

The City of
SAN DIEGO

**FISCAL YEAR 2022
YEAR-END FINANCIAL
PERFORMANCE REPORT**



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INTRODUCTION

The Fiscal Year 2022 Year-End Financial Performance Report (FY 2022 Performance Report) provides the City Council and the public with a detailed comparison of unaudited revenue and expenditure activity compared to the projections included in the [FY 2022 Third Quarter Budget Monitoring Report](#) (Third Quarter Report).

The FY 2022 Performance Report is an informational item, and includes the following:

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

The FY 2022 Performance Report also includes the Fiscal Year 2022 Charter 39 Supporting Schedules, as of June 2022 (Attachment 4). The Charter 39 Report compares Fiscal Year 2022 unaudited actual revenue and expenditures against the Fiscal Year 2022 budget for General Fund and non-General Funds in accordance with Section 39 of the City Charter. These reports are financial management tools, which provide analysis of significant variances and reflect the City's commitment to fiscal discipline and transparency.

This report also includes updates requested by City Council via Resolution or Appropriation Ordinance. Reporting Requirements-Section 19 of the Appropriation Ordinance provided by the Office of the City Attorney (Attachment 6), and updates from the Homelessness Strategies and Solutions Department on spending of State grant and other funding related to homelessness (Attachment 7).

The Department of Finance (DoF) produced this report in collaboration with various departments. The actuals included in this report and attached Charter 39 Schedules are the most current data available at the time of publication and are subject to change as a result of the completion of the audit of the City of San Diego's Annual Comprehensive Financial Report (ACFR) for the fiscal year that ended on June 30, 2022.

GENERAL FUND EXECUTIVE SUMMARY

The FY 2022 Performance Report estimates General Fund unaudited revenues and expenditures to vary by 1.8% and 0.2%, respectively, from Third Quarter Report projections. **Table 1: Summary of FY 2022 General Fund Performance** displays these variances.

Summary of FY 2022 General Fund Performance				
<i>Table 1</i>				<i>in millions</i>
Revenue/Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 1,777.6	\$ 1,808.9	\$ 31.3	1.8%
Major General Fund Revenues (less ARPA)	1,340.3	1,358.4	18.1	1.3%
American Rescue Plan Act (ARPA)	100.0	100.0	-	0.0%
Departmental Revenues	337.3	350.5	13.2	3.9%
Expenditures	\$ 1,764.2	\$ 1,760.2	\$ 4.0	0.2%
Personnel Expenditures	691.3	688.3	3.0	0.4%
Fringe & Non-Personnel Expenditures	1,072.9	1,071.9	1.0	0.1%
Net Projected Activity	\$ 13.4	\$ 48.7	\$ 35.3	

The General Fund unaudited revenues are expected to end the fiscal year at \$1,808.9 million, which represents an increase of \$31.3 million, or 1.8%, above the revenue projected in the Third Quarter Report. This increase is primarily attributed to the following:

- \$13.2 million in additional Sales Tax as a result of sustained consumer spending and the increasing impact of inflation on taxable goods.
- \$8.4 million in additional Transient Occupancy Tax due to increasing room prices driven by pent-up demand and continued elevated inflation.
- \$13.2 million in additional departmental revenue primarily due to increased Mission Bay revenue, increased parking citation enforcement, reimbursements from the California Office of Emergency Services, and additional funding available in the Environmental Growth Funds to reimburse the General Fund.

The General Fund unaudited expenditures are expected to end the fiscal year at \$1,760.2 million, which represents a decrease of \$4.0 million, or 0.2%, from the projected expenditures in the Third Quarter Report. This decrease is attributed to the following:

- \$3.0 million decrease in Personnel Expenditures due to increased attrition and slower than anticipated filling of positions offset by an increase in Overtime to address the impacts of increased vacancies.
- \$1.0 million decrease in Fringe Benefits & Non-Personnel Expenditures primarily as a result of Fringe Benefit savings associated with the increased vacancies and delays in the hiring process.

The increase in revenues and decrease in expenditures results in a change to the Net Projected Activity of \$35.3 million, increasing from \$13.4 million projected in the Third Quarter Report to \$48.7 million that is now anticipated. These additional resources will be available for programming in Fiscal Year 2023 or future fiscal years through the budget monitoring or budget development processes.

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

GENERAL FUND REVENUE

General Fund revenues are expected at \$1,808.9 million in FY 2022, which is \$31.3 million, or 1.8%, higher than projected in the Third Quarter Report as reflected in **Table 2: FY 2022 General Fund Revenue Performance**. This variance is attributed to a \$18.1 million increase in the Major General Fund Revenues category, and a \$13.2 million increase in departmental revenues, which is discussed further in this section.

FY 2022 General Fund Revenue Performance				
<i>Table 2</i>				<i>in millions</i>
Revenue Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Major General Fund Revenues ¹	\$ 1,440.3	\$ 1,458.4	\$ 18.1	1.3%
Departmental Revenues	337.3	350.5	13.2	3.9%
Total	\$ 1,777.6	\$ 1,808.9	\$ 31.3	1.8%

¹Major General Fund Revenues includes the \$100 million in American Rescue Plan Act projection and unaudited actuals.

MAJOR GENERAL FUND REVENUES

As reflected in **Table 3: FY 2022 Major General Fund Revenue Performance**, the City's major General Fund revenues are expected to end the fiscal year at \$1,458.4 million, which represents an increase of \$18.1 million, or 1.3%, from the Third Quarter Report.

FY 2022 Major General Fund Revenue Performance				
<i>Table 3</i>				<i>in millions</i>
Revenue Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Property Tax	\$ 660.1	\$ 663.1	\$ 3.0	0.5%
Sales Tax	362.4	375.6	13.2	3.7%
Transient Occupancy Tax	128.1	136.5	8.4	6.5%
Franchise Fees	90.0	89.8	(0.2)	-0.2%
Other Major Revenues ¹	199.7	193.3	(6.4)	-3.2%
Major General Fund Revenue Total	\$ 1,440.3	\$ 1,458.4	\$ 18.1	1.3%

¹Other Major Revenues includes the \$100 million in American Rescue Plan Act projection and unaudited actuals.

Property Tax

Property Tax revenue is expected at \$663.1 million in Fiscal Year 2022, which represents a net increase of \$3.0 million, or 0.5%, from the Third Quarter Report. This variance is primarily attributed to an increase of \$3.3 million in the 1.0% property tax collections as a result of higher than anticipated collections from the sale of new property and new construction. This increase is partially offset by a net decrease of \$297,000 in the City's Redevelopment Property Tax Trust Fund (RPTTF) revenue, primarily due to the sale of Valencia Business Park not closing by fiscal year-end as anticipated in the Third Quarter Report. The City is now anticipated to receive its share from the sale of Valencia Business Park in Fiscal Year 2023.

Sales Tax

Sales Tax revenue is expected at \$375.6 million in Fiscal Year 2022, which represents an increase of \$13.2 million, or 3.7%, from the Third Quarter Report. This increase is primarily attributed to the continued increase of sales tax receipts as a result of sustained consumer spending and the increasing impact of inflation on taxable goods. While the Third Quarter Report assumed sustained consumer spending and impacts from inflation, the projection did not anticipate the degree of elevated inflation that persisted in the last quarter of Fiscal Year 2022. The San Diego Consumer Price Index (CPI), a metric that measures costs across many consumer items, increased by 8.3% from 317.141 in May 2021 to 343.502 in May 2022— inching towards record high inflation. This level of elevated inflation is consistent with recent economic reports, including the UCLA Anderson Forecast June 2022 Economic Forecast that subsequently elevated its initial assumption of transitory inflation, which was assumed in the Third Quarter Report, to persistent inflation. UCLA's June forecast assumes elevated inflation will now extend through Fiscal Year 2023 as a result of exacerbated international supply chain disruptions.

Transient Occupancy Tax

General Fund Transient Occupancy Tax (TOT) revenue is expected at \$136.5 million, which represents an increase of \$8.4 million, or 6.5%, from the Third Quarter Report. The increase in TOT revenue is attributed to increasing TOT receipts as a result of higher than anticipated room prices driven by pent-up demand, which results in a demand-pull increase of prices. While the Third Quarter Report accounted for continued improvements in leisure travel and the gradual return of business and group travel, the projection did not assume the level of impact that this demand would have on room rates while sustaining occupancy and room demand growth in the last quarter of Fiscal Year 2022.

This increased tourism activity is recognized in recent economic reports, including the San Diego Lodging Forecast Update released by Tourism Economics in July 2022, which reflects a continued growth in leisure travel due to improving employment levels, reduced public health concerns and pent-up demand. The revisions to the calendar year 2022 forecast for TOT's primary economic drivers include increased room rates, occupancy, and room demand growth. **Table 4: San Diego County Visitor Industry**, reflects the revised forecast, which includes significant increases in the Average Daily Rate and Revenue Per Available Room (PAR). For reference, the forecast used to develop the Third Quarter projection assumed an Average Daily rate of \$162.94 and Revenue PAR of \$116.48.

San Diego County Visitor Industry				
Table 4	in millions			
	CY 2019	CY 2020	CY 2021	CY 2022 ²
Average Occupancy	76.5%	48.7%	61.7%	74.1%
Average Daily Rate	\$ 166.44	\$ 130.61	\$ 164.63	\$ 190.98
Revenue PAR ¹	\$ 127.41	\$ 63.59	\$ 101.59	\$ 141.43
Room Demand Growth	-0.4%	-41.2%	35.9%	20.7%

Source: San Diego Tourism Authority and Tourism Economics

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

² Forecast - Tourism Economics, July 2022

Franchise Fees

Franchise Fee revenue is expected at \$89.8 million for Fiscal Year 2022, which represents a net decrease of \$184,000, or 0.2%, from the Third Quarter Report. This decrease is primarily attributed to a reduction in cable franchise fee revenue due to a continued decline in cable market share as customers shift to digital competitors that do not have franchise fees levied against them.

Other Major Revenue

Other Major Revenue is expected at \$193.3 million, which represents a decrease of \$6.4 million, or 3.2%, from the Third Quarter Report. The variance from the Third Quarter Report is primarily due to the following decreases:

- \$3.8 million in one-time resources that were budgeted to be received in Fiscal Year 2022, but were received in Fiscal Year 2021, including: \$3.0 million in a one-time reimbursement from the County Registrar of Voters for the November 2020 election deposit; and \$775,000 in transfers from the Redevelopment Property Tax Trust Fund (RPTTF).
- \$2.6 million in unrealized interest earnings on pool investments as a result of lower than anticipated investment returns.
- \$2.1 million in 101 Ash St. rent and operating payments from non-general fund departments as a result of a policy change to no longer charge rent for a building the departments did not occupy.
- \$1.1 million in federal revenue. The Office of Emergency Services submitted a request for reimbursement to the Federal Emergency Management Agency (FEMA) related to Public Assistance for COVID-19; however, the expenditures were deemed not eligible for reimbursement.

These decreases are partially offset by the following increases:

- \$1.5 million in the one-cent TOT transfer to the General Fund due to the overall increase in TOT revenue. Per Municipal Code 35.0128, a one-cent transfer shall be deposited into the General Fund. As noted in the Transient Occupancy Tax section of this report, increased room rates have improved TOT revenue, which subsequently increases the availability of TOT funds to be transferred to the General Fund.

- \$800,000 in available fund balance to be transferred to the General Fund from the Stadium Operations Fund. The fund was closed in Fiscal Year 2022 following the sale of the stadium site to San Diego State University and a higher than anticipated remaining fund balance was transferred to the General Fund.

DEPARTMENTAL REVENUE

General Fund departmental revenues are expected at \$350.5 million in FY 2022. This represents an increase of \$13.2 million, or 3.9%, from the Third Quarter Report. The following section, including **Table 5: FY 2022 General Fund Departmental Revenue Performance**, highlights the departments with significant variances, defined as a change of \$1.0 million or more from the Third Quarter Report, in revenue. A comparison of third quarter department revenue projections and unaudited actuals are included as Attachment 1 to this report.

FY 2022 General Fund Departmental Revenue Performance					
<i>Table 5</i>					<i>in millions</i>
Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %	
Fire-Rescue	\$ 58.5	\$ 60.8	\$ 2.3	3.9%	
Parks and Recreation	36.8	40.3	3.5	9.6%	
Real Estate and Airport Management	58.2	62.9	4.6	7.9%	
Stormwater	8.5	10.3	1.8	21.4%	
All Other Departments	175.3	176.3	1.0	0.6%	
Departmental Revenue Total	\$ 337.3	\$ 350.5	\$ 13.2	3.9%	

Fire-Rescue

The Fire-Rescue Department expects to end the year with \$60.8 million in revenue. This is an increase of \$2.3 million, or 3.9%, from the third quarter projections attributed to \$1.8 million in Charges for Services primarily for the California Office of Emergency Services (Cal OES) reimbursements and additional false alarm penalties. Additional revenue is due to a \$900,000 increase in Safety Sales Tax and \$700,000 transfers in from the Fire/Emergency Medical Services Transport Fund. This increase in revenue is offset by a \$1.2 million decrease, primarily related to the Federal Emergency Management Agency (FEMA) reimbursement for COVID-19 vaccination support anticipated to be received in Fiscal Year 2023.

Parks and Recreation

The Parks and Recreation Department expects to end the year with \$40.3 million in revenue, which is an increase of \$3.5 million, or 9.6%, from third-quarter projections. The Third Quarter Report projected \$14.2 million would be available from the Environmental Growth Funds to reimburse the General Fund for eligible park and open space maintenance costs; however, \$16.5 million was available to use for this purpose. An additional increase of \$1.0 million is due to significant growth in Transient Occupancy Tax revenue which was projected at \$16.0 million in the Third Quarter Report; however, the department received \$17.0 million.

Real Estate and Airport Management

The Department of Real Estate and Airport Management expects to end the year with \$62.9 million in revenue. This is an increase of \$4.6 million, or 7.9%, from the third quarter projection, primarily due to a \$3.2 million increase in Mission Bay revenue, a \$740,000 increase in Pueblo Lands revenue, and a \$690,000 increase in rents and concessions. As noted in the TOT section of this report, increased tourism activity reflects a continued growth in leisure travel due to improving employment levels, reduced public health concerns and pent-up demand. Increases in receipts related to hotels, specifically increases in Average Daily Rate

(ADR) and Revenue Per Available Room (RevPAR), reflects significant growth compared to the Third Quarter Projection. Of note, the increase of \$3.2 million in Mission Bay revenue is offset by an equivalent expenditure in the Citywide Program Expenditures Department and is discussed later in this report.

Stormwater

The Stormwater Department expects to end the year with \$10.3 million in revenue. This is an increase of \$1.8 million, or 21.4%, from the third quarter projection. The increase is primarily due to higher revenue received than originally anticipated from parking citations as a result of increased enforcement activity and an increase of \$560,000 in parking meter revenues due to increased street sweeping and inlet cleaning within Community Parking Districts. Parking meter revenues are received from parking enforcement within certain zones relative to Community Parking Districts, and subsequently a transfer was made from the Parking Meter Operations Fund to Stormwater to account for this revenue. The Stormwater Department also hired an additional in-house pipe repair team in Fiscal Year 2022, increasing reimbursements from CIP projects to the General Fund of approximately \$900,000. Unprojected revenues from the City of Poway for services on Water Quality Improvement Plans for the Los Peñasquitos Watershed Management Areas were also received.

GENERAL FUND EXPENDITURES

General Fund expenditures are expected to be \$4.0 million, or 0.2%, under the third-quarter projection at fiscal year-end. This is primarily attributed to a decrease of \$3.0 million in personnel expenditures and \$0.9 million in fringe benefits. The following section, including **Table 6: FY 2022 General Fund Expenditure Performance**, includes detailed variance explanations by expenditure category.

FY 2022 General Fund Expenditure Performance				
<i>Table 6</i>				<i>in millions</i>
Expenditure Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Personnel Expenditures	\$ 691.3	\$ 688.3	\$ 3.0	0.4%
Fringe Benefits	530.8	529.9	0.9	0.2%
Other Non-Personnel Expenditures	542.1	542.0	0.1	0.0%
Total	\$ 1,764.2	\$ 1,760.2	\$ 4.0	0.2%

PERSONNEL EXPENDITURES

Personnel expenditures are expected to be \$3.0 million, or 0.4%, under the third-quarter projection, as displayed in **Table 7: FY 2022 General Fund Salaries and Wages Performance**.

FY 2022 General Fund Salaries and Wages Performance				
<i>Table 7</i>				<i>in millions</i>
Salaries and Wages Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Salaries	\$ 568.0	\$ 563.3	\$ 4.7	0.8%
Overtime	97.8	99.5	(1.8)	-1.8%
Hourly Wages	12.0	12.0	0.0	0.2%
Pay-in-Lieu of Annual Leave	7.1	7.0	0.1	1.9%
Termination Pay	6.5	6.6	(0.1)	-1.9%
Salaries and Wages Total	\$ 691.3	\$ 688.3	\$ 3.0	0.4%

Salaries and Wages

The Salaries and Wages expenditure category consists of five distinct types of wages: salaries (including 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 represents compensation in-lieu of taking leave. Termination pay distinguishes the expenditures incurred upon an employee's separation from the City.

Salaries and wages expenditures are expected at \$688.3 million in FY 2022. This represents a lower than projected expenditure of \$3.0 million, or 0.4%, from the Third Quarter Report primarily attributed to \$4.7 million decrease in the Salaries category offset by an increase of

\$1.8 million in Overtime. The largest decrease in salaries is \$1.5 million in the Police Department due to higher attrition, which was originally projected at 13 vacancies per month but ended up closer to 20 by year-end. Other departments experiencing a decrease in salaries have primarily attributed it to increased vacancies combined with difficulties in the filling of positions. The increase in Overtime is primarily within the Fire-Rescue department and is the result of constant staffing due to sworn and dispatcher vacancies, backfill for compensatory time and light duty, and continuing education and other training requirements.

NON-PERSONNEL EXPENDITURES

Fringe benefits and non-personnel expenditures are expected to be \$1,071.9 million, which is \$1.0 million, or 0.1%, lower than the Third-Quarter Projection. The following section, including **Table 8: FY 2022 General Fund Fringe and Non-Personnel Expenditure Performance**, discusses the variance for non-personnel expenditures by category, highlighting only the significant variances within each group.

FY 2022 General Fund Fringe and Non-Personnel Expenditure Performance				
<i>Table 8</i>				<i>in millions</i>
Expenditure Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Fringe Benefits	\$ 530.8	\$ 529.9	\$ 0.9	0.2%
Supplies	31.4	30.0	1.4	4.5%
Contracts	292.6	291.0	1.6	0.5%
Information Technology	59.4	54.4	5.0	8.3%
Energy and Utilities	51.4	55.6	(4.1)	-8.0%
Other	4.2	4.2	(0.0)	-1.1%
Transfers Out	87.2	90.9	(3.8)	-4.3%
Capital Expenditures	1.8	1.7	0.1	5.4%
Debt	14.2	14.2	0.0	0.2%
Total	\$ 1,072.9	\$ 1,071.9	\$ 1.0	0.1%

Fringe Benefits

Fiscal Year 2022 General Fund expenditures for fringe benefits are expected to be \$529.9 million, which is \$900,000, or 0.2%, lower than the Third-Quarter Report, as shown in **Table 9: FY 2022 General Fund Fringe Benefits Performance**.

FY 2022 General Fund Fringe Benefits Performance				
<i>Table 9</i>				<i>in millions</i>
Fringe Benefits Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Fixed	\$ 396.4	\$ 398.0	\$ (1.6)	-0.4%
Variable	134.4	131.9	2.5	1.9%
Total	\$ 530.8	\$ 529.9	\$ 0.9	0.2%

Fixed Fringe Benefits

Fixed fringe benefit expenditures include the following: Actuarially Determined Contribution (ADC) to the San Diego City Employees' Retirement System (SDCERS), and contributions for Workers' Compensation, Long-Term Disability (LTD), Other Post-Employment Benefits (OPEB), Unemployment Insurance, and Risk Management Administration (RMA).

