savings are Parks and Recreation, Transportation, and Stormwater, with the most frequently cited reason being projected vacancies within the departments. In total, these four departments account for approximately 67 percent of the department projected savings.

Fringe & Non-Personnel Expenditures

As shown in Table 1, General Fund Fringe and Non-Personnel Expenditures are projected to be over budget by \$9.5 million. All non-personnel expenditure categories are projected under budget, except for Contracts, Transfers Out, and Capital Expenditures. The Contracts category is projected to be \$16.2 million over budget, Transfers Out is projected at \$4.1 million over budget, and the Capital Expenditures category is projected to be \$0.3 million over budget. The four departments contributing the largest to the Contracts variance are Citywide Program Expenditures (additional Public Liability transfer), Stormwater (required storm drain work, specialized vehicle and expense costs), Parks and Recreation (maintenance expenses at pools, tree removal work), and Environmental Services (increased sidewalk sanitizing). The overage in Transfers Out is associated with an increased transfer to benefit Mission Bay and Regional Parks as a result of an increase in dedicated revenues.

These overages are partially offset with decreased projections in other expenditures categories totaling \$11.0 million. The largest category to report savings is Fringe, which is projected to be \$4.6 million below budget. The primary drivers of this variance can be attributed to the increased vacancies in departments and the budget not anticipating how quickly new hires would begin to enter the pension system following the invalidation of Proposition B. This resulted in savings within the Supplemental Pension Savings Plan (SPSP) and a reallocation of pension costs based on the split of positions between the General Fund and non-General Funds. There was also additional savings in flexible benefits tied to recent changes to how that program operates.

Currently, DoF is proposing a limited number of appropriation adjustments to the General Fund primarily associated with departments expected to exceed Availability Control (AVC) before fiscal year-end. All appropriation adjustments are balanced by an increase in budgeted revenue, or offset with savings in other departments.

The City has strong internal controls and monitoring processes in place to maintain a balanced budget throughout the fiscal year. The analysis and projections presented in this report, combined with DoF's continued monitoring of departmental projections for revenues and expenditures, are critical to maintaining a balanced budget.

A listing of individual department projections can be found in Attachment 2. Departments with notable variances are discussed later in this report.

GENERAL FUND REVENUE

MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to be over budget by \$2.2 million primarily due to a continued, faster recovery from the COVID-19 pandemic in both transient occupancy tax and sales tax revenues of \$24.4 million and \$20.3 million, respectively. The increases are partially offset by the projected preservation of \$28.9 million in American Rescue Plan Act (ARPA) funds for future years; and reduced property tax revenues of \$13.7 million as a result of a decrease in the growth of assessed valuations, decrease in motor vehicle license fees, and a decrease in Redevelopment Property Tax Trust Fund (RPTTF) pass-through payments. Additional details are discussed further in this section. Table 2: FY 2022 Major General Fund Revenue Projections summarizes this information.

FY 2022 Major General Fund Revenue Projections					
Table 2					in millions
Revenue Source	Adopted Budget	Current Budget ³	Year-End Projection	Variance	Variance %
<i>Major General Fund Revenues</i>					
Property Tax	672.2	\$ 672.2	\$ 658.5	\$ (13.7)	-2.0%
Sales Tax	320.8	320.8	341.1	20.3	6.3%
Transient Occupancy Tax ¹	95.5	95.5	119.9	24.4	25.6%
Franchise Fees ²	78.3	86.2	86.2	(0.0)	0.0%
Other Major Revenues	111.0	103.1	103.2	0.1	0.1%
Major General Fund Revenues Subtotal	1,277.8	1,277.8	1,308.9	31.1	2.4%
<i>Other Revenue Sources</i>					
American Rescue Plan Act	149.3	149.3	120.4	(28.9)	-19.4%
Total	\$ 1,427.2	\$ 1,427.2	\$ 1,429.4	\$ 2.2	0.2%

¹Total City FY 2022 Adopted Budget for transient occupancy tax is \$181.1 million and the projection is \$227.6 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 \$172.9 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

³Current Budget for Franchise Fees and Other Major Revenues have been adjusted for categorical budget adjustments of \$7.875 million.

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 was developed by incorporating the assumption of continued fiscal recovery from the COVID-19 pandemic. However, the most recent activity demonstrates a stronger economic recovery than originally anticipated due to accelerated and increased growth, which began in the fourth quarter of Fiscal Year 2021 as outlined in the Fiscal Year 2021 Year-End Financial Performance Report (Performance Report), and has continued through the first five months of the fiscal year.

The local economy has experienced rapid recovery from the COVID-19 pandemic, with actual activity performing above previously anticipated growth. There are many contributing factors that have led to this rapid growth, including: an increase in disposable income for consumers resulting from enhanced benefits, including government stimulus payments, vaccines becoming widely available to the public, including for those ages 5- 12 years of age, lifting of international travel restrictions in November 2021, the City's unemployment rate continuing

to decrease, and the continuance of group events across the City. The Mid-Year Report continues to project positive growth from the pandemic with improvements in both sales tax and transient occupancy tax revenues through fiscal year-end.

Local Economic Indicators

Table 3

Economic Indicator	Nov-20	Nov-21	Change %
Consumer Confidence	92.90	111.90	20.5%
City of San Diego Unemployment	6.5%	4.3%	-2.2%
City of San Diego Number of Unemployed	45,100	30,500	-32.4%
City of San Diego Home Sales ¹	14,019	16,605	18.4%
City of San Diego Median Home Price	\$649,000	\$765,000	17.9%
San Diego County Foreclosures ¹	244	146	-40.2%
San Diego County Notices of Default ¹	1,273	1,015	-20.3%

¹ Calendar year data through November.

A summary of current local key economic indicators is reflected in Table 3: Local Economic Indicators. When compared to November 2020, the unemployment rate and the number of unemployed in the City of San Diego for November 2021 have improved, reaching close to pre-pandemic levels. Home prices continue to rise, while the number of homes sales have had more moderate growth, limited by available inventory. Foreclosures and notices of default have declined when comparing calendar year data through November 2020 and November 2021. This decrease is primarily attributed to the statewide eviction moratorium put in place during the start of the pandemic, which significantly decreased the number of foreclosures and defaults in calendar years 2020 and 2021. Although key economic indicators for property tax projections currently reflect positive growth, the positive impacts will not be realized until Fiscal Year 2023. This is due to the timing of when the assessed valuation is set by the County Assessor's Office and when the property tax payments are due from the taxpayers. Details on the major components of the City's General Fund major revenues 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%	4.00%	4.00%	-0.5%	N/A
Property Tax Projection	\$ 672.2	\$ 672.2	\$ 658.5	\$ (13.7)	-2.0%

Property tax is projected to be under budget by \$13.7 million primarily due to a decrease in 1% property tax collections, a decrease in Motor Vehicle License Fees (MVLFF), and a decrease in Redevelopment Property Tax Trust Fund (RPTTF) pass-through payments. The Fiscal Year 2022 Adopted Budget Property Tax growth rate of 4.50% has decreased to 4.00% to account for these anticipated decreases.

The 1% property tax collections are projected to decrease by \$8.5 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.

The Fiscal Year 2022 property tax projection includes a tax sharing pass-through payment of \$10.3 million, or \$100,000 below the Fiscal Year 2022 budget amount, from the Redevelopment Agencies (RDA). In addition to tax sharing pass-through payments, the City will receive residual property tax payments. The residual property tax payment is the City's proportionate share of funds remaining in the RPTTF after the Recognized Obligation Payment Schedule (ROPS) requirements have been met. The projected residual property tax payment is approximately \$28.5 million, or \$2.4 million below the Fiscal Year 2022 budget.

The projected property tax revenue is a net decrease of \$3.5 million from the First Quarter Report. The decrease in revenue is primarily attributed to a \$2.6 million decrease in 1% property tax collections and \$925,000 for the projected RPTTF residual payment based on the proposed ROPS 16 submission presented to Council on January 10, 2022. This is due to significantly higher enforceable obligation projections for ROPS 16. Increases from the previous estimated ROPS 16 include higher loan repayments and other adjustments to enforceable obligations, which in turn decreases the residual distribution to all taxing entities.

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	\$ 451.9	\$ (8.5)	-1.8%
MVLF Backfill	170.6	170.6	167.8	(2.8)	-1.6%
RPTTF Tax Sharing Pass-through Payments	10.4	10.4	10.3	(0.1)	-1.0%
RPTTF Residual Property Tax	30.9	30.9	28.5	(2.4)	-7.8%
Total	\$ 672.2	\$ 672.2	\$ 658.5	\$ (13.7)	-2.0%

Sensitivity Analysis

The most significant variable influencing the current year-end projection for property tax revenue is the amount of the RPTTF residual payment. The RPTTF residual payment is still dependent upon approval by the California Department of Finance (CA-DOF) in April 2022. An update to the projection of the residual property tax distributions will be provided in the Fiscal Year 2022 Third Quarter Budget Monitoring Report (Third Quarter Report). If any of the enforceable obligations included on the ROPS are denied or changed by the CA-DOF, the amount of RPTTF residual funds would increase or decrease respectively, potentially impacting the General Fund.

Risks to the property tax projection include changes in delinquency rates, refunds, and RPTTF residual distributions. 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	\$ 341.1	\$ 20.3	6.3%

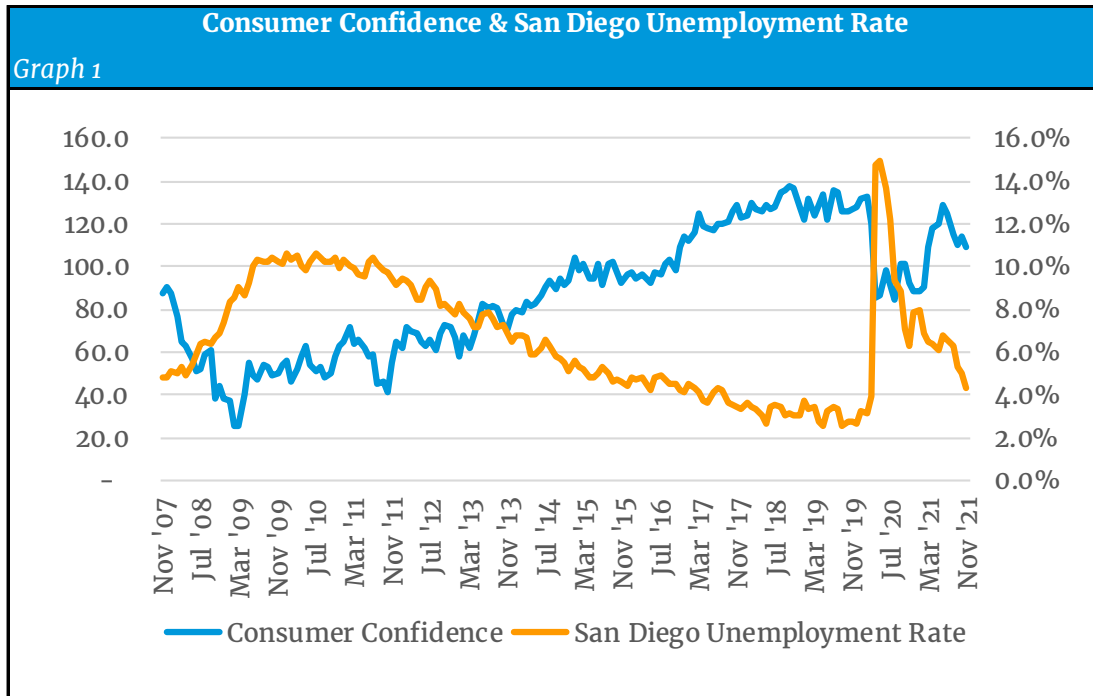
Sales tax revenue is projected to be over budget by \$20.3 million at fiscal year-end, which reflects an increase of \$9.3 million from the First Quarter Report. This increase is primarily attributed to continued higher than anticipated sales tax receipts as a result of positive business performance across various sectors including fuel and service stations, restaurants, and auto sales.

The mid-year projections reflect a continued accelerated and robust collection of sales tax receipts greater than anticipated during the development of the Fiscal Year 2022 Adopted Budget. The robust growth experienced in the summer months has extended to the holiday months, as consumer's buying power has been supported by an increase in disposable income resulting from enhanced benefits, including government stimulus payments, and the continued economic recovery and government response to the COVID-19 pandemic. These factors have helped maintain consumers' willingness to spend disposable income on taxable goods. Other factors partially contributing to the growth in sales tax revenue are the impacts of inflation and the rising costs of goods. Inflation is measured by the Consumer Price Index (CPI), a metric that measures costs across many consumer items. Based on the latest data from the U.S. Bureau of Labor Statistics, December 2021 CPI had a 7.0% year-over-year growth from December 2020. However, per the recent UCLA Anderson Forecast released in December 2021, CPI for the U.S. Economy is currently at its peak and forecasted to begin to decrease in the second quarter of 2022.

The primary 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, San Diego's unemployment rate, as of November 2021, is 4.3%; this represents a decrease of 2.2% compared to 6.5% in November 2020. The UCLA Anderson Forecast projects the unemployment rate for the U.S. will reach pre-pandemic levels of 3.4% by the third quarter of 2022. This is a positive indicator of sustained growth in sales tax revenue.

Consumer confidence, which is a measurement of the consumer's willingness to spend, is 111.90 as of November 2021; this reflects an increase of 20.5% compared to 92.90 in November 2020. While recent month-over-month data for economic indicators reflects positive growth, the data also reflects fluctuations in consumer confidence. This could be correlated to fear of the effects of new COVID variants and a surge of positive infections during the winter months, supply chain disruptions, and inflation. These indicators are depicted in Graph 1: Consumer

Confidence & San Diego Unemployment Rate. The impacts of the supply chain disruptions are not reflected in this projection, as mitigation strategies are well underway by 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.



Source: Consumer Confidence Board

Sales tax revenue will continue to be closely monitored and updated in the Third Quarter Report to account for any changes in spending trends or other economic indicators impacting sales tax receipts.

Sensitivity Analysis

The sales tax projections reflect the latest estimates for what the City is expected to receive this fiscal year. The economy and spending have continued to recover and rebound through the fourth quarter of 2021, with slower growth anticipated in the first two quarters of 2022. As economic growth in some industry sectors have recovered to pre-pandemic levels, we may begin to see more normal and stable growth. However, actual growth rates could be impacted by a variety of factors such as unresolved supply chain disruptions, inflation impacts, potential federal interest rate increases, and the potential for temporary COVID-19 restrictions on businesses as a result of new COVID variants. All of these factors could impact consumer confidence and/or business-to-business growth. Any potential increase or decrease in local taxable sales performance will directly impact the City's sales tax projection and will be reflected in the Third Quarter Report and considered for the Fiscal Year 2023 Proposed Budget and Mayor's May Revision.

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%	77.4%	14.9%	N/A
TOT Projection	\$ 95.5	\$ 95.5	\$ 119.9	\$ 24.4	25.6%

¹Total City FY 2022 current revenue budget for transient occupancy tax is \$181.1 million and the projection is \$227.6 million. The balance is budgeted in the Transient Occupancy Tax Fund.

Transient Occupancy Tax (TOT) revenue is projected to be over budget by \$24.4 million at fiscal year-end, which reflects an increase of \$6.9 million from the First Quarter Report. This increase in TOT revenue is primarily due to higher than anticipated tourism activity through the first half of the fiscal year. While anticipated, leisure travel surged considerably during the first half of the year, due to a reduction in positive cases throughout the City, improved vaccination rates, and public health measures. This positive trend, coupled with a pent-up demand for travel, entertainment, and increased sporting event attendance across the City, resulted in an increase in tourism revenue. The 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 challenges that may limit the City's ability to sustain this level of outperformance throughout the fiscal year, including impacts from the new Omicron variant which pose a level of uncertainty around aspects of disease containment and suppression measures.

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. While there is a gradual return of business and group travel, including conventions, challenges already include a few additional cancelled events, as well as reduced projected attendance for events still scheduled. Large group event cancellations will continue to be monitored due to concerns over the Omicron variant surge of positive cases.

Due to the nature of event planning and the uncertainty that surrounds the public health situation and corresponding regulations, a firm recovery in group demand is not expected until the second quarter of calendar year 2022. 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. Any impacts to these economic drivers, can ultimately directly impact projected TOT revenues.

San Diego County Visitor Industry				
Table 8		in millions		
	CY 2019	CY 2020	CY 2021	CY 2022 ²
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 from 2019)	-0.3%	-41.2%	35.8%	22.9%

Source: San Diego Tourism Authority and Tourism Economics

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

²Forecast - Tourism Economics, October 2021.

Sensitivity Analysis

Currently, there is a high level of uncertainty around impacts from the new Omicron variant and the recent surge in COVID-19 positive cases. The year-end projections could be impacted by a variety of factors, including new temporary restrictions that could impact travel or group events to help slow the spread of COVID-19. Although there are no shutdowns or lockdowns in place to mitigate the new surge, any new restrictions in the travel industry could directly impact the projected Transient Occupancy Tax revenue and transfer of funds to the Special Promotional Program and the General Fund.

TOT revenue projections will continue to be closely monitored and updated in the Third Quarter 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	-4.60%	-4.60%	-4.60%	0.0%	N/A
Franchise Fee Projection ¹	\$ 78.3	\$ 86.2	\$ 86.2	\$ (0.0)	0.0%

¹Total City FY 2022 current revenue budget for franchise fees is \$162.3 million and the projection is \$172.9 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

Franchise fee revenue is generated from agreements with private utility companies and refuse haulers in exchange for use of the City's rights-of-way. Currently, the City has franchise agreements with San Diego Gas & Electric (SDG&E), Cox Communications, Spectrum, 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 at budget. This projection includes the General Fund portion of \$7.9 million from the SDG&E minimum bid amount of \$10.5 million. The remaining \$2.6 million will be transferred to the Environmental Growth Funds (EGF), per City Charter section 103(1a) that states 25% of franchise revenue received be allocated to these funds. The minimum bid payment is a part of the new franchise fee agreement with SDG&E that will be received by the City for the first five years and the last two years of the agreement. Additionally, Cable franchise projections are projected \$325,000 under budget as a result of loss of market share to digital competitors that do not have a franchise fee levied against them. This is offset with refuse collection franchise fees which are projected to be \$260,000 over budget. This variance is due to revenues trending similar to activity seen in the prior year.

Sensitivity Analysis

The projections for franchise fee revenues displayed in Table 9: FY 2022 Franchise Fee Revenue Projections reflect the current estimates the City anticipates receiving this fiscal year. However, fluctuations in franchise fees may be experienced due to price adjustments, weather

variability and consumption levels of electricity and gas. Due to the reconciliation occurring only once a year, each February, variations from the budgeted growth rate have historically been significant. Additionally, cable providers have greater uncertainty in revenues due to changes in digital competitors and consumer behavior with entertainment choices.

Other Major Revenues

FY 2022 Other Major Revenue Projections					
Table 10	in millions				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Other Major Revenue Projections	\$ 111.0	\$ 103.1	\$ 103.2	\$ 0.1	0.1%
American Rescue Plan Act	149.3	149.3	120.4	(28.9)	-19.4%
Total	\$ 260.3	\$ 252.5	\$ 223.6	\$ (28.8)	-11.4%

The Other Major Revenues category includes ARPA funds, General Governmental Services Billing (GGSB), which is a reimbursement from other City funds that use General Fund services, one-cent TOT transfer into the General Fund, interest earnings attributable to the General Fund from the City's investment pool, refuse collector business tax, and other miscellaneous one-time revenues. Other Major Revenues are projected to be under budget by \$28.8 million primarily due to the following:

- The preservation of \$28.9 million in ARPA funds. This reduction is based on the most recent net General Fund projection, which offsets the projected need for use of ARPA funds in Fiscal Year 2022. The available balance of ARPA funds are available for critical needs in future fiscal years through December 2024.
- \$7.9 million decrease in the budgeted transfer from the City's Pension Payment Stabilization Reserve. As a result of the recent net General fund projection, this one-time revenue is not needed to balance the General Fund and is expected to be used to mitigate future Proposition B impacts.
- \$2.6 million decrease resulting from the reallocation of the \$10.5 million SDG&E minimum bid. The Fiscal Year 2022 Adopted Budget assumed the full minimum bid amount of \$10.5 million would be allocated to the General Fund; however, the City Attorney's Office has advised that the minimum bid received from SDG&E falls under City Charter section 103(1a), in which 25% of all moneys derived from the revenues accruing to the City from any franchises be transferred to the Environmental Growth Fund. A transfer of \$2.6 million is projected to the Environmental Growth Funds, resulting in a decrease in General Fund revenue.

Partially offsetting these decreases is additional revenue of \$5.5 million projected for property transfer tax. Unlike the 1.0 percent property tax revenue, property transfer tax receipts reflect current economic conditions without lag time. The median home price and number of home sales have continued to rapidly grow over the past year when compared to current year-to-date data with the same time period last year.

Additionally, an increase of \$4.4 million is projected from the one-cent TOT transfer to the General Fund. Per Municipal Code 35.0128, a one-cent transfer shall be deposited into the General Fund. As previously discussed, the recent improvement in tourism, including leisure travel and special events throughout the City has caused an improvement in the projected TOT revenue. This increase in TOT revenue has a direct impact on the available TOT funds to be transferred to the General Fund.

Lastly, an increase of \$584,000 is projected for increased Refuse Collector Business Tax, which is a tax on the fees for the collection, transfer, storage, or disposal of solid waste. This revenue had been negatively impacted by the COVID-19 pandemic, with a similar revenue trend anticipated in Fiscal Year 2022. However, the revenue this fiscal year has been trending higher than anticipated and projections have been revised to account for the expected growth through the end of the fiscal year.

DEPARTMENTAL REVENUE

General Fund departmental revenues are projected at \$334.8 million by fiscal year-end, which is an increase of \$18.5 million from the current budget primarily due to a better than anticipated recovery from the impacts of COVID-19 in the first half of the fiscal year. The following section highlights the departments with significant variances in revenue from their budgets, and the impact of increasing Transient Occupancy Tax revenue on certain departments.

FY 2022 Significant General Fund Departmental Revenue Projections					
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Development Services	\$ 3.6	\$ 3.6	\$ 0.9	\$ (2.6)	(73.8%)
Facilities Services	4.9	4.9	3.9	(1.1)	(21.4%)
Fire-Rescue	52.4	52.4	59.8	7.4	14.2%
Parks and Recreation	28.4	28.4	36.8	8.4	29.4%
Police	41.4	41.4	44.3	2.8	6.9%
Real Estate and Airport Management	48.6	48.6	55.1	6.6	13.5%
All Other Departments	137.1	137.1	134.0	(3.1)	(2.2%)
Total	\$ 316.4	\$ 316.4	\$ 334.8	\$ 18.5	5.8%

Transient Occupancy Tax Impact on Departmental Revenues

TOT revenue collected from hotels, short-term rentals, and RV parks is used for the promotion of tourism and enhancement of the economy, and to support artistic and cultural programs, and visitor-related facilities. 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 Fire-Rescue Lifeguards and Parks and Recreation for the safety and maintenance of visitor-related facilities. 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 \$42.0 million for the year, which is an increase of \$14.0 million from the Adopted Budget.

