

The City of
SAN DIEGO
FISCAL YEAR 2023
FIRST QUARTER BUDGET
MONITORING REPORT



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INTRODUCTION

Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. The purpose of the Fiscal Year 2023 First Quarter Budget Monitoring Report (First Quarter Report) is to provide the City Council and the public with a first look at the new fiscal year. The Department of Finance (DoF) produces this report in collaboration with City departments to address significant variances between budget and projected revenues, and expenditures for select programs and initiatives.

The First Quarter Report is developed using three months of actual (unaudited) activity for Fiscal Year 2023. Statistical data and economic analyses are gathered from economic consultants and other resources to project year-end revenue estimates. The data included in this report is the most current data available at the time of publication; however, due to the limited data available, year-end projections for departmental revenues and expenditures are not included in this report except for select programs and initiatives, but will be available in future quarterly monitoring reports. As a result, the data and projections will likely change.

The First Quarter Report includes the following:

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

DoF and departments will continue to monitor actual revenues and expenditures and will conduct a more detailed review of projections and note any significant changes in the FY 2023 Mid-Year and Third Quarter budget monitoring reports.

GENERAL FUND REVENUE

MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to be over budget by \$35.4 million primarily due to increases in property tax, transient occupancy tax, and sales tax revenues, which are projected to be over budget by \$14.2 million, \$14.7 million, and \$5.7 million, respectively. This significant increase in projected revenue is due to the continued rise in inflation, and pent-up demand for leisure travel from the COVID-19 pandemic. **Table 1: FY 2023 Major General Fund Revenue Projections** summarizes this information.

FY 2023 Major General Fund Revenue Projections					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax	\$ 706.2	\$ 706.2	\$ 720.4	\$ 14.2	2.0%
Sales Tax	380.2	380.2	386.0	5.7	1.5%
Transient Occupancy Tax ¹	135.2	135.2	149.9	14.7	10.9%
Franchise Fees ²	93.8	93.8	94.5	0.7	0.8%
Total	\$ 1,315.4	\$ 1,315.4	\$ 1,350.8	\$ 35.4	2.7%

¹ Total City FY 2023 Adopted Budget for transient occupancy tax is \$256.7 million and the projection is \$284.8 million. The balance is budgeted in the Transient Occupancy Tax Fund.

² Total City FY 2023 Adopted Budget for franchise fees revenue is \$195.0 million and the projection is \$195.8 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

The projections for major General Fund revenues are based on the most recent economic information available to the City and actual revenue distributions known at the time of preparation of this report. The Fiscal Year 2023 Adopted Budget amounts for the major General Fund revenues were developed assuming a continued recovery from the COVID-19 pandemic and were based on projections that were included in the Fiscal Year 2022 Third Quarter Budget Monitoring Report, which was the most recent economic data available at the time of the development of the budget. The Fiscal Year 2023 first quarter projections incorporate a more robust economic recovery than anticipated in the Adopted Budget due to accelerated and increased growth, which began in the 4th quarter of Fiscal Year 2022 as outlined in the Fiscal Year 2022 Year-End Financial Performance Report (Performance Report), and has continued through the first three months of this fiscal year.

Local Economic Indicators

Table 2

Economic Indicator	September - 21	September - 22	Change %
City of San Diego Unemployment	5.3%	2.9%	-45.3%
City of San Diego Number of Unemployed	37,100	20,900	-43.7%
City of San Diego Home Sales (CYTD)	15,147	10,863	-28.3%
City of San Diego Median Home Price	\$760,000	\$825,000	8.6%
San Diego County Foreclosures (CYTD)	98	169	72.4%
San Diego County Notices of Default (CYTD)	792	1,511	90.8%
Consumer Confidence	109.8	108.0	-1.6%