Actual fixed fringe expenditures increased by \$1.6 million from the Third-Quarter Report. Fixed fringe costs are considered annual liabilities the City is obligated to pay regardless of current employee count or salary amounts; therefore, a proportionate change of filled positions in the General Fund and the non-General Funds affects actual and projected expenditures. The fixed fringe benefits cost allocations are based on projected positions at a point in time and the expenditure allocation is trued-up at the end of the fiscal year based on actual filled positions.

Variable Fringe Benefits

Variable fringe benefit expenditures include Flexible Benefits, Supplemental Pension Savings Plan (SPSP), Medicare, Employee Offset Savings, Deferred Retirement Option Plan (DROP), and Retiree Medical Trust. Actual variable fringe benefits expenditures decreased by \$2.5 million from the Third Quarter Report. This decrease is primarily driven by savings in Flexible Benefits. Variable fringe benefit costs are driven by actual payroll activity and are impacted by delays in hiring, attrition, retirements, and vacancies.

Supplies

Fiscal Year 2022 General Fund expenditures for Supplies are expected to be \$30.0 million, which is \$1.4 million, or 4.5%, lower than the third quarter projection. General Fund departments realized fewer expenditures in supplies than projected in the Third Quarter Report. Examples of reduced departmental expenditures for supplies include delayed deliveries and invoicing in the Police Department, Transportation Department, and General Services Department (Facilities Services) as a result of supply chain disruptions.

Contracts

Fiscal Year 2022 General Fund expenditures for contracts are expected to be \$291.0 million, which is a \$1.6 million, or 0.5%, lower than the third quarter projection. Twenty-nine General Fund departments realized a combined savings of \$4.9 million with the three largest due to the following:

- \$1.1 million decrease in the Homelessness Strategies and Solutions Department primarily due to suspending intakes during outbreak periods for the Saint Vincent De Paul Shelter and additional savings related to delayed invoice payments into the following fiscal year for contractual services.
- \$1.0 million decrease in the Stormwater Department as a result of transferring eligible expenditures of \$480,000 from the General Fund to the Storm Drain Fund at fiscal year-end, and savings of \$420,000 due to unpaid invoices which were delayed until Fiscal Year 2023.
- \$430,000 decrease in the Department of Real Estate and Airport Management primarily due to lower than anticipated contractual services including property cleanup services for vacant land that will be completed in Fiscal Year 2023 and building maintenance.

Partially offsetting these savings in contracts are overages totaling \$3.3 million in twenty-one General Fund departments, with the two largest due to the following:

- \$1.8 million increase in Fire-Rescue Department for fleet usage fees primarily due to the cost of parts increasing as a result of supply chain issues and increased maintenance expenses due to the age of Fire-Rescue facilities requiring additional repairs at a higher cost.
- \$830,000 increase in the Police Department primarily associated to the rent payment for the Central Jail Facility. The City's rent payment for the jail facility is offset by the bookings that occur; however, due to the continued effects of the pandemic there were fewer felony bookings than anticipated. In addition, \$370,000 in additional expenses for motive equipment charges due to an increase in the price of parts for fleet vehicles.

Information Technology

Fiscal Year 2022 General Fund expenditures for the Information Technology (IT) category are expected to be \$54.4 million, which is \$5.0 million, or 8.3%, less than the third quarter projection. General Fund Departments saw fewer expenditures in information technology than projected in the Third Quarter Report as a result of issues experienced by the City's Department of Information Technology (DoIT). Due to problems with the supply chain and delays in planned assessments and the transition to a new managed service provider, numerous expenditures originally planned for Fiscal Year 2022 are now anticipated to occur in Fiscal Year 2023. The savings within DoIT was passed along to all departments through a reduced non-discretionary allocation. In addition, the Environmental Services Department has savings due to a delay in the contract for the Routeware application and implementation, the Police Department has savings due to backordered and pending deliveries of computer hardware and installation services, and the Transportation Department has experienced delays in the purchase of IT equipment and invoices for software support contracts that will now be incurred in Fiscal Year 2023.

Energy and Utilities

Energy and Utilities are expected to end the fiscal year at \$55.6 million, which is \$4.1 million, or 8.0%, higher than the third quarter projection primarily due to increases in electricity, fuel, and water costs. The five departments with the largest overages are the Transportation Department with \$1.9 million, \$880,000 in Parks & Recreation Department, \$370,000 in the Police Department, \$320,000 in the Environmental Services Department, and \$310,000 in the Fire-Rescue Department.

Transfers Out

FY 2022 General Fund expenditures for Transfers Out are expected to be \$90.9 million, which is \$3.8 million or 4.3%, higher than the third quarter projection primarily due to an increase of \$3.2 million in the transfer to the Mission Bay and San Diego Regional Parks Improvement Funds. This increase is in addition to the amount previously noted in the Third Quarter Report and is offset by an equivalent amount of Mission Bay revenue received in the Department of Real Estate and Airport Management.

GENERAL FUND BALANCES AND RESERVES

The City's Reserve Policy ([Council Policy 100-20](#)) documents the City's approach to establishing and maintaining reserves across City operations. The following section provides an update on the General Fund FY 2022 projected ending fund balance and reserve estimates and considers the FY 2022 unaudited actuals. All General Fund reserve target goals are based on a percentage of the three-year average of General Fund Operating Revenues for the most recent fiscal years as reported in the City of San Diego's Annual Comprehensive Financial Report, currently FY 2019 through FY 2021.

FISCAL YEAR 2022 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

Table 10: FY 2022 General Fund Balances and Reserve Estimate Performance displays the General Fund balance and reserve estimates calculation.

FY 2022 General Fund Balances and Reserve Estimate Performance				
Table 10				in millions
Description	Third Quarter Projection	Unaudited Actuals	Variance	% of Operating Revenues ¹
FY 2021 Audited Ending Fund Balance	\$ 235.2	\$ 235.2	\$ -	17.1%
Emergency Reserve	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 FY2022	\$ 3.0	\$ 3.0		
FY 2021 Fund Balance less Reserves (Excess Equity)²	\$ 26.6	\$ 26.6	-	1.9%
FY 2022 Projected Activity				
Revenue ³	1,777.6	1,808.9	31.3	
Expenditures	(1,764.2)	(1,760.2)	4.0	
Net Projected Activity	\$ 13.4	\$ 48.7	\$ 35.3	
FY 2022 Ending Fund Balance (Excess Equity)⁴	\$ 40.0	\$ 75.3	\$ 35.3	5.5%

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

² Fund Balance less Reserves is calculated by reducing the FY 2021 Audited 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.

³ Includes the use of \$3.0 million of assigned fund balance for revenue received in Fiscal Year 2021 and programmed for use in Fiscal Year 2022.

⁴ \$6.2 million of Fund Balance will be used as a source in FY 2023

As reported in the Annual Comprehensive Financial Report, the FY 2021 ending (FY 2022 beginning) fund balance is \$235.2 million, or 17.1%, of the three-year average of General Fund operating revenues for FY 2019 through FY 2021. The FY 2021 ending balance of \$235.2 million includes \$205.6 million for the Emergency and Stability Reserves, which is the same amount as reported in FY 2021 due to the City not including contributions to the General Fund reserves during this fiscal year in response to the COVID-19 pandemic. The balance also includes a \$3.0

million reimbursement from the Registrar of Voters that was programmed as revenue in the Fiscal Year 2022 Adopted Budget that was ultimately received in Fiscal Year 2021.

As a result of the continued recovery from the impacts of the pandemic, the growth of revenues within the last quarter of the fiscal year, and additional savings in expenditures, as detailed in the Revenue and Expenditure sections of this report respectively, the General Fund is expected to end FY 2022 with \$48.7 million in net projected activity. This balance, when combined with the FY 2021 unassigned fund balance of \$26.6 million will result in the General Fund ending FY 2022 with \$75.3 million in Excess Equity. Projected excess equity will be final upon the completion of the FY 2022 Annual Comprehensive Financial Report in December 2022.

The FY 2022 Performance Report does not include any action items for Council consideration regarding the use of these funds. Any authority for the use of excess equity will be requested in subsequent budget monitoring reports for FY 2023 or through the FY 2024 budget development process.

As indicated above, current reserve levels remain at FY 2020 amounts due to the Fiscal Year 2021 and 2022 Adopted Budgets not including contributions to General Fund Reserves in response to the COVID-19 pandemic. As a result, current reserve levels are below the target percentage levels identified in the City's current Reserve Policy for Fiscal Year 2022 (16.00%) and would require a contribution of \$14.8 million to achieve Fiscal Year 2022 target levels.

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 up to 8.0 percent of the three most recent fiscal year 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 noted in the Third-Quarter Report, this one-time revenue is not needed to support the General Fund in Fiscal Year 2022; instead, it is included as a source in the Fiscal Year 2023 Adopted Budget to mitigate increases associated with the unwinding of Proposition B.

NON-GENERAL FUNDS

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

Development Services Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 94.8	\$ 103.9	\$ 9.1	9.6%
Personnel Expenditures	43.2	42.8	0.4	0.9%
Non-Personnel Expenditures	48.8	45.2	3.6	7.3%
Expenditures	92.0	88.0	3.9	4.3%
Net Year-End Projection	\$ 2.8	\$ 15.9	\$ 13.1	

Revenues

Revenues in the Development Services Enterprise Fund are expected at \$103.9 million at year-end, which is an increase of \$9.1 million, or 9.6%, from third quarter projections. The increase is primarily attributed to the success of a more aggressive recruitment efforts that took place in the last quarter of the fiscal year which aided in filling positions. The department was also able to bring on two temporary help consultants aimed at reducing permitting backlogs resulting in the department to perform increased plan reviews and issuing more building permits than anticipated during third quarter projections. Additionally, there was an increase in Charges for Services due to the receipt of the annual cannabis operating fees of approximately \$1.0 million that was not included in the third quarter projections.

Expenditures

Expenditures in the Development Services Fund are expected at \$88.0 million at year-end, which is a decrease of \$3.9 million, or 4.3%, from third quarter projections. The decrease can be attributed to a \$2.0 million savings in Contracts primarily resulting from receiving a partial refund of past rent paid for the 101 Ash building that the department has not been able to occupy. The department also had savings of \$520,000 within Information Technology category due to non-discretionary savings in the Department of IT and savings of \$860,000 associated with a cash transfer to the CIP fund for the Accela Implementation Phase 2/T19003 Project which does not have a budgetary impact.

Engineering & Capital Projects Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 118.2	\$ 115.9	\$ (2.3)	-1.9%
Personnel Expenditures	64.4	64.0	0.4	0.6%
Non-Personnel Expenditures	65.1	62.3	2.9	4.4%
Expenditures	129.5	126.3	3.3	2.5%
Net Year-End Projection	\$ (11.4)	\$ (10.4)	\$ 1.0	

Revenues

Revenues in the Engineering & Capital Projects Fund are expected at \$115.9 million at year-end, which is a decrease of \$2.3 million, or 1.9%, from the third quarter projections. The decrease is due to a reduction in billable time charged due to COVID-19 impacts and reduced project delivery.

Expenditures

Expenditures in the fund are expected at \$126.3 million at year-end, which is a decrease of \$3.3 million, or 2.5%, from the third quarter projections. The decrease is due to \$400,000 in personnel expenditures tied to delays in expected filling of positions. Non-personnel savings include \$660,000 in fringe benefits related to the personnel expenditures savings noted above, and a \$2.2 million reduction in supplies, contractual spending, and a decrease in IT expenses for IT projects that have been delayed to Fiscal Year 2023.

Golf Course Fund

	<i>in millions</i>			
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 28.5	\$ 32.9	\$ 4.5	15.6%
Personnel Expenditures	5.0	4.8	0.2	3.6%
Non-Personnel Expenditures	15.5	16.0	(0.5)	-3.1%
Expenditures	20.5	20.8	(0.3)	-1.4%
Net Year-End Projection	\$ 8.0	\$ 12.2	\$ 4.2	

Revenues

Revenues in the Golf Course Fund are expected at \$32.9 million at year-end, which is an increase of \$4.5 million, or 15.6%, from third-quarter projections. The additional revenue is primarily related to the sustained increase in the number of rounds played at the golf courses and fee increases implemented at Torrey Pines, Balboa Park and Mission Bay Golf Courses. In addition, new golf cart fleets were deployed at Balboa Park and Mission Bay Golf Courses which increased the number of golf carts available for rent.

Expenditures

Expenditures are expected at \$20.8 million at year-end, which is an increase of \$300,000, or 1.4%, from the third-quarter projections due to an unanticipated increase in water use and an increase in contractual expenditures related to merchant fees for credit card transactions as it correlates to increased revenues.

Information Technology Fund

	<i>in millions</i>			
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 85.7	\$ 83.4	\$ (2.2)	-2.6%
Personnel Expenditures	4.6	4.5	0.1	1.8%
Non-Personnel Expenditures	80.2	76.6	3.5	4.4%
Expenditures	84.7	81.1	3.6	4.2%
Net Year-End Projection	\$ 0.9	\$ 2.3	\$ 1.4	

Revenues

Revenues in the Information Technology (IT) Fund are expected to end the year at \$83.4 million, which is a decrease of \$2.2 million, or 2.6%, from third quarter projections. The decrease in revenue is due to less than anticipated reimbursements for services provided by the department.

Expenditures

Expenditures in the IT Fund are expected at \$81.1 million at year-end, which is a reduction of \$3.6 million, or 4.2%, from third quarter projections. The decrease is primarily due to the following:

- \$2.1 million in savings as a result of project delays due to a change in IT service providers. Resources were dedicated to transition and therefore several modernization projects were postponed to Fiscal Year 2023.
- \$700,000 in savings due to moving the City’s centralized IT service management provider resources dedicated to transition and unable to dedicate to this project.
- \$200,000 in savings due to an unanticipated shorter time period to transition to new IT service provider which resulted in decreased costs.

OneSD Support Fund

in millions

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 25.4	\$ 25.4	\$ 0.0	0.1%
Personnel Expenditures	3.2	3.2	0.0	0.5%
Non-Personnel Expenditures	23.0	21.8	1.2	5.2%
Expenditures	26.2	25.0	1.2	4.6%
Net Year-End Projection	\$ (0.7)	\$ 0.5	\$ 1.2	

Revenues

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

Expenditures

Expenditures in the OneSD Support Fund are expected at \$25.0 million at year-end, which is a decrease of \$1.2 million, or 4.6%, from third quarter projections. The reduction is primarily related to unanticipated savings in a technical support services contract that was executed to support the City’s SAP system. The cost to transition to a new contract provider was lower than anticipated. The transition to the new service provider was completed in May 2022.



Refuse Disposal Fund

in millions

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 36.6	\$ 38.2	\$ 1.6	4.3%
Personnel Expenditures	8.7	8.6	0.1	1.0%
Non-Personnel Expenditures	32.7	32.7	0.0	0.1%
Expenditures	41.4	41.3	0.1	0.3%
Net Year-End Projection	\$ (4.8)	\$ (3.1)	\$ 1.7	

Revenues

The Refuse Disposal Fund revenue ended the fiscal year at \$38.2 million, an increase of \$1.6 million, or 4.3%, from the third quarter projection primarily due to higher than anticipated revenue related to the Clean Dirt program, refuse disposal loads from small businesses and residents, and from Franchise hauler loads. Additional revenue is due to a payment received from the Public Utilities Department for the reconciliation of Miramar landfill gas electricity generation.

Expenditures

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

Seized Assets – Federal DOJ Fund

in millions

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 0.1	\$ 0.5	\$ 0.4	381.2%
Personnel Expenditures	-	-	-	0.0%
Non-Personnel Expenditures	1.3	0.5	0.8	60.9%
Expenditures	1.3	0.5	0.8	60.9%
Net Year-End Projection	\$ (1.2)	\$ (0.0)	\$ 1.2	

Revenues

The Seized Assets – Federal DOJ Fund revenue ended the fiscal year at \$500,000, an increase of \$400,000, or 381.2%, from third quarter projections primarily due to unanticipated revenue from seized assets which can fluctuate each year and can be complicated to forecast.

Expenditures

Expenditures in the fund are expected at \$500,000, a decrease of \$800,000, or 60.9%, from the third quarter projections due to savings in supplies from an equipment surplus attributed to the unanticipated departure of officers who returned equipment and savings due to the non-renewal of the ShotSpotter contract.

Sewer Utility Funds

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 592.6	\$ 539.1	\$ (53.5)	-9.0%
Personnel Expenditures	59.3	58.5	0.8	1.4%
Non-Personnel Expenditures	308.9	306.9	2.0	0.7%
Expenditures	368.2	365.4	2.8	0.8%
Net Year-End Projection	\$ 224.4	\$ 173.7	\$ (50.7)	

Revenues

Revenues in the Sewer Utility Funds are expected to end the year at \$539.1 million, which is a decrease of \$53.5 million, or 9.0%, from third quarter projections. The decrease is primarily due to the following:

- \$49.0 million is due to reduced level of reimbursements from Pure Water State Revolving Fund (SRF) Loans. The original projections assumed reimbursements would be submitted during Fiscal Year 2022; however, they were submitted at the beginning of Fiscal Year 2023, which will result in revenue being recorded in Fiscal Year 2023.
- \$9.6 million is due to less than anticipated revenue in the California Water and Wastewater Arrearage Payment Program for unpaid sewer bills. The department received funding for this program and applied to customer accounts but due to accounting principles, it should not have been projected as operating revenue.

The decrease in revenues was offset with \$4.9 million in higher revenues from sewer capacity charges based on the level of development permits pulled during Fiscal Year 2022.

Expenditures

Expenditures in the Sewer Utility Funds are expected to end the year at \$365.4 million, which is a decrease of \$2.8 million, or 0.8%, from third quarter projections. As identified in the Third Quarter report, a decrease in expenditures is primarily due to central and departmental IT savings and delays in large condition assessments. The Sewer Utility Funds had several categorical variances including Energy and Utility expenses at \$9.0 million, which were higher than anticipated during third quarter projections. Based on discussions with the Sustainability and Mobility Department, three energy offset projects including the removal of fuel cells at the South Bay Water Reclamation Plant and unscheduled downtime of electrical generators that use methane produced in the wastewater treatment process and a reduction in the sale of naturally produced methane all contributed to the energy overage observed in the Sewer Utility. The Department added several items in its Fiscal Year 2023 Budget to address maintenance at the energy generators and will be revising its budget for any long-term adjustments that are needed for its energy budget.

Underground Surcharge Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 68.5	\$ 68.0	\$ (0.5)	-0.7%
Personnel Expenditures	1.7	1.7	0.0	0.0%
Non-Personnel Expenditures	23.1	13.1	10.0	43.2%
Expenditures	24.8	14.8	10.0	40.3%
Net Year-End Projection	\$ 43.6	\$ 53.2	\$ 9.6	

Revenues

The Underground Surcharge Fund revenue ended the fiscal year at \$68.0 million, a decrease of \$500,000, or 0.7%, from third quarter projections primarily due to lower than expected interest earnings on fund balance.

Expenditures

Expenditures in the fund are expected at \$14.8 million, a decrease of 10.0 million, or 40.3% from the third quarter projections due to delays in SDG&E construction projects. The transition to a new electrical franchise agreement caused a slowdown of construction projects, as projects were on hold pending the implementation of a new Undergrounding Memorandum of Understanding (MOU) with SDG&E. It is expected that construction will not return to prior year levels until the second half of Fiscal Year 2023 due to the new MOU requirements for SDG&E.