Development Services

The Development Services Department is projecting a reduction in revenue of \$2.6 million from the current budget. In Fiscal Year 2021, \$2.3 million in one-time revenue from the Civil Penalties Fund was added to the budget to restore 16.00 FTE positions in the Code Enforcement Division and enhance the City's code enforcement efforts. The revenue needed to support the positions was added again in Fiscal Year 2022; however, due to a technical issue, the one-time revenue from Fiscal Year 2021 was included in the budget for Fiscal Year 2022 as well.

Facilities Services

The General Services Department, Facilities Services Division projects to be under budget in revenue by approximately \$1.1 million. As noted in the Fiscal Year 2022 First Quarter Budget Monitoring Report (First Quarter Report), 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, which are not reimbursable, instead of non-General Fund buildings, and fewer requests for tenant improvements for non-General Funds than originally anticipated.

Fire-Rescue

The Fire-Rescue Department projects revenue to be \$7.4 million over budget at year end, primarily due to a \$5.0 million increase in the transfer from TOT to support Fire-Rescue Lifeguards that was discussed above. An additional increase of \$2.1 million is associated with Urban Search & Rescue and California Office of Emergency Services (Cal OES) strike team reimbursements; as well as Federal Emergency Management Agency (FEMA) reimbursements for COVID vaccination support.

Police

The Police Department is projecting to end the year with \$44.3 million in revenue, which is a \$2.8 million increase above budget. The increase is largely attributed to a \$1.6 million increase in parking citation revenue, a \$850,000 increase in municipal court revenue, and a \$275,000 increase in false alarm penalty revenue. For parking citation and municipal court revenue, the department's budget assumed reductions due to COVID-19 related impacts, specifically a 10% reduction in parking citation revenue and a 25% reduction in municipal court revenue; however, actual revenues received are trending at pre-pandemic levels. The increase in false alarm penalties is due to the referral of a backlog of outstanding payments to collections from the department's alarm tracking system.

Department of Real Estate and Airport Management

The Department of Real Estate and Airport Management is projecting to end the year with \$55.1 million in revenue, which is \$6.6 million over budget. The surplus is primarily attributed to a \$3.8 million increase in Mission Bay revenue, \$1.6 million increase in Pueblo Lands revenue, and an \$860,000 increase in rents and concessions. Increases in hotels, concessions, and other activities is driving part of this increase; \$2.3 million is related to rent deferral repayments from hotels and revenue audits of lessees. Of note, the increase of \$3.8 million in Mission Bay revenue is offset by an equivalent expenditure in the Citywide Program Expenditures Department and is discussed later in this report.

GENERAL FUND EXPENDITURES

General Fund expenditures are projected to end the year \$20.5 million over budget at fiscal year-end. This is attributed to projected increases of \$11.0 million in personnel expenditures and \$9.5 million in fringe and non-personnel expenditures.

Summary of FY 2022 General Fund Expenditure Projections					
Table 12					in millions
Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Personnel Expenditures	680.9	680.8	691.8	(11.0)	-1.6%
Fringe & Non-Personnel Expenditures	1,062.7	1,062.9	1,072.4	(9.5)	-0.9%
Total Expenditures	\$ 1,743.5	\$ 1,743.7	\$ 1,764.2	\$ (20.5)	-1.2%

PERSONNEL EXPENDITURES

Personnel expenditures are projected to exceed budget by \$11.0 million or 1.6 percent at fiscal year-end, as displayed in Table 13: FY 2022 General Fund Salaries and Wages Projections.

FY 2022 General Fund Salaries and Wages Projections					
Table 13					in millions
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries	590.6	590.6	577.7	12.8	2.2%
Overtime	67.8	67.8	90.2	(22.3)	-32.9%
Hourly Wages	13.3	13.3	12.4	0.8	6.3%
Pay-in-Lieu of Annual Leave	6.9	6.9	7.0	(0.1)	-1.5%
Termination Pay	2.3	2.3	4.5	(2.2)	-97.2%
Total Personnel Expenditures	\$ 680.9	\$ 680.8	\$ 691.8	\$ (11.0)	-1.6%

Salaries and Wages

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

Salaries and wages are projected at \$691.8 million by fiscal year-end, which represents an increase of \$11.0 million, or 1.6 percent over the current budget. There are variances within the five categories of personnel expenditures. Specifically, there is a projected increase of \$22.3 million for overtime and \$2.2 million for termination pay, offset by savings of \$12.8 million in salaries and \$840,000 in hourly wages.

Risks to the Mid-Year's Personnel Expenditure Projections

The projections for Personnel Expenditures contained in this report reflect the information that was available at the time departments were asked to submit explanations in December. Since that point in time, the City has seen a surge in COVID-19 positive tests as a result of the newly emerging Omicron variant and the City has implemented a mandatory vaccine requirement for City employees, to not only protect the public but also the workforce.

Due to the timing of the surge in Omicron, and the need for the City to perform a review and process requests for accommodation related to the vaccine mandate, the Mid-Year Report does not include any estimates or projections for these items. Each of these pose a risk to the personnel expenditure projections included in this report and will be carefully monitored by DoF working in collaboration with departments and Human Resources. Any impacts that result will be included in future budget monitoring reports, as needed.

Discussion of Departments with Significant Variances from Budget

The Citywide Program Expenditures Department is currently projecting personnel expenditures to be under budget by \$7.4 million at fiscal year-end. This savings is primarily the result of prudent fiscal actions taken by the City during the Fiscal Year 2022 budget development process in response to on-going labor negotiations with the City's Recognized Employee Organizations (REOs). Due to negotiations with three of the REOs not being finalized when the Adopted Budget was being approved, the City included an estimated amount of personnel expenditures budget within this department to be set aside for impacts related to the potential salary increases that were being negotiated. Negotiations with the REOs were completed shortly after the budget was approved and Police and Fire-Rescue departments have experienced impacts due to these increases. As will be described later in the report, this savings in Citywide is an available resource to address those personnel expenditure budget issues within the impacted departments.

The Fire-Rescue department is currently projected to end the fiscal year \$9.8 million over budget for personnel expenditures. The primary driver of this variance is overtime which is projected to exceed budget by \$13.5 million primarily due to sworn constant staffing associated with backfill for leave time taken, COVID-related impacts, and higher than anticipated attrition. There were additional overages in four of the remaining five categories within personnel expenditures with the largest being Special Pay, which is projected to exceed budget by \$2.4 million. This variance is primarily due to the labor negotiations that were completed after the approval of the adopted budget, which included increases to the Emergency Medical Technician (EMT) and Paramedic specialty pays. Offsetting these increases is savings in the salary category of \$6.7 million due to increased attrition.

The Office of the City Attorney is projecting personnel expenditures to exceed budget by \$3.2 million at fiscal year-end, which is primarily the result of a four percent on-going reduction implemented for all independent departments in Fiscal Year 2021, which resulted in a reduction of \$2.4 million for the department. Due to the department having the majority of its budget dedicated to the personnel expenditure category, that is where the reduction was allocated and where it has remained through Fiscal Year 2022. The Office of the City Attorney continues to provide critical support for the City, and has been unable maintain the reduction in personnel costs while meeting service requirements. The Department has also seen

additional hourly costs due to an increased need to cover for staff on medical or special leave, and Termination Pay costs exceeding budget due to the resignation or retirement of staff.

The Parks and Recreation Department is currently projected to have savings in personnel expenditures of \$1.3 million at fiscal year-end. The savings is primarily within the hourly category and is driven by reduced hours of operations at recreation centers due to the impacts of the pandemic, and the closure and reduction of hours of operations at all pool sites (some of which are operating at 25% capacity) due to staffing shortages. The department is also experiencing savings in salaries due to an increase in vacancies that is being offset by an increase in Out of Class Assignment pay and overtime as staff work to fill the critical positions and provide services.

The Police Department is projecting personnel expenditure to end the fiscal year \$11.7 million over budget. As discussed in the First Quarter Report, the largest driver of this variance is within the overtime category which is projected to exceed budget by \$6.9 million and is being driven by a need for extension of shift and patrol staffing backfill to address the increase in service calls, the rise in violent crime, and staffing shortages. Also contributing to the overage in personnel expenditures is a deficit in salary due to union negotiated salary increases approved after the release of the Fiscal Year 2022 Adopted Budget. See Attachment 6 for a detailed report of Police Department Overtime expenditures, Neighborhood Policing expenditures, and plans for expenditure of budget balances for those items, as requested in Section 2A: 10-12 of the Appropriation Ordinance (AO).

NON-PERSONNEL EXPENDITURES

Fringe and non-personnel expenditures are projected at \$1.1 billion by fiscal year-end. This represents an increase of \$9.5 million, or 0.9 percent over the current budget. The following section discusses variances for fringe, contracts, and transfers out, which were the categories with the largest non-personnel expenditure variances. Also included are significant variances within General Fund departments not otherwise discussed in the categorical variance sections.

FY 2022 General Fund Non-Personnel Expenditure Projections					
Table 14		in millions			
Expenditure Category	Adopted Budget	Current Budget ¹	Year-End Projection	Variance	Variance %
Fringe	\$ 533.4	\$ 533.4	\$ 528.7	\$ 4.6	0.9%
Supplies	32.4	32.4	32.1	0.3	0.8%
Contracts	269.5	280.8	297.1	(16.2)	-5.8%
Information Technology	61.3	61.3	59.8	1.5	2.5%
Energy and Utilities	50.8	50.8	49.5	1.3	2.6%
Other	5.5	5.5	4.5	1.0	18.2%
Transfers Out	91.1	80.4	84.5	(4.1)	-5.1%
Capital Expenditures	1.7	1.7	2.0	(0.3)	-14.5%
Debt	17.0	16.5	14.2	2.3	13.7%
Total	\$ 1,062.7	\$ 1,062.9	\$ 1,072.4	\$ (9.5)	-0.9%

¹The Current Budget shows a net increase from the Adopted Budget due to the carry forward of the Redistricting Commission's budget in the Citywide Program Expenditures Department. The Current Budget for Contracts and Transfers Out have been manually adjusted for categorical budget adjustments of \$11.2 million.

Fringe Benefits

Fringe benefits are projected at \$528.7 million by fiscal year-end. This is a decrease of \$4.6 million, or 0.9 percent, from the Fiscal Year 2022 current budget. The variance of \$4.6 million is due to a decrease of \$2.9 million in fixed fringe benefits and a decrease of \$1.7 million in variable fringe benefits.

FY 2022 General Fund Fringe Benefits Projections					
Table 15					in millions
Fringe Benefit Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fixed	\$ 397.8	\$ 397.8	\$ 394.8	\$ 2.9	0.7%
Variable	\$ 135.6	\$ 135.6	\$ 133.9	\$ 1.7	1.2%
Total	\$ 533.4	\$ 533.4	\$ 528.7	\$ 4.6	0.9%

Fixed Fringe Benefits

Fixed fringe benefit expenditures include the following: The Actuarially Determined Contribution (ADC) to the San Diego City Employees' Retirement System (SDCERS), contributions for Workers' Compensation, Long-Term Disability (LTD), Other Post-Employment Benefits (OPEB), Unemployment Insurance, and Risk Management Administration (RMA). Fixed fringe costs are considered annual liabilities; therefore, a proportionate change of filled positions in the General Fund and the non-General Funds impacts actual and projected expenditures. The fringe cost allocations are based on budgeted positions at a point in time and the expenditure allocation is trued up at the end of the fiscal year based on actual filled positions.

Fixed fringe is projected to be under budget by \$2.9 million at fiscal year-end and is primarily attributed to a decrease in ADC and Workers' Compensation due to updated allocations.

Variable Fringe Benefits

Variable expenditures associated with fringe benefits include Flexible Benefits, Supplemental Pension Savings Plan (SPSP), Medicare, Retiree Medical Trust, and the Deferred Retirement Option Plan (DROP). Variable fringe benefits are projected to be under budget by \$1.7 million at fiscal year-end. This is primarily due to a decrease in Flexible Benefits and SPSP combining to be under budget by \$2.5 million, which is offset by an increase of \$640,000 in Medicare.

Flexible benefits are budgeted based on the health coverage selections of employees at the time the budget is developed. A portion of the variance is attributable to changes in coverage selections during open enrollment, which occurs after the budget is adopted. Also contributing to the variance is recent negotiated changes to the program that no longer allows certain employees to cash out unused credits. The budget assumed employees would pursue full usage of flexible benefit credits; however, there is savings as a result of some employees not fully using their credits. Future budget development cycles will incorporate enhancements to better anticipate actual costs based on historical employee activity. The decrease in SPSP is primarily the result of the budget not anticipating how quickly new hires would enter the pension system following the invalidation of Proposition B. With new hires being a part of the pension system,

the budgeted SPSP matches are no longer required. The increased projection for Medicare is primarily driven by increases in overtime within the Police and Fire-Rescue Departments.

Contracts

The contracts category, which includes the cost of legal fees, insurance, refuse disposal fees, fleet vehicle usage and assignment fees, rent expenses, consulting services and other contractual expenses, is projected to exceed budget by \$16.2 million, or 5.8 percent of current budget at fiscal year-end. The overage in Contracts is primarily related to a \$15.1 million transfer to the Public Liability Operating Fund to support on-going claims. The Public Liability Operating Fund is projected to have expenditures exceed revenues by \$24.5 million; for the Mid-Year Report, we are recommending a transfer of \$15.1 million while we continue to monitor anticipated claims.

Other significant increases in contracts include the following:

- \$2.4 million increase in Stormwater primarily related to facilities and IT equipment for operations and maintenance staff; specialized vehicle and equipment rentals; emergency pipe repair and channel work; the investigation of opportunities for stormwater capture to reduce the City's dependence on imported water and align with the Climate Action Plan; consultant support; storm drain work required by the sale of the property in Mission Valley to San Diego State University; and safety gear.
- \$1.4 million increase in Parks and Recreation primarily related to pool repairs, tree removal work, and handwashing stations and portable restrooms related to the Shigella outbreak.
- \$1.1 million increase in Environmental Services primarily due to an increase of sidewalk sanitizing in response to the Shigella outbreak, an increase in disposal fees associated with increased tonnage, and an increase in equipment rental assignment fees.

Offsetting these overages in contracts is a savings of \$1.0 million in Sustainability primarily related to the Public Power Feasibility Study. The department has experienced delays in the procurement process to obtain a consultant for the study; however, a contract is expected to be awarded in the fourth quarter of Fiscal Year 2022. Additionally, there is savings associated with the Public Power Feasibility Study due to how departments are expected to be charging their time in the second half of the fiscal year.

Transfers Out

The Transfers Out category is projected to exceed budget by \$4.1 million, or 5.1 percent of current budget at fiscal year-end. The overage is primarily related to a \$3.8 million increase in the projected transfer to the Mission Bay and Regional Parks Improvement funds. Per City Charter section 55.2, Mission Bay revenue in excess of \$20.0 million is transferred to the Mission Bay and Regional Parks Improvement funds based on the calculation listed in the charter. The budget assumed a transfer of \$7.8 million would be made to these funds, but with the increase in Mission Bay revenue noted in the Departmental Revenues section of this report, that transfer is now projected to be \$11.6 million.

Other Departments with Notable Non-Personnel Expenditure Variances

Library

The Library Department projects non-personnel expenditures, excluding fringe, to exceed budget by \$680,000 at fiscal year-end. The projected overage is primarily associated with a \$300,000 increase in security services at the central library and branch locations, as well as a \$300,000 increase for janitorial and enhanced sanitation costs due to the continuation of the COVID-19 pandemic.

Homelessness Strategies and Solutions

The Homelessness Strategies and Solutions Department projects non-personnel expenditures, excluding fringe, to be under budget by \$360,000 at fiscal year-end. Per Council resolution 313615, the Mid-Year includes updates on spending of state grants and other funding related to homelessness. See Attachment 8 for the department's Mid-Year Projections and Grant Funding Update.

Parks and Recreation

The Parks and Recreation Department projects non-personnel expenditures, excluding fringe, to be \$890,000 under budget at fiscal year-end. The savings is primarily due to \$2.5 million in anticipated water and electricity savings, and is partially offset by additional pool repairs, tree removal work, and unbudgeted expenses for Shigella response.

Transportation

The Transportation Department projects non-personnel expenditures, excluding fringe, to be \$1.7 million under budget at fiscal year-end. The savings is primarily due to a reduction of \$1.1 million for electrical supplies and sign materials due to vacancies, which is impacting the Department's response time in the electrical section for repairs and maintenance. Additional savings of \$820,000 is associated with the delayed issuance of the street condition assessment and sidewalk concrete slicing contracts; however, the contracts are expected to be issued by the fourth quarter of Fiscal Year 2022.

GENERAL FUND BALANCES AND RESERVES

The City's Reserve Policy (Council Policy 100-20) documents the City's approach to establishing and maintaining reserves across City operations. The following section discusses the General Fund FY 2022 Projected Ending Fund Balance and reserve estimates.

FISCAL YEAR 2022 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

Table 16: FY 2022 General Fund Balances and Reserve Estimates displays the General Fund balances and reserve estimates.

FY 2022 General Fund Balances and Reserve Estimates				
Table 16				in millions
Description	First-Quarter Projection	Year-End Projection	Variance	% of Operating Revenues ¹
Audited Beginning Fund Balance	235.3	\$ 235.3	\$ -	17.1%
Emergency Reserve Total	106.1	106.1	-	7.7%
Stability Reserve	99.5	99.5	-	7.2%
General Fund Reserves Total	\$ 205.6	\$ 205.6	\$ -	14.9%
Election Reimbursement Planned for Use in FY 2022	3.0	3.0	-	0.2%
Fund Balance less Reserves and Other Uses²	\$ 26.7	\$ 26.7	\$ -	1.9%
Mid-Year Projected Activity				
Revenue	1,743.5	1,764.2	20.7	
Expenditures	(1,743.5)	(1,764.2)	(20.7)	
Net Projected Activity	\$ -	\$ 0.0	\$ 0.0	
Projected Ending Fund Balance (Excess Equity)	\$ 26.7	\$ 26.7	\$ 0.0	1.9%

¹Based on FY 2019 through FY 2021 operating revenues as reported in the ACFR in accordance with the City's Reserve Policy (CP 100-20).

²Fund Balance less Reserves and Other Uses is calculated by reducing 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 \$14.8 million to achieve Fiscal Year 2022 target levels.

The Mid-Year Report does not include any action items for Council consideration regarding the use of Excess Equity; however, authority for its use may be requested in subsequent budget monitoring reports for Fiscal Year 2022 or through the Fiscal Year 2023 budget development process.

Pension Payment Stabilization Reserve

The Pension Payment Stabilization Reserve (Pension Reserve) was established per the City's Reserve Policy to mitigate any increases in the annual pension payment, also known as the Actuarially Determined Contribution (ADC), which is calculated by the San Diego City

Employees' Retirement System's (SDCERS) actuary. The Pension Reserve target is set in the reserve policy at 8.0 percent of the three most recent fiscal years' ADC payments.

The Fiscal Year 2022 Adopted Budget included the use of \$7.9 million from the Pension Reserve for increases in the ADC. As a result of the Mid-Year's net General Fund projection, this one-time revenue is not needed to balance the General Fund and is expected to be used to mitigate future Proposition B impacts. Due to impacts from the ongoing pandemic, the Mid-Year Report does not include any contributions to the reserve to meet target levels for the Pension Reserve.

NON-GENERAL FUNDS

Airports Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
Revenue	\$ 6.8	\$ 6.8	\$ 7.1	\$ 0.3	4.2%
Personnel Expenditures	1.6	1.6	1.5	0.1	8.7%
Non-Personnel Expenditures	7.3	7.3	6.6	0.7	9.0%
Expenditures	8.9	8.9	8.1	0.8	8.9%
Net Year-End Projection	\$ (2.0)	\$ (2.0)	\$ (1.0)	\$ 1.1	

Revenues in the Airports Fund are projected to exceed budget by \$280,000, or 4.2 percent at fiscal year-end. This surplus is primarily due to increases in fuel flowage fees, monthly parking, and short-term parking.

Expenditures in the fund are projected to be under budget by \$760,000, or 8.9 percent at fiscal year-end primarily due to savings in contracts and supplies related to reduced consumption of supplies due to COVID-19, and due to lower tenancy than anticipated at the Montgomery-Gibbs buildings which results in a decrease in operational costs.

Underground Surcharge Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
Revenue	\$ 68.8	\$ 68.8	\$ 63.8	\$ (5.0)	-7.3%
Personnel Expenditures	1.9	1.9	1.8	0.1	5.4%
Non-Personnel Expenditures	91.3	91.3	26.1	65.1	71.3%
Expenditures	93.1	93.1	27.9	65.3	70.1%
Net Year-End Projection	\$ (24.3)	\$ (24.3)	\$ 35.9	\$ 60.2	

The Underground Surcharge Fund was established to account for activities related to the undergrounding of utilities, and receives and disburses undergrounding surcharge revenue in accordance with the City's franchise agreements with SDG&E. Revenues in the Underground Surcharge Fund are projected under budget by \$5.0 million, or 7.3 percent at fiscal year-end, due to a revenue transfer to the CIP for the undergrounding of electrical lines and associated activities.

Expenditures in the fund are projected to be under budget by \$65.3 million at fiscal year-end due to delays in SDG&E construction projects. The transition to a new electrical franchise agreement had caused a slowdown of construction phase activity since the second half of FY 2021. As noted in the [Status of the Utilities Undergrounding Program](#) that was presented to the Environment Committee in January, construction is expected to return to desired levels in the second half of FY 2022 following the adoption of a new Undergrounding Memorandum of Understanding (MOU) with SDG&E.

Concourse and Parking Garages Operating Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 3.0	\$ 3.0	\$ 1.5	\$ (1.4)	-47.0%
Personnel Expenditures	0.1	0.1	0.1	0.0	0.0%
Non-Personnel Expenditures	2.9	2.9	2.4	0.5	17.4%
Expenditures	3.0	3.0	2.5	0.5	16.6%
Net Year-End Projection	\$ (0.0)	\$ (0.0)	\$ (0.9)	\$ (0.9)	

Revenues in the Concourse and Parking Garages Operating Fund are projected under budget by \$1.4 million, or 47.0 percent at fiscal year-end. Parking revenue at the Evan Jones Parkade, Civic Center Plaza, and Horton Plaza continue to be significantly impacted by the pandemic. Impacts to revenue include reduced employee parking and refunds for employees who have not used their parking regularly during the pandemic, and the lack of events at Golden Hall while it is being used to house people experiencing homelessness.

As noted in the FY 2021 Performance Report, the Concourse and Parking Garage Operating Fund received a transfer from the General Fund for \$1.2 million to support operations and to offset decreased revenue resulting from COVID-19 related closures. That transfer has enabled the fund to process the remaining parking refunds that were not processed in FY 2021.

Expenditures are projected to end the year \$495,000 under budget primarily due to reimbursements from the Homelessness Strategies and Solutions Department for facility services and utility expenses that are supporting the homeless shelter at the concourse.