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

When compared to September 2021, the unemployment rate and the number of unemployed individuals in the City of San Diego for September 2022 have improved, reaching pre-pandemic levels. Although median home prices in San Diego are higher than in September of last year, the median home price of \$825,000 in September 2022 is down from a high of \$860,000 in April and May of 2022. Additionally, the number of homes sales is down 28.3% compared to last year, impacted by increased interest rates approved by the Federal Open Market Committee (FOMC). The FOMC has raised the federal funds rate five times in this year alone, in an effort to help reduce record high inflation. With interest rates increasing and elevated median home prices, housing is becoming less affordable for San Diego residents, and many home buyers are choosing to wait until either home prices go down or interest rates decrease. However, these rate increases and possible future increases in the federal fund rate during Fiscal Year 2023 are not expected to impact Fiscal Year 2023 property tax revenues due to the delay in which property tax receipts reflect real estate market trends 12 to 18 months prior. Foreclosures and notices of default have seen continuous increases when comparing September 2021 to September 2022 data, as a result of the lifting of the previous statewide eviction moratorium put in place during the pandemic. Consumer confidence has remained steady, despite rising interest rates and high inflation, which has had minimal impact to the City's Sales Tax revenues.

These local economic indicators are supportive of the overall projection for revenue growth that is positive, yet moderate. The Department of Finance will continue to monitor revenues throughout the fiscal year, as economists continue to warn about a potential economic slowdown in future months, and will include any fiscal impacts in the upcoming budget monitoring reports. Details on the major components of the City's General Fund Fiscal Year 2023 Adopted Budget and current projections are provided in the following sections, and for information about future fiscal year revenue projections, please see the Fiscal Year 2024-2028 Five-Year Financial Outlook.

Property Tax

FY 2023 Property Tax Revenue Projections					
Table 3	in millions				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate	6.00%	6.00%	6.00%	0.0%	N/A
Property Tax Projection	\$ 706.2	\$ 706.2	\$ 720.4	\$ 14.2	2.0%

Property tax is projected to be over budget by \$14.2 million primarily due to an increase in 1% property tax collections, and an increase in motor vehicle license fees. Property Tax growth for Fiscal Year 2023 is based on real estate activity through Calendar Year 2021. This is due to a lag between the time assessed valuation is set by the County Assessor's Office and property tax revenue is received by the City. The assessed value of each property is determined as of January 1st each year; however, the resulting property tax payments based on this assessed valuation are not due from property owners until December and April of the following year. Due to this delay, property tax revenue projections do not fully reflect recent market activity. Although, property tax revenue was projected to increase 6.00% in Fiscal Year 2023, home prices and number of home sales have exceeded the previous expectation, fueled by low interest rates in calendar year 2021, which supported a strong real estate market.

The major economic drivers of property tax revenue are home price, home sales, the California Consumer Price Index (CCPI), and foreclosures. The average median home price increased by 13.2% from \$638,000 in Calendar Year 2020 to \$722,000 in Calendar Year 2021. Additionally, home sales have increased by 15.17% when comparing calendar year 2020 to calendar year 2021. The CCPI limits assessed valuation growth under Proposition 13 which specifies that a property's value may increase at the rate of the CCPI but cannot exceed 2.0 percent per year unless the property is improved or sold to establish a new assessed value. The Fiscal Year 2023 Adopted Budget projected a continued 2.0% CCPI growth for assessed valuation. Since the CCPI as of October 2021 was 302.973, a 5.6% increase over the October 2020 CCPI of 286.843, the First Quarter Report continues to assume a 2.0% CCPI growth for assessed valuation.

The 1% property tax collections are projected to increase by \$13.1 million based on the most recent apportionment report provided by the County of San Diego. The increase is primarily due to an increase in home sales, increase in assessed values in properties, increase in redevelopment and new construction of residential and non-residential properties, and an unanticipated increase of recaptured revenue from Proposition 8 properties from prior years.