Water Utility Operating Funds

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 843.1	\$ 831.0	\$ (12.1)	-1.4%
Personnel Expenditures	53.2	50.6	2.5	4.8%
Non-Personnel Expenditures	536.7	544.7	(8.0)	-1.5%
Expenditures	589.9	595.3	(5.4)	-0.9%
Net Year-End Projection	\$ 253.2	\$ 235.7	\$ (17.5)	

Revenues

Revenues in the Water Utility Operating Funds are expected at \$831.0 million, which is a decrease of \$12.1 million, or 1.4%, from third quarter projections primarily due to the following:

- \$2.3 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, which was based on lower CIP activity in the last months of the fiscal year. These reimbursements will take place in Fiscal Year 2023 instead of Fiscal Year 2022, as originally anticipated.
- \$8.7 million reduction in Charges for Current Services primarily due to a decrease in water sales of 7,000-acre feet as a result of the statewide push for conservation in the midst of the ongoing drought. The department had expected an increase in water sales

towards the end of Fiscal Year 2022, consistent with activity in Fiscal Year 2021.; however, sales were not as high as anticipated. The Department expects this lower trend to continue through Fiscal Year 2023 and beyond until the drought is over.

Expenditures

Expenditures in the Water Utility Operating Fund are expected to end the year at \$595.3 million, which is an increase of \$5.4 million, or 0.9%, from the third quarter projections. The increase is due to a rise in costs of chemical and abrasive materials, which are used in the water treatment process. The department also experienced an overage of \$3.0 million due to higher than anticipated water purchases at fiscal year-end. The overages in this fund were partially reduced by savings seen in the personnel budget based on a higher number of vacancies than projected in the third-quarter projections.

NON-GENERAL FUND RESERVES

The City's Reserve Policy ([Council Policy 100-20](#)) documents the City's approach to establishing and maintaining reserves across City operations. **Table 11: 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.

FY 2022 Non-General Fund Reserves				
Table 11 in millions				
Description	Fund Name	Reserve Type	FY 2022 Target Level	Status
Development Services	Development Services Fund	Operating Reserve	\$ 10.1	On Target ¹
Golf Course	Golf Course Fund	Operating Reserve	3.0	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

¹The Fiscal Year 2022 reserve target has been updated to reflect the most recent three years of audited actuals.

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 of time as a result of a non-industrial injury, illness, or pregnancy. The Reserve Policy requires the City to maintain LTD reserves equal to 100% 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 limiting contributions to the reserve in Fiscal Year 2021 due to the COVID-19 pandemic, and an additional \$900,000 related to the Fiscal Year 2021 PL actuarial valuation completed in October 2021. The ending fund balance for Fiscal Year 2022 is estimated to be \$33.8 million, and due to the increase to the reserve target, the PL Reserve is projected to be underfunded by \$3.1 million.

CONCLUSION

The FY 2022 Performance Report provides the City Council and the public with unaudited revenue and expenditure activity compared to the FY 2022 year-end projections included in the Third Quarter Report. General Fund revenues and expenditures are expected to vary by 1.8% and 0.2%, respectively, from the projections included in the Third Quarter Report. As a result of the continued recovery from the impacts of the pandemic and the growth of revenues within the last quarter of the fiscal year, which exceeded projections, the General Fund is now expected to end the fiscal year with excess equity of \$75.3 million, a notable increase from the \$40.0 million that had been anticipated in the Third Quarter Report.

Although the final quarter of the fiscal year benefited from an improvement in revenues, the City will need to continue to make fiscally responsible, and strategic decisions about how to best use excess equity in upcoming fiscal years. As the City pulls out of the worst effects of the pandemic, there is still a level of uncertainty due to rising inflation and interest rates, persistent supply chain issues and global market instability caused by the war in Ukraine. While a recession is not forecasted at this time, the possibility still exists that aggressive interest rate policy could lead to a “hard landing” of the economy, potentially precipitating a recession.

Due to that uncertainty, it is important that the City continue to monitor its reserves and FY 2022 excess equity could be used to meet reserve targets or to address structural revenue shortfalls projected in future years. In addition, there are approximately \$54.3 million in unbudgeted costs related to the unwinding of Proposition B. The City anticipates that this obligation will be amortized and paid over time. However, the timing of when this obligation is required to be paid will be determined by the SDCERS Board of Administration (SDCERS Board) in the coming months. The SDCERS Board may require this obligation to be paid as soon as sometime during Fiscal Year 2023.

As the *General Fund Balances and Reserves* section of this report notes, the City’s General Fund reserves remain at \$205.6 million, which is the amount that was needed to reach the FY 2020 targets in that fiscal year. Due to the COVID-19 pandemic, contributions to the City’s reserves have not been made in the two most recent fiscal years and, as a result, the City’s current reserve balance of \$205.6 million, or 14.93% of the three-year average of General Fund operating revenues, has now fallen below the reserve target percentage levels identified in the City’s current Reserve Policy for FY 2022 (16.00%).

The FY 2022 Performance Report is informational only and does not include any action items for City Council consideration regarding the use of excess equity. Any authority for the use of excess equity is expected to be requested in subsequent budget monitoring reports for FY 2023 or through the FY 2024 budget development process. Updated projections are anticipated to be completed in November with the release of the Five-Year Financial Outlook for FY 2024 to 2028, which will help inform discussions about how to best use these funds. The Department of Finance will also report to the City Council quarterly, in November 2022 and in January 2023, through the release of the First Quarter and the Mid-Year Budget Monitoring reports, with any significant changes as is discussed in the Budget and Reserve policies.

ATTACHMENTS

1. General Fund Revenues Comparison
2. General Fund Expenditures Comparison
3. Non-General Funds Comparison
4. Fiscal Year 2022 Charter 39 Report - Period Ending June 30, 2022
5. List of Vacant Positions ending in Fiscal Year 2022
6. Reporting Requirements – Section 19 of the Appropriation Ordinance (provided by the Office of the City Attorney)
7. Homelessness Strategies and Solutions Department FY 2022 Year-End Funding & Expenditure Update

General Fund Revenues Comparison

Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
General Fund Major Revenues				
Charges for Current Services	\$ 26,810,744	\$ 26,810,744	\$ -	0.0%
Franchise Fees	89,980,638	89,796,671	(183,967)	-0.2%
Interest and Dividends	3,408,893	849,007	(2,559,886)	-75.1%
Motor Vehicle License Fees	1,632,120	1,632,120	-	0.0%
Fines, Forfeitures, and Penalties	122,826	156,239	33,413	27.2%
Other Revenue	2,177,866	2,491,182	313,316	14.4%
Property Tax	660,120,942	663,142,025	3,021,083	0.5%
Property Transfer Tax	17,108,601	17,403,531	294,930	1.7%
Refuse Collector Business Tax	1,470,893	1,513,681	42,788	2.9%
Revenue from Federal and Other Agencies	1,312,257	218,999	(1,093,258)	-83.3%
Revenue from Money and Property	10,718,096	8,785,067	(1,933,029)	-18.0%
Sales Tax	362,373,892	375,602,440	13,228,548	3.7%
Transfers In	134,944,940	133,483,364	(1,461,576)	-1.1%
Transient Occupancy Tax	128,115,451	136,468,102	8,352,651	6.5%
<i>Subtotal Major General Fund Revenues</i>	\$ 1,440,298,159	\$ 1,458,353,172	\$ 18,055,013	1.3%
City Auditor	\$ 1,674	\$ 2,128	\$ 454	27.1%
City Clerk	148,173	173,026	24,853	16.8%
Citywide Program Expenditures	-	-	-	0.0%
Commission on Police Practices	-	12	12	100.0%
Communications	496,046	489,697	(6,349)	-1.3%
Compliance	500	507	7	1.4%
Council Administration	730	4,396	3,666	502.2%
Council District 1	-	1,156	1,156	100.0%
Council District 1 - Community Projects, Programs and Services	-	-	-	0.0%
Council District 2	-	-	-	0.0%
Council District 2 - Community Projects, Programs, and Services	-	-	-	0.0%
Council District 3	-	-	-	0.0%
Council District 3 - Community Projects, Programs, and Services	-	-	-	0.0%
Council District 4	-	-	-	0.0%
Council District 4 - Community Projects, Programs, and Services	-	-	-	0.0%
Council District 5	-	-	-	0.0%
Council District 5 - Community Projects, Programs, and Services	-	-	-	0.0%
Council District 6	-	-	-	0.0%
Council District 6 - Community Projects, Programs, and Services	-	-	-	0.0%
Council District 7	2,700	3,600	900	33.3%

General Fund Revenues Comparison

Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Council District 7 - Community Projects, Programs, and Services	\$ -	\$ -	\$ -	0.0%
Council District 8	452	1,732	1,280	283.2%
Council District 8 - Community Projects, Programs, and Services	-	-	-	0.0%
Council District 9	-	-	-	0.0%
Council District 9 - Community Projects, Programs, and Services	-	-	-	0.0%
Debt Management	617,394	502,466	(114,928)	-18.6%
Department of Finance	2,011,688	2,112,305	100,617	5.0%
Department of Information Technology	432,680	-	(432,680)	-100.0%
Department of Real Estate and Airport Management	58,245,499	62,857,653	4,612,154	7.9%
Development Services	909,200	905,139	(4,061)	-0.4%
Economic Development	6,080,174	6,537,301	457,127	7.5%
Environmental Services	1,360,253	1,333,825	(26,428)	-1.9%
Ethics Commission	8,493	8,603	110	1.3%
Fire-Rescue	58,491,254	60,782,630	2,291,376	3.9%
Government Affairs	319,103	73	(319,030)	-100.0%
Homelessness Strategies & Solutions	248,364	299,878	51,514	20.7%
Human Resources	491,910	285,650	(206,260)	-41.9%
Library	1,589,993	1,883,169	293,176	18.4%
Mobility	2,455,999	2,404,100	(51,899)	-2.1%
Office of Boards and Commissions	49	49	-	0.0%
Office of Emergency Services	1,479,140	1,478,685	(455)	0.0%
Office of the Chief Operating Officer	579,976	890,200	310,224	53.5%
Office of the City Attorney	3,147,823	3,497,056	349,233	11.1%
Office of the City Treasurer	42,218,254	41,432,428	(785,826)	-1.9%
Office of the Independent Budget Analyst	-	-	-	0.0%
Office of the Mayor	187	275	88	47.1%
Parks and Recreation	36,789,146	40,316,477	3,527,331	9.6%
Performance and Analytics	671	743	72	10.7%
Personnel	6,903	8,618	1,715	24.8%
Planning	3,066,421	3,131,023	64,602	2.1%
Police	44,368,953	45,157,592	788,639	1.8%
Public Utilities	1,313,926	1,542,863	228,937	17.4%
Purchasing and Contracting	582,719	663,648	80,929	13.9%
Real Estate Assets - Facilities Services	3,883,202	3,813,749	(69,453)	-1.8%
Stormwater	8,499,011	10,316,725	1,817,714	21.4%
Sustainability	(650)	(650)	-	0.0%
Transportation	57,456,923	57,692,225	235,302	0.4%
Subtotal Departmental General Fund Revenues	\$ 337,306,599	\$ 350,530,988	\$ 13,224,389	3.9%
Total General Fund Revenues	\$ 1,777,604,758	\$ 1,808,884,160	\$ 31,279,402	1.8%

General Fund Expenditures Comparison

Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
City Auditor	\$ 4,327,771	\$ 4,291,491	\$ 36,280	0.8%
City Clerk	6,216,799	5,901,878	314,921	5.1%
Citywide Program Expenditures	162,218,998	165,744,239	(3,525,241)	-2.2%
Commission on Police Practices	894,161	491,415	402,746	45.0%
Communications	5,201,135	5,139,723	61,412	1.2%
Compliance	2,139,537	2,103,757	35,780	1.7%
Council Administration	2,892,502	2,915,856	(23,354)	-0.8%
Council District 1	1,319,140	1,308,351	10,789	0.8%
Council District 1 - Community Projects, Programs and Services	90,000	95,770	(5,770)	-6.4%
Council District 2	1,402,827	1,429,411	(26,584)	-1.9%
Council District 2 - Community Projects, Programs and Services	99,953	99,953	-	0.0%
Council District 3	1,336,888	1,334,379	2,509	0.2%
Council District 3 - Community Projects, Programs and Services	99,000	98,000	1,000	1.0%
Council District 4	1,463,046	1,450,418	12,628	0.9%
Council District 4 - Community Projects, Programs and Services	97,000	97,000	-	0.0%
Council District 5	1,179,376	1,156,340	23,036	2.0%
Council District 5 - Community Projects, Programs and Services	64,500	94,000	(29,500)	-45.7%
Council District 6	1,041,761	1,019,821	21,940	2.1%
Council District 6 - Community Projects, Programs and Services	91,798	91,798	-	0.0%
Council District 7	1,341,599	1,348,256	(6,657)	-0.5%
Council District 7 - Community Projects, Programs and Services	72,000	69,000	3,000	4.2%
Council District 8	1,550,593	1,545,439	5,154	0.3%
Council District 8 - Community Projects, Programs and Services	95,000	95,000	-	0.0%
Council District 9	1,184,442	1,159,749	24,693	2.1%
Council District 9 - Community Projects, Programs and Services	100,000	100,000	-	0.0%
Debt Management	2,273,525	2,255,930	17,595	0.8%
Department of Finance	20,013,741	19,906,969	106,772	0.5%
Department of Information Technology	1,427,027	1,263,608	163,419	11.5%
Department of Real Estate and Airport Management	5,778,757	5,304,424	474,333	8.2%
Development Services	8,372,669	8,423,582	(50,913)	-0.6%
Economic Development	21,131,497	20,767,739	363,758	1.7%
Environmental Services	58,097,212	57,368,219	728,993	1.3%
Ethics Commission	1,214,790	1,176,396	38,394	3.2%

General Fund Expenditures Comparison

Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Fire-Rescue	\$ 327,607,757	\$ 329,622,885	\$ (2,015,128)	-0.6%
Government Affairs	1,168,460	1,170,572	(2,112)	-0.2%
Homelessness Strategies & Solutions	10,703,800	9,815,742	888,058	8.3%
Human Resources	6,917,679	6,677,527	240,152	3.5%
Library	61,282,111	61,227,682	54,429	0.1%
Mobility	3,110,481	3,058,315	52,166	1.7%
Office of Boards and Commissions	779,073	775,816	3,257	0.4%
Office of Emergency Services	3,183,295	3,137,221	46,074	1.4%
Office of Race and Equity	234,150	228,911	5,239	2.2%
Office of the Chief Financial Officer	812	-	812	100.0%
Office of the Chief Operating Officer	3,278,729	3,184,005	94,724	2.9%
Office of the City Attorney	70,520,596	69,700,865	819,731	1.2%
Office of the City Treasurer	18,054,232	16,802,903	1,251,329	6.9%
Office of the Independent Budget Analyst	2,284,205	2,213,049	71,156	3.1%
Office of the Mayor	3,295,055	3,308,951	(13,896)	-0.4%
Parks and Recreation	129,810,770	128,758,854	1,051,916	0.8%
Performance and Analytics	4,583,146	4,603,615	(20,469)	-0.4%
Personnel	10,826,637	10,915,165	(88,528)	-0.8%
Planning	8,487,911	8,197,159	290,752	3.4%
Police	605,401,422	604,200,010	1,201,412	0.2%
Public Utilities	2,745,430	2,761,320	(15,890)	-0.6%
Facilities Services	22,819,185	22,225,804	593,381	2.6%
Purchasing and Contracting	18,468,036	18,368,795	99,241	0.5%
Stormwater	52,938,430	51,677,296	1,261,134	2.4%
Sustainability	856,712	806,131	50,581	5.9%
Transportation	80,055,175	81,145,508	(1,090,333)	-1.4%
Total General Fund Expenditures	\$ 1,764,245,552	\$ 1,760,232,191	\$ 4,013,361	0.2%

Non-General Fund Comparison

Fund	Revenue/ Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Airports Fund	Revenue	\$ 7,321,747	\$ 6,961,320	\$ (360,427)	-4.9%
	Expenditures	7,065,956	6,325,789	740,167	10.5%
Central Stores Fund	Revenue	6,367,826	6,714,974	347,148	5.5%
	Expenditures	6,285,156	6,577,277	(292,121)	-4.6%
Concourse and Parking Garages Operating Fund	Revenue	1,682,447	1,848,693	166,246	9.9%
	Expenditures	2,294,404	2,038,386	256,018	11.2%
Development Services Fund	Revenue	94,777,595	103,901,108	9,123,513	9.6%
	Expenditures	91,965,783	88,032,023	3,933,760	4.3%
Energy Conservation Program Fund	Revenue	5,126,661	5,096,708	(29,953)	-0.6%
	Expenditures	5,384,429	4,982,280	402,149	7.5%
Engineering and Capital Projects Fund	Revenue	118,170,197	115,884,189	(2,286,008)	-1.9%
	Expenditures	129,548,150	126,259,172	3,288,978	2.5%
Facilities Financing Fund	Revenue	3,669,635	3,505,660	(163,975)	-4.5%
	Expenditures	3,195,290	2,943,993	251,297	7.9%
Fire/EMS Transport Program Fund	Revenue	11,350,257	11,893,396	543,139	4.8%
	Expenditures	12,198,866	12,876,144	(677,278)	-5.6%
Fleet Operating Fund	Revenue	60,507,628	59,435,256	(1,072,372)	-1.8%
	Expenditures	59,190,017	58,004,368	1,185,649	2.0%
GIS Fund	Revenue	4,606,601	4,621,510	14,909	0.3%
	Expenditures	4,770,386	4,631,031	139,355	2.9%
Golf Course Fund	Revenue	28,475,661	32,929,968	4,454,307	15.6%
	Expenditures	20,478,804	20,774,713	(295,909)	-1.4%
Information Technology Fund	Revenue	85,662,351	83,428,073	(2,234,278)	-2.6%
	Expenditures	84,731,723	81,143,974	3,587,749	4.2%
Junior Lifeguard Program Fund	Revenue	825,000	933,735	108,735	13.2%
	Expenditures	936,996	992,220	(55,224)	-5.9%
Local Enforcement Agency Fund	Revenue	686,297	718,943	32,646	4.8%
	Expenditures	974,411	944,229	30,182	3.1%

Non-General Fund Comparison

Fund	Revenue/ Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Los Peñasquitos Canyon Preserve Fund	Revenue	271,022	272,323	1,301	0.5%
	Expenditures	287,060	290,312	(3,252)	-1.1%
OneSD Support Fund	Revenue	25,421,654	25,444,904	23,250	0.1%
	Expenditures	26,160,151	24,953,995	1,206,156	4.6%
Parking Meter Operations Fund	Revenue	8,729,773	8,879,409	149,636	1.7%
	Expenditures	8,715,029	8,852,104	(137,075)	-1.6%
Petco Park Fund	Revenue	17,629,278	17,845,440	216,162	1.2%
	Expenditures	17,235,432	17,912,747	(677,315)	-3.9%
Publishing Services Fund	Revenue	1,755,084	1,586,075	(169,009)	-9.6%
	Expenditures	1,840,138	1,670,046	170,092	9.2%
Recycling Fund	Revenue	31,906,223	29,741,932	(2,164,291)	-6.8%
	Expenditures	28,552,474	26,073,712	2,478,762	8.7%
Refuse Disposal Fund	Revenue	36,587,723	38,163,905	1,576,182	4.3%
	Expenditures	41,428,391	41,301,345	127,046	0.3%
Risk Management Administration Fund	Revenue	12,115,277	11,617,278	(497,999)	-4.1%
	Expenditures	12,752,726	12,308,064	444,662	3.5%
Seized Assets - California Fund	Revenue	98,118	99,284	1,166	1.2%
	Expenditures	11,794	11,794	-	0.0%
Seized Assets - Federal DOJ Fund	Revenue	105,838	509,262	403,424	381.2%
	Expenditures	1,319,396	515,229	804,167	60.9%
Seized Assets - Federal Treasury Fund	Revenue	70,244	68,274	(1,970)	-2.8%
	Expenditures	718,752	622,061	96,691	13.5%
Sewer Utility Funds	Revenue	592,632,313	539,135,592	(53,496,721)	-9.0%
	Expenditures	368,220,954	365,387,287	2,833,667	0.8%
Stadium Operations Fund	Revenue	150,415	149,197	(1,218)	-0.8%
	Expenditures	1,120,613	1,920,651	(800,038)	-71.4%
State COPS	Revenue	3,507,231	3,575,033	67,802	1.9%
	Expenditures	5,824,858	5,651,387	173,471	3.0%