Sewer Utility Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 609.7	\$ 609.7	\$ 568.4	\$ (41.2)	-6.8%
Personnel Expenditures	36.8	62.3	58.7	3.6	5.8%
Non-Personnel Expenditures	350.8	325.4	308.2	17.1	5.3%
Expenditures	387.7	387.7	366.9	20.7	5.3%
Net Year-End Projection	\$ 222.0	\$ 222.0	\$ 201.5	\$ (20.5)	

Revenues in the Sewer Utility funds are expected to be \$41.2 million, or 6.8% under budget at fiscal year-end primarily due to the following:

- \$46.8 million net decrease from the reimbursement of capital expenditures between state revolving funds and the City's anticipated bond offering later this fiscal year. In line with past department practices related to pending rate increases, \$150 million in bond reimbursements were not included in the sewer revenue budget since it was based on passage of a future rate increase. This increase in city bond reimbursements was mitigated by delays in executing State Revolving Fund (SRF) loans for the Pure Water program, which are expected to be executed by May and would push the first expected reimbursement to FY 2023.

- \$5.9 million increase in sewer capacity fee revenue based on the 25% increase approved by the City Council, effective January 1, 2022. The budget had previously assumed continuation of the existing rate.

Sewer utility revenues for the Third Quarter Report will reflect updated information based on multi-family residential and commercial-industrial usage, which are billed based on monthly water consumption. Single family residential, the utilities' largest customer base, are expected to be updated in the May Revision for the FY 2023 budget to reflect the results from the winter monitoring usage period, if adjustments are needed.

Expenses in the Sewer Utility funds are expected to end the year \$20.7 million, or 5.3% under budget primarily due to the following:

- \$3.6 million in personnel savings due to the number of vacant positions and a correction of funding splits for meter reading positions (\$1.2 million decrease in sewer, \$1.2 million increase in water). The department has included a hiring plan to fill a majority of vacant positions but has assumed that many of these hires will be internal promotions and transfers between divisions, which will offset half the increases in expenses from hiring.
- \$5.8 million in contractual savings primarily from reduced credit card processing fees, the end of several as-needed engineering contracts, and Pure Water equipment purchases being deemed capital expenses and paid for by the Capital Improvement Program.
- \$3.3 million in supplies savings primarily for chemical purchases for wastewater facilities (while still accounting for a 10% increase in chlorine costs), small parts and equipment, and a reduction in postage due to a decrease in department mailings.
- \$3.3 million in energy and utilities savings primarily for electrical services that attempts to capture the historical savings the department has seen in its energy expenses compared to its budget.
- \$2.1 million in capital expenditures primarily for equipment and vehicle purchases which will not be completed this fiscal year.

Water Utility Operating Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	<i>in millions</i> Variance %
Revenue	\$ 1,021.3	\$ 1,021.3	\$ 881.7	\$ (139.6)	-13.7%
Personnel Expenditures	53.5	53.5	52.1	1.5	2.7%
Non-Personnel Expenditures	555.2	555.2	537.2	18.0	3.2%
Expenditures	608.7	608.7	589.3	19.5	3.2%
Net Year-End Projection	\$ 412.6	\$ 412.6	\$ 292.4	\$ (120.1)	

Revenues in the Water Utility Operating Funds are expected to be \$139.6 million, or 13.7% under budget. This reduction in revenues is primarily due to the following:

- \$132.0 million reduction associated with the level of reimbursement of capital expenditures under the Water Infrastructure Finance and Innovation Act (WIFIA), State Revolving Funds (SRF) and the City's commercial paper borrowing program based on decreased capital expenditures and the execution timing of SRF loans.

- \$22.0 million reduction due to water sales coming in lower than projected for the first half of the fiscal year. The projection takes the pass-through rate increase into account, but sales volume is trending lower than projected.
- \$14.9 million increase related to the receipt of the second portion of a settlement payment from the Metropolitan Water District.

The reimbursement of capital expenses and execution of SRF loans are expected to generate revenue in later fiscal years.

The City's projected water sales revenue (which is correlated with water purchases on the expense side) heavily depends 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. A higher than average rainfall in January through March will have the largest impact on the Utilities' water sales (decrease revenue) as well as the amount of water purchases and local water supplies (decrease expenses) while a hotter January through March would likely result in higher water sales and water purchases, all else being equal. The forecast also assumes that no mandatory drought restrictions will be implemented this fiscal year, which would likely further decrease water sales.

Expenses in the Water Utility Operating Funds are expected to be \$19.5 million, or 3.2% under budget primarily due to the following:

- \$1.5 million in personnel savings due to vacancies which is offset by a correction of funding splits for meter reading positions (\$1.2 million increase in water, \$1.2 million decrease in sewer). The department has included a hiring plan to fill a majority of the vacant positions but has assumed that many of these hires will be internal promotions and transfers between divisions, which will offset half the increases in expenses from hiring.
- \$12.6 million in contractual savings due to the end of several as-needed engineering contracts, environmental and condition assessments that will not be completed by the end of the year, and savings in various divisions.
- \$1.6 million in savings due to lower interest rates on short-term commercial paper debt.
- \$1.5 million savings in capital expenditures primarily for equipment and vehicle purchases which will not be completed this fiscal year.
- \$1.4 million in energy and utilities savings primarily for electrical services that attempts to capture the historical savings the department has seen in its energy expenses compared to its budget.

Development Services Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 90.6	\$ 90.6	\$ 94.7	\$ 4.1	4.6%
Personnel Expenditures	44.0	44.0	43.4	0.6	1.4%
Non-Personnel Expenditures	49.4	49.4	48.4	1.0	2.1%
Expenditures	93.4	93.4	91.8	1.6	1.8%
Net Year-End Projection	\$ (2.8)	\$ (2.8)	\$ 2.9	\$ 5.8	

Revenues in the Development Services Fund are projected to exceed budget by \$4.1 million, or 4.6 percent at fiscal year-end. This increase is primarily due to the Department no longer waiving permit extension fees, as well as an increase in fees as of calendar year 2022 that is discussed more in the Development Services Fund Reserve section of this report.

Expenditures are projected to be under budget by \$1.6 million, or 1.8 percent from the budget primarily due to the suspension of non-essential supplies purchases. An additional savings of \$688,000 is projected due to the transfer for the Pension Stabilization Reserve and tenant improvements at 101 Ash that are not anticipated to be made this year.

Golf Course Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 20.9	\$ 20.9	\$ 28.0	\$ 7.2	34.4%
Personnel Expenditures	5.3	5.3	5.1	0.2	4.1%
Non-Personnel Expenditures	15.5	15.5	15.4	0.1	0.6%
Expenditures	20.8	20.8	20.5	0.3	1.5%
Net Year-End Projection	\$ 0.0	\$ 0.0	\$ 7.5	\$ 7.5	

Revenues in the Golf Course Fund are projected to be over budget by \$7.2 million, or 34.4 percent at fiscal year-end. This increase is primarily related to an increase in golf rounds over the last fiscal year and fee increases implemented at Torrey Pines North, Balboa Park, and Mission Bay Golf Courses effective January 1, 2022.

Expenditures are projected to be under budget by \$310,000, or 1.5 percent at fiscal year-end. This decrease is associated with vacant positions and conservative spending on non-essential supplies. The Department is working with Human Resources to overcome recruitment challenges and hopes to fill vacancies by year-end.

Central Stores Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 7.5	\$ 7.5	\$ 6.6	\$ (0.9)	-11.4%
Personnel Expenditures	0.8	0.8	0.7	0.1	8.0%
Non-Personnel Expenditures	6.6	6.6	6.1	0.5	7.1%
Expenditures	7.4	7.4	6.8	0.5	7.2%
Net Year-End Projection	\$ 0.1	\$ 0.1	\$ (0.2)	\$ (0.3)	

Revenues in the Central Stores Fund are projected to be under budget by \$850,000, or 11.4 percent at fiscal year-end. The projected deficit in revenue is due to a significant decline in inventory sales so far this fiscal year, when compared to last fiscal year.

Expenditures are projected under budget by \$530,000, or 7.2 percent at fiscal year-end primarily due to a decrease in the amount of inventory purchases projected in Fiscal Year 2022. Inventory purchases are based on other departments' needs for supplies and equipment, which

Central Stores purchases on their behalf. As requests have decreased for COVID-19 related personal protective equipment (PPE), Central Stores has reduced its purchases.

DoF will continue to work with Purchasing & Contracting to monitor the impacts of reduced revenue in this fund, and will provide an update, if needed, in future monitoring reports.

Fleet Operating Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	<i>in millions</i> Variance
					%
Revenue	\$ 54.3	\$ 54.3	\$ 58.7	\$ 4.4	8.1%
Personnel Expenditures	12.7	12.7	12.9	(0.2)	-1.6%
Non-Personnel Expenditures	43.6	43.6	45.6	(2.0)	-4.5%
Expenditures	56.3	56.3	58.5	(2.2)	-3.9%
Net Year-End Projection	\$ (2.0)	\$ (2.0)	\$ 0.3	\$ 2.2	

Revenues in the Fleet Operating Fund are projected to exceed budget by \$4.4 million, or 8.1 percent at fiscal year-end. The surplus is attributed to an increase of \$2.8 million in usage fee revenue, which is received to offset the operating expenses associated with departments' use of vehicles and equipment; \$1.2 million increase in fuel billing, and \$230,000 in vehicle accident cost recoveries.

Expenditures are projected to be over budget by \$2.2 million, or 3.9 percent at fiscal year-end. Since the Fiscal Year 2022 Non-Discretionary (ND) budget was developed, both diesel and unleaded fuel prices have increased significantly (by 66 cents per gallon). Overall, fuel usage is projected to be less than budgeted in the General Fund and non-General Funds by 274,000 gallons; however, the increase in fuel costs have more than offset projected savings in fuel usage. The Department is also projecting an increase in costs associated with auto repair supplies and auto parts (which have been impacted by supply chain issues and inflation as a result of the pandemic), additional janitorial cleaning services due to COVID-19, and increases in personnel expenditures and fringe benefits.

Refuse Disposal Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	<i>in millions</i> Variance
					%
Revenue	\$ 36.8	\$ 36.8	\$ 37.6	\$ 0.8	2.2%
Personnel Expenditures	9.2	9.2	9.0	0.1	1.4%
Non-Personnel Expenditures	33.4	33.4	33.0	0.4	1.2%
Expenditures	42.5	42.5	42.0	0.5	1.2%
Net Year-End Projection	\$ (5.8)	\$ (5.8)	\$ (4.4)	\$ 1.3	

Revenues in the Refuse Disposal Fund are projected to be over budget by \$820,000, or 2.2 percent at fiscal-year end. This increase is primarily due to a payment received from the Public Utilities Department for the reconciliation of Miramar landfill gas electricity generation in calendar year 2019.

Expenditures in the Refuse Disposal Fund are projected to be under budget by \$520,000, or 1.2 percent at fiscal-year end. This decrease is due to savings in personnel and associated fringe benefits, and the suspension of non-essential supplies, trainings, and facility maintenance repairs. The savings is partially offset by overages related to the acceptance of contaminated soil from the Navy, which will be buried at the landfill; the Refuse Disposal Fund pays for the recycling fee on exempted tonnage (AB 939 Fee Exempt Subsidy Transfer) primarily from the Navy.

Recycling Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	<i>in millions</i>
					Variance %
Revenue	\$ 25.5	\$ 25.5	\$ 27.9	\$ 2.4	9.5%
Personnel Expenditures	6.7	6.7	7.0	(0.3)	-4.5%
Non-Personnel Expenditures	24.9	24.9	20.9	4.0	16.2%
Expenditures	31.7	31.7	27.9	3.7	11.8%
Net Year-End Projection	\$ (6.2)	\$ (6.2)	\$ (0.0)	\$ 6.2	

Revenues in the Recycling Fund are projected to be over budget by \$2.4 million, or 9.5 percent at fiscal year-end. The increase in revenue is primarily due to \$800,000 for the AB 939 Fee Exempt Transfer noted in the Refuse Disposal fund section of this report. Additional increases in revenue are associated with facility franchise fees, sales of recyclable materials, and one-time payments of liquidated damages from franchise haulers for failing to meet diversion requirements.

Expenditures are projected to be under budget by \$3.7 million, or 11.8 percent at fiscal year-end. The decrease in expenditures is primarily due to savings in curbside recycling contracts; for the first half of the year, the revenue from the sale of recyclable materials was high enough to cover the costs of processing the materials.

Engineering & Capital Projects Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	<i>in millions</i>
					Variance %
Revenue	\$ 129.7	\$ 129.7	\$ 121.6	\$ (8.1)	-6.2%
Personnel Expenditures	64.3	64.3	64.6	(0.3)	-0.5%
Non-Personnel Expenditures	65.4	65.4	62.0	3.3	5.0%
Expenditures	129.7	129.7	126.6	3.1	2.4%
Net Year-End Projection	\$ -	\$ -	\$ (5.0)	\$ (5.0)	

Revenues are projected to be under budget by \$8.1 million, or 6.2% at fiscal year-end. The decrease in revenue is due to a reduction in billable time charged as a result of COVID-19 impacts and reduced productivity of new hires while they are trained. As restrictions and stay-at-home orders have been lifted, the department has seen an increase in employees utilizing their leave for travel and COVID-related absences. Additionally, the department continues to struggle with employee retention and while they have filled a number of positions, it can take approximately four months for new hires to be trained and be fully billable, which generates revenue for the department. Though E&CP projects revenues to be under budget based on first

and second quarter trends, the department anticipates the revenue gap will decrease in the second half of the fiscal year as the holiday season ends and employee productivity increases. Additionally, E&CP anticipates retention rates will increase over the next year due to the recent engineer salary increases.

Expenditures are projected under budget by \$3.1 million, or 2.4 percent at fiscal year-end. The decrease in expenditures is primarily due a reduction in contractual spending relating to staff telecommuting because of the COVID-19 pandemic.

DoF will continue to work with the Engineering and Capital Projects Department to monitor the impacts of reduced revenue on this fund and will provide an update and recommendations for mitigating fund balance issues, if needed, in future monitoring reports.

Non-General Funds 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. 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	\$ 9.6	Not 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 already increased some fees for calendar year 2022. 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. As currently projected, the DSD fund is not expected to reach reserve targets.

The department and DoF will continue to monitor reserve levels, the impacts of the fee increases, and an update is expected to be included in the Third Quarter Report.

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 \$480,000 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 to \$4.7 million 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.

Appropriation Adjustments

The following section discusses the appropriation adjustments recommended in the Mid-Year Report.

RECOMMENDED ADJUSTMENTS

Authorities are requested to allow for budget transfers between General Fund departments, and appropriations in the General Fund and the non-General funds. All appropriation adjustments are balanced by an increase in budgeted revenue, offset with savings in other departments, or use fund balance.

Personnel Expenditure Reallocation

FY 2022 Mid-Year General Fund Personnel Expenditure Reallocation

Table 18

Department	Expenditures Increase/(Decrease)		Net Impact	
Personnel Expenditure Reallocation (-)	\$	-	\$	(7.4)
Citywide Program Expenditures		-		(7.4)
Personnel Expenditure Reallocation (+)	\$	7.4	\$	7.4
Fire-Rescue		2.4		2.4
Police		4.9		4.9
	\$	7.4	\$	(7.4)
			\$	-

Personnel Expenditure Reallocation

The General Fund requires a personnel expenditure reallocation among three General Fund departments in order to align budget with projections, resulting in no net impact to the salaries and wages category of the General Fund. 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. The Citywide Program Expenditures Department is projecting a savings of \$7.4 million in personnel expenditures, which is proposed for reallocation to the Police and Fire-Rescue Departments in the amounts of \$4.9 million and \$2.4 million, respectively, to help offset salary increases that were not budgeted directly in the two departments.

Appropriation Adjustments

FY 2022 Mid-Year Appropriation Adjustments				
Table 19		in millions		
Department	Increase/(Decrease)			
	Revenue	Expenditures	Net Impact	
General Fund Adjustments				
Major General Fund Revenues	\$ 2.2	\$ -	\$ 2.2	
Citywide Program Expenditures	-	17.6	(17.6)	
Environmental Services	-	0.5	(0.5)	
Fire-Rescue	3.5	-	3.5	
Library	-	0.5	(0.5)	
Office of Emergency Services	-	0.1	(0.1)	
Parks and Recreation	8.3	-	8.3	
Public Utilities	-	0.3	(0.3)	
Real Estate and Airport Management	6.5	-	6.5	
Stormwater	-	1.5	(1.5)	
General Fund Total	\$ 20.5	\$ 20.5	\$ (0.0)	
Non-General Fund Adjustments				
Fleet Operations Operating Fund	\$ 2.2	\$ 2.2	\$ -	
Non-General Fund Total	\$ 2.2	\$ 2.2	\$ -	

General Fund Appropriation Adjustments

Revenue Appropriations

A total of \$20.5 million in revenue appropriations is proposed in the General Fund, including \$2.2 million in Major General Fund Revenues, \$3.5 million in Fire-Rescue, \$8.3 million in Parks and Recreation, and \$6.5 million in the Department of Real Estate and Airport Management. The increase in revenue appropriations is proposed to balance the General Fund expenditure adjustment requests.

Citywide Program Expenditures

The Citywide Program Expenditures Department requires a \$17.6 million increase in expenditure appropriations to support additional Public Liability Claims and additional transfers to the Park Improvement Funds.

Environmental Services

The Environmental Services Department requires a \$496,000 increase in expenditure appropriations to support increased sidewalk sanitation services to support critical health and safety measures in the City.

Library

The Library Department requires a \$450,000 increase in expenditure appropriations to mitigate a deficit in non-personnel costs related to security services and janitorial services in conjunction with the ongoing pandemic and reopening of branch libraries.

Office of Emergency Services

The Office of Emergency Services (OES) requires a \$100,000 increase in expenditure appropriations. The increase is associated with unbudgeted rent expenses for office space occupied at the Environmental Services Building, including the City's Emergency Operations Center (EOC), San Diego Fire-Rescue Department's (SDFD) Department Operations Center (DOC), the San Diego Police Department's Department Operations Center (DOC), and OES office space.

Public Utilities

The Public Utilities Department requires a \$330,000 increase in expenditure appropriations to mitigate overages associated with city services billed for support of the City's Lakes Recreation Program. The Public Utilities Department's General Fund budget for these charges is insufficient to cover the increased costs of pay raises implemented for employees in other funds.

Stormwater

The Stormwater Department requires a \$1.5 million increase in expenditure appropriations to support: emergency pipe repair and channel work; facilities, specialized vehicles and equipment rentals, and safety gear for operations and maintenance staff; the investigation of opportunities for stormwater capture to reduce the City's dependence on imported water in alignment with the Climate Action Plan; consultant support; and storm drain work required by the sale of property in Mission Valley to San Diego State University.

Non-General Fund Appropriation Adjustments

Authorities are requested to increase appropriations in the Fleet Operations Operating Fund as discussed below.

Fleet Operations Operating Fund

The Fleet Operations Operating Fund requires an expenditure appropriation of \$2.2 million to mitigate deficits in personnel costs, fringe benefits, and other non-personnel expenditures. The increase is necessary to address increases in fuel costs, auto parts and repair supplies, and other overages discussed in the non-General Fund section of this report. This request is balanced by an increase in revenue appropriations; as discussed in the non-General Fund section of this report, the operating fund is projecting increases in revenue associated with usage fees and fuel billing.

CONCLUSION

The Fiscal Year 2022 Mid-Year Report projects both General Fund revenues and expenditures will end the year over budget, but will remain balanced by using the growth in the Major General Fund revenues and departmental revenues. The growth in revenue will allow the City to reduce its use of \$28.9 million in American Rescue Plan Act (ARPA) funding this fiscal year, and preserve it for future fiscal year needs.

General Fund revenues are projected to end the fiscal year \$20.7 million over the current budget, including \$31.1 million in Major General Fund Revenues when excluding ARPA, and \$18.5 million in departmental revenues. The primary driver of the increase in revenues is a continued, accelerated recovery from the COVID-19 pandemic, which can be seen in the Transient Occupancy Tax, Sales Tax, and departmental revenue projections detailed in the report.

General Fund Expenditures are projected to end the fiscal year \$20.5 million over budget, including \$11.0 million in personnel expenditures and \$9.5 million in fringe and non-personnel expenditures. Personnel expenditures are over budget primarily due to \$22.3 million in overtime, which is partially offset by \$12.8 million in salary savings. On the non-personnel expenditures side, overages are due in large part to a \$15.1 million transfer to the Public Liability Operating Fund to support on-going claims. The Public Liability Operating Fund is projected to have expenditures exceed revenues by \$24.5 million; for the Mid-Year Report, a transfer of \$15.1 million is recommended while we continue to monitor anticipated claims.

While projected increases in revenues are a positive sign that the City is recovering from the impacts of the COVID-19 pandemic, the City's budget remains balanced thanks to the use of \$120.4 million in one-time ARPA funding that is still projected for use this fiscal year.

COVID-19 continues to pose a risk to both the revenue and expenditure projections included in the Mid-Year, as is discussed in more detail throughout the report. Of particular note, the Mid-Year was unable to fully capture the impacts of the Omicron surge on revenues as well as impacts on City personnel costs (including overtime). The Mid-Year Report also does not include estimates or projections for the impacts of the mandatory vaccine requirement for City employees due to pending reviews of employee requested accommodations.

Due to these risks to the Mid-Year projections, only a number of appropriation adjustments are requested for the General Fund. Those proposed are intended to allow for continued departmental operations, provide for the payment of pending public liability claims, or meet charter requirements.

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. A contribution of \$14.8 million would be required to achieve Fiscal Year 2022 target levels. The Mid-Year Report does not include any action items for Council consideration to increase these reserves due to the risk of continued impacts from the pandemic on the City's finances; however, authority for the use of \$26.7 million in excess equity from Fiscal Year 2021 may be requested in subsequent budget monitoring reports for Fiscal Year 2022 or through the Fiscal Year 2023 budget development process.

Although this report is not proposing actions related to the General Fund Reserves, the Mid-Year does include the preservation of funding in the Pension Payment Stabilization Reserve. The Fiscal Year 2022 Adopted Budget included the use of \$7.9 million from the Pension Payment Stabilization Reserve for increases in the ADC. As a result of the Mid-Year's net General Fund projection, this one-time revenue is not needed to balance the General Fund and could be used to mitigate future Proposition B impacts or future increases in the ADC instead.

DoF and City departments will continue to monitor revenues, expenditures, and the continuing impacts of COVID-19 throughout the fiscal year. DoF will release the Third Quarter Report on May 17, 2022, which will contain updated projections and any other necessary budget adjustments for the City Council's consideration.