The recaptured revenue of Proposition 8 properties accounts for the restoration of assessed value for properties previously assessed at a lesser value under Proposition 8—which allows for the temporary reduction of assessed value in instances when real property sees a decline in value. Although this is accounted for as part of the overall property tax projections, the increase in home values has also attributed to the increase in this portion of value added for property tax revenue in Fiscal Year 2023.

The property tax collection rate has been revised from 99.2% to 99.06% for the City's 1% property tax revenue. This is a slight decrease from the Fiscal Year 2023 Adopted Budget to align with the collection rate in Fiscal Year 2022 and is offset by increases in projected collections from the 1% property tax.

Additionally, a \$2.6 million increase is projected associated with motor vehicle license fee revenue (MVLFF), which are projected to increase based on the most recent calculation and payment schedule provided by the County of San Diego.

Offsetting these increases is a net \$1.4 million decrease projected in Redevelopment Property Tax Trust Fund (RPTTF) residual property tax revenue. The residual property tax revenue has decreased by \$1.6 million from the Fiscal Year 2023 Adopted Budget based on the most recent estimate of the upcoming Recognized Obligation Payment Schedule (ROPS). This decrease is partially offset with \$207,000 due to the City of San Diego's tax portion of the sale of Valencia Business Park which is anticipated to be received in Fiscal Year 2023, instead of Fiscal Year 2022, as noted in the Fiscal Year 2022 Performance Report.

FY 2023 Property Tax Revenue Projection Details					
<i>Table 4</i>	<i>in millions</i>				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
1.0% Property Tax	\$ 478.7	\$ 478.7	\$ 491.8	\$ 13.1	2.7%
MVLFF Backfill	178.6	178.6	181.1	2.6	1.4%
RPTTF Tax Sharing Pass-through Payment	10.9	10.9	10.9	(0.0)	-0.4%
RPTTF Residual Property Tax	38.1	38.1	36.6	(1.4)	-3.8%
Total	\$ 706.2	\$ 706.2	\$ 720.4	\$ 14.2	2.0%

Future risks to the property tax revenue projection includes changes in interest rates—which could further reduce the number of home sales and potentially decrease the median home prices—delinquency rates, refunds, exemptions, and RPTTF residual distributions, the latter of which is largely determined by enforceable obligations to be placed on the upcoming Recognized Obligation Payment Schedule (ROPS) which is subject to the California Department of Finance's approval in April 2023. An update to the projection of the residual property tax distributions will be provided at that time.

Sales Tax

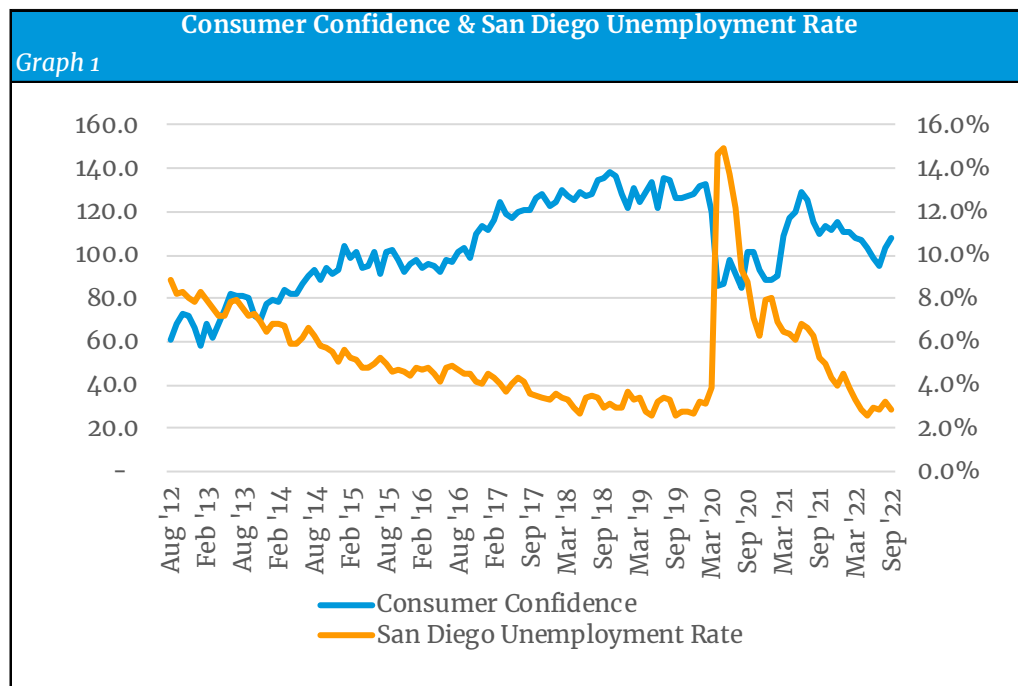
FY 2023 Sales Tax Revenue Projections					
<i>Table 5</i>	<i>in millions</i>				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Sales Tax Growth Rate	3.00%	3.00%	3.40%	0.40%	N/A
Sales Tax Projection	\$ 380.2	\$ 380.2	\$ 386.0	\$ 5.7	1.5%