Non-General Fund Comparison

Fund	Revenue/ Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Transient Occupancy Tax Fund					
Cultural Affairs	Revenue	\$ 479	\$ 1,138	\$ 659	137.5%
Commission for Arts and Culture Department	Revenue	-	-	-	0.0%
Major Revenues	Revenue	(5,158)	-	5,158	-100.0%
Special Events & Filming	Revenue	33,992	33,722	(270)	-0.8%
Special Promotional Programs	Revenue	117,249,107	124,641,568	7,392,461	6.3%
<i>Total Transient Occupancy Tax Fund Revenue</i>		\$ 117,278,421	\$ 124,676,427	\$ 7,398,006	6.3%
Cultural Affairs	Expenditures	\$ 1,820,053	\$ 1,634,560	\$ 185,493	10.2%
Commission for Arts and Culture Department	Expenditures	79	-	79	100.2%
Special Events & Filming	Expenditures	1,186,855	1,161,906	24,949	2.1%
Major Revenues	Expenditures	-	-	-	0.0%
Special Promotional Programs	Expenditures	104,234,309	105,434,648	(1,200,339)	-1.2%
<i>Total Transient Occupancy Tax Fund Expenditures</i>		\$ 107,241,296	\$ 108,231,114	\$ 989,818	0.9%
Underground Surcharge Fund	Revenue	68,454,292	68,001,100	\$ (453,192)	-0.7%
	Expenditures	24,813,282	14,804,670	10,008,612	40.3%
Water Utility Operating Fund	Revenue	843,080,635	831,027,174	(12,053,461)	-1.4%
	Expenditures	589,866,353	595,300,509	(5,434,156)	-0.9%
Wireless Communications Technology Fund	Revenue	8,841,885	8,716,700	(125,185)	-1.4%
	Expenditures	9,990,243	9,801,954	188,289	1.9%

The City of
SAN DIEGO

FISCAL YEAR 2022
Financial Performance Report
As of June 2022



October 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 12 (as of June 2022).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of June 2022, 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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Financial Performance Report – Period Ended June 2022

General Fund Summary								
As of Period 12, Ended June, 2022 (100% Completed)								
(Unaudited)								
	FY22	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21	
	Adopted Budget	Current Budget	Actuals	Current Budget	Actuals	Actuals Change	% Change	
Revenue								
Property Taxes	\$ 672,247,298	\$ 672,247,298	\$ 663,142,025	98.6%	\$ 641,395,423	\$ 21,746,602	3.4%	
Sales Taxes	320,822,549	323,018,412	375,602,440	116.3%	303,665,031	71,937,409	23.7%	
Transient Occupancy Taxes	95,455,607	95,455,607	136,468,102	143.0%	68,085,950	68,382,152	100.4%	
Property Transfer Tax	11,242,281	11,242,281	17,403,531	154.8%	13,701,011	3,702,520	27.0%	
Licenses & Permits	43,549,139	43,789,292	43,841,784	100.1%	44,210,807	(369,023)	-0.8%	
Fines & Forfeitures	27,509,301	27,509,301	30,278,934	110.1%	23,895,073	6,383,861	26.7%	
Interest & Dividends	3,408,893	3,408,893	995,579	29.2%	2,293,496	(1,297,916)	-56.6%	
Franchises	79,999,015	87,874,015	91,403,321	104.0%	77,826,202	13,577,119	17.4%	
Rents & Concessions	58,853,204	65,090,140	70,300,940	108.0%	52,014,323	18,286,617	35.2%	
Revenues from Other Agencies	7,818,082	7,818,082	8,005,310	102.4%	10,653,108	(2,647,798)	-24.9%	
Charges for Current Services	156,771,169	168,619,248	174,505,566	103.5%	124,695,209	49,810,357	39.9%	
Other Revenue	2,802,111	2,802,111	7,539,203	269.1%	6,906,559	632,644	9.2%	
Transfers	263,069,782	255,194,782	189,455,654	74.2%	235,839,330	(46,383,676)	-19.7%	
Total General Fund Revenue	\$ 1,743,548,431	\$ 1,764,069,462	\$ 1,808,942,388	102.5%	\$ 1,605,181,521	\$ 203,760,867	12.7%	
Expenditures								
Personnel Services	\$ 680,856,051	\$ 688,421,147	\$ 688,326,458	100.0%	\$ 652,000,964	\$ 36,325,494	5.6%	
Total PE	\$ 680,856,051	\$ 688,421,147	\$ 688,326,458	100.0%	\$ 652,000,964	\$ 36,325,494	5.6%	
Fringe Benefits	533,375,609	533,467,725	529,880,862	99.3%	488,594,237	41,286,625	8.5%	
Supplies	32,438,617	32,747,351	29,994,779	91.6%	27,453,128	2,541,650	9.3%	
Contracts	269,480,610	284,294,311	291,028,946	102.4%	272,548,702	18,480,244	6.8%	
Information Technology	61,289,115	60,296,630	54,399,107	90.2%	41,497,397	12,901,710	31.1%	
Energy & Utilities	50,804,840	50,106,126	55,555,512	110.9%	50,984,377	4,571,135	9.0%	
Capital Expenditures	1,714,913	1,952,642	1,701,466	87.1%	874,212	827,254	94.6%	
Debt	16,960,587	16,412,337	14,165,571	86.3%	15,040,363	(874,792)	-5.8%	
Other Expenditures	5,526,252	5,525,222	4,231,342	76.6%	4,537,853	(306,511)	-6.8%	
Transfers	91,101,837	90,989,514	90,948,149	100.0%	36,461,764	54,486,385	149.4%	
Total NPE	\$ 1,062,692,380	\$ 1,075,791,857	\$ 1,071,905,734	99.6%	\$ 937,992,034	\$ 133,913,700	14.3%	
Total General Fund Expenditures	\$ 1,743,548,431	\$ 1,764,213,004	\$ 1,760,232,191	99.8%	\$ 1,589,992,998	\$ 170,239,194	10.7%	
General Fund Encumbrances								
			22,193,397		10,416,542	11,776,855		
Net Impact	\$ -	\$ (143,542)	\$ 26,516,799		\$ 4,771,981	\$ 21,744,818		

Schedule 1

General Fund Revenue Status Report
As of Period 12, Ended June, 2022 (100% Completed)
(Unaudited)

	FY22 Actuals	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals	FY22/FY21 Actuals Change	FY22/FY21 % Change
Property Taxes	\$ 663,142,025	\$ 672,247,298	98.6%	\$ 641,395,423	\$ 21,746,602	3.4%
Sales Taxes	375,602,440	323,018,412	116.3%	303,665,031	71,937,409	23.7%
Transient Occupancy Taxes	136,468,102	95,455,607	143.0%	68,085,950	68,382,152	100.4%
Property Transfer Tax	17,403,531	11,242,281	154.8%	13,701,011	3,702,520	27.0%
Licenses & Permits						
Business Taxes	29,973,984	30,835,060	97.2%	31,203,405	(1,229,421)	-3.9%
Rental Unit Taxes	7,149,344	7,284,502	98.1%	7,925,940	(776,596)	-9.8%
Alarm Permit Fees	513,343	579,852	88.5%	475,055	38,289	8.1%
Application Fees	-	-	100.0%	550	(550)	-100.0%
Other Licenses and Permits	6,205,112	5,089,878	121.9%	4,605,857	1,599,255	34.7%
Total Licenses & Permits	43,841,784	43,789,292	100.1%	44,210,807	(369,023)	-0.8%
Fines & Forfeitures						
Parking Citations	23,150,903	20,490,647	113.0%	16,978,665	6,172,238	36.4%
Municipal Court	3,351,213	3,158,069	106.1%	2,698,492	652,721	24.2%
Other Fines & Forfeitures	3,760,317	3,810,585	98.7%	4,185,481	(425,163)	-10.2%
Negligent Impound	16,500	50,000	33.0%	32,436	(15,936)	-49.1%
Total Fines & Forfeitures	30,278,934	27,509,301	110.1%	23,895,073	6,383,861	26.7%
Interest & Dividends	995,579	3,408,893	29.2%	2,293,496	(1,297,916)	-56.6%
Franchises						
SDG&E	55,672,774	51,651,778	107.8%	49,447,676	6,225,098	12.6%
CATV	12,633,063	13,245,712	95.4%	13,452,954	(819,891)	-6.1%
Refuse Collection	13,122,934	12,825,000	102.3%	12,708,051	414,883	3.3%
Other Franchises	9,974,549	10,151,525	98.3%	2,217,520	7,757,029	349.8%
Total Franchises	91,403,321	87,874,015	104.0%	77,826,202	13,577,119	17.4%

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	\$ 36,240,932	\$ 31,640,941	114.5%	\$ 21,784,343	\$ 14,456,589	66.4%
Pueblo Lands	8,954,646	7,201,167	124.3%	4,284,386	4,670,260	109.0%
Other Rents and Concessions	25,105,362	26,248,032	95.6%	25,945,594	(840,232)	-3.2%
Total Rents & Concessions	70,300,940	65,090,140	108.0%	52,014,323	18,286,617	35.2%
Revenue from Other Agencies	8,005,310	7,818,082	102.4%	10,653,108	(2,647,798)	-24.9%
Charges for Current Services	174,505,566	168,619,248	103.5%	124,695,209	49,810,357	39.9%
Other Revenue	7,539,203	2,802,111	269.1%	6,906,559	632,644	9.2%
Transfers	189,455,654	255,194,782	74.2%	235,839,330	(46,383,676)	-19.7%
Total General Fund Revenue	\$ 1,808,942,388	\$ 1,764,069,462	102.5%	\$ 1,605,181,521	\$ 203,760,867	12.7%

Schedule 2

General Fund Department Expenditure Status Report
As of Period 12, Ended June, 2022 (100% Completed)
(Unaudited)

	FY22 Actuals	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals	FY22/FY21 Actuals Change	FY22/FY21 % Change
City Attorney	\$ 69,700,865	\$ 69,703,867	100.0%	\$ 63,542,089	\$ 6,158,776	9.7%
City Auditor	4,291,491	4,294,871	99.9%	3,866,175	425,317	11.0%
City Clerk	5,901,878	6,004,273	98.3%	5,908,636	(6,759)	-0.1%
City Council - District 1	1,404,121	1,542,521	91.0%	1,252,081	152,040	12.1%
City Council - District 2	1,529,364	1,608,290	95.1%	1,116,565	412,800	37.0%
City Council - District 3	1,432,379	1,433,428	99.9%	1,158,148	274,231	23.7%
City Council - District 4	1,547,418	1,687,398	91.7%	1,285,571	261,847	20.4%
City Council - District 5	1,250,340	1,312,642	95.3%	1,045,526	204,815	19.6%
City Council - District 6	1,111,619	1,143,629	97.2%	1,029,627	81,993	8.0%
City Council - District 7	1,417,256	1,423,258	99.6%	1,183,843	233,413	19.7%
City Council - District 8	1,640,439	1,899,096	86.4%	1,366,581	273,859	20.0%
City Council - District 9	1,259,749	1,382,545	91.1%	1,271,050	(11,301)	-0.9%
City Treasurer	16,802,903	16,806,905	100.0%	16,226,378	576,525	3.6%
Citywide Program Expenditures	165,744,239	165,744,241	100.0%	94,112,918	71,631,320	76.1%
Commission on Police Practices ¹	491,415	491,417	100.0%	-	491,415	100.0%
Communications	5,139,723	5,141,201	100.0%	4,595,261	544,462	11.8%
Compliance ¹	2,103,757	2,103,759	100.0%	-	2,103,757	100.0%
Council Administration	2,915,856	3,010,539	96.9%	2,583,584	332,272	12.9%
Debt Management	2,255,930	2,257,245	99.9%	2,118,194	137,736	6.5%
Department of Finance	19,906,969	19,913,858	100.0%	18,466,442	1,440,527	7.8%
Department of Information Technology	1,263,608	1,292,983	97.7%	645,459	618,149	95.8%
Development Services	8,423,582	8,423,584	100.0%	7,740,224	683,358	8.8%
Department of Real Estate and Airport Management ²	5,304,424	5,304,426	100.0%	4,698,890	605,534	12.9%
Economic Development	20,767,739	20,767,742	100.0%	21,464,506	(696,767)	-3.2%
Environmental Services	57,368,219	57,368,220	100.0%	49,131,176	8,237,043	16.8%
Ethics Commission	1,176,396	1,176,398	100.0%	1,307,037	(130,641)	-10.0%
Facilities	22,225,804	22,225,808	100.0%	20,826,134	1,399,670	6.7%
Fire-Rescue	329,622,885	330,333,369	99.8%	306,116,556	23,506,329	7.7%
General Services	-	-	100.0%	514,966	(514,966)	-100.0%
Government Affairs	1,170,572	1,190,017	98.4%	1,112,436	58,136	5.2%
Homelessness Strategies & Solutions ³	9,815,742	9,815,744	100.0%	42,779,086	(32,963,344)	-77.1%
Human Resources	6,677,527	6,677,528	100.0%	5,602,263	1,075,264	19.2%

Continued on Next Page

Financial Performance Report – Period Ended June 2022

Schedule 2 (cont.)							
	FY22 Actuals	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals	FY22/FY21 Actuals Change	FY22/FY21 % Change	
Library	\$ 61,227,682	\$ 61,227,684	100.0%	\$ 54,677,173	\$ 6,550,509	12.0%	
Mobility	3,058,315	3,062,562	99.9%	2,172,730	885,585	40.8%	
Neighborhood Services	-	-	100.0%	424,290	(424,290)	-100.0%	
Office of Boards & Commissions	775,816	788,903	98.3%	937,007	(161,191)	-17.2%	
Office of Emergency Services ⁴	3,137,221	3,137,224	100.0%	2,846,089	291,132	10.2%	
Office of Race & Equity	228,911	228,913	100.0%	3,018,946	(2,790,035)	-92.4%	
Office of Sustainability	806,131	806,134	100.0%	814,579	(8,447)	-1.0%	
Office of the Assistant Chief Operating Officer	179	180	99.6%	355,553	(355,374)	-99.9%	
Office of the Chief Financial Officer	-	-	100.0%	500,134	(500,134)	-100.0%	
Office of the Chief Operating Officer	3,184,005	3,186,563	99.9%	1,118,321	2,065,684	184.7%	
Office of the IBA	2,213,049	2,377,645	93.1%	2,234,746	(21,697)	-1.0%	
Office of the Mayor	3,308,951	3,308,953	100.0%	3,271,303	37,648	1.2%	
Parks & Recreation	128,758,854	128,886,210	99.9%	116,752,883	12,005,971	10.3%	
Performance & Analytics	4,603,615	4,703,618	97.9%	4,283,089	320,526	7.5%	
Personnel	10,915,165	10,915,167	100.0%	9,357,642	1,557,522	16.6%	
Planning	8,197,159	8,197,162	100.0%	7,866,223	330,936	4.2%	
Police	604,200,010	605,747,094	99.7%	558,800,016	45,399,995	8.1%	
Public Utilities	2,761,320	2,761,321	100.0%	2,731,179	30,141	1.1%	
Public Works	-	-	100.0%	161,028	(161,028)	-100.0%	
Purchasing & Contracting	18,368,795	18,398,874	99.8%	17,774,703	594,092	3.3%	
Smart and Sustainable Communities	-	-	100.0%	1,618,578	(1,618,578)	-100.0%	
Stormwater	51,677,296	51,852,479	99.7%	42,847,234	8,830,062	20.6%	
Transportation	81,145,508	81,145,517	100.0%	71,362,151	9,783,356	13.7%	
Total General Fund Expenditures	\$ 1,760,232,191	\$ 1,764,213,004	99.8%	\$ 1,589,992,998	\$ 170,239,194	10.7%	

¹ New Department in Fiscal Year 2022

² Titled as Real Estate Assets in prior reports and fiscal years

³ Titled as Homelessness Strategies in prior reports and fiscal years

⁴ Titled as Office of Homeland Security in prior reports and fiscal years

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 12, Ended June, 2022 (100% Completed)
(Unaudited)

	FY22 Actuals	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals	FY22/FY21 Actuals Change	FY22/FY21 % Change
Citywide Program Expenditures						
Assessments To Public Property	\$ 957,303	\$ 1,113,455	86.0%	\$ 1,100,191	\$ (142,888)	-13.0%
Citywide Elections	442,000	(923,797)	-47.8%	3,685,652	(3,243,652)	-88.0%
Corporate Master Leases Rent	22,285,163	22,365,301	99.6%	23,454,102	(1,168,938)	-5.0%
Deferred Capital Debt Service	25,669,687	26,111,309	98.3%	5,744,010	19,925,677	346.9%
Engineering and Capital Projects	867,989	761,462	114.0%	1,795,456	(927,466)	-51.7%
General Fund Reserve	-	118,280	0.0%	-	-	100.0%
Insurance	3,311,069	3,311,363	100.0%	2,648,744	662,325	25.0%
Memberships	1,064,146	1,064,062	100.0%	1,073,505	(9,359)	-0.9%
PL Claims Trans-Ins	17,673,924	17,673,924	100.0%	14,300,000	3,373,924	23.6%
Preservation of Benefits	1,272,912	1,500,000	84.9%	1,356,819	(83,907)	-6.2%
Property Tax Administration	4,695,806	4,553,075	103.1%	4,337,765	358,041	8.3%
Public Liability Claims Xfer-Claims Fund	36,473,661	36,582,356	99.7%	19,767,534	16,706,127	84.5%
Public Use Leases	1,582,144	1,652,144	95.8%	1,582,144	-	0.0%
Redistricting Commission	244,805	396,059	61.8%	54,869	189,936	346.2%
Special Consulting Services	1,916,300	2,149,522	89.2%	2,512,907	(596,607)	-23.7%
Supplemental COLA Benefit	1,128,564	1,536,000	73.5%	1,185,121	(56,557)	-4.8%
Transfer to Capital Improvement Program	19,851,494	24,139,085	82.2%	2,042,668	17,808,827	871.8%
Transfer to Park Improvement Funds	16,307,270	11,640,941	140.1%	1,784,368	14,522,902	813.9%
Transportation Subsidy	-	(300)	0.0%	23,167	(23,167)	-100.0%
Transfer to Infrastructure Fund	10,000,000	10,000,000	100.0%	5,663,897	4,336,103	76.6%
Total Citywide Program Expenditures	\$ 165,744,239	\$ 165,744,241	100.0%	\$ 94,112,918	\$ 71,631,320	76.1%