ATTACHMENTS

1. General Fund Projected Revenues
2. General Fund Projected Expenditures
3. Non-General Fund Projections
4. Mid-Year Budget Monitoring Report – Vacancy Status Report
5. Fiscal Year 2022 Charter 39 Supporting Schedules, as of November 2021
6. Police Fiscal Year 2022 Appropriation Ordinance Update Memo
7. Reporting Requirements per the AO – City Attorney
8. Homelessness Strategies and Solutions Department Update Memo

General Fund Projected Revenues

Department ¹	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund Major Revenues					
Charges for Current Services	\$ 26,625,597	\$ 26,625,597	\$ 26,810,744	\$ 185,147	0.7%
Franchise Fees ²	78,315,824	86,190,824	86,185,524	(5,300)	0.0%
Interest and Dividends	3,408,893	3,408,893	3,408,893	-	0.0%
Motor Vehicle License Fees	218,999	218,999	218,999	-	0.0%
Fines, Forfeitures, and Penalties	-	-	90,050	90,050	100.0%
Other Revenue	-	-	(727)	(727)	100.0%
Property Tax	672,247,298	672,247,298	658,518,013	(13,729,285)	-2.0%
Property Transfer Tax	11,242,281	11,242,281	16,725,880	5,483,599	48.8%
Refuse Collector Business Tax	972,000	972,000	1,556,067	584,067	60.1%
Revenue from Federal and Other Agencies	1,093,258	1,093,258	1,093,258	-	0.0%
Revenue from Money and Property	10,715,260	10,715,260	10,715,260	-	0.0%
Sales Tax	320,822,549	320,822,549	341,144,570	20,322,021	6.3%
Transfers In	206,052,907	198,177,907	162,994,828	(35,183,079)	-17.8%
Transient Occupancy Tax ³	95,455,607	95,455,607	119,904,977	24,449,370	25.6%
Subtotal Major General Fund Revenues	\$ 1,427,170,473	\$ 1,427,170,473	\$ 1,429,366,337	\$ 2,195,864	0.2%
City Auditor	\$ -	\$ -	\$ 1,527	\$ 1,527	100.0%
City Clerk	135,582	135,582	93,958	(41,624)	-30.7%
Citywide Program Expenditures	-	-	-	-	0.0%
Communications	372,107	372,107	521,611	149,504	40.2%
Council Administration	-	-	687	687	100.0%
Council District 1	-	-	-	-	0.0%
Council District 2	-	-	-	-	0.0%
Council District 3	-	-	-	-	0.0%
Council District 4	-	-	-	-	0.0%
Council District 5	-	-	-	-	0.0%
Council District 6	-	-	-	-	0.0%
Council District 7	-	-	1,500	1,500	100.0%
Council District 8	-	-	-	-	0.0%
Council District 9	-	-	-	-	0.0%
Debt Management	778,500	778,500	649,905	(128,595)	-16.5%
Department of Finance	2,230,481	2,230,481	2,051,686	(178,795)	-8.0%
Department of Information Technology	-	-	342,436	342,436	100.0%
Department of Real Estate and Airport Management	48,559,070	48,559,070	55,114,770	6,555,700	13.5%
Development Services	3,556,890	3,556,890	931,094	(2,625,796)	-73.8%
Economic Development	6,169,520	6,169,520	6,029,721	(139,799)	-2.3%
Environmental Services	1,360,151	1,360,151	1,409,834	49,683	3.7%
Ethics Commission	-	-	427	427	100.0%
Fire-Rescue	52,382,968	52,382,968	59,831,632	7,448,664	14.2%
General Services	-	-	-	-	0.0%
Government Affairs	319,094	319,094	319,094	-	0.0%
Homelessness Strategies & Solutions	500,000	500,000	367,936	(132,064)	-26.4%
Human Resources	675,280	675,280	530,505	(144,775)	-21.4%
Infrastructure/Public Works	-	-	-	-	0.0%

General Fund Projected Revenues

Department ¹	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Library	\$ 1,559,780	\$ 1,559,780	\$ 1,467,761	\$ (92,019)	-5.9%
Mobility	2,677,140	2,677,140	1,753,563	(923,577)	-34.5%
Neighborhood Services	-	-	-	-	0.0%
Office of Boards and Commissions	-	-	44	44	100.0%
Office of Emergency Services	1,596,325	1,596,325	1,410,566	(185,759)	-11.6%
Office of Race & Equity	-	-	-	-	0.0%
Office of the Assistant Chief Operating Officer	-	-	39	39	100.0%
Office of the Chief Financial Officer	-	-	-	-	0.0%
Office of the Chief Operating Officer	579,976	579,976	579,976	-	0.0%
Office of the City Attorney	3,910,296	3,910,296	3,124,384	(785,912)	-20.1%
Office of the City Treasurer	41,861,360	41,861,360	41,724,081	(137,279)	-0.3%
Office of the Independent Budget Analyst	-	-	-	-	0.0%
Office of the Mayor	-	-	67	67	100.0%
Parks and Recreation	28,423,053	28,423,053	36,775,526	8,352,473	29.4%
Performance and Analytics	-	-	624	624	100.0%
Personnel	6,200	6,200	6,691	491	7.9%
Planning	3,081,120	3,081,120	2,983,180	(97,940)	-3.2%
Police	41,437,423	41,437,423	44,283,004	2,845,581	6.9%
Public Utilities	1,345,146	1,345,146	1,303,147	(41,999)	-3.1%
Real Estate Assets - Facilities Services	4,923,756	4,923,756	3,868,853	(1,054,903)	-21.4%
Purchasing and Contracting	175,254	175,254	411,208	235,954	134.6%
Sustainability	-	-	(650)	(650)	100.0%
Storm Water	8,854,600	8,854,600	8,444,198	(410,402)	-4.6%
Smart and Sustainable Communities	-	-	1,608	1,608	100.0%
Transportation	58,906,886	58,906,886	58,509,430	(397,456)	-0.7%
<i>Subtotal Departmental General Fund Revenues</i>	<i>\$ 316,377,958</i>	<i>\$ 316,377,958</i>	<i>\$ 334,845,623</i>	<i>\$ 18,467,665</i>	<i>5.8%</i>
Total General Fund Revenues	\$ 1,743,548,431	\$ 1,743,548,431	\$ 1,764,211,959	\$ 20,663,528	1.2%

The current budget presented in this table is as of November 2021 (accounting period 5) unless otherwise noted.

¹ The Fiscal Year 2022 Adopted Budget included several reorganizations and restructures, including the creation of new departments. The accounting structure changes were approved as part of the FY 2022 budget process.

² Total City FY 2022 Adopted Budget for Franchise Fees is \$162.3 million and the projection is \$172.9 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

³ Total City FY 2022 Adopted Budget for Transient Occupancy Tax is \$181.1 million and the projection is \$227.6 million. The balance is budgeted in the Transient Occupancy Tax Fund.

General Fund Projected Expenditures

Department ¹	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Auditor	\$ 4,350,115	\$ 4,350,115	\$ 4,178,208	\$ 171,907	4.0%
City Clerk	6,754,384	6,754,384	6,288,713	465,671	6.9%
Citywide Program Expenditures	150,308,562	150,251,187	160,527,037	(10,275,850)	-6.8%
Commission on Police Practices	1,327,134	1,327,134	1,029,051	298,083	22.5%
Communications	5,442,687	5,442,687	5,224,785	217,902	4.0%
Compliance	2,345,084	2,345,084	2,000,809	344,275	14.7%
Council Administration	2,921,606	2,921,606	3,025,250	(103,644)	-3.5%
Council District 1	1,446,749	1,446,749	1,328,758	117,991	8.2%
Council District 1 - Community Projects, Programs and Services	100,000	100,000	100,000	-	0.0%
Council District 2	1,425,974	1,425,974	1,344,320	81,654	5.7%
Council District 2 - Community Projects, Programs and Services	100,000	100,000	100,000	-	0.0%
Council District 3	1,248,067	1,248,067	1,307,494	(59,427)	-4.8%
Council District 3 - Community Projects, Programs and Services	100,000	100,000	100,000	-	0.0%
Council District 4	1,581,458	1,581,458	1,506,335	75,123	4.8%
Council District 4 - Community Projects, Programs and Services	100,000	100,000	100,000	-	0.0%
Council District 5	1,300,956	1,300,956	1,159,149	141,807	10.9%
Council District 5 - Community Projects, Programs and Services	100,000	100,000	100,000	-	0.0%
Council District 6	1,368,733	1,368,733	1,083,394	285,339	20.8%
Council District 6 - Community Projects, Programs and Services	100,000	96,520	96,520	-	0.0%
Council District 7	1,366,796	1,366,796	1,357,044	9,752	0.7%
Council District 7 - Community Projects, Programs and Services	100,000	100,000	100,000	-	0.0%
Council District 8	1,857,388	1,857,388	1,541,374	316,014	17.0%
Council District 8 - Community Projects, Programs and Services	100,000	95,000	95,000	-	0.0%
Council District 9	1,167,450	1,167,450	1,157,345	10,105	0.9%
Council District 9 - Community Projects, Programs and Services	100,000	100,000	100,000	-	0.0%
Debt Management	2,414,975	2,414,975	2,321,112	93,863	3.9%
Department of Finance	20,307,420	20,307,420	20,011,782	295,638	1.5%
Department of Information Technology	994,975	994,975	988,679	6,296	0.6%
Department of Real Estate and Airport Management	5,937,492	5,947,098	5,889,125	57,973	1.0%
Development Services	9,092,254	9,092,254	8,975,440	116,814	1.3%
Economic Development	22,530,434	22,459,014	21,582,089	876,925	3.9%
Environmental Services	58,761,446	58,761,446	59,059,113	(297,667)	-0.5%
Ethics Commission	1,292,674	1,292,674	1,201,064	91,610	7.1%
Fire-Rescue	308,695,006	308,695,006	322,691,929	(13,996,923)	-4.5%
General Services	-	-	654	(654)	100.0%
Government Affairs	1,352,474	1,352,474	1,144,667	207,807	15.4%
Homelessness Strategies & Solutions	18,071,824	18,071,824	17,282,485	789,339	4.4%
Human Resources	7,000,648	7,000,648	7,221,418	(220,770)	-3.2%
Infrastructure/Public Works	-	-	1,025	(1,025)	100.0%
Library	60,741,326	60,815,746	61,306,820	(491,074)	-0.8%
Mobility	3,255,096	3,255,096	3,031,240	223,856	6.9%
Neighborhood Services	-	-	(4,154)	4,154	100.0%
Office of Boards and Commissions	786,462	786,462	754,218	32,244	4.1%
Office of Emergency Services	3,409,414	3,409,414	3,355,745	53,669	1.6%

General Fund Projected Expenditures					
Department ¹	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Office of Race & Equity	\$ 788,532	\$ 788,532	\$ 577,038	\$ 211,494	26.8%
Office of the Assistant Chief Operating Officer	-	-	(9)	9	100.0%
Office of the Chief Financial Officer	-	-	(102)	102	100.0%
Office of the Chief Operating Officer	4,154,067	4,154,067	3,298,422	855,645	20.6%
Office of the City Attorney	68,799,335	68,799,335	71,512,576	(2,713,241)	-3.9%
Office of the City Treasurer	18,978,821	18,978,821	18,548,814	430,007	2.3%
Office of the Independent Budget Analyst	2,569,144	2,569,144	2,224,478	344,666	13.4%
Office of the Mayor	3,383,222	3,383,222	3,156,440	226,782	6.7%
Parks and Recreation	133,859,293	133,864,293	130,129,989	3,734,304	2.8%
Performance and Analytics	4,834,257	4,834,257	4,925,114	(90,857)	-1.9%
Personnel	10,612,912	10,612,912	10,560,371	52,541	0.5%
Planning	9,120,153	9,120,153	8,900,780	219,373	2.4%
Police	593,292,386	593,292,386	599,432,123	(6,139,737)	-1.0%
Public Utilities	2,396,709	2,396,709	2,733,422	(336,713)	-14.0%
Facilities Services	23,649,598	23,649,598	23,282,641	366,957	1.6%
Purchasing and Contracting	19,264,024	19,264,024	19,399,646	(135,622)	-0.7%
Sustainability	2,060,106	2,060,106	942,741	1,117,365	54.2%
Stormwater	51,557,489	51,557,489	53,027,832	(1,470,343)	-2.9%
Smart and Sustainable Communities	-	-	(1,296)	1,296	100.0%
Transportation	82,471,320	82,663,111	79,795,877	2,867,234	3.5%
Total General Fund Expenditures	\$ 1,743,548,431	\$ 1,743,691,973	\$ 1,764,211,934	\$ (20,519,961)	-1.2%

The current budget presented in this table is as of November 2021 (accounting period 5) unless otherwise noted.

¹ The Fiscal Year 2022 Adopted Budget included several reorganizations and restructures, including the creation of new departments. The accounting structure changes were approved as part of the FY 2022 budget process.

Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Airports Fund	Revenue	\$ 6,848,553	\$ 6,848,553	\$ 7,133,311	\$ 284,758	4.2%
	Expenditures	8,891,137	8,891,137	8,098,050	793,087	8.9%
Central Stores Fund	Revenue	7,478,415	7,478,415	6,628,071	(850,344)	-11.4%
	Expenditures	7,375,189	7,375,189	6,841,890	533,299	7.2%
Concourse and Parking Garages Operating Fund	Revenue	2,981,406	2,981,406	1,547,020	(1,434,386)	-48.1%
	Expenditures	2,986,908	2,986,908	2,491,391	495,517	16.6%
Department of Information Technology Fund	Revenue	84,301,733	84,301,733	84,440,713	138,980	0.2%
	Expenditures	85,284,249	85,284,249	84,795,958	488,291	0.6%
Development Services Fund	Revenue	90,559,027	90,559,027	94,693,085	4,134,058	4.6%
	Expenditures	93,395,333	93,395,333	91,751,528	1,643,805	1.8%
Energy Conservation Program Fund	Revenue	4,507,573	4,507,573	4,647,408	139,835	3.1%
	Expenditures	5,202,097	5,202,097	5,113,441	88,656	1.7%
Engineering and Capital Projects Fund	Revenue	129,691,734	129,691,734	121,604,349	(8,087,385)	-6.2%
	Expenditures	129,691,734	129,691,734	126,619,403	3,072,331	2.4%
Facilities Financing Fund	Revenue	3,338,497	3,338,497	3,260,139	(78,358)	-2.3%
	Expenditures	3,387,023	3,387,023	3,281,234	105,789	3.1%
Fire/EMS Transportation Program Fund	Revenue	11,160,856	11,160,856	11,160,855	(1)	0.0%
	Expenditures	12,571,378	12,571,378	12,328,039	243,339	1.9%
Fleet Operating Fund	Revenue	54,331,739	54,331,739	58,724,409	4,392,670	8.1%
	Expenditures	56,306,055	56,306,055	58,474,027	(2,167,972)	-3.9%
GIS Fund	Revenue	4,894,107	4,894,107	4,986,757	92,650	1.9%
	Expenditures	5,375,105	5,375,105	5,457,862	(82,757)	-1.5%
Golf Course Fund	Revenue	20,870,347	20,870,347	28,039,853	7,169,506	34.4%
	Expenditures	20,830,312	20,830,312	20,517,693	312,619	1.5%
Junior Lifeguard Program Fund	Revenue	615,150	615,150	615,150	-	0.0%
	Expenditures	641,657	641,657	934,247	(292,590)	-45.6%
Local Enforcement Agency Fund	Revenue	786,417	786,417	715,239	(71,178)	-9.1%
	Expenditures	1,000,250	1,000,250	790,502	209,748	21.0%
Los Peñasquitos Canyon Preserve Fund	Revenue	261,360	261,360	270,074	8,714	3.3%
	Expenditures	277,975	277,975	281,123	(3,148)	-1.1%
OneSD Support Fund	Revenue	25,413,789	25,413,789	25,560,440	146,651	0.6%
	Expenditures	28,127,196	28,127,196	27,785,726	341,470	1.2%
Parking Meter Operations Fund	Revenue	11,297,852	11,297,852	8,957,629	(2,340,223)	-20.7%
	Expenditures	10,807,988	10,807,988	8,928,067	1,879,921	17.4%
Petco Park Fund	Revenue	17,223,542	17,223,542	17,223,540	(2)	0.0%
	Expenditures	17,221,884	17,221,884	17,222,654	(770)	0.0%

Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Publishing Services Fund	Revenue	\$ 1,640,551	\$ 1,640,551	\$ 1,448,786	\$ (191,765)	-11.7%
	Expenditures	1,765,259	1,765,259	1,910,776	(145,517)	-8.2%
Recycling Fund	Revenue	25,450,760	25,450,760	27,879,111	2,428,351	9.5%
	Expenditures	31,666,680	31,666,680	27,925,204	3,741,476	11.8%
Refuse Disposal Fund	Revenue	36,754,373	36,754,373	37,578,579	824,206	2.2%
	Expenditures	42,536,861	42,536,861	42,020,712	516,149	1.2%
Risk Management Administration Fund	Revenue	12,084,323	12,084,323	12,121,581	37,258	0.3%
	Expenditures	12,724,137	12,724,137	12,959,974	(235,837)	-1.9%
Seized Assets - Federal DOJ Fund	Revenue	1,069,307	1,069,307	144,840	(924,467)	-86.5%
	Expenditures	1,320,316	1,320,316	1,320,316	-	0.0%
Seized Assets - California Fund	Revenue	11,881	11,881	103,621	91,740	772.2%
	Expenditures	11,919	11,919	11,444	475	4.0%
Seized Asset Fund - Federal Treasury Fund	Revenue	118,812	118,812	30,557	(88,255)	-74.3%
	Expenditures	719,187	719,187	717,985	1,202	0.2%
Sewer Utility Funds ¹	Revenue	609,658,780	609,658,780	568,434,093	(41,224,687)	-6.8%
	Expenditures	387,660,237	387,660,237	366,930,442	20,729,795	5.3%
Stadium Operations Fund	Revenue	-	-	2,574	2,574	100.0%
	Expenditures	1,137,218	1,137,218	972,773	164,445	14.5%
State COPS	Revenue	3,000,000	3,000,000	3,507,233	507,233	16.9%
	Expenditures	5,825,070	5,825,070	5,825,070	-	0.0%
Transient Occupancy Tax Fund						
Cultural Affairs	Revenue	\$ -	\$ -	\$ 1	\$ 1	100.0%
Special Events & Filming	Revenue	40,000	40,000	49,182	9,182	23.0%
Major Revenues	Revenue	-	-	-	-	0.0%
Special Promotional Programs	Revenue	87,672,705	87,672,705	109,720,426	22,047,721	25.1%
<i>Total Transient Occupancy Tax Fund Revenue</i>		<u>\$ 87,712,705</u>	<u>\$ 87,712,705</u>	<u>\$ 109,769,610</u>	<u>\$ 22,056,905</u>	
Cultural Affairs	Expenditures	\$ 1,878,812	\$ 1,878,812	\$ 1,816,379	\$ 62,433	3.3%
Special Events & Filming	Expenditures	1,502,302	1,502,302	1,334,473	167,829	11.2%
Major Revenues	Expenditures	-	-	-	-	0.0%
Special Promotional Programs	Expenditures	84,326,996	84,326,996	102,736,540	(18,409,544)	-21.8%
<i>Total Transient Occupancy Tax Fund Expenditures</i>		<u>\$ 87,708,110</u>	<u>\$ 87,708,110</u>	<u>\$ 105,887,392</u>	<u>\$ (18,179,282)</u>	
Underground Surcharge Fund	Revenue	68,792,378	\$ 68,792,378	\$ 63,754,684	\$ (5,037,694)	-7.3%
	Expenditures	93,117,658	93,117,658	27,863,440	65,254,218	70.1%

Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Water Utility Operating Fund ¹	Revenue	1,021,299,317	1,021,299,317	881,665,751	(139,633,566)	-13.7%
	Expenditures	608,741,099	608,741,099	589,255,624	19,485,475	3.2%
Wireless Communications Technology Fund	Revenue	9,182,740	9,182,740	9,227,066	44,326	0.5%
	Expenditures	10,334,834	10,334,834	9,813,647	521,187	5.0%

The current budget presented in this table is as of November 2021 (accounting period 5) unless otherwise noted. Capital Improvements Program expenditure budgets are excluded.

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

Fiscal Year 2022 Mid-Year Monitoring Report - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2022)

Attachment 4

Department Name	Fund Name	Job Classification	FTE
Airports	Airports Enterprise	Airport Operations Assistant	1.00
Airports	Airports Enterprise	Environmental Biologist 3	1.00
Airports	Airports Enterprise	Grounds Maintenance Worker 2	1.00
Airports Total			3.00
City Attorney	General Fund	Administrative Aide 1	1.00
City Attorney	General Fund	Assistant for Community Outreach	1.00
City Attorney	General Fund	Assistant Management Analyst	1.00
City Attorney	General Fund	Associate Management Analyst	1.00
City Attorney	General Fund	City Attorney Investigator	3.00
City Attorney	General Fund	Clerical Assistant 2	1.00
City Attorney	General Fund	Court Support Clerk 1	2.00
City Attorney	General Fund	Court Support Clerk 2	5.00
City Attorney	General Fund	Deputy City Attorney	10.00
City Attorney	General Fund	Legal Secretary 2	1.00
City Attorney	General Fund	Paralegal	2.00
City Attorney	General Fund	Senior Clerk/Typist	4.00
City Attorney	General Fund	Senior Paralegal	1.00
City Attorney Total			33.00
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	2.00
City Clerk	General Fund	Legislative Recorder 2	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			9.00
City Treasurer	General Fund	Accountant 2	2.00
City Treasurer	General Fund	Accountant 3	2.00
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 Supervisor	1.00
City Treasurer	General Fund	Deputy Director	0.75
City Treasurer	General Fund	Principal Accountant	2.00
City Treasurer	General Fund	Program Coordinator	1.00
City Treasurer	General Fund	Public Information Clerk	3.00
City Treasurer	Parking Meter Ops	Deputy Director	0.25
City Treasurer Total			17.00
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			5.00
Communications	General Fund	Multimedia Production Coordinator	2.00
Communications	General Fund	Multimedia Production Specialist	1.00
Communications	General Fund	Senior Public Information Officer	1.00
Communications	General Fund	Supervising Public Information Officer	1.00
Communications Total			5.00
Compliance	General Fund	Program Coordinator	1.00
Compliance	General Fund	Senior Management Analyst	1.00
Compliance Total			2.00
Council Administration	General Fund	Council Representative 1	3.00
Council Administration Total			3.00
Council District 1	General Fund	Council Representative 1	1.00
Council District 1	General Fund	Council Representative 2A	1.00
Council District 1 Total			2.00
Council District 2	General Fund	Council Representative 1	1.00
Council District 2 Total			1.00
Council District 4	General Fund	Council Representative 1	1.75
Council District 4 Total			1.75
Council District 5	General Fund	Council Representative 1	2.00
Council District 5 Total			2.00
Council District 6	General Fund	Council Representative 1	3.00
Council District 6 Total			3.00
Council District 7	General Fund	Council Representative 1	1.00
Council District 7 Total			1.00
Council District 8	General Fund	Council Representative 1	2.00
Council District 8 Total			2.00
Council District 9	General Fund	Council Representative 1	1.00
Council District 9 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	Account Audit Clerk	1.00
Department of Finance	General Fund	Assistant Department Director	1.00
Department of Finance	General Fund	Finance Analyst 2	10.00
Department of Finance	General Fund	Finance Analyst 3	1.00
Department of Finance	General Fund	Finance Analyst 4	1.00
Department of Finance	General Fund	Financial Operations Manager	1.00
Department of Finance	General Fund	Payroll Specialist 2	1.00
Department of Finance Total			16.00
Development Services	General Fund	Combination Inspector 1	1.00

Fiscal Year 2022 Mid-Year Monitoring Report - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2022)

Attachment 4

Department Name	Fund Name	Job Classification	FTE
Development Services	General Fund	Combination Inspector 2	2.00
Development Services	General Fund	Public Information Clerk	2.00
Development Services	General Fund	Senior Clerk/Typist	2.00
Development Services	General Fund	Senior Zoning Investigator	1.00
Development Services	General Fund	Word Processing Operator	1.00
Development Services	General Fund	Zoning Investigator 2	6.00
Development Services	Planning & Devel Rev	Account Clerk	2.00
Development Services	Planning & Devel Rev	Administrative Aide 1	4.00
Development Services	Planning & Devel Rev	Administrative Aide 2	1.00
Development Services	Planning & Devel Rev	Assistant Engineer-Civil	10.00
Development Services	Planning & Devel Rev	Assistant Engineer-Traffic	8.00
Development Services	Planning & Devel Rev	Assistant Planner	1.00
Development Services	Planning & Devel Rev	Associate Engineer-Traffic	1.00
Development Services	Planning & Devel Rev	Associate Management Analyst	1.00
Development Services	Planning & Devel Rev	Associate Planner	3.00
Development Services	Planning & Devel Rev	Clerical Assistant 2	3.00
Development Services	Planning & Devel Rev	Combination Inspector 1	2.00
Development Services	Planning & Devel Rev	Combination Inspector 2	2.00
Development Services	Planning & Devel Rev	Deputy Director	1.00
Development Services	Planning & Devel Rev	Development Project Manager 1	1.00
Development Services	Planning & Devel Rev	Development Project Manager 2	14.00
Development Services	Planning & Devel Rev	Development Project Manager 3	2.00
Development Services	Planning & Devel Rev	Electrical Inspector 2	2.00
Development Services	Planning & Devel Rev	Information Systems Administrator	1.00
Development Services	Planning & Devel Rev	Junior Engineer-Civil	1.00
Development Services	Planning & Devel Rev	Junior Planner	1.00
Development Services	Planning & Devel Rev	Land Surveying Assistant	1.00
Development Services	Planning & Devel Rev	Life Safety Inspector 1	1.00
Development Services	Planning & Devel Rev	Mechanical Inspector 2	1.00
Development Services	Planning & Devel Rev	Payroll Specialist 2	1.00
Development Services	Planning & Devel Rev	Plan Review Specialist 1	1.00
Development Services	Planning & Devel Rev	Plan Review Specialist 2	1.00
Development Services	Planning & Devel Rev	Plan Review Specialist 3	14.00
Development Services	Planning & Devel Rev	Plan Review Specialist 4	4.00
Development Services	Planning & Devel Rev	Public Information Clerk	4.00
Development Services	Planning & Devel Rev	Senior Cashier	1.00
Development Services	Planning & Devel Rev	Senior Civil Engineer	1.00
Development Services	Planning & Devel Rev	Senior Clerk/Typist	2.00
Development Services	Planning & Devel Rev	Senior Combination Inspector	1.00
Development Services	Planning & Devel Rev	Senior Planner	2.00
Development Services	Planning & Devel Rev	Senior Structural Inspector	1.00
Development Services	Planning & Devel Rev	Structural Engineering Associate	2.00
Development Services	Planning & Devel Rev	Structural Inspector 2	5.00
Development Services	Planning & Devel Rev	Supervising Development Project Manager	2.00
Development Services	Planning & Devel Rev	Supervising Management Analyst	1.00
Development Services	Planning & Devel Rev	Supervising Plan Review Specialist	2.00
Development Services	Planning & Devel Rev	Trainer	1.00
Development Services	Planning & Devel Rev	Zoning Investigator 2	1.00
Development Services Total			126.00
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 3	1.00
Economic Development	General Fund	Community Development Specialist 4	1.00
Economic Development	General Fund	Senior Management Analyst	1.00
Economic Development Total			5.00
Emergency Medical Services	EMS/MTS Fund	Administrative Aide 2	1.00
Emergency Medical Services	EMS/MTS Fund	Fire Fighter 2	1.00
Emergency Medical Services Total			2.00
Engineering & Capital Projects	Eng & Cap Projects	Administrative Aide 1	5.00
Engineering & Capital Projects	Eng & Cap Projects	Administrative Aide 2	1.00
Engineering & Capital Projects	Eng & Cap Projects	Assistant Deputy Director	2.00
Engineering & Capital Projects	Eng & Cap Projects	Assistant Engineer-Civil	32.00
Engineering & Capital Projects	Eng & Cap Projects	Assistant Engineer-Electrical	2.00
Engineering & Capital Projects	Eng & Cap Projects	Associate Engineer-Civil	9.00
Engineering & Capital Projects	Eng & Cap Projects	Associate Engineer-Electrical	1.00
Engineering & Capital Projects	Eng & Cap Projects	Associate Engineer-Traffic	1.00
Engineering & Capital Projects	Eng & Cap Projects	Associate Management Analyst	4.00
Engineering & Capital Projects	Eng & Cap Projects	Auto Messenger 2	0.50
Engineering & Capital Projects	Eng & Cap Projects	Clerical Assistant 2	3.00
Engineering & Capital Projects	Eng & Cap Projects	Environmental Biologist 3	1.00
Engineering & Capital Projects	Eng & Cap Projects	Junior Engineer-Civil	4.00
Engineering & Capital Projects	Eng & Cap Projects	Land Surveying Assistant	10.00
Engineering & Capital Projects	Eng & Cap Projects	Park Designer	1.00
Engineering & Capital Projects	Eng & Cap Projects	Payroll Specialist 2	3.00
Engineering & Capital Projects	Eng & Cap Projects	Principal Drafting Aide	1.00
Engineering & Capital Projects	Eng & Cap Projects	Principal Engineering Aide	18.00
Engineering & Capital Projects	Eng & Cap Projects	Principal Survey Aide	9.00
Engineering & Capital Projects	Eng & Cap Projects	Project Assistant	11.00
Engineering & Capital Projects	Eng & Cap Projects	Project Officer 1	3.00
Engineering & Capital Projects	Eng & Cap Projects	Project Officer 2	1.00
Engineering & Capital Projects	Eng & Cap Projects	Safety Officer	1.00
Engineering & Capital Projects	Eng & Cap Projects	Senior Civil Engineer	5.00

Fiscal Year 2022 Mid-Year Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 24, 2022)

Attachment 4

Department Name	Fund Name	Job Classification	FTE
Engineering & Capital Projects	Eng & Cap Projects	Senior Engineering Aide	1.00
Engineering & Capital Projects	Eng & Cap Projects	Senior Management Analyst	3.00
Engineering & Capital Projects	Eng & Cap Projects	Senior Survey Aide	2.00
Engineering & Capital Projects	Eng & Cap Projects	Supervising Management Analyst	1.00
Engineering & Capital Projects	Eng & Cap Projects	Trainer	2.00
Engineering & Capital Projects	Eng & Cap Projects	Training Supervisor	1.00
Engineering & Capital Projects	Eng & Cap Projects	Word Processing Operator	3.00
Engineering & Capital Projects Total			141.50
Environmental Services	General Fund	Administrative Aide 1	0.80
Environmental Services	General Fund	Administrative Aide 2	1.83
Environmental Services	General Fund	Clerical Assistant 2	1.00
Environmental Services	General Fund	Code Compliance Officer	14.00
Environmental Services	General Fund	Code Compliance Supervisor	2.00
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 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	Senior Management Analyst	1.00
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
Environmental Services	Recycling Enterprise	Administrative Aide 2	1.66
Environmental Services	Recycling Enterprise	Custodian 1	0.31
Environmental Services	Recycling Enterprise	Hazardous Materials Program Manager	0.45
Environmental Services	Recycling Enterprise	Heavy Truck Driver 1	1.00
Environmental Services	Recycling Enterprise	Information Systems Analyst 2	0.28
Environmental Services	Recycling Enterprise	Public Works Dispatcher	0.35
Environmental Services	Recycling Enterprise	Recycling Specialist 3	1.00
Environmental Services	Recycling Enterprise	Safety and Training Manager	0.31
Environmental Services	Recycling Enterprise	Sanitation Driver 2	3.00
Environmental Services	Recycling Enterprise	Sanitation Driver Trainee	4.00
Environmental Services	Recycling Enterprise	Supervising Management Analyst	0.15
Environmental Services	Recycling Enterprise	Utility Worker 2	1.00
Environmental Services	Refuse Disposal Enterprise	Administrative Aide 1	0.20
Environmental Services	Refuse Disposal Enterprise	Administrative Aide 2	1.51
Environmental Services	Refuse Disposal Enterprise	Custodian 1	0.69
Environmental Services	Refuse Disposal Enterprise	Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Enterprise	Equipment Technician 2	1.00
Environmental Services	Refuse Disposal Enterprise	Hazardous Materials Inspector 2	1.00
Environmental Services	Refuse Disposal Enterprise	Hazardous Materials Program Manager	0.10
Environmental Services	Refuse Disposal Enterprise	Heavy Truck Driver 1	2.00
Environmental Services	Refuse Disposal Enterprise	Heavy Truck Driver 2	1.00
Environmental Services	Refuse Disposal Enterprise	Information Systems Analyst 2	0.34
Environmental Services	Refuse Disposal Enterprise	Laborer	5.00
Environmental Services	Refuse Disposal Enterprise	Landfill Equipment Operator	2.00
Environmental Services	Refuse Disposal Enterprise	Program Manager	1.00
Environmental Services	Refuse Disposal Enterprise	Public Works Dispatcher	0.05
Environmental Services	Refuse Disposal Enterprise	Safety and Training Manager	0.33
Environmental Services	Refuse Disposal Enterprise	Senior Mechanical Engineer	1.00
Environmental Services	Refuse Disposal Enterprise	Supervising Management Analyst	1.45
Environmental Services	Refuse Disposal Enterprise	Utility Worker 1	3.00
Environmental Services	Refuse Disposal Enterprise	Utility Worker 2	6.00
Environmental Services Total			123.00
Ethics Commission	General Fund	Program Manager	1.00
Ethics Commission Total			1.00
Facilities Services	General Fund	Account Clerk	1.00
Facilities Services	General Fund	Associate Management Analyst	1.00
Facilities Services	General Fund	Building Maintenance Supervisor	2.00
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	1.00
Facilities Services	General Fund	Plasterer	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			28.50
Fire-Rescue	General Fund	Assistant Fire Marshal-Civilian	2.00
Fire-Rescue	General Fund	Associate Management Analyst	1.00
Fire-Rescue	General Fund	Clerical Assistant 2	1.00

Fiscal Year 2022 Mid-Year Monitoring Report - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2022)

Attachment 4

Department Name	Fund Name	Job Classification	FTE
Fire-Rescue	General Fund	Code Compliance Officer	1.00
Fire-Rescue	General Fund	Dispatcher 1	7.00
Fire-Rescue	General Fund	Fire Battalion Chief	1.00
Fire-Rescue	General Fund	Fire Captain	28.00
Fire-Rescue	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Dispatcher	7.00
Fire-Rescue	General Fund	Fire Engineer	27.00
Fire-Rescue	General Fund	Fire Fighter 1	7.00
Fire-Rescue	General Fund	Fire Fighter 2	48.00
Fire-Rescue	General Fund	Fire Fighter 3	7.00
Fire-Rescue	General Fund	Fire Prevention Inspector 2	1.00
Fire-Rescue	General Fund	Fire Prevention Inspector 2-Civilian	1.00
Fire-Rescue	General Fund	Fire Prevention Supervisor	1.00
Fire-Rescue	General Fund	Information Systems Analyst 2	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 Account Clerk	1.00
Fire-Rescue	General Fund	Senior Management Analyst	1.00
Fire-Rescue Total			147.00
Fleet Operations	Fleet Operations	Apprentice 2-Fleet Technician	1.00
Fleet Operations	Fleet Operations	Assistant Fleet Technician	4.00
Fleet Operations	Fleet Operations	Equipment Operator 2	1.00
Fleet Operations	Fleet Operations	Fleet Manager	1.00
Fleet Operations	Fleet Operations	Fleet Team Leader	1.00
Fleet Operations	Fleet Operations	Fleet Technician	5.00
Fleet Operations	Fleet Operations	Master Fleet Technician	4.00
Fleet Operations	Fleet Operations	Stock Clerk	2.00
Fleet Operations Total			19.00
Homelessness Strategies & Solutions	General Fund	Program Manager	2.00
Homelessness Strategies & Solutions	General Fund	Senior Management Analyst	1.00
Homelessness Strategies & Solutions Total			3.00
Human Resources	General Fund	Associate Department Human Resources Analyst	1.00
Human Resources	General Fund	Executive Director	1.00
Human Resources	General Fund	Organization Effectiveness Specialist 3	1.00
Human Resources	General Fund	Program Manager	1.00
Human Resources	General Fund	Supervising Department Human Resources Analyst	2.00
Human Resources	General Fund	Word Processing Operator	1.00
Human Resources Total			7.00
Library	General Fund	Account Clerk	2.00
Library	General Fund	Administrative Aide 1	1.00
Library	General Fund	Administrative Aide 2	2.00
Library	General Fund	Associate Management Analyst	1.00
Library	General Fund	Information Systems Technician	1.00
Library	General Fund	Librarian 1	0.50
Library	General Fund	Librarian 2	10.00
Library	General Fund	Librarian 4	1.00
Library	General Fund	Library Assistant I	47.50
Library	General Fund	Library Assistant II	46.50
Library	General Fund	Library Assistant III	6.00
Library	General Fund	Library Technician	1.00
Library	General Fund	Program Manager	1.00
Library	General Fund	Project Assistant	1.00
Library	General Fund	Senior Clerk/Typist	1.00
Library	General Fund	Senior Management Analyst	1.00
Library	General Fund	Supervising Librarian	1.00
Library Total			124.50
Mobility	General Fund	Associate Management Analyst	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	General Fund	Senior Traffic Engineer	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 Mayor	General Fund	Mayor Representative 2	1.00
Office of the Mayor Total			1.00
Performance & Analytics	General Fund	Program Coordinator	1.00
Performance & Analytics Total			1.00
Personnel	General Fund	Assistant Personnel Analyst	1.00
Personnel	General Fund	Associate Personnel Analyst	2.00
Personnel	General Fund	Test Monitor 2	1.00
Personnel	General Fund	Word Processing Operator	2.00
Personnel Total			6.00
Planning	General Fund	Account Clerk	1.00
Planning	General Fund	Administrative Aide 1	1.00
Planning	General Fund	Associate Management Analyst	1.00
Planning	General Fund	Associate Planner	5.00

Fiscal Year 2022 Mid-Year Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 24, 2022)

Attachment 4

Department Name	Fund Name	Job Classification	FTE
Planning	General Fund	Deputy Director	1.00
Planning	General Fund	Deputy Planning Director	1.00
Planning	General Fund	Development Project Manager 3	1.00
Planning	General Fund	Principal Engineering Aide	1.00
Planning	General Fund	Senior Planner	2.00
Planning	General Fund	Supervising Management Analyst	1.00
Planning Total			15.00
Police	General Fund	Account Clerk	1.00
Police	General Fund	Administrative Aide 2	2.00
Police	General Fund	Associate Department Human Resources Analyst	1.00
Police	General Fund	Associate Management Analyst	2.00
Police	General Fund	Clerical Assistant 2	4.00
Police	General Fund	Crime Scene Specialist	2.00
Police	General Fund	Criminalist 2	3.00
Police	General Fund	Criminalist 3	1.00
Police	General Fund	Dispatcher 1	4.00
Police	General Fund	Dispatcher 2	7.00
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	3.00
Police	General Fund	Information Systems Analyst 4	1.00
Police	General Fund	Laboratory Technician	1.00
Police	General Fund	Latent Print Examiner Aide	3.00
Police	General Fund	Parking Enforcement Officer 1	8.00
Police	General Fund	Police Detective	87.00
Police	General Fund	Police Dispatcher	14.00
Police	General Fund	Police Investigative Service Officer 2	1.00
Police	General Fund	Police Lead Dispatcher	2.00
Police	General Fund	Police Officer 1	11.00
Police	General Fund	Police Officer 2	43.00
Police	General Fund	Police Officer 3	1.00
Police	General Fund	Police Property & Evidence Specialist	4.00
Police	General Fund	Police Records Clerk	5.00
Police	General Fund	Police Recruit	2.00
Police	General Fund	Police Sergeant	24.00
Police	General Fund	Police Service Officer 2	1.00
Police	General Fund	Polygrapher 3	1.00
Police	General Fund	Public Information Clerk	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	2.00
Police	General Fund	Senior Property & Evidence Supervisor	1.00
Police	General Fund	Supervising Criminalist	2.00
Police	General Fund	Supervising Latent Print Examiner	1.00
Police	General Fund	Word Processing Operator	4.00
Police Total			254.00
Public Facilities Planning	Facilities Financing	Principal Engineering Aide	1.00
Public Facilities Planning	Facilities Financing	Senior Planner	1.00
Public Facilities Planning	Facilities Financing	Word Processing Operator	1.00
Public Facilities Planning Total			3.00
Public Utilities	Metro Sewer Utility	Account Clerk	1.40
Public Utilities	Metro Sewer Utility	Accountant 3	0.24
Public Utilities	Metro Sewer Utility	Administrative Aide 1	0.30
Public Utilities	Metro Sewer Utility	Administrative Aide 2	1.38
Public Utilities	Metro Sewer Utility	Assistant Chemist	2.58
Public Utilities	Metro Sewer Utility	Assistant Department Director	0.50
Public Utilities	Metro Sewer Utility	Assistant Deputy Director	1.35
Public Utilities	Metro Sewer Utility	Assistant Engineer-Civil	1.15
Public Utilities	Metro Sewer Utility	Assistant Laboratory Technician	1.00
Public Utilities	Metro Sewer Utility	Assistant Management Analyst	0.35
Public Utilities	Metro Sewer Utility	Associate Engineer-Civil	1.31
Public Utilities	Metro Sewer Utility	Associate Engineer-Electrical	0.22
Public Utilities	Metro Sewer Utility	Associate Management Analyst	3.92
Public Utilities	Metro Sewer Utility	Associate Planner	0.44
Public Utilities	Metro Sewer Utility	Biologist 2	2.00
Public Utilities	Metro Sewer Utility	Clerical Assistant 2	0.22
Public Utilities	Metro Sewer Utility	Deputy Director	0.30
Public Utilities	Metro Sewer Utility	Fleet Parts Buyer	0.30
Public Utilities	Metro Sewer Utility	Information Systems Analyst 2	1.05
Public Utilities	Metro Sewer Utility	Information Systems Analyst 3	0.35
Public Utilities	Metro Sewer Utility	Information Systems Analyst 4	0.70
Public Utilities	Metro Sewer Utility	Instrumentation and Control Supervisor	1.00
Public Utilities	Metro Sewer Utility	Instrumentation and Control Technician	1.30
Public Utilities	Metro Sewer Utility	Laboratory Technician	2.90
Public Utilities	Metro Sewer Utility	Organization Effectiveness Specialist 2	0.30
Public Utilities	Metro Sewer Utility	Organization Effectiveness Specialist 3	0.30
Public Utilities	Metro Sewer Utility	Plant Operator Trainee	1.00
Public Utilities	Metro Sewer Utility	Plant Process Control Electrician	4.00
Public Utilities	Metro Sewer Utility	Plant Process Control Supervisor	1.70
Public Utilities	Metro Sewer Utility	Plant Technician 1	2.00
Public Utilities	Metro Sewer Utility	Plant Technician 2	13.00
Public Utilities	Metro Sewer Utility	Plant Technician 3	7.00

Fiscal Year 2022 Mid-Year Monitoring Report - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2022)

Attachment 4

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Metro Sewer Utility	Power Plant Operator	1.00
Public Utilities	Metro Sewer Utility	Power Plant Supervisor	1.00
Public Utilities	Metro Sewer Utility	Principal Engineering Aide	0.44
Public Utilities	Metro Sewer Utility	Program Coordinator	0.35
Public Utilities	Metro Sewer Utility	Program Manager	0.70
Public Utilities	Metro Sewer Utility	Project Officer 2	0.72
Public Utilities	Metro Sewer Utility	Pump Station Operator	2.00
Public Utilities	Metro Sewer Utility	Safety and Training Manager	0.60
Public Utilities	Metro Sewer Utility	Safety Representative 2	1.80
Public Utilities	Metro Sewer Utility	Senior Account Clerk	0.70
Public Utilities	Metro Sewer Utility	Senior Chemist	0.43
Public Utilities	Metro Sewer Utility	Senior Civil Engineer	1.22
Public Utilities	Metro Sewer Utility	Senior Drafting Aide	0.66
Public Utilities	Metro Sewer Utility	Senior Management Analyst	2.00
Public Utilities	Metro Sewer Utility	Senior Planner	0.52
Public Utilities	Metro Sewer Utility	Senior Wastewater Operations Supervisor	2.00
Public Utilities	Metro Sewer Utility	Senior Wastewater Plant Operator	1.00
Public Utilities	Metro Sewer Utility	Storekeeper 1	0.60
Public Utilities	Metro Sewer Utility	Supervising Economist	0.35
Public Utilities	Metro Sewer Utility	Supervising Management Analyst	0.35
Public Utilities	Metro Sewer Utility	Wastewater Chief Plant Operator	1.00
Public Utilities	Metro Sewer Utility	Wastewater Operations Supervisor	2.00
Public Utilities	Metro Sewer Utility	Wastewater Plant Operator	2.00
Public Utilities	Metro Sewer Utility	Water Systems Technician 1	1.00
Public Utilities	Metro Sewer Utility	Water Systems Technician 3	2.00
Public Utilities	Metro Sewer Utility	Word Processing Operator	3.74
Public Utilities	Metro Sewer Utility	Security Representative 2	0.30
Public Utilities	Water Utility Operat	Account Clerk	1.80
Public Utilities	Water Utility Operat	Accountant 3	0.10
Public Utilities	Water Utility Operat	Administrative Aide 1	0.97
Public Utilities	Water Utility Operat	Administrative Aide 2	5.46
Public Utilities	Water Utility Operat	Assistant Chemist	2.22
Public Utilities	Water Utility Operat	Assistant Customer Services Supervisor	0.50
Public Utilities	Water Utility Operat	Assistant Department Director	0.50
Public Utilities	Water Utility Operat	Assistant Deputy Director	1.45
Public Utilities	Water Utility Operat	Assistant Engineer-Civil	4.53
Public Utilities	Water Utility Operat	Assistant Management Analyst	0.45
Public Utilities	Water Utility Operat	Assistant Reservoir Keeper	2.00
Public Utilities	Water Utility Operat	Assistant Water Distribution Operator	1.00
Public Utilities	Water Utility Operat	Associate Chemist	1.00
Public Utilities	Water Utility Operat	Associate Engineer-Civil	5.41
Public Utilities	Water Utility Operat	Associate Engineer-Electrical	0.46
Public Utilities	Water Utility Operat	Associate Management Analyst	4.10
Public Utilities	Water Utility Operat	Associate Planner	0.92
Public Utilities	Water Utility Operat	Biologist 2	2.00
Public Utilities	Water Utility Operat	Carpenter	1.00
Public Utilities	Water Utility Operat	Cashier	0.50
Public Utilities	Water Utility Operat	Cement Finisher	1.00
Public Utilities	Water Utility Operat	Clerical Assistant 2	4.96
Public Utilities	Water Utility Operat	Code Compliance Officer	3.00
Public Utilities	Water Utility Operat	Customer Services Representative	4.00
Public Utilities	Water Utility Operat	Customer Services Supervisor	0.50
Public Utilities	Water Utility Operat	Deputy Director	1.47
Public Utilities	Water Utility Operat	Equipment Operator 2	2.00
Public Utilities	Water Utility Operat	Equipment Technician 1	1.00
Public Utilities	Water Utility Operat	Field Representative	2.50
Public Utilities	Water Utility Operat	Fleet Parts Buyer	0.47
Public Utilities	Water Utility Operat	Heavy Truck Driver 2	1.00
Public Utilities	Water Utility Operat	Information Systems Analyst 2	1.35
Public Utilities	Water Utility Operat	Information Systems Analyst 3	0.45
Public Utilities	Water Utility Operat	Information Systems Analyst 4	1.90
Public Utilities	Water Utility Operat	Instrumentation and Control Supervisor	3.00
Public Utilities	Water Utility Operat	Instrumentation and Control Technician	5.47
Public Utilities	Water Utility Operat	Irrigation Specialist	0.50
Public Utilities	Water Utility Operat	Laboratory Technician	2.00
Public Utilities	Water Utility Operat	Laborer	27.00
Public Utilities	Water Utility Operat	Lake Aide 2	3.00
Public Utilities	Water Utility Operat	Organization Effectiveness Specialist 2	0.47
Public Utilities	Water Utility Operat	Organization Effectiveness Specialist 3	0.47
Public Utilities	Water Utility Operat	Plant Process Control Electrician	2.00
Public Utilities	Water Utility Operat	Plant Process Control Supervisor	3.90
Public Utilities	Water Utility Operat	Plant Technician 1	4.00
Public Utilities	Water Utility Operat	Plant Technician 2	3.00
Public Utilities	Water Utility Operat	Plant Technician 3	1.00
Public Utilities	Water Utility Operat	Plant Technician Supervisor	2.00
Public Utilities	Water Utility Operat	Principal Engineering Aide	1.92
Public Utilities	Water Utility Operat	Principle Corrosion Engineering Aide	1.00
Public Utilities	Water Utility Operat	Program Coordinator	0.45
Public Utilities	Water Utility Operat	Program Manager	0.90
Public Utilities	Water Utility Operat	Project Officer 2	0.96
Public Utilities	Water Utility Operat	Ranger/Diver 2	1.00
Public Utilities	Water Utility Operat	Safety and Training Manager	0.94