Council Districts Expenditure Status Report As of Period 12, Ended June, 2022 (100% Completed) (Unaudited)								Schedule 2b
	FY22 Actuals	FY22 Adopted Budget	FY22 Current Budget	FY22 Budget Change	FY22 % of Current Budget	FY21 Actuals	FY22/FY21 Actuals Change	FY22/FY21 % Change
Council District 1	\$ 1,308,351	\$ 1,446,749	\$ 1,446,749	\$ -	90.4%	\$ 1,252,206	\$ 56,146	4.5%
District 1 CPPS	95,770	100,000	95,772	(4,228)	100.0%	(125)	95,894	-76949.3%
Total Council District 1	1,404,121	1,546,749	1,542,521	(4,228)	91.0%	1,252,081	152,040	12.1%
Council District 2	1,429,411	1,425,974	1,508,290	82,316	94.8%	1,120,954	308,457	27.5%
District 2 CPPS	99,953	100,000	100,000	-	100.0%	(4,389)	104,342	-2377.2%
Total Council District 2	1,529,364	1,525,974	1,608,290	82,316	95.1%	1,116,565	412,800	37.0%
Council District 3	1,334,379	1,248,067	1,334,382	86,315	100.0%	1,158,888	175,491	15.1%
District 3 CPPS	98,000	100,000	99,046	(954)	98.9%	(740)	98,740	-13343.2%
Total Council District 3	1,432,379	1,348,067	1,433,428	85,361	99.9%	1,158,148	274,231	23.7%
Council District 4	1,450,418	1,581,458	1,590,398	8,940	91.2%	1,289,723	160,695	12.5%
District 4 CPPS	97,000	100,000	97,000	(3,000)	100.0%	(4,152)	101,152	-2436.2%
Total Council District 4	1,547,418	1,681,458	1,687,398	5,940	91.7%	1,285,571	261,847	20.4%
Council District 5	1,156,340	1,300,956	1,218,640	(82,316)	94.9%	1,045,584	110,756	10.6%
District 5 CPPS	94,000	100,000	94,002	(5,998)	100.0%	(59)	94,059	-160701.4%
Total Council District 5	1,250,340	1,400,956	1,312,642	(88,314)	95.3%	1,045,526	204,815	19.6%
Council District 6	1,019,821	1,368,733	1,047,109	(321,624)	97.4%	1,032,915	(13,093)	-1.3%
District 6 CPPS	91,798	100,000	96,520	(3,480)	95.1%	(3,288)	95,086	-2892.0%
Total Council District 6	1,111,619	1,468,733	1,143,629	(325,104)	97.2%	1,029,627	81,993	8.0%
Council District 7	1,348,256	1,366,796	1,348,258	(18,538)	100.0%	1,185,030	163,226	13.8%
District 7 CPPS	69,000	100,000	75,000	(25,000)	92.0%	(1,187)	70,187	-5912.4%
Total Council District 7	1,417,256	1,466,796	1,423,258	(43,538)	99.6%	1,183,843	233,413	19.7%
Council District 8	1,545,439	1,857,388	1,804,096	(53,292)	85.7%	1,372,428	173,011	12.6%
District 8 CPPS	95,000	100,000	95,000	(5,000)	100.0%	(5,848)	100,848	-1724.5%
Total Council District 8	1,640,439	1,957,388	1,899,096	(58,292)	86.4%	1,366,581	273,859	20.0%
Council District 9	1,159,749	1,167,450	1,282,545	115,095	90.4%	1,271,050	(111,301)	-8.8%
District 9 CPPS	100,000	100,000	100,000	-	100.0%	-	100,000	100.0%
Total Council District 9	1,259,749	1,267,450	1,382,545	115,095	91.1%	1,271,050	(11,301)	-0.9%
Total Council Districts	\$ 12,592,687	\$ 13,663,571	\$ 13,432,806	\$ (230,765)	93.7%	\$ 10,708,991	\$ 1,883,696	17.6%

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 12, Ended June, 2022 (100% Completed)
(Unaudited)

	FY22 Actuals	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals	FY22/FY21 Actuals Change	FY22/FY21 % Change
Airports Fund	\$ 6,961,320	\$ 6,848,553	101.6%	\$ 6,088,132	\$ 873,187	14.3%
Automated Refuse Container Fund	1,608,809	1,400,000	114.9%	1,830,358	(221,550)	-12.1%
Capital Outlay - Misc Revenue	358,204	-	100.0%	43,362,618	(43,004,414)	-99.2%
Central Stores Internal Service Fund	6,714,974	7,478,415	89.8%	7,522,830	(807,856)	-10.7%
Climate Equity Fund ¹	7,069,444	6,965,178	101.5%	-	7,069,444	100.0%
Community Equity Fund ¹	23,550	-	100.0%	3,011,050	(2,987,500)	-99.2%
Concourse and Parking Garages Operating Fund	1,848,693	2,981,406	62.0%	2,848,756	(1,000,063)	-35.1%
Convention Center Complex Funds	23,227,500	23,523,874	98.7%	13,326,106	9,901,395	74.3%
Development Services Fund	103,901,108	90,559,027	114.7%	76,897,746	27,003,362	35.1%
Energy Conservation Program Fund	5,096,708	5,057,573	100.8%	4,461,610	635,098	14.2%
Engineering and Capital Projects	115,873,536	129,691,734	89.3%	114,986,538	886,998	0.8%
Environmental Growth Fund 1/3	7,091,633	5,525,864	128.3%	5,428,880	1,662,754	30.6%
Environmental Growth Fund 2/3	14,690,113	11,058,728	132.8%	10,888,834	3,801,279	34.9%
Facilities Financing Fund	3,505,660	3,338,497	105.0%	2,577,883	927,777	36.0%
Fire/Emergency Medical Services Fund	11,893,396	11,738,239	101.3%	12,949,934	(1,056,538)	-8.2%
Fire and Lifeguard Facilities Fund	1,392,560	1,393,219	100.0%	1,384,440	8,120	0.6%
Fleet Operations	117,850,803	134,477,103	87.6%	119,863,650	(2,012,847)	-1.7%
Gas Tax Fund	30,025,781	35,701,827	84.1%	32,368,755	(2,342,974)	-7.2%
General Plan Maintenance Fund	3,665,721	3,400,000	107.8%	3,661,345	4,377	0.1%
GIS Fund	4,621,510	4,894,107	94.4%	4,396,204	225,306	5.1%
Golf Course Fund	32,929,968	20,870,347	157.8%	29,930,902	2,999,066	10.0%
Information Technology Fund	83,428,073	84,301,733	99.0%	71,676,807	11,751,265	16.4%
Infrastructure Fund	10,000,065	10,000,000	100.0%	6,756,707	3,243,357	48.0%
Junior Lifeguard Program Fund	933,735	825,000	113.2%	885,453	48,282	5.5%
Los Penasquitos Canyon Preserve Fund	272,323	261,360	104.2%	352,798	(80,475)	-22.8%
Low-Moderate Income Housing Asset Fund	7,728,981	22,016,608	35.1%	17,971,515	(10,242,534)	-57.0%
Maintenance Assessment District (MAD) Funds	27,872,066	27,650,214	100.8%	27,708,546	163,520	0.6%
Mission Bay/Balboa Park Improvement Fund	1,848,688	1,848,686	100.0%	1,562,202	286,487	18.3%
Mission Bay Improvement Fund	10,843,520	7,905,994	137.2%	646,377	10,197,144	1577.6%
OneSD Support Fund	25,444,904	25,413,789	100.1%	27,833,269	(2,388,365)	-8.6%
Parking Meter Operations	8,879,409	11,297,852	78.6%	6,154,637	2,724,772	44.3%

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Financial Performance Report – Period Ended June 2022

Schedule 3 (cont.)							
	FY22 Actuals	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals	FY22/FY21 Actuals Change	FY22/FY21 % Change	
PETCO Park Fund	\$ 17,845,440	\$ 17,845,664	100.0%	\$ 15,657,720	\$ 2,187,720	14.0%	
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	21,193	(21,193)	-100.0%	
Public Art Fund	794,957	-	100.0%	368,659	426,299	115.6%	
Public Safety Needs & Debt Service Fund	12,294,015	11,589,230	106.1%	10,235,366	2,058,648	20.1%	
Publishing Services Internal Fund	1,586,075	1,640,551	96.7%	1,651,282	(65,207)	-3.9%	
Recycling Fund	29,722,460	25,450,760	116.8%	27,509,644	2,212,816	8.0%	
Refuse Disposal Fund	38,163,905	36,754,373	103.8%	33,289,225	4,874,679	14.6%	
Refuse Disposal - Miramar Clousure	257,140	50,000	514.3%	569,929	(312,789)	-54.9%	
Regional Park Improvements Fund	5,774,310	4,257,074	135.6%	2,000,841	3,773,469	188.6%	
Risk Management Fund	11,617,278	12,084,323	96.1%	11,801,132	(183,854)	-1.6%	
Road Maintenance & Rehabilitation	28,742,749	27,764,640	103.5%	27,120,021	1,622,728	6.0%	
Seized and Forfeited Assets Funds	693,727	1,200,000	57.8%	261,002	432,725	165.8%	
Solid Waste Local Enforcement Agency Fund	718,943	786,417	91.4%	736,366	(17,423)	-2.4%	
Stadium Operations Fund	149,197	-	100.0%	239,434	(90,237)	-37.7%	
State COPS	3,575,033	3,000,000	119.2%	3,501,643	73,390	2.1%	
Storm Drain Fund	5,232,373	5,700,000	91.8%	5,866,028	(633,655)	-10.8%	
Successor Agency Admin & Project Fund	1,327,372	1,934,326	68.6%	1,635,722	(308,349)	-18.9%	
Successor Agency Property Management	1,524,296	818,639	186.2%	853,778	670,518	78.5%	
Transient Occupancy Tax Fund	124,676,427	108,227,640	115.2%	60,281,571	64,394,856	106.8%	
TOT - Major Events Revolving FD	108,729	-	100.0%	20,500	88,229	430.4%	
TransNet Extension Funds	47,406,443	45,375,000	104.5%	43,406,602	3,999,842	9.2%	
Trolley Extension Reserve Fund	1,062,601	1,061,375	100.1%	1,064,932	(2,331)	-0.2%	
Underground Surcharge Fund	68,001,100	68,792,378	98.8%	58,352,164	9,648,935	16.5%	
Wastewater Department Funds	554,818,490	609,658,780	91.0%	408,097,829	146,720,661	36.0%	
Water Department Funds	831,027,174	1,021,299,317	81.4%	795,116,673	35,910,500	4.5%	
Wireless Communication Technology Fund	8,716,700	9,182,740	94.9%	9,776,945	(1,060,245)	-10.8%	
Zoological Exhibits Maintenance Fund	16,821,973	16,942,907	99.3%	16,284,020	537,953	3.3%	

¹ New Budgeted Fund in Fiscal Year 2022

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 12, Ended June, 2022 (100% Completed)
(Unaudited)

	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21
	Actuals	Current Budget	Current Budget	Actuals	Actuals Change	% Change
Airports Fund	\$ 6,325,789	\$ 8,491,137	74.5%	\$ 5,723,732	\$ 602,057	10.5%
Automated Refuse Container Fund	1,296,834	1,747,904	74.2%	1,592,589	(295,755)	-18.6%
Capital Outlay - Misc Revenue	4,046,336	4,046,336	100.0%	17,754,979	(13,708,643)	-77.2%
Central Stores Internal Service Fund	6,577,277	7,375,189	89.2%	7,382,218	(804,941)	-10.9%
Community Equity Fund ¹	-	3,000,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	2,038,386	2,986,908	68.2%	2,069,909	(31,523)	-1.5%
Convention Center Complex Funds	23,229,962	23,523,874	98.8%	13,431,443	9,798,520	73.0%
Development Services Fund	88,032,023	93,395,333	94.3%	81,257,772	6,774,250	8.3%
Energy Conservation Program Fund	4,982,280	5,752,097	86.6%	4,636,838	345,442	7.4%
Engineering and Capital Projects	126,259,172	129,691,734	97.4%	110,770,422	15,488,750	14.0%
Environmental Growth Fund 1/3	5,161,136	5,525,864	93.4%	6,090,424	(929,288)	-15.3%
Environmental Growth Fund 2/3	13,477,943	11,727,943	114.9%	12,000,000	1,477,943	12.3%
Facilities Financing Fund	2,943,993	3,387,023	86.9%	2,770,635	173,359	6.3%
Fire/Emergency Medical Services Fund	12,876,144	13,271,378	97.0%	12,721,418	154,726	1.2%
Fire and Lifeguard Facilities Fund	1,395,147	1,398,431	99.8%	1,392,397	2,750	0.2%
Fleet Operations	99,082,838	209,132,689	47.4%	129,920,382	(30,837,543)	-23.7%
Gas Tax Fund	34,918,413	37,688,930	92.6%	35,019,381	(100,968)	-0.3%
General Plan Maintenance Fund	3,954,555	4,166,000	94.9%	3,353,763	600,792	17.9%
GIS Fund	4,631,031	5,375,105	86.2%	4,325,206	305,825	7.1%
Golf Course Fund	20,774,713	20,830,312	99.7%	20,023,930	750,782	3.7%
Information Technology Fund	81,143,974	85,284,249	95.1%	70,300,855	10,843,119	15.4%
Infrastructure Fund	7,276,995	10,408,839	69.9%	2,386,221	4,890,773	205.0%
Junior Lifeguard Program Fund	992,220	937,387	105.8%	566,848	425,372	75.0%
Los Penasquitos Canyon Preserve Fund	290,312	277,975	104.4%	259,551	30,761	11.9%
Low-Moderate Income Housing Asset Fund	5,484,489	57,566,080	9.5%	9,998,252	(4,513,763)	-45.1%
Maintenance Assessment District (MAD) Funds	26,726,579	34,907,956	76.6%	26,226,351	500,228	1.9%
Mission Bay/Balboa Park Improvement Fund	1,871,382	1,871,382	100.0%	1,562,162	309,221	19.8%
OneSD Support Fund	24,953,995	28,127,196	88.7%	24,007,804	946,190	3.9%
Parking Meter Operations	8,852,104	10,807,988	81.9%	6,118,219	2,733,885	44.7%

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Schedule 4 (cont.)							
	FY22 Actuals	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals	FY22/FY21 Actuals Change	FY22/FY21 % Change	
PETCO Park Fund	\$ 17,912,747	\$ 17,912,747	100.0%	\$ 16,551,590	\$ 1,361,158	8.2%	
Prop 42 Replacement - Transportation Relief Fund	126,033	126,033	100.0%	188,059	(62,026)	-33.0%	
Public Art Fund	441,256	5,037,261	8.8%	656,929	(215,673)	-32.8%	
Public Safety Needs & Debt Service Fund	12,197,870	12,197,870	100.0%	9,934,079	2,263,791	22.8%	
Publishing Services Internal Fund	1,670,046	2,063,747	80.9%	1,677,931	(7,886)	-0.5%	
Recycling Fund	26,073,712	31,666,680	82.3%	29,232,780	(3,159,069)	-10.8%	
Refuse Disposal Fund	41,301,345	42,536,861	97.1%	37,033,350	4,267,995	11.5%	
Risk Management Fund	12,308,064	12,845,428	95.8%	12,186,232	121,831	1.0%	
Road Maintenance & Rehabilitation	10,631,706	40,298,996	26.4%	13,119,738	(2,488,033)	-19.0%	
Seized and Forfeited Assets Funds	1,149,083	2,051,422	56.0%	7,789,127	(6,640,044)	-85.2%	
Solid Waste Local Enforcement Agency Fund	944,229	1,000,250	94.4%	832,926	111,303	13.4%	
Stadium Operations Fund	1,920,651	1,920,651	100.0%	1,469,137	451,514	30.7%	
State COPS	5,651,387	5,825,070	97.0%	5,848,497	(197,110)	-3.4%	
Storm Drain Fund	5,485,274	5,700,000	96.2%	5,506,290	(21,015)	-0.4%	
Successor Agency Admin & Project Fund	1,327,372	1,934,326	68.6%	1,635,722	(308,349)	-18.9%	
Successor Agency Property Management	1,004,563	1,222,873	82.1%	561,222	443,342	79.0%	
Transient Occupancy Tax Fund	108,231,114	108,231,114	100.0%	61,095,692	47,135,422	77.2%	
TOT - Major Events Revolving FD	95,325	325,897	29.2%	51,680	43,644	84.5%	
TransNet Extension Funds	18,230,721	18,973,166	96.1%	14,427,917	3,802,804	26.4%	
Trolley Extension Reserve Fund	1,062,030	1,064,375	99.8%	1,065,154	(3,124)	-0.3%	
Underground Surcharge Fund	14,804,670	93,117,658	15.9%	59,413,048	(44,608,378)	-75.1%	
Wastewater Department Funds	365,734,645	387,660,237	94.3%	337,949,091	27,785,553	8.2%	
Water Department Funds	595,416,295	608,741,099	97.8%	539,227,747	56,188,548	10.4%	
Wireless Communication Technology Fund	9,801,954	10,334,834	94.8%	10,988,029	(1,186,075)	-10.8%	
Zoological Exhibits Maintenance Fund	16,548,223	16,942,907	97.7%	16,385,067	163,156	1.0%	

¹ New Budgeted Fund in Fiscal Year 2022

Fiscal Year 2022 Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2022)

Department Name	Fund Name	Job Classification	FTE
Airports	Airports Enterprise	Administrative Aide 1	1.00
Airports	Airports Enterprise	Environmental Biologist 3	1.00
Airports	Airports Enterprise	Utility Worker 2	1.00
Airports Total			3.00
City Attorney	General Fund	Auto Messenger 1	1.00
City Attorney	General Fund	City Atty Invstgtr	2.00
City Attorney	General Fund	Clerical Asst 2	5.00
City Attorney	General Fund	Court Support Clrk 1	2.00
City Attorney	General Fund	Court Support Clrk 2	6.00
City Attorney	General Fund	Deputy City Atty	13.00
City Attorney	General Fund	Info Sys Anlyst 2	1.00
City Attorney	General Fund	Legal Secretary 2	3.00
City Attorney	General Fund	Paralegal	2.00
City Attorney	General Fund	Sr Clerk/Typist	3.00
City Attorney	General Fund	Word Processing Oper	1.00
City Attorney Total			39.00
City Clerk	General Fund	Administrative Aide 2	1.00
City Clerk	General Fund	Asoc Mgmt Anlyst	1.00
City Clerk	General Fund	Asst City Clerk	1.00
City Clerk	General Fund	Deputy City Clerk 1	6.00
City Clerk Total			9.00
City Treasurer	General Fund	Account Clerk	1.00
City Treasurer	General Fund	Accountant 2	1.00
City Treasurer	General Fund	Accountant 3	2.00
City Treasurer	General Fund	Accountant 4	1.00
City Treasurer	General Fund	Administrative Aide 2	2.00
City Treasurer	General Fund	Asoc Mgmt Anlyst	1.00
City Treasurer	General Fund	Collections Invstgtr 1	2.00
City Treasurer	General Fund	Collections Invstgtr Supv	2.00
City Treasurer	General Fund	Collections Invstgtr Trainee	1.00
City Treasurer	General Fund	Program Coordinator	1.00
City Treasurer	General Fund	Program Manager	1.00
City Treasurer	General Fund	Sr Account Clrk	1.00
City Treasurer	Parking Meter Ops	Parking Meter Tech	1.00
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	Graphic Designer	1.00
Communications	General Fund	Multimedia Prod Coord	1.00
Communications	General Fund	Supv Public Info Ofcr	2.00
Communications Total			4.00
Compliance	General Fund	Program Coordinator	1.00
Compliance	General Fund	Safety Rep 2	1.00
Compliance Total			2.00
Council Administration	General Fund	Council Rep 1	1.00
Council Administration Total			1.00
Council District 2	General Fund	Council Rep 1	1.00
Council District 2 Total			1.00
Council District 4	General Fund	Council Rep 1	1.75
Council District 4 Total			1.75
Council District 5	General Fund	Council Rep 1	2.00
Council District 5 Total			2.00
Council District 6	General Fund	Council Rep 1	4.00
Council District 6 Total			4.00
Council District 7	General Fund	Council Rep 2 A	1.00
Council District 7 Total			1.00
Council District 8	General Fund	Council Rep 1	4.00
Council District 8 Total			4.00
Cultural Affairs	Transient Occupancy	Public Art Prgm Admnstr	1.00
Cultural Affairs Total			1.00

Fiscal Year 2022 Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2022)

Department Name	Fund Name	Job Classification	FTE
Debt Management	General Fund	Asoc Mgmt Anlyst	1.00
Debt Management	General Fund	Department Director	1.00
Debt Management	General Fund	Management Trainee	1.00
Debt Management	General Fund	Program Manager	1.00
Debt Management	General Fund	Sr Mgmt Anlyst	1.00
Debt Management Total			5.00
Department of Finance	General Fund	Finance Analyst 2	2.00
Department of Finance	General Fund	Finance Analyst 3	3.00
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	Principal Accountant	1.00
Department of Finance Total			8.00
Development Services	General Fund	Combination Inspctr 1	1.00
Development Services	General Fund	Combination Inspctr 2	2.00
Development Services	General Fund	Sr Clerk/Typist	2.00
Development Services	General Fund	Sr Planner(Code Enfrc Coord)	2.00
Development Services	General Fund	Sr Zoning Investigator	1.00
Development Services	General Fund	Word Processing Oper	1.00
Development Services	General Fund	Zoning Investigator 2	10.00
Development Services	Planning & Devel Rev	Account Clerk	2.00
Development Services	Planning & Devel Rev	Administrative Aide 1	2.00
Development Services	Planning & Devel Rev	Administrative Aide 2	1.00
Development Services	Planning & Devel Rev	Asoc Eng-Civil	4.00
Development Services	Planning & Devel Rev	Asoc Eng-Electrical	1.00
Development Services	Planning & Devel Rev	Asoc Eng-Traffic	1.00
Development Services	Planning & Devel Rev	Asoc Mgmt Anlyst	1.00
Development Services	Planning & Devel Rev	Asoc Planner	9.00
Development Services	Planning & Devel Rev	Asst Eng-Civil	2.00
Development Services	Planning & Devel Rev	Asst Eng-Civil(Asst Eng-Geol)	2.00
Development Services	Planning & Devel Rev	Asst Eng-Traffic	2.00
Development Services	Planning & Devel Rev	Asst Planner	1.00
Development Services	Planning & Devel Rev	Cashier	1.00
Development Services	Planning & Devel Rev	Clerical Asst 2	6.00
Development Services	Planning & Devel Rev	Combination Inspctr 1	1.00
Development Services	Planning & Devel Rev	Combination Inspctr 2	4.00
Development Services	Planning & Devel Rev	Development Project Manager 1	1.00
Development Services	Planning & Devel Rev	Development Project Manager 2	3.00
Development Services	Planning & Devel Rev	Development Project Manager 3	2.00
Development Services	Planning & Devel Rev	Electrical Inspector 2	3.00
Development Services	Planning & Devel Rev	Info Sys Admnstr	1.00
Development Services	Planning & Devel Rev	Jr Engineer-Civil	3.00
Development Services	Planning & Devel Rev	Jr Planner	1.00
Development Services	Planning & Devel Rev	Land Survying Assist	1.00
Development Services	Planning & Devel Rev	Legislative Recorder 2	1.00
Development Services	Planning & Devel Rev	Life Safety Inspector 1	1.00
Development Services	Planning & Devel Rev	Mechanical Inspector 2	2.00
Development Services	Planning & Devel Rev	Plan Review Spec 1	1.00
Development Services	Planning & Devel Rev	Plan Review Spec 3	3.00
Development Services	Planning & Devel Rev	Plan Review Spec 4	6.00
Development Services	Planning & Devel Rev	Public Info Clerk	11.00
Development Services	Planning & Devel Rev	Sr Clerk/Typist	2.00
Development Services	Planning & Devel Rev	Sr Combination Inspector	1.00
Development Services	Planning & Devel Rev	Sr Planner	3.00
Development Services	Planning & Devel Rev	Sr Traffic Engineer	1.00
Development Services	Planning & Devel Rev	Structural Engrng Asoc	3.00
Development Services	Planning & Devel Rev	Structural Engrng Sr	1.00
Development Services	Planning & Devel Rev	Structural Inspector 1	1.00
Development Services	Planning & Devel Rev	Structural Inspector 2	6.00
Development Services	Planning & Devel Rev	Supv Mgmt Anlyst	1.00
Development Services	Planning & Devel Rev	Supv Plan Review Spec	3.00
Development Services	Planning & Devel Rev	Word Processing Oper	1.00
Development Services	Planning & Devel Rev	Zoning Investigator 2	1.00

Fiscal Year 2022 Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2022)

Department Name	Fund Name	Job Classification	FTE
Development Services Total			123.00
Economic Development	General Fund	Asoc Mgmt Anlyst	1.00
Economic Development	General Fund	Cmnty Dev Coord	3.00
Economic Development	General Fund	Cmnty Dev Spec 2	3.00
Economic Development	General Fund	Cmnty Dev Spec 3	1.00
Economic Development	General Fund	Cmnty Dev Spec 4	1.00
Economic Development Total			9.00
Emergency Medical Services	EMS/MTS Fund	Fire Fighter 2	1.00
Emergency Medical Services Total			1.00
Engineering & Capital Projects	Eng & Cap Projects	Administrative Aide 1	4.00
Engineering & Capital Projects	Eng & Cap Projects	Administrative Aide 2	3.00
Engineering & Capital Projects	Eng & Cap Projects	Asoc Eng-Civil	4.00
Engineering & Capital Projects	Eng & Cap Projects	Asoc Eng-Traffic	1.00
Engineering & Capital Projects	Eng & Cap Projects	Asoc Mgmt Anlyst	5.00
Engineering & Capital Projects	Eng & Cap Projects	Asst Deputy Director	1.00
Engineering & Capital Projects	Eng & Cap Projects	Asst Eng-Civil	11.00
Engineering & Capital Projects	Eng & Cap Projects	Asst Eng-Civil(Cntrct Spec)	7.00
Engineering & Capital Projects	Eng & Cap Projects	Asst Eng-Traffic	1.00
Engineering & Capital Projects	Eng & Cap Projects	Auto Messenger 2	0.50
Engineering & Capital Projects	Eng & Cap Projects	Clerical Asst 2	4.00
Engineering & Capital Projects	Eng & Cap Projects	Environmental Biologist 3	2.00
Engineering & Capital Projects	Eng & Cap Projects	Info Sys Tech	1.00
Engineering & Capital Projects	Eng & Cap Projects	Jr Engineer-Civil	5.00
Engineering & Capital Projects	Eng & Cap Projects	Land Survying Asoc	2.00
Engineering & Capital Projects	Eng & Cap Projects	Land Survying Assist	10.00
Engineering & Capital Projects	Eng & Cap Projects	Principal Drafting Aide	3.00
Engineering & Capital Projects	Eng & Cap Projects	Principal Engrng Aide	11.00
Engineering & Capital Projects	Eng & Cap Projects	Principal Survey Aide	7.00
Engineering & Capital Projects	Eng & Cap Projects	Program Manager	1.00
Engineering & Capital Projects	Eng & Cap Projects	Project Assistant	12.00
Engineering & Capital Projects	Eng & Cap Projects	Project Ofcr 1	4.00
Engineering & Capital Projects	Eng & Cap Projects	Project Ofcr 2	1.00
Engineering & Capital Projects	Eng & Cap Projects	Safety Rep 2	1.00
Engineering & Capital Projects	Eng & Cap Projects	Sr Civil Engineer	1.00
Engineering & Capital Projects	Eng & Cap Projects	Sr Engineering Aide	1.00
Engineering & Capital Projects	Eng & Cap Projects	Sr Mgmt Anlyst	4.00
Engineering & Capital Projects	Eng & Cap Projects	Sr Planner	1.00
Engineering & Capital Projects	Eng & Cap Projects	Sr Survey Aide	3.00
Engineering & Capital Projects	Eng & Cap Projects	Trainer	2.00
Engineering & Capital Projects	Eng & Cap Projects	Word Processing Oper	2.00
Engineering & Capital Projects Total			115.50
Environmental Services	General Fund	Area Refuse Collect Supv	1.00
Environmental Services	General Fund	Code Compliance Ofcr	9.00
Environmental Services	General Fund	Code Compliance Supv	2.00
Environmental Services	General Fund	Environmental Health Manager	1.00
Environmental Services	General Fund	Executive Assistant	0.35
Environmental Services	General Fund	Haz Mat Inspctr 3	1.00
Environmental Services	General Fund	Haz Mat Prgm Mgr	0.45
Environmental Services	General Fund	Info Sys Anlyst 2	0.38
Environmental Services	General Fund	Public Works Dispatcher	0.60
Environmental Services	General Fund	Safety Ofcr	0.35
Environmental Services	General Fund	Sanitation Driver 1	3.00
Environmental Services	General Fund	Sanitation Driver 2	25.00
Environmental Services	General Fund	Sanitation Driver 3	3.00
Environmental Services	General Fund	Sanitation Driver Trainee	2.00
Environmental Services	General Fund	Sr Mgmt Anlyst	0.10
Environmental Services	Recycling Enterprise	Code Compliance Ofcr	1.00
Environmental Services	Recycling Enterprise	Executive Assistant	0.31
Environmental Services	Recycling Enterprise	Haz Mat Prgm Mgr	0.45
Environmental Services	Recycling Enterprise	Heavy Truck Drvr 1	1.00
Environmental Services	Recycling Enterprise	Info Sys Anlyst 2	0.28
Environmental Services	Recycling Enterprise	Public Works Dispatcher	0.35

Fiscal Year 2022 Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2022)

Department Name	Fund Name	Job Classification	FTE
Environmental Services	Recycling Enterprise	Recycling Spec 2	1.00
Environmental Services	Recycling Enterprise	Safety Ofcr	0.31
Environmental Services	Recycling Enterprise	Sanitation Driver 1	3.00
Environmental Services	Recycling Enterprise	Sanitation Driver 2	5.00
Environmental Services	Recycling Enterprise	Sanitation Driver Trainee	5.00
Environmental Services	Recycling Enterprise	Sr Mgmt Anlyst	1.10
Environmental Services	Recycling Enterprise	Utility Worker 1	0.31
Environmental Services	Recycling Enterprise	Utility Worker 2	1.00
Environmental Services	Refuse Disposal Ente	Asoc Eng-Civil	1.00
Environmental Services	Refuse Disposal Ente	Disposal Site Rep	3.00
Environmental Services	Refuse Disposal Ente	Equip Tech 2	1.00
Environmental Services	Refuse Disposal Ente	Executive Assistant	0.34
Environmental Services	Refuse Disposal Ente	Haz Mat Inspctr 2	1.00
Environmental Services	Refuse Disposal Ente	Haz Mat Prgrm Mgr	0.10
Environmental Services	Refuse Disposal Ente	Heavy Truck Drvr 1	4.00
Environmental Services	Refuse Disposal Ente	Heavy Truck Drvr 2	1.00
Environmental Services	Refuse Disposal Ente	Info Sys Anlyst 2	0.34
Environmental Services	Refuse Disposal Ente	Laborer	9.00
Environmental Services	Refuse Disposal Ente	Landfill Equip Oper	2.00
Environmental Services	Refuse Disposal Ente	Public Works Dispatcher	0.05
Environmental Services	Refuse Disposal Ente	Safety Ofcr	0.34
Environmental Services	Refuse Disposal Ente	Sr Mechanical Engineer	1.00
Environmental Services	Refuse Disposal Ente	Sr Mgmt Anlyst	0.80
Environmental Services	Refuse Disposal Ente	Supv Mgmt Anlyst	1.00
Environmental Services	Refuse Disposal Ente	Utility Worker 1	3.69
Environmental Services	Refuse Disposal Ente	Utility Worker 2	4.00
Environmental Services Total			103.00
Ethics Commission	General Fund	Program Manager	1.00
Ethics Commission Total			1.00
Facilities Services	General Fund	Apprentice 2-Electrcn(5 Yr)	2.00
Facilities Services	General Fund	Bldg Service Tech	2.00
Facilities Services	General Fund	Bldg Supv	1.00
Facilities Services	General Fund	Carpenter	5.00
Facilities Services	General Fund	Custodian 1	3.00
Facilities Services	General Fund	Custodian 2	2.50
Facilities Services	General Fund	Electrician	2.00
Facilities Services	General Fund	Electrician Supv	1.00
Facilities Services	General Fund	HVACR Technician	4.00
Facilities Services	General Fund	Locksmith	1.00
Facilities Services	General Fund	Painter	1.00
Facilities Services	General Fund	Painter Supervisor	1.00
Facilities Services	General Fund	Plasterer	1.00
Facilities Services	General Fund	Plumber	3.00
Facilities Services	General Fund	Project Ofcr 1	1.00
Facilities Services	General Fund	Sr Locksmith	1.00
Facilities Services Total			31.50
Fire-Rescue	General Fund	Account Clerk	1.00
Fire-Rescue	General Fund	Administrative Aide 1	1.00
Fire-Rescue	General Fund	Clerical Asst 2	1.00
Fire-Rescue	General Fund	Code Compliance Ofcr	1.00
Fire-Rescue	General Fund	Dispatcher 1	5.00
Fire-Rescue	General Fund	Fire Captain	26.00
Fire-Rescue	General Fund	Fire Captain-Mast	1.00
Fire-Rescue	General Fund	Fire Dispatcher	5.00
Fire-Rescue	General Fund	Fire Engineer	31.00
Fire-Rescue	General Fund	Fire Fighter 1	4.00
Fire-Rescue	General Fund	Fire Fighter 2	53.00
Fire-Rescue	General Fund	Fire Fighter 3	5.00
Fire-Rescue	General Fund	Fire Helicopter Pilot	1.00
Fire-Rescue	General Fund	Info Sys Anlyst 2	1.00
Fire-Rescue	General Fund	Payroll Spec 2	1.00
Fire-Rescue	General Fund	Program Manager	2.00

Fiscal Year 2022 Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2022)

Department Name	Fund Name	Job Classification	FTE
Fire-Rescue	General Fund	Project Ofcr 1	1.00
Fire-Rescue	General Fund	Project Ofcr 2	1.00
Fire-Rescue	General Fund	Sr Mgmt Anlyst	2.00
Fire-Rescue Total			143.00
General Services	Fleet Operations	Administrative Aide 2	1.00
General Services	Fleet Operations	Apprentice 2-Fleet Technician	1.00
General Services	Fleet Operations	Asst Fleet Technician	4.00
General Services	Fleet Operations	Fleet Attendant	1.00
General Services	Fleet Operations	Fleet Repair Supv	1.00
General Services	Fleet Operations	Fleet Team Leader	1.00
General Services	Fleet Operations	Fleet Technician	6.00
General Services	Fleet Operations	Master Fleet Technician	4.00
General Services	Fleet Operations	Motive Serv Tech	1.00
General Services	Fleet Operations	Stock Clerk(Auto Parts Stock Clrk)	1.00
General Services	Fleet Operations	Supv Mgmt Anlyst	1.00
General Services	Fleet Operations	Welder	3.00
General Services Total			25.00
Government Affairs	General Fund	Program Coordinator	0.50
Government Affairs Total			0.50
Homelessness Strategies & Sol	General Fund	Asst Deputy Director	1.00
Homelessness Strategies & Sol	General Fund	Program Manager	1.00
Homelessness Strategies & Sol Total			2.00
Human Resources	General Fund	Asoc Department HR Analyst	2.00
Human Resources	General Fund	Org Efec Spec 3	1.00
Human Resources	General Fund	Program Manager	1.00
Human Resources	General Fund	Supv Department HR Anlyst	1.00
Human Resources	General Fund	Word Processing Oper	1.00
Human Resources Total			6.00
Independent Budget Analyst	General Fund	Budget/Legislative Analyst 1	2.00
Independent Budget Analyst Total			2.00
Information Technology	Dept Info Technology	Asst Deputy Director	1.00
Information Technology	Dept Info Technology	Info Sys Anlyst 3	2.00
Information Technology	Dept Info Technology	Program Coordinator	1.00
Information Technology	Dept Info Technology	Program Manager	4.00
Information Technology	Dept Info Technology	Sr Mgmt Anlyst	1.00
Information Technology	GIS Fund	Geographic Info Systems Analyst 2	4.00
Information Technology	GIS Fund	Geographic Info Systems Analyst 3	1.00
Information Technology	GIS Fund	Geographic Info Systems Analyst 4	1.00
Information Technology	Sap Support Fund	Program Coordinator	6.00
Information Technology	Wireless Comm Tech	Account Clerk	1.00
Information Technology	Wireless Comm Tech	Commctn Tech	6.00
Information Technology	Wireless Comm Tech	Commctn Tech Supv	1.00
Information Technology	Wireless Comm Tech	Equip Tech 1(Communctns)	1.00
Information Technology Total			30.00
Library	General Fund	Account Clerk	1.00
Library	General Fund	Administrative Aide 1	1.00
Library	General Fund	Asoc Mgmt Anlyst	1.00
Library	General Fund	Asst Mgmt Anlyst(Litrcy Tut/Lrng Coord)	1.00
Library	General Fund	Info Sys Tech	1.00
Library	General Fund	Librarian 1	0.50
Library	General Fund	Librarian 2	5.00
Library	General Fund	Librarian 3	1.00
Library	General Fund	Library Assistant 1	30.00
Library	General Fund	Library Assistant 2	12.00
Library	General Fund	Library Assistant 3	9.00
Library	General Fund	Library Technician	1.00
Library	General Fund	Literacy Prgm Admnstr	1.00
Library	General Fund	Project Assistant	1.00
Library	General Fund	Sr Mgmt Anlyst	1.00
Library	General Fund	Supv Librarian	2.00
Library Total			68.50
Mobility	General Fund	Jr Engineer-Civil	1.00

Fiscal Year 2022 Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2022)

Department Name	Fund Name	Job Classification	FTE
Mobility	General Fund	Program Manager	2.00
Mobility	General Fund	Sr Traffic Engineer	1.00
Mobility Total			4.00
Office of Emergency Services	General Fund	Program Coordinator	1.00
Office of Emergency Services	General Fund	Sr Mgmt Anlyst(Hland Secur Coord)	2.00
Office of Emergency Services	General Fund	Supv Mgmt Anlyst(Supv Hland Secur Coord)	1.00
Office of Emergency Services Total			4.00
Office of Race & Equity	General Fund	Program Manager	2.00
Office of Race & Equity Total			2.00
Office of the City Auditor	General Fund	Performance Auditor	2.00
Office of the City Auditor Total			2.00
Office of the COO	General Fund	Asoc Mgmt Anlyst	1.00
Office of the COO	General Fund	Chief Operating Officer	1.00
Office of the COO	General Fund	Conf Secretary to Chief Oper Ofcr	1.00
Office of the COO	General Fund	Executive Assistant	0.75
Office of the COO	General Fund	Executive Director	1.00
Office of the COO	General Fund	Sr Mgmt Anlyst	1.00
Office of the COO Total			5.75
Parks & Recreation	General Fund	Account Clerk	1.00
Parks & Recreation	General Fund	Area Manager 2	1.00
Parks & Recreation	General Fund	Asst Rec Ctr Dir	9.00
Parks & Recreation	General Fund	Clerical Asst 2	1.00
Parks & Recreation	General Fund	Custodian 1	1.00
Parks & Recreation	General Fund	Custodian 2	1.00
Parks & Recreation	General Fund	Custodian 3	1.00
Parks & Recreation	General Fund	District Manager	2.00
Parks & Recreation	General Fund	Equip Operator 1	3.00
Parks & Recreation	General Fund	Equip Operator 2	1.00
Parks & Recreation	General Fund	Equip Tech 1	5.00
Parks & Recreation	General Fund	Equip Tech 2	1.00
Parks & Recreation	General Fund	Grounds Maint Mgr	1.00
Parks & Recreation	General Fund	Grounds Maint Wrkr 1	2.00
Parks & Recreation	General Fund	Grounds Maint Wrkr 2	35.00
Parks & Recreation	General Fund	Laborer	3.00
Parks & Recreation	General Fund	Nursery Gardener	1.00
Parks & Recreation	General Fund	Park Ranger	5.00
Parks & Recreation	General Fund	Pesticide Applicator	1.00
Parks & Recreation	General Fund	Project Ofcr 2	1.00
Parks & Recreation	General Fund	Rec Cntr Dir 1	1.00
Parks & Recreation	General Fund	Rec Cntr Dir 2	2.00
Parks & Recreation	General Fund	Rec Cntr Dir 3	3.00
Parks & Recreation	General Fund	Rec Leader 1	0.50
Parks & Recreation	General Fund	Rec Leader 2	1.00
Parks & Recreation	General Fund	Sr Planner	1.00
Parks & Recreation	General Fund	Supv Custodian	1.00
Parks & Recreation	General Fund	Supv Mgmt Anlyst	1.00
Parks & Recreation	General Fund	Swimming Pool Mgr 2	3.00
Parks & Recreation	General Fund	Tree Maint Crewleader	1.00
Parks & Recreation	General Fund	Utility Worker 1	2.00
Parks & Recreation	General Fund	Utility Worker 2	1.00
Parks & Recreation	Golf Course Enterprise	Account Clerk	1.00
Parks & Recreation	Golf Course Enterprise	Asoc Mgmt Anlyst	1.00
Parks & Recreation	Golf Course Enterprise	Equip Tech 2	1.00
Parks & Recreation	Golf Course Enterprise	Greenskeeper	5.00
Parks & Recreation	Golf Course Enterprise	Greenskeeper Supv	2.00
Parks & Recreation	Golf Course Enterprise	Grounds Maint Wrkr 1	3.00
Parks & Recreation	Golf Course Enterprise	Irrigation Specialist	1.00
Parks & Recreation	Golf Course Enterprise	Pesticide Applicator	1.00
Parks & Recreation	Maint. Assess Dist.	Grounds Maint Mgr	2.00
Parks & Recreation Total			110.50
Performance & Analytics	General Fund	Program Coordinator	1.00
Performance & Analytics Total			1.00