Fiscal Year 2022 Mid-Year Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 24, 2022)

Attachment 4

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Water Utility Operat	Safety Representative 2	2.82
Public Utilities	Water Utility Operat	Senior Account Clerk	0.90
Public Utilities	Water Utility Operat	Senior Backflow & Cross Connection Specialist	4.00
Public Utilities	Water Utility Operat	Senior Chemist	0.57
Public Utilities	Water Utility Operat	Senior Civil Engineer	0.46
Public Utilities	Water Utility Operat	Senior Customer Services Representative	0.50
Public Utilities	Water Utility Operat	Senior Drafting Aide	1.38
Public Utilities	Water Utility Operat	Senior Management Analyst	3.99
Public Utilities	Water Utility Operat	Senior Planner	0.93
Public Utilities	Water Utility Operat	Senior Water Utility Supervisor	0.50
Public Utilities	Water Utility Operat	Storekeeper 1	0.94
Public Utilities	Water Utility Operat	Supervising Economist	0.45
Public Utilities	Water Utility Operat	Supervising Management Analyst	1.45
Public Utilities	Water Utility Operat	Water Distribution Operator	1.00
Public Utilities	Water Utility Operat	Water Operations Supervisor	4.00
Public Utilities	Water Utility Operat	Water Plant Operator	3.00
Public Utilities	Water Utility Operat	Water Systems District Manager	1.00
Public Utilities	Water Utility Operat	Water Systems Technician 2	3.00
Public Utilities	Water Utility Operat	Water Systems Technician 3	31.00
Public Utilities	Water Utility Operat	Water Systems Technician 4	3.00
Public Utilities	Water Utility Operat	Water Systems Technician Supervisor	3.00
Public Utilities	Water Utility Operat	Water Utility Supervisor	0.70
Public Utilities	Water Utility Operat	Water Utility Worker	4.50
Public Utilities	Water Utility Operat	Welder	1.00
Public Utilities	Water Utility Operat	Word Processing Operator	3.14
Public Utilities	Water Utility Operat	Security Representative 2	0.47
Public Utilities	Water Utility Operat	Plant Maintenance Coordinator	1.00
Public Utilities	Water Utility Operat	Pure Water Plant Operations Supervisor	1.00
Public Utilities	Muni Sewer Revenue	Account Clerk	0.80
Public Utilities	Muni Sewer Revenue	Accountant 3	0.16
Public Utilities	Muni Sewer Revenue	Administrative Aide 1	0.73
Public Utilities	Muni Sewer Revenue	Administrative Aide 2	1.16
Public Utilities	Muni Sewer Revenue	Assistant Chemist	0.20
Public Utilities	Muni Sewer Revenue	Assistant Customer Services Supervisor	0.50
Public Utilities	Muni Sewer Revenue	Assistant Deputy Director	1.20
Public Utilities	Muni Sewer Revenue	Assistant Engineer-Civil	0.32
Public Utilities	Muni Sewer Revenue	Assistant Management Analyst	0.20
Public Utilities	Muni Sewer Revenue	Associate Engineer-Civil	1.28
Public Utilities	Muni Sewer Revenue	Associate Engineer-Electrical	0.32
Public Utilities	Muni Sewer Revenue	Associate Management Analyst	1.98
Public Utilities	Muni Sewer Revenue	Associate Planner	0.64
Public Utilities	Muni Sewer Revenue	Cashier	0.50
Public Utilities	Muni Sewer Revenue	Clerical Assistant 2	1.82
Public Utilities	Muni Sewer Revenue	Customer Services Representative	4.00
Public Utilities	Muni Sewer Revenue	Customer Services Supervisor	0.50
Public Utilities	Muni Sewer Revenue	Deputy Director	0.23
Public Utilities	Muni Sewer Revenue	Equipment Operator 1	2.00
Public Utilities	Muni Sewer Revenue	Equipment Operator 2	3.00
Public Utilities	Muni Sewer Revenue	Field Representative	3.50
Public Utilities	Muni Sewer Revenue	Fleet Parts Buyer	0.23
Public Utilities	Muni Sewer Revenue	Information Systems Analyst 2	0.60
Public Utilities	Muni Sewer Revenue	Information Systems Analyst 3	0.20
Public Utilities	Muni Sewer Revenue	Information Systems Analyst 4	0.40
Public Utilities	Muni Sewer Revenue	Instrumentation and Control Technician	0.23
Public Utilities	Muni Sewer Revenue	Irrigation Specialist	0.50
Public Utilities	Muni Sewer Revenue	Laboratory Technician	0.10
Public Utilities	Muni Sewer Revenue	Laborer	3.00
Public Utilities	Muni Sewer Revenue	Organization Effectiveness Specialist 2	0.23
Public Utilities	Muni Sewer Revenue	Organization Effectiveness Specialist 3	0.23
Public Utilities	Muni Sewer Revenue	Plant Process Control Electrician	2.00
Public Utilities	Muni Sewer Revenue	Plant Process Control Supervisor	0.40
Public Utilities	Muni Sewer Revenue	Principal Engineering Aide	0.64
Public Utilities	Muni Sewer Revenue	Principal Water Utility Supervisor	1.00
Public Utilities	Muni Sewer Revenue	Program Coordinator	0.20
Public Utilities	Muni Sewer Revenue	Program Manager	0.40
Public Utilities	Muni Sewer Revenue	Project Officer 2	0.32
Public Utilities	Muni Sewer Revenue	Safety and Training Manager	0.46
Public Utilities	Muni Sewer Revenue	Safety Representative 2	1.38
Public Utilities	Muni Sewer Revenue	Senior Account Clerk	0.40
Public Utilities	Muni Sewer Revenue	Senior Civil Engineer	0.32
Public Utilities	Muni Sewer Revenue	Senior Customer Services Representative	0.50
Public Utilities	Muni Sewer Revenue	Senior Drafting Aide	0.96
Public Utilities	Muni Sewer Revenue	Senior Engineering Aide	1.00
Public Utilities	Muni Sewer Revenue	Senior Management Analyst	2.01
Public Utilities	Muni Sewer Revenue	Senior Planner	0.55
Public Utilities	Muni Sewer Revenue	Senior Water Utility Supervisor	1.50
Public Utilities	Muni Sewer Revenue	Storekeeper 1	0.46
Public Utilities	Muni Sewer Revenue	Supervising Economist	0.20
Public Utilities	Muni Sewer Revenue	Supervising Management Analyst	0.20
Public Utilities	Muni Sewer Revenue	Utility Worker 1	6.00
Public Utilities	Muni Sewer Revenue	Wastewater Pretreatment Inspector 3	1.00
Public Utilities	Muni Sewer Revenue	Water Utility Supervisor	3.30

Fiscal Year 2022 Mid-Year Monitoring Report - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2022)

Attachment 4

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Muni Sewer Revenue	Water Utility Worker	4.50
Public Utilities	Muni Sewer Revenue	Word Processing Operator	1.12
Public Utilities	Muni Sewer Revenue	Security Representative 2	0.23
Public Utilities Total			354.50
Purchasing & Contracting	General Fund	Associate Management Analyst	1.00
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	3.00
Purchasing & Contracting	General Fund	Senior Procurement Contracting Officer	2.00
Purchasing & Contracting	General Fund	Supervising Management Analyst	1.00
Purchasing & Contracting	Publishing Svcs/Intr	Graphic Designer	1.00
Purchasing & Contracting	Publishing Svcs/Intr	Print Shop Supervisor	1.00
Purchasing & Contracting	Publishing Svcs/Intr	Senior Offset Press Operator	1.00
Purchasing & Contracting	Stores Revolving Fund	Account Clerk	1.00
Purchasing & Contracting	Stores Revolving Fund	Auto Messenger 1	1.00
Purchasing & Contracting	Stores Revolving Fund	Auto Messenger 2	1.00
Purchasing & Contracting	Stores Revolving Fund	Storekeeper 1	1.00
Purchasing & Contracting Total			17.00
Real Estate and Airport Management	General Fund	Program Coordinator	2.00
Real Estate and Airport Management	General Fund	Property Agent	1.00
Real Estate and Airport Management	General Fund	Supervising Property Agent	1.00
Real Estate and Airport Management Total			4.00
Risk Management	Risk Management Administration	Administrative Aide 1	1.00
Risk Management	Risk Management Administration	Associate Management Analyst	1.00
Risk Management	Risk Management Administration	Claims Clerk	1.00
Risk Management	Risk Management Administration	Claims Representative 2	2.00
Risk Management	Risk Management Administration	Clerical Assistant 2	1.00
Risk Management	Risk Management Administration	Program Coordinator	1.00
Risk Management	Risk Management Administration	Program Manager	1.00
Risk Management	Risk Management Administration	Workers' Compensation Claims Aide	2.00
Risk Management	Risk Management Administration	Workers' Compensation Claims Representative 2	0.75
Risk Management Total			10.75
Sustainability	General Fund	Deputy Director	1.00
Sustainability	Energy Conservation	Senior Management Analyst	1.00
Sustainability Total			2.00
Transportation	General Fund	Administrative Aide 1	1.00
Transportation	General Fund	Assistant Engineer-Civil	3.00
Transportation	General Fund	Assistant Engineer-Traffic	3.00
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 Officer	1.00
Transportation	General Fund	Deputy Director	1.00
Transportation	General Fund	Electrician	7.00
Transportation	General Fund	Equipment Operator 2	3.00
Transportation	General Fund	Heavy Truck Driver 1	1.00
Transportation	General Fund	Heavy Truck Driver 2	5.00
Transportation	General Fund	Horticulturist	1.00
Transportation	General Fund	Junior Engineer-Civil	1.00
Transportation	General Fund	Laborer	3.00
Transportation	General Fund	Payroll Specialist 2	1.00
Transportation	General Fund	Public Works Dispatcher	1.00
Transportation	General Fund	Senior Management Analyst	2.00
Transportation	General Fund	Sign Painter	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	8.00
Transportation	General Fund	Traffic Stripper Operator	3.00
Transportation	General Fund	Tree Maintenance Crewleader	1.00
Transportation	General Fund	Utility Worker 1	8.00
Transportation	General Fund	Utility Worker 2	5.00
Transportation	Underground Surcharge	Principal Engineering Aide	1.00
Transportation Total			67.00
Office of the COO	General Fund	Associate Management Analyst	1.00
Office of the COO	General Fund	Chief Operating Officer	1.00
Office of the COO	General Fund	Executive Assistant	0.75
Office of the COO	General Fund	Senior Management Analyst	1.00
Office of the COO Total			3.75
Independent Budget Analyst	General Fund	Budget/Legislative Analyst 1	1.00
Independent Budget Analyst Total			1.00
Office of the City Auditor	General Fund	Performance Auditor	1.00
Office of the City Auditor Total			1.00
Information Technology	GIS Fund	Geographic Info Systems Analyst 2	3.00
Information Technology	GIS Fund	Geographic Info Systems Analyst 4	1.00
Information Technology	Sap Support Fund	Program Coordinator	5.00
Information Technology	Dept Info Technology	Information Systems Analyst 3	1.00
Information Technology	Dept Info Technology	Program Coordinator	2.00
Information Technology	Dept Info Technology	Program Manager	4.00
Information Technology	Dept Info Technology	Supervising Management Analyst	1.00
Information Technology	Wireless Comm Tech	Communications Technician	5.00
Information Technology	Wireless Comm Tech	Equipment Technician 1	1.00

Fiscal Year 2022 Mid-Year Monitoring Report - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2022)

Attachment 4

Department Name	Fund Name	Job Classification	FTE
Information Technology	Wireless Comm Tech	Senior Communications Technician	1.00
Information Technology	Wireless Comm Tech	Senior Management Analyst	1.00
Information Technology Total			25.00
Parks & Recreation	General Fund	Administrative Aide 1	1.00
Parks & Recreation	General Fund	Administrative Aide 2	1.00
Parks & Recreation	General Fund	Aquatics Technician 1	1.00
Parks & Recreation	General Fund	Aquatics Technician 2	2.00
Parks & Recreation	General Fund	Area Manager 2	1.00
Parks & Recreation	General Fund	Assistant Recreation Center Director	3.00
Parks & Recreation	General Fund	Building Supervisor	1.00
Parks & Recreation	General Fund	Clerical Assistant 2	2.00
Parks & Recreation	General Fund	Custodian 1	1.00
Parks & Recreation	General Fund	Custodian 2	1.00
Parks & Recreation	General Fund	District Manager	1.00
Parks & Recreation	General Fund	Equipment Operator 2	1.00
Parks & Recreation	General Fund	Equipment Technician 1	1.00
Parks & Recreation	General Fund	Grounds Maintenance Manager	1.00
Parks & Recreation	General Fund	Grounds Maintenance Supervisor	4.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 2	53.00
Parks & Recreation	General Fund	Heavy Truck Driver 1	2.00
Parks & Recreation	General Fund	Laborer	4.00
Parks & Recreation	General Fund	Nursery Gardener	1.00
Parks & Recreation	General Fund	Nursery Supervisor	1.00
Parks & Recreation	General Fund	Park Ranger	7.00
Parks & Recreation	General Fund	Payroll Specialist 2	1.00
Parks & Recreation	General Fund	Pesticide Applicator	1.00
Parks & Recreation	General Fund	Program Manager	1.00
Parks & Recreation	General Fund	Recreation Leader 1	0.50
Parks & Recreation	General Fund	Recreation Leader 2	1.00
Parks & Recreation	General Fund	Senior Management Analyst	2.00
Parks & Recreation	General Fund	Seven-Gang Mower Operator	3.00
Parks & Recreation	General Fund	Swimming Pool Manager 3	1.00
Parks & Recreation	General Fund	Tree Maintenance Crewleader	1.00
Parks & Recreation	General Fund	Utility Supervisor	2.00
Parks & Recreation	General Fund	Utility Worker 1	1.00
Parks & Recreation	General Fund	Utility Worker 2	3.00
Parks & Recreation	Maint. Assess Dist.	Grounds Maintenance Manager	1.00
Parks & Recreation	Golf Course Enterprise	Clerical Assistant 1	1.00
Parks & Recreation	Golf Course Enterprise	Equipment Technician 1	1.00
Parks & Recreation	Golf Course Enterprise	Equipment Technician 2	1.00
Parks & Recreation	Golf Course Enterprise	Equipment Technician 3	1.00
Parks & Recreation	Golf Course Enterprise	Golf Operations Assistant	1.00
Parks & Recreation	Golf Course Enterprise	Golf Operations Supervisor	1.00
Parks & Recreation	Golf Course Enterprise	Greenskeeper	5.00
Parks & Recreation	Golf Course Enterprise	Greenskeeper Supervisor	2.00
Parks & Recreation	Golf Course Enterprise	Grounds Maintenance Worker 1	4.00
Parks & Recreation	Golf Course Enterprise	Horticulturist	1.00
Parks & Recreation	Golf Course Enterprise	Pesticide Applicator	1.00
Parks & Recreation	Golf Course Enterprise	Supervising Management Analyst	1.00
Parks & Recreation Total			128.50
Special Events & Filming	Transient Occupancy	Program Manager	1.00
Special Events & Filming	Transient Occupancy	Public Information Clerk	1.00
Special Events & Filming	Transient Occupancy	Senior Planner	1.00
Special Events & Filming Total			3.00
Stormwater	General Fund	Assistant Engineer-Civil	1.00
Stormwater	General Fund	Associate Planner	5.00
Stormwater	General Fund	Cement Finisher	1.00
Stormwater	General Fund	Equipment Operator 2	3.00
Stormwater	General Fund	Equipment Operator 3	1.00
Stormwater	General Fund	Equipment Technician 1	1.00
Stormwater	General Fund	Geographic Info Systems Analyst 3	1.00
Stormwater	General Fund	Heavy Truck Driver 2	2.00
Stormwater	General Fund	Laborer	3.00
Stormwater	General Fund	Motor Sweeper Operator	1.00
Stormwater	General Fund	Payroll Specialist 2	1.00
Stormwater	General Fund	Public Information Clerk	1.00
Stormwater	General Fund	Senior Management Analyst	1.00
Stormwater	General Fund	Senior Planner	3.00
Stormwater	General Fund	Storm Water Compliance Manager	1.00
Stormwater	General Fund	Storm Water Environmental Specialist 3	1.00
Stormwater	General Fund	Storm Water Inspector I	1.00
Stormwater	General Fund	Storm Water Inspector II	6.00
Stormwater	General Fund	Utility Worker 1	5.00
Stormwater	General Fund	Utility Worker 2	1.00
Stormwater Total			40.00
Grand Total			1,786.75

The City of
SAN DIEGO

FISCAL YEAR 2022
Financial Performance Report
As of November 2021



January 2022

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 5 (as of November 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 November 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 5, Ended November, 2021 (42% Completed)								
(Unaudited)								
	FY22 Adopted Budget	FY22 Current Budget	FY22 Actuals ¹	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change	
Revenue								
Property Taxes	\$ 672,247,298	\$ 672,247,298	\$ 40,519,150	6.0%	\$ 49,193,374	\$ (8,674,224)	-17.6%	
Sales Taxes	320,822,549	320,822,549	92,374,780	28.8%	72,399,264	19,975,515	27.6%	
Transient Occupancy Taxes	95,455,607	95,455,607	47,147,783	49.4%	22,322,326	24,825,457	111.2%	
Property Transfer Tax	11,242,281	11,242,281	5,917,790	52.6%	4,177,146	1,740,645	41.7%	
Licenses & Permits	43,549,139	43,549,139	14,639,683	33.6%	13,807,117	832,567	6.0%	
Fines & Forfeitures	27,509,301	27,509,301	10,117,657	36.8%	5,777,413	4,340,244	75.1%	
Interest & Dividends	3,408,893	3,408,893	(181,775)	-5.3%	113,429	(295,204)	-260.3%	
Franchises	79,999,015	79,999,015	25,349,180	31.7%	18,100,723	7,248,458	40.0%	
Rents & Concessions	58,853,204	58,853,204	24,270,535	41.2%	12,711,052	11,559,483	90.9%	
Revenues from Other Agencies	7,818,082	7,818,082	1,555,703	19.9%	624,421	931,282	149.1%	
Charges for Current Services	156,771,169	156,771,169	30,945,052	19.7%	27,503,550	3,441,502	12.5%	
Other Revenue	2,802,111	2,802,111	1,993,953	71.2%	3,337,230	(1,343,277)	-40.3%	
Transfers	263,069,782	263,069,782	13,460,463	5.1%	102,240,509	(88,780,046)	-86.8%	
Total General Fund Revenue	\$ 1,743,548,431	\$ 1,743,548,431	\$ 308,109,954	17.7%	\$ 332,307,554	\$ (24,197,600)	-7.3%	
Expenditures								
Personnel Services	\$ 680,856,051	\$ 680,818,397	\$ 289,070,412	42.5%	\$ 275,398,338	\$ 13,672,074	5.0%	
Total PE	\$ 680,856,051	\$ 680,818,397	\$ 289,070,412	42.5%	\$ 275,398,338	\$ 13,672,074	5.0%	
Fringe Benefits	533,375,609	533,358,455	212,074,530	39.8%	194,688,780	17,385,750	8.9%	
Supplies	32,438,617	32,417,022	12,887,359	39.8%	14,193,658	(1,306,298)	-9.2%	
Contracts	269,480,610	269,664,789	94,247,988	35.0%	114,391,099	(20,143,111)	-17.6%	
Information Technology	61,289,115	61,294,615	5,111,893	8.3%	5,037,526	74,367	1.5%	
Energy & Utilities	50,804,840	50,804,840	14,161,871	27.9%	17,717,449	(3,555,579)	-20.1%	
Capital Expenditures	1,714,913	1,746,210	421,308	24.1%	196,667	224,641	114.2%	
Debt	16,960,587	16,452,510	6,453,106	39.2%	7,560,218	(1,107,112)	-14.6%	
Other Expenditures	5,526,252	5,525,222	1,596,039	28.9%	1,723,250	(127,211)	-7.4%	
Transfers	91,101,837	91,609,915	21,300,849	23.3%	17,310,550	3,990,299	23.1%	
Total NPE	\$ 1,062,692,380	\$ 1,062,873,576	\$ 368,254,943	34.6%	\$ 372,819,198	\$ (4,564,255)	-1.2%	
Total General Fund Expenditures	\$ 1,743,548,431	\$ 1,743,691,973	\$ 657,325,355	37.7%	\$ 648,217,535	\$ 9,107,819	1.4%	
General Fund Encumbrances								
			87,860,275		86,535,261	1,325,014		
Net Impact	\$ -	\$ (143,542)	\$ (437,075,675)		\$ (402,445,242)	\$ (34,630,433)		

¹ Includes adjustments made in future periods

Schedule 1

General Fund Revenue Status Report
As of Period 5, Ended November, 2021 (42% Completed)
(Unaudited)

	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Property Taxes	\$ 40,519,150	\$ 672,247,298	6.0%	\$ 49,193,374	\$ (8,674,224)	-17.6%
Sales Taxes	92,374,780	320,822,549	28.8%	72,399,264	19,975,515	27.6%
Transient Occupancy Taxes	47,147,783	95,455,607	49.4%	22,322,326	24,825,457	111.2%
Property Transfer Tax	5,917,790	11,242,281	52.6%	4,177,146	1,740,645	41.7%
Licenses & Permits						
Business Taxes	10,780,845	30,835,060	35.0%	10,867,284	(86,440)	-0.8%
Rental Unit Taxes	721,619	7,284,502	9.9%	813,017	(91,399)	-11.2%
Parking Meters	-	-	100.0%	-	-	100.0%
Alarm Permit Fees	202,227	579,852	34.9%	188,702	13,525	7.2%
Application Fees	-	-	100.0%	550	(550)	-100.0%
Other Licenses and Permits	2,934,993	4,849,725	60.5%	1,937,563	997,430	51.5%
Total Licenses & Permits	14,639,683	43,549,139	33.6%	13,807,117	832,567	6.0%
Fines & Forfeitures						
Parking Citations	7,576,592	20,490,647	37.0%	3,320,730	4,255,862	128.2%
Municipal Court	1,375,722	3,158,069	43.6%	849,524	526,198	61.9%
Other Fines & Forfeitures	1,157,842	3,810,585	30.4%	1,594,694	(436,852)	-27.4%
Negligent Impound	7,500	50,000	15.0%	12,465	(4,965)	-39.8%
Total Fines & Forfeitures	10,117,657	27,509,301	36.8%	5,777,413	4,340,244	75.1%
Interest & Dividends	(181,775)	3,408,893	-5.3%	113,429	(295,204)	-260.3%
Franchises						
SDG&E	12,129,896	51,651,778	23.5%	12,034,497	95,399	0.8%
CATV	1,863,365	13,245,712	14.1%	3,443,698	(1,580,333)	-45.9%
Refuse Collection	163,278	12,825,000	1.3%	1,938,267	(1,774,988)	-91.6%
Other Franchises	11,192,642	2,276,525	491.7%	684,261	10,508,381	1535.7%
Total Franchises	25,349,180	79,999,015	31.7%	18,100,723	7,248,458	40.0%

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	\$ 14,468,899	\$ 27,824,033	52.0%	\$ 5,612,275	\$ 8,856,624	157.8%	
Pueblo Lands	3,160,164	5,642,964	56.0%	1,460,163	1,700,001	116.4%	
Other Rents and Concessions	6,641,472	25,386,207	26.2%	5,638,614	1,002,858	17.8%	
Total Rents & Concessions	24,270,535	58,853,204	41.2%	12,711,052	11,559,483	90.9%	
Revenue from Other Agencies	1,555,703	7,818,082	19.9%	624,421	931,282	149.1%	
Charges for Current Services	30,945,052	156,771,169	19.7%	27,503,550	3,441,502	12.5%	
Other Revenue	1,993,953	2,802,111	71.2%	3,337,230	(1,343,277)	-40.3%	
Transfers	13,460,463	263,069,782	5.1%	102,240,509	(88,780,046)	-86.8%	
Total General Fund Revenue	\$ 308,109,954	\$ 1,743,548,431	17.7%	\$ 332,307,554	\$ (24,197,600)	-7.3%	

¹ Includes adjustments made in future periods

Schedule 2

General Fund Department Expenditure Status Report
As of Period 5, Ended November, 2021 (42% Completed)
(Unaudited)

	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 27,051,358	\$ 68,799,335	39.3%	\$ 25,011,190	\$ 2,040,168	8.2%
City Auditor	1,598,054	4,350,115	36.7%	1,370,741	227,313	16.6%
City Clerk	2,067,642	6,754,384	30.6%	2,178,546	(110,904)	-5.1%
City Council - District 1	504,363	1,546,749	32.6%	487,072	17,292	3.6%
City Council - District 2	487,110	1,525,974	31.9%	418,277	68,832	16.5%
City Council - District 3	490,472	1,348,067	36.4%	447,098	43,374	9.7%
City Council - District 4	570,649	1,681,458	33.9%	463,301	107,348	23.2%
City Council - District 5	439,490	1,400,956	31.4%	366,650	72,841	19.9%
City Council - District 6	418,678	1,465,253	28.6%	396,578	22,100	5.6%
City Council - District 7	504,930	1,466,796	34.4%	427,453	77,477	18.1%
City Council - District 8	607,784	1,952,388	31.1%	541,496	66,288	12.2%
City Council - District 9	456,733	1,267,450	36.0%	575,128	(118,395)	-20.6%
City Treasurer	6,187,827	18,978,821	32.6%	5,886,079	301,748	5.1%
Citywide Program Expenditures	50,526,796	150,251,187	33.6%	40,304,460	10,222,336	25.4%
Commission on Police Practices ²	154,574	1,327,134	11.6%	-	154,574	100.0%
Communications	1,998,260	5,442,687	36.7%	1,790,928	207,332	11.6%
Compliance ²	692,474	2,345,084	29.5%	-	692,474	100.0%
Council Administration	1,131,202	2,921,606	38.7%	966,934	164,268	17.0%
Debt Management	843,183	2,414,975	34.9%	817,203	25,980	3.2%
Department of Finance	7,808,817	20,307,420	38.5%	7,062,345	746,471	10.6%
Department of Information Technology	310,253	994,975	31.2%	230,610	79,643	34.5%
Department of Real Estate and Airport Management ³	1,909,112	5,947,098	32.1%	1,776,524	132,589	7.5%
Development Services	3,315,822	9,092,254	36.5%	3,000,640	315,182	10.5%
Economic Development	14,562,065	22,459,014	64.8%	16,191,324	(1,629,258)	-10.1%
Environmental Services	16,036,893	58,761,446	27.3%	18,048,612	(2,011,720)	-11.1%
Ethics Commission	453,162	1,292,674	35.1%	537,692	(84,529)	-15.7%
Facilities	8,451,804	23,649,598	35.7%	8,310,919	140,885	1.7%
Fire-Rescue	131,628,143	308,695,006	42.6%	124,033,633	7,594,510	6.1%
General Services	654	-	100.0%	200,992	(200,339)	-99.7%
Government Affairs	483,254	1,352,474	35.7%	431,913	51,341	11.9%
Homelessness Strategies & Solutions ⁴	714,136	18,071,824	4.0%	33,805,136	(33,091,000)	-97.9%
Human Resources	2,215,198	7,000,648	31.6%	2,293,083	(77,884)	-3.4%
Internal Operations	-	-	100.0%	132	(132)	-100.0%

Continued on Next Page

Schedule 2 (cont.)							
	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change	
Library	\$ 21,700,673	\$ 60,815,746	35.7%	\$ 20,962,565	\$ 738,109	3.5%	
Mobility	921,300	3,255,096	28.3%	803,833	117,467	14.6%	
Neighborhood Services	(4,154)	-	-100.0%	188,662	(192,816)	-102.2%	
Office of Boards & Commissions	302,701	786,462	38.5%	371,153	(68,452)	-18.4%	
Office of Emergency Services ⁵	1,005,991	3,409,414	29.5%	970,856	35,135	3.6%	
Office of Race & Equity	72,211	788,532	9.2%	-	72,211	100.0%	
Office of Sustainability	249,123	2,060,106	12.1%	248,584	539	0.2%	
Office of the Assistant Chief Operating Officer	(9)	-	-100.0%	244,942	(244,951)	-100.0%	
Office of the Chief Financial Officer	(102)	-	-100.0%	256,636	(256,739)	-100.0%	
Office of the Chief Operating Officer	1,216,194	4,154,067	29.3%	529,838	686,356	129.5%	
Office of the IBA	974,987	2,569,144	37.9%	895,794	79,193	8.8%	
Office of the Mayor	1,193,025	3,383,222	35.3%	1,257,911	(64,886)	-5.2%	
Parks & Recreation	46,882,838	133,864,293	35.0%	47,662,873	(780,035)	-1.6%	
Performance & Analytics	1,769,084	4,834,257	36.6%	1,248,718	520,366	41.7%	
Personnel	4,030,558	10,612,912	38.0%	3,643,582	386,977	10.6%	
Planning	2,970,259	9,120,153	32.6%	3,127,217	(156,958)	-5.0%	
Police	236,815,457	593,292,386	39.9%	218,824,287	17,991,170	8.2%	
Public Utilities	1,658,709	2,396,709	69.2%	1,387,914	270,795	19.5%	
Public Works	1,025	-	100.0%	129,262	(128,238)	-99.2%	
Purchasing & Contracting	7,244,896	19,264,024	37.6%	6,225,949	1,018,946	16.4%	
Smart and Sustainable Communities	(1,296)	-	-100.0%	444,705	(446,001)	-100.3%	
Stormwater	16,797,840	51,557,489	32.6%	14,830,106	1,967,734	13.3%	
Transportation	26,903,152	82,663,111	32.5%	25,589,461	1,313,692	5.1%	
Total General Fund Expenditures	\$ 657,325,355	\$ 1,743,691,973	37.7%	\$ 648,217,535	\$ 9,107,819	1.4%	

¹ Includes adjustments made in future periods² New Department in Fiscal Year 2022³ Titled as Real Estate Assets in prior reports and fiscal years⁴ Titled as Homeless Strategies in prior reports and fiscal years⁵ Titled as Office of Homeland Security in prior reports and fiscal years

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 5, Ended November, 2021 (42% Completed)
(Unaudited)

	FY22 Actuals¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals¹	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%	6,686,276	(6,686,276)	-100.0%
Corporate Master Leases Rent	10,537,315	22,365,301	47.1%	8,818,437	1,718,878	19.5%
Deferred Capital Debt Service	17,115,397	26,111,309	65.5%	3,843,117	13,272,280	345.4%
Engineering and Capital Projects	98,693	761,462	13.0%	333,430	(234,737)	-70.4%
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	947,599	1,064,062	89.1%	914,580	33,019	3.6%
PL Claims Trans-Ins	17,673,924	17,673,924	100.0%	14,300,000	3,373,924	23.6%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	131,811	4,553,075	2.9%	102,032	29,780	29.2%
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%	1,582,144	(1,582,144)	-100.0%
Redistricting Commission	69,338	396,059	17.5%	-	69,338	100.0%
Special Consulting Services	384,671	2,149,522	17.9%	2,354,494	(1,969,823)	-83.7%
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%	23,167	(23,167)	-100.0%
Transfer to Infrastructure Fund	-	10,000,000	0.0%	-	-	100.0%
Total Citywide Program Expenditures	\$ 50,526,796	\$ 150,251,187	33.6%	\$ 40,304,460	\$ 10,222,336	25.4%

¹ Includes adjustments made in future periods

Schedule 2b

Council Districts Expenditure Status Report
As of Period 5, Ended November, 2021 (42% Completed)
(Unaudited)

	FY22	FY22	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21
	Actuals¹	Adopted Budget	Current Budget	Budget Change	Current Budget	Actuals¹	Actuals Change	% Change
Council District 1	\$ 504,363	\$ 1,446,749	\$ 1,446,749	\$ -	34.9%	\$ 487,196	\$ 17,167	3.5%
District 1 CPPS	-	100,000	100,000	-	0.0%	(125)	125	-100.0%
Total Council District 1	504,363	1,546,749	1,546,749	-	32.6%	487,072	17,292	3.6%
Council District 2	484,757	1,425,974	1,425,974	-	34.0%	420,086	64,671	15.4%
District 2 CPPS	2,353	100,000	100,000	-	2.4%	(1,809)	4,162	-230.1%
Total Council District 2	487,110	1,525,974	1,525,974	-	31.9%	418,277	68,832	16.5%
Council District 3	490,472	1,248,067	1,248,067	-	39.3%	447,838	42,634	9.5%
District 3 CPPS	-	100,000	100,000	-	0.0%	(740)	740	-100.0%
Total Council District 3	490,472	1,348,067	1,348,067	-	36.4%	447,098	43,374	9.7%
Council District 4	570,101	1,581,458	1,581,458	-	36.0%	467,453	102,647	22.0%
District 4 CPPS	549	100,000	100,000	-	0.5%	(4,152)	4,701	-113.2%
Total Council District 4	570,649	1,681,458	1,681,458	-	33.9%	463,301	107,348	23.2%
Council District 5	439,490	1,300,956	1,300,956	-	33.8%	366,708	72,782	19.8%
District 5 CPPS	-	100,000	100,000	-	0.0%	(59)	59	-100.0%
Total Council District 5	439,490	1,400,956	1,400,956	-	31.4%	366,650	72,841	19.9%
Council District 6	408,325	1,368,733	1,368,733	-	29.8%	399,866	8,459	2.1%
District 6 CPPS	10,353	100,000	96,520	(3,480)	10.7%	(3,288)	13,641	-414.9%
Total Council District 6	418,678	1,468,733	1,465,253	(3,480)	28.6%	396,578	22,100	5.6%
Council District 7	504,930	1,366,796	1,366,796	-	36.9%	428,640	76,289	17.8%
District 7 CPPS	-	100,000	100,000	-	0.0%	(1,187)	1,187	-100.0%
Total Council District 7	504,930	1,466,796	1,466,796	-	34.4%	427,453	77,477	18.1%
Council District 8	607,784	1,857,388	1,857,388	-	32.7%	547,344	60,440	11.0%
District 8 CPPS	-	100,000	95,000	(5,000)	0.0%	(5,848)	5,848	-100.0%
Total Council District 8	607,784	1,957,388	1,952,388	(5,000)	31.1%	541,496	66,288	12.2%
Council District 9	456,733	1,167,450	1,167,450	-	39.1%	575,128	(118,395)	-20.6%
District 9 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 9	456,733	1,267,450	1,267,450	-	36.0%	575,128	(118,395)	-20.6%
Total Council Districts	\$ 4,480,210	\$ 13,663,571	\$ 13,655,091	\$ (8,480)	32.8%	\$ 4,123,054	\$ 357,156	8.7%

¹ Includes adjustments made in future periods.

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 5, Ended November, 2021 (42% Completed)
(Unaudited)

	FY22 Actuals¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Airports Fund	\$ 2,522,887	\$ 6,848,553	36.8%	\$ 2,155,305	\$ 367,582	17.1%
Automated Refuse Container Fund	693,492	1,400,000	49.5%	807,822	(114,331)	-14.2%
Capital Outlay - Misc Revenue	56,068	-	100.0%	42,557,318	(42,501,250)	-99.9%
Central Stores Internal Service Fund	2,032,247	7,478,415	27.2%	2,572,538	(540,290)	-21.0%
Climate Equity Fund ²	(97)	6,965,178	0.0%	-	(97)	-100.0%
Community Equity Fund ²	13,649	-	100.0%	-	13,649	100.0%
Concourse and Parking Garages Operating Fund	590,149	2,981,406	19.8%	668,773	(78,624)	-11.8%
Convention Center Complex Funds	1,375,621	23,523,874	5.8%	2,435,708	(1,060,086)	-43.5%
Development Services Fund	48,408,532	90,559,027	53.5%	38,449,710	9,958,822	25.9%
Energy Conservation Program Fund	139,720	4,507,573	3.1%	373,353	(233,633)	-62.6%
Engineering and Capital Projects	45,387,230	129,691,734	35.0%	48,253,171	(2,865,941)	-5.9%
Environmental Growth Fund 1/3	1,360,231	5,525,864	24.6%	1,353,859	6,372	0.5%
Environmental Growth Fund 2/3	2,721,157	11,058,728	24.6%	2,708,663	12,494	0.5%
Facilities Financing Fund	1,114,872	3,338,497	33.4%	971,172	143,700	14.8%
Fire/Emergency Medical Services Fund	5,044,604	11,160,856	45.2%	6,197,312	(1,152,708)	-18.6%
Fire and Lifeguard Facilities Fund	(1,652)	1,393,219	-0.1%	(2,065)	414	-20.0%
Fleet Operations	52,385,198	128,301,214	40.8%	38,885,160	13,500,038	34.7%
Gas Tax Fund	5,571,993	35,701,827	15.6%	5,880,913	(308,919)	-5.3%
General Plan Maintenance Fund	1,396,229	3,400,000	41.1%	1,599,090	(202,861)	-12.7%
GIS Fund	169,400	4,894,107	3.5%	57,011	112,389	197.1%
Golf Course Fund	12,523,169	20,870,347	60.0%	12,283,399	239,770	2.0%
Information Technology Fund	167,355	84,301,733	0.2%	179,969	(12,614)	-7.0%
Infrastructure Fund	-	10,000,000	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	12,500	615,150	2.0%	55,445	(42,945)	-77.5%
Los Penasquitos Canyon Preserve Fund	98,462	261,360	37.7%	97,565	896	0.9%
Low-Moderate Income Housing Asset Fund	3,570,773	22,016,608	16.2%	4,645,039	(1,074,267)	-23.1%
Maintenance Assessment District (MAD) Funds	1,391,659	27,650,214	5.0%	1,956,264	(564,605)	-28.9%
Mission Bay/Balboa Park Improvement Fund	1,561,450	1,848,686	84.5%	1,509,930	51,520	3.4%
Mission Bay Improvement Fund	150,793	7,905,994	1.9%	237,469	(86,676)	-36.5%
OneSD Support Fund	8,946	25,413,789	0.0%	13,070	(4,124)	-31.6%
Parking Meter Operations	3,671,619	11,297,852	32.5%	2,055,690	1,615,929	78.6%

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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	\$ 12,327,984	\$ 17,223,542	71.6%	\$ 8,580,158	\$ 3,747,825	43.7%
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	11,631	(11,631)	-100.0%
Public Art Fund	374,111	-	100.0%	191,732	182,379	95.1%
Public Safety Needs & Debt Service Fund	4,004,272	10,213,816	39.2%	3,232,386	771,886	23.9%
Publishing Services Internal Fund	603,826	1,640,551	36.8%	384,770	219,057	56.9%
Recycling Fund	4,923,889	25,450,760	19.3%	4,805,007	118,882	2.5%
Refuse Disposal Fund	13,948,348	36,754,373	38.0%	11,957,841	1,990,507	16.6%
Refuse Disposal - Miramar Closure	149,034	50,000	298.1%	201,692	(52,658)	-26.1%
Regional Park Improvements Fund	41,598	4,257,074	1.0%	87,485	(45,887)	-52.5%
Risk Management Fund	4,488,112	12,084,323	37.1%	4,511,636	(23,524)	-0.5%
Road Maintenance & Rehabilitation	7,588,508	27,764,640	27.3%	7,072,749	515,760	7.3%
Seized and Forfeited Assets Funds	159,508	1,200,000	13.3%	90,310	69,198	76.6%
Solid Waste Local Enforcement Agency Fund	306,067	786,417	38.9%	406,038	(99,971)	-24.6%
Stadium Operations Fund	4,238	-	100.0%	211,927	(207,690)	-98.0%
State COPS	1,856,742	3,000,000	61.9%	1,479,265	377,478	25.5%
Storm Drain Fund	1,950,222	5,700,000	34.2%	2,267,561	(317,339)	-14.0%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Successor Agency Property Management	910,971	818,639	111.3%	253,308	657,663	259.6%
Transient Occupancy Tax Fund	42,168,890	87,712,705	48.1%	19,227,952	22,940,938	119.3%
TOT - Major Events Revolving FD	69,869	-	100.0%	(9,000)	78,869	-876.3%
TransNet Extension Funds	11,728,464	36,538,000	32.1%	11,166,716	561,748	5.0%
Trolley Extension Reserve Fund	1,036,252	1,061,375	97.6%	1,012,824	23,429	2.3%
Underground Surcharge Fund	16,875,481	68,792,378	24.5%	17,376,504	(501,023)	-2.9%
Wastewater Department Funds	154,331,396	609,658,780	25.3%	159,221,983	(4,890,587)	-3.1%
Water Department Funds	284,138,838	1,021,299,317	27.8%	285,100,215	(961,378)	-0.3%
Wireless Communication Technology Fund	103,111	9,182,740	1.1%	285,287	(182,175)	-63.9%
Zoological Exhibits Maintenance Fund	1,209,519	16,942,907	7.1%	1,511,827	(302,307)	-20.0%

¹ Includes adjustments made in future periods² New Budgeted Fund in Fiscal Year 2022

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 5, Ended November, 2021 (42% Completed)
(Unaudited)

	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 2,614,886	\$ 8,891,137	29.4%	\$ 2,110,335	\$ 504,551	23.9%
Automated Refuse Container Fund	523,244	1,747,904	29.9%	610,696	(87,452)	-14.3%
Capital Outlay - Misc Revenue	3,723,243	4,046,336	92.0%	12,560,409	(8,837,166)	-70.4%
Central Stores Internal Service Fund	2,852,777	7,375,189	38.7%	3,306,132	(453,355)	-13.7%
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	724,351	2,986,908	24.3%	899,269	(174,919)	-19.5%
Convention Center Complex Funds	951,164	23,523,874	4.0%	632,591	318,573	50.4%
Development Services Fund	31,347,830	93,395,333	33.6%	30,265,858	1,081,972	3.6%
Energy Conservation Program Fund	1,532,075	5,202,097	29.5%	1,500,083	31,992	2.1%
Engineering and Capital Projects	46,599,799	129,691,734	35.9%	42,924,828	3,674,972	8.6%
Environmental Growth Fund 1/3	799,069	5,525,864	14.5%	1,331,837	(532,768)	-40.0%
Environmental Growth Fund 2/3	-	11,673,046	0.0%	-	-	100.0%
Facilities Financing Fund	958,472	3,387,023	28.3%	831,420	127,052	15.3%
Fire/Emergency Medical Services Fund	2,109,624	12,571,378	16.8%	2,020,836	88,787	4.4%
Fire and Lifeguard Facilities Fund	700,068	1,398,431	50.1%	697,608	2,460	0.4%
Fleet Operations	36,839,303	210,613,903	17.5%	45,748,901	(8,909,598)	-19.5%
Gas Tax Fund	10,359,808	42,634,762	24.3%	9,590,338	769,470	8.0%
General Plan Maintenance Fund	1,323,883	4,166,000	31.8%	1,056,114	267,769	25.4%
GIS Fund	2,019,072	5,375,105	37.6%	2,156,491	(137,419)	-6.4%
Golf Course Fund	7,025,358	20,830,312	33.7%	6,539,841	485,517	7.4%
Information Technology Fund	18,505,389	85,284,249	21.7%	22,340,959	(3,835,570)	-17.2%
Infrastructure Fund	3,326,108	10,408,839	32.0%	32,866	3,293,242	10020.1%
Junior Lifeguard Program Fund	606,518	641,657	94.5%	285,169	321,349	112.7%
Los Penasquitos Canyon Preserve Fund	108,566	277,975	39.1%	101,329	7,237	7.1%
Low-Moderate Income Housing Asset Fund	2,207,590	57,566,080	3.8%	3,308,712	(1,101,122)	-33.3%
Maintenance Assessment District (MAD) Funds	7,717,470	34,720,089	22.2%	7,927,521	(210,051)	-2.6%
Mission Bay/Balboa Park Improvement Fund	1,525,861	1,871,280	81.5%	1,373,210	152,651	11.1%
OneSD Support Fund	6,023,759	28,127,196	21.4%	3,259,216	2,764,543	84.8%
Parking Meter Operations	2,025,743	10,807,988	18.7%	987,903	1,037,840	105.1%

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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	\$ 12,570,289	\$ 17,221,884	73.0%	\$ 11,353,089	\$ 1,217,199	10.7%
Prop 42 Replacement - Transportation Relief Fund	55,513	126,033	44.0%	86,355	(30,842)	-35.7%
Public Art Fund	134,108	5,037,261	2.7%	30,451	103,657	340.4%
Public Safety Needs & Debt Service Fund	-	10,822,456	0.0%	-	-	100.0%
Publishing Services Internal Fund	786,724	1,765,259	44.6%	676,371	110,353	16.3%
Recycling Fund	9,539,094	31,666,680	30.1%	11,092,105	(1,553,011)	-14.0%
Refuse Disposal Fund	13,499,835	42,536,861	31.7%	11,748,689	1,751,146	14.9%
Risk Management Fund	4,513,003	12,724,137	35.5%	4,549,070	(36,067)	-0.8%
Road Maintenance & Rehabilitation	521,107	38,257,950	1.4%	4,476,816	(3,955,709)	-88.4%
Seized and Forfeited Assets Funds	366,446	2,051,422	17.9%	4,071,004	(3,704,558)	-91.0%
Solid Waste Local Enforcement Agency Fund	281,426	1,000,250	28.1%	325,636	(44,211)	-13.6%
Stadium Operations Fund	116	1,137,218	0.0%	1,154,615	(1,154,499)	-100.0%
State COPS	811,514	5,825,070	13.9%	3,080,090	(2,268,576)	-73.7%
Storm Drain Fund	615,149	5,700,000	10.8%	1,435,248	(820,099)	-57.1%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Successor Agency Property Management	73,559	1,222,873	6.0%	115,168	(41,610)	-36.1%
Transient Occupancy Tax Fund	20,795,182	87,708,110	23.7%	19,699,750	1,095,432	5.6%
TOT - Major Events Revolving FD	33,112	196,668	16.8%	3,500	29,612	846.1%
TransNet Extension Funds	4,733,001	16,620,297	28.5%	4,185,625	547,376	13.1%
Trolley Extension Reserve Fund	1,035,900	1,064,375	97.3%	1,014,399	21,501	2.1%
Underground Surcharge Fund	(25,851)	93,117,658	0.0%	(15,246,836)	15,220,985	-99.8%
Wastewater Department Funds	99,531,444	387,660,237	25.7%	105,516,587	(5,985,143)	-5.7%
Water Department Funds	217,024,634	608,741,099	35.7%	219,559,786	(2,535,152)	-1.2%
Wireless Communication Technology Fund	3,203,376	10,334,834	31.0%	4,666,887	(1,463,510)	-31.4%
Zoological Exhibits Maintenance Fund	-	16,942,907	0.0%	-	-	100.0%

¹ Includes adjustments made in future periods² New Budgeted Fund in Fiscal Year 2022



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: January 5, 2022

TO: Honorable Council President Sean Elo-Rivera and
Members of the City Council

FROM: David Nisleit, Chief of Police, San Diego Police Department

SUBJECT: Police Fiscal Year 2022 Appropriation Ordinance Update Memo

This memorandum provides an update on Police Department expenditures that were requested the Fiscal Year (FY) 2022 Appropriation Ordinance that were approved by City Council. It was requested that the Police Department report Police overtime and Neighborhood Policing Division (NPD) expenditures through mid-year and projected expenditures for the remainder of the Fiscal Year.