Fiscal Year 2022 Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2022)

Department Name	Fund Name	Job Classification	FTE
Personnel	General Fund	Asoc Pers Anlyst	2.00
Personnel	General Fund	Test Monitor 2	1.00
Personnel	General Fund	Word Processing Oper	1.00
Personnel Total			4.00
Planning	General Fund	Asoc Planner	2.00
Planning	General Fund	Asst Planning Director	1.00
Planning	General Fund	Development Project Manager 3	2.00
Planning	General Fund	Principal Engrng Aide	1.00
Planning	General Fund	Sr Mgmt Anlyst	1.00
Planning	General Fund	Sr Planner	2.00
Planning	General Fund	Supv Mgmt Anlyst	1.00
Planning Total			10.00
Police	General Fund	Account Clerk	1.00
Police	General Fund	Administrative Aide 2	3.00
Police	General Fund	Asoc Mgmt Anlyst	2.00
Police	General Fund	Asoc Mgmt Anlyst(Records Mgmt Anlyst)	2.00
Police	General Fund	Clerical Asst 1	1.00
Police	General Fund	Clerical Asst 2	2.00
Police	General Fund	Clerical Asst 2(Pol Clrk)	2.00
Police	General Fund	Crime Scene Specialist	1.00
Police	General Fund	Criminalist 2	4.00
Police	General Fund	Criminalist 2(DNA)	3.00
Police	General Fund	Criminalist 3	1.00
Police	General Fund	Dispatcher 1	4.00
Police	General Fund	Dispatcher 2	8.00
Police	General Fund	Geographic Info Systems Analyst 3	1.00
Police	General Fund	Info Sys Anlyst 2	1.00
Police	General Fund	Info Sys Anlyst 3	2.00
Police	General Fund	Info Sys Anlyst 4	2.00
Police	General Fund	Latent Print Examiner Aide	3.00
Police	General Fund	Management Trainee	1.00
Police	General Fund	Parking Enfrc Ofcr 1	9.00
Police	General Fund	Parking Enfrc Ofcr 2	1.00
Police	General Fund	Police Detective	103.00
Police	General Fund	Police Dispatcher	18.00
Police	General Fund	Police Invstgtv Serv Ofcr 2	1.00
Police	General Fund	Police Lead Dispatcher	3.00
Police	General Fund	Police Officer 1	4.00
Police	General Fund	Police Officer 2	35.00
Police	General Fund	Police Officer 3	2.00
Police	General Fund	Police Property & Evid Spec	2.00
Police	General Fund	Police Records Clerk	7.00
Police	General Fund	Police Recruit	4.00
Police	General Fund	Police Sergeant	28.00
Police	General Fund	Police Serv Ofcr 2(Indochinese Srv Of 2)	1.00
Police	General Fund	Sr Clerk/Typist	2.00
Police	General Fund	Sr Mgmt Anlyst	1.00
Police	General Fund	Sr Police Prop & Evid Supv	1.00
Police	General Fund	Supv Latent Print Examiner	1.00
Police	General Fund	Word Processing Oper	5.00
Police Total			272.00
Public Facilities Planning	Facilities Financing	Asoc Planner	3.00
Public Facilities Planning	Facilities Financing	Principal Engrng Aide	1.00
Public Facilities Planning	Facilities Financing	Sr Planner	1.00
Public Facilities Planning	Facilities Financing	Supv Mgmt Anlyst	1.00
Public Facilities Planning Total			6.00
Public Utilities	Metro Sewer Utility	Account Clerk	1.05
Public Utilities	Metro Sewer Utility	Accountant 3	0.24
Public Utilities	Metro Sewer Utility	Accountant 4	0.30
Public Utilities	Metro Sewer Utility	Administrative Aide 1	1.22
Public Utilities	Metro Sewer Utility	Administrative Aide 2	2.03
Public Utilities	Metro Sewer Utility	Asoc Chemist	0.54

Fiscal Year 2022 Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2022)

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Metro Sewer Utility	Asoc Department HR Analyst	0.30
Public Utilities	Metro Sewer Utility	Asoc Eng-Civil	0.50
Public Utilities	Metro Sewer Utility	Asoc Eng-Electrical	0.22
Public Utilities	Metro Sewer Utility	Asoc Mgmt Anlyst	0.89
Public Utilities	Metro Sewer Utility	Asoc Planner	0.22
Public Utilities	Metro Sewer Utility	Asst Chemist	4.73
Public Utilities	Metro Sewer Utility	Asst Deputy Director	0.70
Public Utilities	Metro Sewer Utility	Asst Eng-Civil	2.47
Public Utilities	Metro Sewer Utility	Asst Laboratory Tech	1.00
Public Utilities	Metro Sewer Utility	Asst Mgmt Anlyst	0.35
Public Utilities	Metro Sewer Utility	Clerical Asst 2	0.22
Public Utilities	Metro Sewer Utility	Electrician	1.00
Public Utilities	Metro Sewer Utility	Electronics Tech	0.30
Public Utilities	Metro Sewer Utility	Environmental Biologist 3	0.22
Public Utilities	Metro Sewer Utility	Info Sys Anlyst 2	1.05
Public Utilities	Metro Sewer Utility	Info Sys Anlyst 3	0.35
Public Utilities	Metro Sewer Utility	Info Sys Anlyst 4	1.05
Public Utilities	Metro Sewer Utility	Instrumentation & Control Supv	1.00
Public Utilities	Metro Sewer Utility	Instrumentation & Control Tech	2.30
Public Utilities	Metro Sewer Utility	Laboratory Technician	6.75
Public Utilities	Metro Sewer Utility	Machinist	1.00
Public Utilities	Metro Sewer Utility	Management Trainee	0.70
Public Utilities	Metro Sewer Utility	Payroll Spec 2	0.30
Public Utilities	Metro Sewer Utility	Payroll Supv	0.30
Public Utilities	Metro Sewer Utility	Plant Operator Trainee	1.00
Public Utilities	Metro Sewer Utility	Plant Procs Cntrl Electrician	5.00
Public Utilities	Metro Sewer Utility	Plant Procs Cntrl Supv	1.43
Public Utilities	Metro Sewer Utility	Plant Procs Cntrl Supv(Plnt Maint Coord)	0.70
Public Utilities	Metro Sewer Utility	Plant Tech 1	4.00
Public Utilities	Metro Sewer Utility	Plant Tech 2	15.00
Public Utilities	Metro Sewer Utility	Plant Tech 3	2.00
Public Utilities	Metro Sewer Utility	Plant Tech Supv	1.00
Public Utilities	Metro Sewer Utility	Power Plant Oper	1.00
Public Utilities	Metro Sewer Utility	Power Plant Supv	1.00
Public Utilities	Metro Sewer Utility	Program Coordinator	0.70
Public Utilities	Metro Sewer Utility	Project Assistant	0.44
Public Utilities	Metro Sewer Utility	Safety & Train Mgr	0.30
Public Utilities	Metro Sewer Utility	Safety Rep 2	1.50
Public Utilities	Metro Sewer Utility	Security Rep 2	0.30
Public Utilities	Metro Sewer Utility	Sr Account Clrk	0.70
Public Utilities	Metro Sewer Utility	Sr Civil Engineer	1.72
Public Utilities	Metro Sewer Utility	Sr Department HR Analyst	0.30
Public Utilities	Metro Sewer Utility	Sr Drafting Aide	0.66
Public Utilities	Metro Sewer Utility	Sr Mgmt Anlyst	2.70
Public Utilities	Metro Sewer Utility	Sr Planner	0.22
Public Utilities	Metro Sewer Utility	Sr Planner(Wtr Resrcs Spec)	0.30
Public Utilities	Metro Sewer Utility	Sr Wstwtr Oper Supv	2.00
Public Utilities	Metro Sewer Utility	Stock Clerk	0.30
Public Utilities	Metro Sewer Utility	Storekeeper 1	0.60
Public Utilities	Metro Sewer Utility	Storekeeper 2	0.30
Public Utilities	Metro Sewer Utility	Supv Department HR Anlyst	0.30
Public Utilities	Metro Sewer Utility	Supv Economist	0.35
Public Utilities	Metro Sewer Utility	Supv Mgmt Anlyst	0.35
Public Utilities	Metro Sewer Utility	Trainer	0.90
Public Utilities	Metro Sewer Utility	Training Supervisor	0.30
Public Utilities	Metro Sewer Utility	Water Sys Tech 1	1.00
Public Utilities	Metro Sewer Utility	Water Sys Tech 3	2.00
Public Utilities	Metro Sewer Utility	Word Processing Oper	4.44
Public Utilities	Metro Sewer Utility	Wstwtr Chief Plant Operator	1.00
Public Utilities	Metro Sewer Utility	Wstwtr Operations Supv	3.00
Public Utilities	Metro Sewer Utility	Wstwtr Plant Operator	2.00
Public Utilities	Muni Sewer Revenue	Account Clerk	0.60

Fiscal Year 2022 Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2022)

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Muni Sewer Revenue	Accountant 3	0.16
Public Utilities	Muni Sewer Revenue	Accountant 4	0.23
Public Utilities	Muni Sewer Revenue	Administrative Aide 1	0.82
Public Utilities	Muni Sewer Revenue	Administrative Aide 2	1.59
Public Utilities	Muni Sewer Revenue	Asoc Chemist	0.20
Public Utilities	Muni Sewer Revenue	Asoc Department HR Analyst	0.23
Public Utilities	Muni Sewer Revenue	Asoc Eng-Electrical	0.32
Public Utilities	Muni Sewer Revenue	Asoc Mgmt Anlyst	1.90
Public Utilities	Muni Sewer Revenue	Asoc Planner	0.32
Public Utilities	Muni Sewer Revenue	Asst Chemist	0.30
Public Utilities	Muni Sewer Revenue	Asst Customer Servs Supv	0.50
Public Utilities	Muni Sewer Revenue	Asst Deputy Director	1.40
Public Utilities	Muni Sewer Revenue	Asst Eng-Civil	2.24
Public Utilities	Muni Sewer Revenue	Asst Mgmt Anlyst	0.20
Public Utilities	Muni Sewer Revenue	Cashier	0.50
Public Utilities	Muni Sewer Revenue	Clerical Asst 2	2.82
Public Utilities	Muni Sewer Revenue	Cust Servs Rep	3.50
Public Utilities	Muni Sewer Revenue	Electronics Tech	0.23
Public Utilities	Muni Sewer Revenue	Environmental Biologist 3	0.32
Public Utilities	Muni Sewer Revenue	Equip Oper 1(Sewer Maint Equip Oper)	2.00
Public Utilities	Muni Sewer Revenue	Equip Operator 2	1.00
Public Utilities	Muni Sewer Revenue	Field Rep	3.00
Public Utilities	Muni Sewer Revenue	General Water Util Supv	1.00
Public Utilities	Muni Sewer Revenue	Info Sys Anlyst 2	0.60
Public Utilities	Muni Sewer Revenue	Info Sys Anlyst 3	0.20
Public Utilities	Muni Sewer Revenue	Info Sys Anlyst 4	0.60
Public Utilities	Muni Sewer Revenue	Instrumentation & Control Tech	0.23
Public Utilities	Muni Sewer Revenue	Irrigation Specialist	0.50
Public Utilities	Muni Sewer Revenue	Laboratory Technician	1.25
Public Utilities	Muni Sewer Revenue	Laborer	2.00
Public Utilities	Muni Sewer Revenue	Management Trainee	0.40
Public Utilities	Muni Sewer Revenue	Payroll Spec 2	0.23
Public Utilities	Muni Sewer Revenue	Payroll Supv	0.23
Public Utilities	Muni Sewer Revenue	Plant Procs Cntrl Electrician	2.00
Public Utilities	Muni Sewer Revenue	Plant Procs Cntrl Supv(Plnt Maint Coord)	0.40
Public Utilities	Muni Sewer Revenue	Plant Tech 3	1.00
Public Utilities	Muni Sewer Revenue	Principal Engrng Aide	1.00
Public Utilities	Muni Sewer Revenue	Program Coordinator	0.40
Public Utilities	Muni Sewer Revenue	Program Manager	0.50
Public Utilities	Muni Sewer Revenue	Project Assistant	0.64
Public Utilities	Muni Sewer Revenue	Safety & Train Mgr	0.23
Public Utilities	Muni Sewer Revenue	Safety Rep 2	1.15
Public Utilities	Muni Sewer Revenue	Security Rep 2	0.23
Public Utilities	Muni Sewer Revenue	Sr Account Clrk	0.40
Public Utilities	Muni Sewer Revenue	Sr Civil Engineer	0.32
Public Utilities	Muni Sewer Revenue	Sr Customer Srvs Rep	1.00
Public Utilities	Muni Sewer Revenue	Sr Department HR Analyst	0.23
Public Utilities	Muni Sewer Revenue	Sr Drafting Aide	0.96
Public Utilities	Muni Sewer Revenue	Sr Engineering Aide	1.00
Public Utilities	Muni Sewer Revenue	Sr Mgmt Anlyst	2.41
Public Utilities	Muni Sewer Revenue	Sr Planner	0.32
Public Utilities	Muni Sewer Revenue	Sr Planner(Wtr Resrcs Spec)	0.23
Public Utilities	Muni Sewer Revenue	Stock Clerk	0.23
Public Utilities	Muni Sewer Revenue	Storekeeper 1	0.46
Public Utilities	Muni Sewer Revenue	Storekeeper 2	0.23
Public Utilities	Muni Sewer Revenue	Supv Department HR Anlyst	0.23
Public Utilities	Muni Sewer Revenue	Supv Economist	0.20
Public Utilities	Muni Sewer Revenue	Supv Mgmt Anlyst	0.70
Public Utilities	Muni Sewer Revenue	Supv Wstwtr Pretmt Inspctr	1.00
Public Utilities	Muni Sewer Revenue	Trainer	0.69
Public Utilities	Muni Sewer Revenue	Training Supervisor	0.23
Public Utilities	Muni Sewer Revenue	Utility Worker 1	5.00

Fiscal Year 2022 Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2022)

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Muni Sewer Revenue	Water Utility Supv	3.30
Public Utilities	Muni Sewer Revenue	Water Utility Worker	8.50
Public Utilities	Muni Sewer Revenue	Word Processing Oper	1.89
Public Utilities	Muni Sewer Revenue	Wstwtr Pretrmt Inspctr 1	1.00
Public Utilities	Muni Sewer Revenue	Wstwtr Pretrmt Inspctr 2	2.00
Public Utilities	Muni Sewer Revenue	Wstwtr Pretrmt Inspctr 3	1.00
Public Utilities	Water Utility Operat	Account Clerk	1.35
Public Utilities	Water Utility Operat	Accountant 3	0.10
Public Utilities	Water Utility Operat	Accountant 4	0.47
Public Utilities	Water Utility Operat	Administrative Aide 1	0.96
Public Utilities	Water Utility Operat	Administrative Aide 2	3.38
Public Utilities	Water Utility Operat	Asoc Chemist	2.26
Public Utilities	Water Utility Operat	Asoc Department HR Analyst	0.47
Public Utilities	Water Utility Operat	Asoc Eng-Civil	0.50
Public Utilities	Water Utility Operat	Asoc Eng-Electrical	0.46
Public Utilities	Water Utility Operat	Asoc Mgmt Anlyst	3.21
Public Utilities	Water Utility Operat	Asoc Planner	0.46
Public Utilities	Water Utility Operat	Asst Chemist	1.97
Public Utilities	Water Utility Operat	Asst Customer Servs Supv	0.50
Public Utilities	Water Utility Operat	Asst Deputy Director	2.90
Public Utilities	Water Utility Operat	Asst Eng-Civil	7.29
Public Utilities	Water Utility Operat	Asst Mgmt Anlyst	0.45
Public Utilities	Water Utility Operat	Asst Reservoir Keeper	1.00
Public Utilities	Water Utility Operat	Biologist 3	1.00
Public Utilities	Water Utility Operat	Carpenter	1.00
Public Utilities	Water Utility Operat	Cashier	0.50
Public Utilities	Water Utility Operat	Clerical Asst 2	3.96
Public Utilities	Water Utility Operat	Code Compliance Ofcr	3.00
Public Utilities	Water Utility Operat	Cust Servs Rep	5.00
Public Utilities	Water Utility Operat	Deputy Director	1.00
Public Utilities	Water Utility Operat	Electronics Tech	0.47
Public Utilities	Water Utility Operat	Environmental Biologist 3	0.46
Public Utilities	Water Utility Operat	Equip Operator 2	4.00
Public Utilities	Water Utility Operat	Equip Tech 1	2.00
Public Utilities	Water Utility Operat	Field Rep	3.00
Public Utilities	Water Utility Operat	Info Sys Anlyst 2	1.35
Public Utilities	Water Utility Operat	Info Sys Anlyst 3	0.45
Public Utilities	Water Utility Operat	Info Sys Anlyst 4	1.35
Public Utilities	Water Utility Operat	Info Sys Anlyst 4(Supv Cntrl Sys Prgmr)	1.00
Public Utilities	Water Utility Operat	Instrumentation & Control Supv	1.00
Public Utilities	Water Utility Operat	Instrumentation & Control Tech	6.97
Public Utilities	Water Utility Operat	Irrigation Specialist	0.50
Public Utilities	Water Utility Operat	Laboratory Technician	3.00
Public Utilities	Water Utility Operat	Laborer	30.00
Public Utilities	Water Utility Operat	Lake Aide 2	1.00
Public Utilities	Water Utility Operat	Management Trainee	0.90
Public Utilities	Water Utility Operat	Payroll Spec 2	0.47
Public Utilities	Water Utility Operat	Payroll Supv	0.47
Public Utilities	Water Utility Operat	Plant Procs Cntrl Electrician	1.00
Public Utilities	Water Utility Operat	Plant Procs Cntrl Supv	0.57
Public Utilities	Water Utility Operat	Plant Procs Cntrl Supv(Plnt Maint Coord)	1.90
Public Utilities	Water Utility Operat	Plant Tech 1	1.00
Public Utilities	Water Utility Operat	Plant Tech 2	2.00
Public Utilities	Water Utility Operat	Plant Tech 3	2.00
Public Utilities	Water Utility Operat	Principal Engrng Aide	1.00
Public Utilities	Water Utility Operat	Program Coordinator	0.90
Public Utilities	Water Utility Operat	Program Manager	0.50
Public Utilities	Water Utility Operat	Project Assistant	0.92
Public Utilities	Water Utility Operat	Ranger/Diver 2	1.00
Public Utilities	Water Utility Operat	Safety & Train Mgr	0.47
Public Utilities	Water Utility Operat	Safety Rep 2	2.35
Public Utilities	Water Utility Operat	Security Rep 2	0.47

Fiscal Year 2022 Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of June 30, 2022)

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Water Utility Operat	Sr Account Clrk	0.90
Public Utilities	Water Utility Operat	Sr Backflow & Cross Connection Spec	4.00
Public Utilities	Water Utility Operat	Sr Civil Engineer	0.96
Public Utilities	Water Utility Operat	Sr Customer Svcs Rep	1.00
Public Utilities	Water Utility Operat	Sr Department HR Analyst	0.47
Public Utilities	Water Utility Operat	Sr Drafting Aide	1.38
Public Utilities	Water Utility Operat	Sr Mgmt Anlyst	4.89
Public Utilities	Water Utility Operat	Sr Planner	0.46
Public Utilities	Water Utility Operat	Sr Planner(Wtr Resrcs Spec)	0.47
Public Utilities	Water Utility Operat	Sr Water Distribution Operations Supv	1.00
Public Utilities	Water Utility Operat	Stock Clerk	0.47
Public Utilities	Water Utility Operat	Storekeeper 1	0.94
Public Utilities	Water Utility Operat	Storekeeper 2	0.47
Public Utilities	Water Utility Operat	Supv Department HR Anlyst	0.47
Public Utilities	Water Utility Operat	Supv Economist	0.45
Public Utilities	Water Utility Operat	Supv Mgmt Anlyst	1.95
Public Utilities	Water Utility Operat	Trainer	1.41
Public Utilities	Water Utility Operat	Training Supervisor	0.47
Public Utilities	Water Utility Operat	Utility Worker 1	3.00
Public Utilities	Water Utility Operat	Water Operations Supervisor	1.00
Public Utilities	Water Utility Operat	Water Plant Operator	3.00
Public Utilities	Water Utility Operat	Water Sys Tech 2	2.00
Public Utilities	Water Utility Operat	Water Sys Tech 3	29.00
Public Utilities	Water Utility Operat	Water Sys Tech 4	10.00
Public Utilities	Water Utility Operat	Water Sys Tech Supv	1.00
Public Utilities	Water Utility Operat	Water Utility Supv	0.70
Public Utilities	Water Utility Operat	Water Utility Worker	4.50
Public Utilities	Water Utility Operat	Word Processing Oper	3.67
Public Utilities Total			364.50
Purchasing & Contracting	General Fund	Administrative Aide 1	1.00
Purchasing & Contracting	General Fund	Asoc Mgmt Anlyst	2.00
Purchasing & Contracting	General Fund	Management Trainee	1.00
Purchasing & Contracting	General Fund	Program Coordinator	1.00
Purchasing & Contracting	General Fund	Sr Mgmt Anlyst	3.00
Purchasing & Contracting	General Fund	Sr Procurement Contracting Officer	1.00
Purchasing & Contracting	General Fund	Supv Mgmt Anlyst	1.00
Purchasing & Contracting	General Fund	Supv Procurement Contracting Officer	1.00
Purchasing & Contracting	Publishing Svcs/Intr	Graphic Designer	1.00
Purchasing & Contracting	Publishing Svcs/Intr	Print Shop Supv	1.00
Purchasing & Contracting	Publishing Svcs/Intr	Sr Offset Press Operator	1.00
Purchasing & Contracting	Stores Revolving Fun	Account Clerk	1.00
Purchasing & Contracting	Stores Revolving Fun	Auto Messenger 1	1.00
Purchasing & Contracting	Stores Revolving Fun	Auto Messenger 2	2.00
Purchasing & Contracting Total			18.00
Real Estate & Airport Mgmt	General Fund	Asoc Mgmt Anlyst(Records Mgmt Anlyst)	1.00
Real Estate & Airport Mgmt	General Fund	Property Agent	2.00
Real Estate & Airport Mgmt	General Fund	Supv Property Agt	1.00
Real Estate & Airport Mgmt	General Fund	Supv Property Agt(Supv Prop Spec)	1.00
Real Estate & Airport Mgmt Total			5.00
Risk Management	Risk Management Admi	Administrative Aide 1	1.00
Risk Management	Risk Management Admi	Asoc Mgmt Anlyst	1.00
Risk Management	Risk Management Admi	Claims Clerk	2.00
Risk Management	Risk Management Admi	Claims Rep 2(Liability)	1.00
Risk Management	Risk Management Admi	Clerical Asst 2	2.00
Risk Management	Risk Management Admi	Program Coordinator	1.00
Risk Management	Risk Management Admi	Sr Claims Rep	1.00
Risk Management	Risk Management Admi	Sr Mgmt Anlyst	1.00
Risk Management	Risk Management Admi	Workers' Compensation Claims Aide	1.00
Risk Management	Risk Management Admi	Workers' Compensation Claims Rep 2	1.00
Risk Management Total			12.00
Special Events & Filming	Transient Occupancy	Program Manager	1.00
Special Events & Filming	Transient Occupancy	Public Info Clerk	1.00

Fiscal Year 2022 Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2022)

Department Name	Fund Name	Job Classification	FTE
Special Events & Filming Total			2.00
Stormwater	General Fund	Account Clerk	1.00
Stormwater	General Fund	Administrative Aide 1	1.00
Stormwater	General Fund	Asoc Eng-Civil	1.00
Stormwater	General Fund	Cement Finisher	1.00
Stormwater	General Fund	Deputy Director	1.00
Stormwater	General Fund	Equip Operator 2	3.00
Stormwater	General Fund	Equip Tech 2	1.00
Stormwater	General Fund	Heavy Truck Drvr 2	5.00
Stormwater	General Fund	Laborer	3.00
Stormwater	General Fund	Motor Sweeper Supv	1.00
Stormwater	General Fund	Parking Enfrc Ofcr 2	1.00
Stormwater	General Fund	Parking Enfrc Supv	1.00
Stormwater	General Fund	Sr Mgmt Anlyst	1.00
Stormwater	General Fund	Sr Planner	1.00
Stormwater	General Fund	Storm Water Compliance Mgr	1.00
Stormwater	General Fund	Storm Water Environmental Specialist 2	1.00
Stormwater	General Fund	Storm Water Environmental Specialist 3	1.00
Stormwater	General Fund	Storm Water Inspctr 2	4.00
Stormwater	General Fund	Utility Worker 1	1.00
Stormwater	General Fund	Utility Worker 2	1.00
Stormwater Total			31.00
Sustainability & Mobility	Energy Conservation	Asoc Mgmt Anlyst	1.00
Sustainability & Mobility	Energy Conservation	Executive Assistant	1.00
Sustainability & Mobility	Energy Conservation	Sr Mgmt Anlyst	1.00
Sustainability & Mobility	Energy Conservation	Supv Mgmt Anlyst	1.00
Sustainability & Mobility Total			4.00
Transportation	General Fund	Account Clerk	2.00
Transportation	General Fund	Asoc Eng-Civil	1.00
Transportation	General Fund	Asoc Eng-Traffic	1.00
Transportation	General Fund	Asoc Mgmt Anlyst	1.00
Transportation	General Fund	Asst Eng-Traffic	1.00
Transportation	General Fund	Asst Mgmt Anlyst	1.00
Transportation	General Fund	Electrician	4.00
Transportation	General Fund	Equip Operator 2	6.00
Transportation	General Fund	Heavy Truck Drvr 1	2.00
Transportation	General Fund	Heavy Truck Drvr 2	5.00
Transportation	General Fund	Horticulturist	1.00
Transportation	General Fund	Laborer	8.00
Transportation	General Fund	Principal Engrng Aide	2.00
Transportation	General Fund	Sr Mgmt Anlyst	1.00
Transportation	General Fund	Sr Traffic Engineer	1.00
Transportation	General Fund	Traffic Signal Technician 2	9.00
Transportation	General Fund	Traffic Striper Operator	3.00
Transportation	General Fund	Tree Maint Crewleader	1.00
Transportation	General Fund	Tree Trimmer	2.00
Transportation	General Fund	Utility Worker 1	10.00
Transportation	General Fund	Utility Worker 2	3.00
Transportation	Underground Surcharg	Asst Deputy Director	1.00
Transportation	Underground Surcharg	Principal Engrng Aide	1.00
Transportation Total			67.00
Grand Total			1,693.50



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: August 26, 2022

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 end 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 (GRIP)
- \$78,586 Victims Compensation Year 3
- \$453,569 FJ Program 2022
- \$1,000,000 GS Program GVRT 2022 (GVRO)

The City Attorney's Office has expended \$553,464 in various grant funds including:

- Alcohol & Drug Prosecution Program
- San Diego Campus Violence Prevention Program
- 2020 Project Safe Neighborhood (GRIP)
- Victims Compensation Year 3
- FJ Program 2022
- GS Program GVRT 2022 (GVRO)

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

A handwritten signature in blue ink that reads '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

MEMORANDUM

DATE: October 11, 2022

TO: Land Use and Housing Committee of the City Council

FROM: Hafsa Kaka, Director
Homelessness Strategies and Solutions Department (HSSD)

SUBJECT: HSSD Fiscal Year 2022 Year-End Funding & Expenditure 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 that 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) has expended a total of \$37.6 million on homeless programs and services from the budgets within HSSD and the Economic Development Department (EDD). These expenditures include \$9.9 million from the General Fund and \$132,040 from the Low & Moderate Income Housing Asset Fund (LMIHAF). In addition, the department expended \$27.6 million in Fiscal Year 2022 in grant funding, which includes Community Development Block Grant (CDBG) funding, Emergency Solutions Grant (ESG) funding, CARES Act, CARES Act Emergency Solutions Grants (ESG-CV) Rounds 1 & 2, and State Homeless Housing Assistance and Prevention (HHAP) grant funds.

The \$27.6 million in grant funds reflects expenditures incurred in Fiscal Year 2022 and may not be reflective of the expenses presented in the City's system of record in order to provide a transparent understanding of spending during the Fiscal Year².

The overall variance from the Fiscal Year 2022 Adopted Budget is 19%; however the variance from the 3rd quarter projection is 15%, driven primarily by a decrease in grant funded expenditures for shelters caused by Covid-19 related suspensions in intakes and staffing shortages, as well as underspending in grant-funded Rapid Rehousing caused by lack of

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

² Due to invoicing delays in Fiscal Year 2022 which pushed year end payments to be recorded in Fiscal Year 2023 for the HHAP 1.0 and HHAP 2.0 grants, the recorded grant funded expenditures for Fiscal Year 2022 are \$6.0 million of \$11.8 million incurred, with \$5.8 million to be recorded in Fiscal Year 2023. Additionally, ESG-CV funds were transferred to the San Diego Housing Commission in Fiscal Year 2021 for the administration of ESG-CV programming which included \$13.3M in funding that was not incurred until Fiscal Year 2022.

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available rental units.

These savings will be allocated towards Fiscal Year 2023 expenses, which will help to stretch the HHAP grant funding into future Fiscal Years. Additionally, as presented in the 3rd quarter report, \$5.6 million of one-time general fund that was designated for shelter startup costs was not spent in Fiscal Year 2022 and has been allocated to the Fiscal Year 2023 budget during the May Revise budget process.

General Fund Expenditures

A breakdown of General Fund Year-End Expenditures by category compared to the Adopted Budget and 3rd Quarter Projections can be seen in Table 1 below followed by detail of significant variances.

FY 2022 Homelessness Strategies and Solutions Department General Fund Projections				
Table 1		in millions		
	Adopted Budget	3rd Quarter Projections	Year-End Expenditures	Variance from Budget
Shelter & Services	\$6.2	\$5.3	\$5.2	\$1.0
One-Time Funding	10.0	3.8	2.8	7.2
Administrative NPE	0.1	0.2	0.5	(0.4)
Personnel Expenses	1.8	1.4	1.4	0.4
General Fund (discretionary)	\$18.1	\$10.7	\$9.9	\$8.2

due to rounding, table may not add up precisely

Shelters & Services:

Shelters & Services were budgeted at \$6.2 million dollars in Fiscal Year 2022 Adopted Budget. The Department expended \$5.2 million, for a savings of \$1.0 million under this category. The variance from the budget is made up of savings from program delays or 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 of grant funding, grant funds were sufficient to fund Bishops Shelter in Fiscal Year 2022. General Fund savings of \$566K covered unanticipated costs including expenses related to Permanent Supportive Housing at Project Home key hotels which had previously been allocated under grant funding.

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. In Fiscal Year 2022, the Adopted Budget included \$1.2 million in funding

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for this program, however, there were no expenditures for this program during the fiscal year, and instead savings from this program went towards Caltrans outreach expansion and senior bridge housing shelter as well as \$276K of additional expenses at the Day Center.

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, and focused on absorbing new ancillary costs associated with existing Bridge Shelters (\$677K) as well as department non-personnel operating expenses (\$453K), backflow testing (\$1K) and tracking COVID-19 personnel and non-personnel expenditures for the department (\$135K), resulting in a total expense of \$1.2 million in Fiscal Year 2022. These ancillary costs provided necessary support to the operation of the shelter. These costs included the rental of generators, laundry units, storage units, office trailers, equipment, utilities, and property management contracts. The General Fund savings from budgeted operating costs are attributable to fewer charges from City departments than anticipated.

Expanded Street Outreach: In October 2021, the City entered a contract with City Net to increase street outreach in collaboration with Caltrans on their properties.

One-Time Funding (\$10 million):

Expansion of Shelter Beds and Sites: The Fiscal Year 2022 budget included \$6.3 million in Emergency Shelter funding and \$1.2 million for Safe Haven beds in one-time funding. Of these funds, \$1.8 million was spent in Fiscal Year 2022. Unfortunately, not all the funds were expended due to late contract implementation, and \$5.6 million was thus allocated to the Fiscal Year 2023 budget during the May Revise budget process.

Rapid Rehousing: The Fiscal Year 2022 budget included \$1.0 million to expand Rapid Rehousing options for people experiencing homelessness program and was expended as originally planned in the budget.

Administrative NPE & Personnel Expense:

Administrative Non-Personnel Expenditures: Administrative non-personnel expenditures include administrative contracts and supplies, such as laptops and phones, as well as non-discretionary spending. The overage of \$326K from the Adopted Budget is due to an unanticipated increase in non-discretionary spending, primarily in Electric Services (\$275K), as well as supplies for additional staff hired during Fiscal Year 2022. The overage from the Adopted Budget was covered by savings originally budgeted for Golden Hall operating costs for shelter expansion.

Personnel Expense: The Fiscal Year 2022 Adopted Budget included \$1.8 million in Personnel Expenses for 12.0 FTE positions. 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 been filled; however, the savings are due to vacancies created by two incumbent Program Managers promoting into the Senior Program Manager positions.

Grant Funding & Expenditures

The Fiscal Year 2022 homelessness budget across HSSD and EDD includes \$27.8 million in one-time grant funding in addition to the \$18.1 million of General Fund and \$250K from LMIHAF. Fiscal Year 2022 grants include: HHAP 1.0; HHAP 2.0; CDBG; ESG; and ESG-CV Rounds 1 & 2.

As outlined in Table 2 below, the actual spending of \$27.6 million in grant funding is only a slight decrease from the \$27.8 million anticipated at the onset of the Fiscal Year for a difference of \$0.2 million, however it represents a decrease of \$7.9 million from the 3rd quarter projection.

<i>FY 2022 Homelessness Strategies and Solutions Department Expenses by Funding Source</i>				
<i>Table 2</i>				
	Adopted Budget	3rd Quarter Projection	Year-End Expenditures	Variance from Budget
General Fund	\$18.1	\$10.7	\$9.9	\$8.2
LMIHAF	0.3	0.3	0.1	0.2
Grants Total	27.8	33.5	27.6*	0.2
Total	\$46.2	\$44.5	\$37.6	\$8.6

due to rounding, table may not add up precisely

**Includes expenses incurred in Fiscal Year 2022 and may not be reflective of expenses presented in City's system of record*

Fiscal Year 2022 Homelessness Projections by Program Area

As shown below in Table 3, the total Fiscal Year 2022 expenditures are \$37.6 million. These expenditures can be broken out into: \$23.8 million to support Shelters and Services, which includes three Interim Shelters, three Emergency Bridge Shelters, the Homelessness Response Center, the Serial Inebriate Program, the Family Shelter, Youth Case Management & Shelter, and expansion of shelter beds; \$2.4 million dollars was expended in Outreach, including Coordinated Street Outreach, Rapid Response Teams, and Caltrans coordinated outreach; \$1.7 million in Prevention and Diversion services, including Family Reunification, Landlord Engagement, Flexible Spending, and Permanent Supportive Housing Operations; \$1.7 million on Rapid Rehousing; \$2.8 million for storage costs of client belongings at three sites (Sherman Heights, Lea Street and 16th Street); \$2.1 million on other homelessness interventions, which included the Program for Engaged Educational Resources (PEER) program at City College, the Day Center, Prosecution and Law Enforcement Assisted Diversion Services (PLEADS), and Safe Parking; and \$3.1 million was spent on administrative services. This amount included administrative costs for the HSSD personnel as well as administrative costs borne by the San Diego Housing Commission (SDHC) for the administration of City homelessness programming.

FY 2022 Homelessness Expenditures 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	\$ 5.0	\$ 4.5	\$ -	\$ 12.6	\$ 0.4	\$ 1.2	\$ 23.8
Outreach	1.3	0.1	1.0	-	-	-	2.4
Prevention							
Diversion	-	0.2	1.2	0.3	-	-	1.7
Rapid Rehousing	1.0	0.4	-	-	0.3	-	\$ 1.7
Storage	-	0.8	2.0	-	-	-	\$ 2.8
Other	0.7	(0.1)	1.0	-	-	0.5	\$ 2.1
Administration	1.9	0.5	0.3	0.4	-	-	\$ 3.1
Grand Total	\$ 9.9	\$ 6.5**	\$ 5.4**	\$ 13.3	\$ 0.7	\$ 1.7	\$ 37.6

due to rounding, table may not add up precisely

*Funds managed by City of San Diego's Economic Development Department

** Includes all costs incurred in Fiscal Year 2022 and may not be reflective of expenses presented in City's system of record. City's system of records shows \$2.9M in actuals for HHAP 1.0 funding and \$3.1M in actuals for HHAP 2.0 funding

Conclusion

Expenditures included within this memorandum are for all program costs incurred in Fiscal Year 2022 and may not be reflective of expenses within the City's system of record. Effort has been made to reference instances where the amounts could differ. Expenses include programs administered by the San Diego Housing Commission, as well as activities performed by the Homelessness Strategies and Solutions Department to implement the City's Community Action Plan on Homelessness. Since the 3rd quarter monitoring report, actual spending under HHAP funding came in approximately \$5.0 million under projection enabling the department to reduce reliance on HHAP 3.0 in Fiscal Year 2023 which will improve the sustainability of these programs into Fiscal Year 2024. The Department will continue to monitor the impacts on Fiscal Year 2023 grant funding and program plans.

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SF/jmc

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
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 Matthew Vespi, Chief Financial Officer
 Rolando Charvel, Director and City Comptroller, Department of Finance