Police Overtime:**Appropriation Ordinance Section:**

Per Charter section 270(h) the Mayor or his designee shall appear before Council to provide a detailed report of Police Overtime expenditures and plan for expenditure of budget balance in accordance with the Mid-Year -Budget Amendment ordinance or sooner.

Appropriation Ordinance Section Response:

Department General Fund overtime expenditures through period 5 (November) are \$17,060,473 of the Department's total overtime budget of \$30,678,213. Overall, Department overtime is projected to be over its overtime budget by \$6,938,044 at the end of the year.

The primary reason for the increase is due to the department experiencing approximately 20% more 911 emergency calls for service when comparing first quarter 2021 to 2019, 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

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January 5, 2022

\$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.
- \$380,000 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.
- \$260,000 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.

These increases are partially offset by projected reductions of \$430,000 in the *Court* and \$670,000 in the *Miscellaneous* overtime categories.

It is important to note that the majority of these overtime categories are non-discretionary (E.g. MOU, Legal requirement, etc.) or are reimbursable. Additionally, a significant component, Neighborhood Policing overtime, is tied to service levels/programs which were specifically budgeted in FY2022. It should also be noted that in the case of major events that may negatively affect the City's strategic objective of safe and livable neighborhoods, the department will respond in a manner expected from the public which may require overtime. Furthermore, challenges that occur in the planning, responsiveness, and mitigation of emergencies, and the prevention and control of crime, may require additional overtime to adequately provide safety and security for all City residents.

Neighborhood Policing Division:**Appropriation Ordinance Section:**

Per Charter section 270(h) the Mayor or his designee shall appear before Council to provide a detailed report of Neighborhood Policing expenditures and plan for expenditure of budget balance in accordance with the Mid-Year Budget Amendment ordinance or sooner.

Appropriation Ordinance Section Response:

Neighborhood Policing Division expenditures through period 5 (November) are \$9,687,125 of NPD's total budget of \$27,909,669. Overall, NPDs expenditures are projected to be at budget at the end of the Fiscal Year.

The Neighborhood Policing Division's mission is to enhance the quality of life and safety in San Diego's neighborhoods in a manner that is compassionate, professional, and fair, by balancing the demands of effectively responding to community concerns and ensuring service that respects the rights of and provides equitable treatment for all San Diegans. Given the number of unsheltered people experiencing homelessness in the City of San Diego,

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Honorable Council President Sean Elo-Rivera and Members of the City Council
January 5, 2022

and City policies to help direct as many people to services as possible, the Neighborhood Policing Division is regularly called upon to focus the majority of its efforts on homelessness.

The Neighborhood Policing Division's goal is to be a conduit, connecting homeless individuals within the community to the available resources and services in the City.

The division's Homeless Outreach Team (HOT) within NPD has the primary responsibility of coordinating with the many service providers within San Diego County to connect individuals with services.

HOT is comprised of police officers who are paired with the County of San Diego's Health and Human Services Agency benefit specialists and mental health clinicians from the Psychiatric Emergency Response Team (PERT). Together, they are uniquely designed to provide a person-centered approach by offering an array of resources and expertise. Its teams are able to connect people with services and arrange for many successful placements facilitated through the San Diego Housing Commission. For example, HOT played a significant role in bringing homeless individuals to the Convention Center as part of the "Operation Shelter to Home" pandemic response in April 2020 through May 2021. During the first five months of FY2022, HOT has made over 10,000 contacts with unhoused individuals assisting or connecting those with a shelter in over 3,200 cases.

Through the first five months of FY22, NPD's Neighborhood Policing Teams (NPT) has received over 13,000 Get it Done (GID) requests from community members. Currently, we are averaging an eight day response time due to the volume of requests. However, we continually look for ways to decrease this wait time. Every person who submits a GID request which is handled by this division, is contacted by telephone or email and advised of the follow-up conducted. This feedback has resulted in a positive customer satisfaction rating. Requests for attention to various issues were also received through emails, phone calls, community meetings, Councilmember and Mayor's Office requests, and other sources.

One function the division is called upon to fulfill is to support other department's staff as they conduct city assignments. For example, Environmental Services Division (ESD) staff responds citywide to complaints regarding trash and debris and reports of active and abandoned encampments that jeopardize the health and safety of occupants and the general public due to hazards or unsanitary conditions. As part of the CleanSD program, the joint teams abate abandoned property and conduct litter removal, some of which may be associated with encampments, often in out-of-the way areas such as canyons and riverbeds. NPTs pair with the ESD teams in part to provide security, but also because the NPTs are able to offer assistance when the city teams encounter individuals in need. The progressive enforcement model used by NPT officers provides a consistent approach that is compassionate yet firm. Officers are trained to always offer services and shelter placement to individuals with whom they come in contact prior to taking enforcement action and continue to provide offers for shelter and services at each interaction.

Neighborhood Policing Division officers actively direct individuals to diversion programs in lieu of enforcement action. They refer and place clients in drug and alcohol rehabilitative programs like the Department's Serial Inebriate Program (SIP) and Prosecution and Law Enforcement Assisted Diversion Services (PLEADS) program where those suffering from addictions can receive the supportive care they need. During the first five months of FY2022 NPD Officers brought 39 individuals into the detox center who were under the influence of

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Honorable Council President Sean Elo-Rivera and Members of the City Council


January 5, 2022

alcohol and 1,077 individuals to the Sobering Center who were intoxicated from drugs. This constitutes over 1,100 individuals who were diverted from incarceration and the criminal justice system and towards substance abuse counseling and treatment opportunities. Additionally, these diversion programs highlight collaboration between the City and County along with interdepartmental cooperation between the police department and City Attorney's Office.

With limited resources and staffing on the Police Department, the Neighborhood Policing Division relies on budgeted overtime to provide security and first response at City provided homeless services, as well as for providing outreach, cleaning services through the CleanSD program and response to thousands of homeless related complaints from the community. A reduction in NPD overtime would significantly reduce NPD's ability to provide police officer presence at City provided homeless shelters and storage facilities as was committed to those impacted communities. This reduction in services would equate to a significant increase in quality of life crimes and lengthy response times to GID requests submitted by community members.

Through community partnerships and county collaboration, the NPD has played an important, supportive role in improving the quality of life for all San Diegans. The Department has seen tremendous progress in areas like Euclid Ave. and Imperial Ave., the San Diego Riverbed, and 17th St. and Imperial Ave. where professional outreach services, backed by progressive and compassionate enforcement has led to a cleaner, healthier, and safer environment for everyone.

The Neighborhood Policing Division will continue its efforts consistent with its mission, as described above, for the remainder of FY2022.



David Nisleit
Chief of Police

DN/km

cc: Honorable Mayor Todd Gloria
Honorable City Attorney Mara Elliott
Honorable Council President and Members of the City Council
Paola Avila, Chief of Staff, Office of the Mayor
Jay Goldstone, Chief Operating Officer
Andrea Tevlin, Independent Budget Analyst
Matthew Vespi, Chief Financial Officer
Kristina Peralta, Deputy Chief Operating Officer
Jeff Sturak, Deputy Chief Operating Officer
Alia Khouri, Deputy Chief Operating Officer
Colin Stowell, Chief, Fire-Rescue Department
Jessica Lawrence, Director of Policy, Office of the Mayor
Brittany Bailey, Senior Policy Advisor, Office of the Mayor
Bret Bartolotta, Deputy City Attorney, Office of the City Attorney
Assistant Directors Deputy Directors / Assistant Deputy Directors

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Honorable Council President Sean Elo-Rivera and Members of the City Council
January 5, 2022

Department Analysts Department
Department of Finance Staff



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: December 22, 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 Second Quarter of the Fiscal Year, the City Attorney's Office has accepted and appropriated:

- \$244,008 Alcohol & Drug Prosecution Program
- \$90,000 2020 Project Safe Neighborhood
- \$78,586 Victim's Compensation Program; Year 3

The City Attorney's Office has expended \$130,317 in various grant funds including:

- Victim's Compensation Program; Year 3
- Alcohol & Drug Prosecution Program
- 2020 Project Safe Neighborhood
- Campus Program

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

A handwritten signature in blue ink, reading "Mara W. Elliott".

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



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: January 28, 2022

TO: Land Use and Housing Committee of the City Council

FROM: Hafsa Kaka, Director, Homelessness Strategies and Solutions Department

SUBJECT: Department Spending Mid-Year Projections and Grant Funding Update

This memorandum is in response to Council resolution 313615¹ requesting the Homelessness Strategies and Solutions Department to:

provide an update on homelessness programs and the process of multi-year grant funds, including reallocations of resources as recommended by the Independent Budget Analyst in Report Number 21-19, Recommendation No. 2;

and include updates on spending of state grant and other funding related to homelessness are included in the quarterly budget monitoring report.

Overview

The Homelessness Strategies and Solutions Department (HSSD) is projecting to expend a total of \$53 million on homeless programs and services from the departmental budgets HSSD and the Economic Development Department. These projected expenditures include \$17.3 million from the General Fund and \$250,000 from the Low and Moderate Income Housing Asset Fund (LMIHAF). Additionally, projected to be expended in Fiscal Year 2022 are \$35.6 million in grant funding, including Community Development Block Grant (CDBG) funding, Emergency Solutions Grant (ESG) funding, CARES Act, ESG-CV and ESG -CV2 grants, and State Homeless Housing Assistance and Prevention (HHAP) grant funds.

¹ City Council Resolution Number [R-313615](#)

General Fund Expenditures & Year-End Projection

A breakdown of current budget and projected General Fund expenditures by category can be seen in the following Table 1 below along with detail of significant variances.

FY 2022 Homelessness Strategies and Solutions Department General Fund Projections Table 1 in millions					
	Adopted Budget	Actuals Periods 1-5	Projection Periods 6-12	Year-End Projection	Variance
Shelter & Services	\$ 6.2	\$ 0.1	\$ 5.7	\$ 5.8	\$ 0.4
ARPA (one-time)	\$ 10.0	\$ 0.0	\$ 10.0	\$ 10.0	\$ 0.0
Administrative NPE	\$ 0.1	\$ 0.0	\$ 0.1	\$ 0.1	\$ (0.0)
Personnel Expenses	\$ 1.8	\$ 0.5	\$ 0.8	\$ 1.4	\$ 0.4
General Fund	\$ 18.1	\$ 0.7	\$ 16.6	\$ 17.3	\$ 0.8

Shelters & Services:

Shelters & Services were budgeted at \$6.2 million dollars in Fiscal Year 2022 Adopted Budget. It is anticipated that the Department will spend \$5.8 million, for a savings of \$400K under this category. The variance is made up of savings from program delays or funded by alternative funding sources and offset by new expenses that were unplanned at the time of budgeting. Variances within this category include:

Bishops Shelter– Bishops Shelter (located at Fathers Joe Village) has been budgeted under the General Fund as part of the ongoing budget; however, due to the carryover over of grant funding, it is anticipated grant funds will be sufficient to fund Bishops Shelter for Fiscal Year 2022. General Fund savings of \$566K will cover unanticipated costs including expenses related to Permanent Supportive Housing at Project Homekey hotels which had previously been allocated under grant funding; now the operational services will be covered with savings from Bishops Shelter and other General Fund supported programs.

SMART (San Diego Misdemeanants At-Risk Track) Program– The City has been working throughout the past year in collaboration with the County of San Diego to design the program to meet the needs of criminal offenders by providing case management and supportive housing. The program is expected to begin in July 2022. The timeline for the start of program anticipates no expenditures Fiscal Year 2022; nonetheless, cost savings from this program will be utilized to support the identification and expansion of housing opportunities for individuals experiencing homelessness.

Bridge Shelter Ancillary Costs– Originally budgeted with the intention of covering Golden Hall operating costs for shelter expansion, this \$1.9 million was repurposed for general Bridge Shelter ancillary expenses, with a focus on absorbing new ancillary costs associated with operating at Golden Hall and other Bridge Shelters at a projected spending of one million in Fiscal Year 2022. These ancillary costs provide necessary support to the operation of the shelter. These costs include the rental of restrooms, showers, laundry units, storage units, equipment, utilities, and property management contracts. The General Fund savings from planned operating costs at Golden Hall are attributed to the increased grant funding.

Expansion of Shelter Beds and Sites– The Fiscal Year 2022 budget included \$6.3 million in Emergency Shelter funding from one-time ARPA funding. Of these funds, \$1.4 million is projected to be spent in Fiscal Year 2022 on the new Emergency Harm Reduction Center. The remaining \$4.9 million will be used in the identification or tenant improvements related to new congregate or non-congregate shelter sites to expand bed capacity in the crisis response system. This expansion of beds aligns with the City’s Community Action Plan on Homelessness², the Citywide Strategic Plan, and federal and state funding priorities. It is also planned that an additional \$656K in cost savings from the SMART program will also be utilized for expanded shelter bed capacity at existing and new sites.

Expanded Street Outreach– In October 2021, the City entered into a contract with City Net to increase street outreach in collaboration with Caltrans on their properties. This contract is for \$415K and is anticipated to be expended in Fiscal Year 2022 utilizing savings from the Shelters and Services Category.

Administrative NPE & Personnel Expense:

Administrative Non-Personnel Expenditures – Administrative non-personnel projections and expenditures include both administrative contracts and supplies and non-discretionary spending. Supplies are projected to exceed the original budget amount as the Department had placed orders for computer equipment for five new staff in the previous fiscal year (Fiscal Year 2021); however, due to COVID-driven supply chain issues the Department did not receive the equipment. Equipment will be received this fiscal year therefore expenses will post in excess of the Adopted Budget for supplies. In addition, non-discretionary spending in utilities and water have been recalculated to attribute costs incurred for shelter operations.

Personnel Expense– The Fiscal Year 2022 Adopted Budget included \$1.75 million in Personnel Expenses for 12.0 FTE. Since the beginning of Fiscal Year 2022 the Department has filled six key vacancies including: Director, Deputy Director, two Senior Program Managers, and two Program Coordinators. All positions new in Fiscal Year 2022 have all been filled; however, savings are projected due to vacancies created by two incumbent Program Managers promoting into the Senior Program Manager positions. For Fiscal Year 2022, the amount of underspending in the Personnel Expenses budget is projected to be \$415K.

Grant Funding & Projections

The Fiscal Year 2022 homelessness budget across the Homelessness Strategies and Solutions Depart and the Economic Development Department includes \$35.6 million in one-time grant funding in addition to the \$18 million of General Fund and \$250K from Low to Moderate Income Housing Asset Fund (LMIHAF). Fiscal Year 2022 grants include: Homeless Housing, Assistance, and Prevention Grants (HHAP) 1.0; HHAP 2.0; Community Development Block Grant (CDBG); Emergency Solutions Grant (ESG); and CARES Act Emergency Solutions Grants (ESG-CV) Rounds 1 & 2.

As outlined in Table 2 below, the projected spending of \$35.6 million in grant funding is an increase from the \$27.8 million anticipated at the onset of the fiscal year for a difference of \$7.8 million. The difference in funding is attributed to the availability of ESG-CV & ESG-CV2

² Community Action Plan on Homelessness, <https://www.sandiego.gov/homeless-services/strategic-plan>

CARES Act funding balances being carried forward from Fiscal Year 2021 into Fiscal Year 2022 to continue to cover both homelessness-related expenses at the City's shelters and also offset increased shelter costs required to prevent, prepare, and respond to the COVID-19 pandemic.

FY 2022 Homelessness Strategies and Solutions Department Projections by Funding Source Table 2 in millions					
	Budget	Actuals Periods 1-5	Projection Periods 6-12	Year-End Projection	Variance
General Fund	\$ 18.0	\$ 0.7	\$ 16.6	\$ 17.3	\$ 0.8
LMIHAF	\$ 0.3	\$ 0.0	\$ 0.3	\$ 0.3	\$ 0.0
Grants Total	\$ 27.8	\$ 0.3	\$ 35.3	\$ 35.6	\$ (7.8)
Total	\$ 46.1	\$ 1.0	\$ 52.1	\$ 53.1	\$ (7.0)

As shown in the following Table 3, the overall Fiscal Year 2022 projected expenditures are \$53.1 million. Of this projected expenditure amount, \$37.1 million supports Shelters and Services, which includes three Interim Shelters, three Emergency Bridge Shelters, the Homelessness Response Center, Serial Inebriate Program, Family Shelter, Youth Case Management & Shelter, and expansion of shelter beds. Three million dollars is projected to be spent in Outreach, including Coordinated Street Outreach, Rapid Response Teams, and Cal Trans coordination outreach. Expenditures amounting to \$2.6 million are projected to be spent in Prevention and Diversion services, including Family Reunification, Landlord Engagements, Flexible Spending and Permanent Supportive Housing Operations. \$1.8 Million is projected to be spent this fiscal year on Rapid Rehousing programming. Storage cost of client belongings at three sites (Sherman Heights, Lea Street and 16th Street) is projected at \$2.6 million. Other homelessness interventions, which include the PEER program at City College, The Day Center, PLEADS, and Safe Parking, are projected to expend \$2.6 million. In addition to direct program services, \$3.3 million is projected to be spent on administrative services. This amount includes administrative costs for the Homelessness Strategies and Solutions Department personnel as well as administrative costs borne by the San Diego Housing Commission for the administration of City homelessness programming.

FY 2022 Homelessness Projections by Program Area Table 3 in millions							
Program Area	General Fund & LMIHAF	HHAP 1.0	HHAP 2.0	CARES Act ESG CV 1&2	ESG	CDBG	TOTAL
Shelters & Services	\$ 12.0	\$ 9.2	\$ 0.9	\$ 12.6	\$ 0.6	\$ 1.8	\$ 37.1
Outreach	\$ 1.4	\$ 0.1	\$ 1.5				\$ 3.0
Prevention							
Diversion	\$ 0.7	\$ 0.0	\$ 1.7	\$ 0.2			\$ 2.6
Rapid Rehousing	\$ 1.0	\$ 0.5			\$ 0.3		\$ 1.8
Storage	\$ 0.0	\$ 0.4	\$ 2.2				\$ 2.6
Other	\$ 0.9	\$ 0.2	\$ 1.0			\$ 0.5	\$ 2.6
Administration	\$ 1.5	\$ 0.8	\$ 0.5	\$ 0.4	\$ 0.1		\$ 3.3
Grand Total	\$ 17.5	\$ 11.1	\$ 7.8	\$ 13.3	\$ 1.1	\$ 2.3	\$ 53.1

Conclusion

Projections included within this memorandum are based on expenses to date, anticipated expenditures in coordination with the San Diego Housing Commission, and activities by the Homelessness Strategies and Solutions Department to implement the City's Community Action Plan on Homelessness. The Department continuously monitors budget to actuals. It is important to note that the Fiscal Year 2022 Mid-Year monitoring reflects actuals-to-date for reporting periods 1 to 5, as posted in the City's financial system of record. The spending trajectory to date reported in the City's financial system is not in sync with program activity carried out during the same period and reported expenditures incurred by the San Diego Housing Commission (SDHC) and SDHC's subcontractors. As such, there is a multi-month lag in receiving invoices from SDHC.

As a part of the Mayor's priority to increase internal capacity in the Department as necessary to implement the City's Community Action Plan on Homelessness, the new Department has built capacity and will continue to build capacity to minimize and streamline steps in financial processes. Work continues build internal controls to ensure accurate budget monitoring. It is anticipated the Fiscal Year 2022 Third-Quarter monitoring report will present a spending trajectory on track for year-end actuals projections.



Hafsa Kaka
Director, Homelessness Strategies and Solutions Department

cc: Honorable Council President and Members of the City Council
Paola Avila, Chief of Staff, Office of the Mayor
Jessica Lawrence, Director of Policy
Jay Goldstone, Chief Operating Officer
Jeff Kavar, Interim Independent Budget Analyst
Matthew Vespi, Chief Financial Officer
Rolando Charvel, Director and City Comptroller, Department of Finance