Sales tax revenue is projected to be over budget by \$5.7 million at fiscal year-end. The First Quarter projections reflect revised assumptions following updated information from the City's sales tax consultant, Avenu Insights and Analytics.

The primary change in assumptions is a revised growth rate of 3.40%, compared to the 3.00% average growth rate included in the Fiscal Year 2023 Adopted Budget. The revised growth rate is primarily attributed to sustained consumer spending and the increasing impact of inflation on taxable goods. While consumer spending has remained strong, industry experts have begun to see a shift in consumption patterns in the form of reduced purchase quantity, particularly for goods, as a result of rising prices; however, total spending remains relatively flat as this amount

is boosted by elevated inflation. As noted in the Fiscal Year 2022 Year-End Financial Performance Report, the degree of elevated inflation that persisted in the last quarter of Fiscal Year 2022, which continues into the first quarter Fiscal Year 2023, was not anticipated. The San Diego Consumer Price Index (CPI), a metric that measures costs across many consumer items, increased by 8.2%—from 324.138 in September 2021 to 350.721 in September 2022—continuing to inch towards record high inflation. This level of elevated inflation is consistent with recent economic reports, including the UCLA Anderson September 2022 Economic Forecast, which assumes elevated inflation will now extend through Fiscal Year 2024.

Primary economic indicators that drive consumer spending and growth in sales tax receipts include unemployment rate and consumer confidence. As preliminarily reported by the California Employment Development Department, the September 2022 unemployment rate for the City of San Diego is 2.9%, which represents a decrease of 2.4% when compared to 5.3% in September 2021—reaching pre-pandemic levels. Moreover, consumer confidence, a measurement of consumers' willingness to spend, was recorded at 108.0 in September 2022, which represents a slight decrease of 1.6% when compared to 109.8 in September 2021. While consumer confidence fluctuates month-to-month as consumers respond to reservations regarding inflation, future COVID variants, supply chain disruptions, and geopolitical events, consumer consumption remains strong and is anticipated to sustain through fiscal year-end. These indicators are depicted in **Graph 1: Consumer Confidence & San Diego Unemployment Rate**.



Source: Consumer Confidence Board, and State of California Economic Development Department

Sales tax revenue will continue to be closely monitored and updated in the Fiscal Year 2023 Mid-Year Budget Monitoring Report to account for any changes in spending trends or other economic indicators impacting sales tax receipts.

Transient Occupancy Tax (TOT)

FY 2023 Transient Occupancy Tax (TOT) Revenue Projections					
Table 6		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	5.47%	5.47%	9.91%	4.44%	N/A
TOT Projection	\$ 135.2	\$ 135.2	\$ 149.9	\$ 14.7	10.9%

Note: Total City FY 2023 Adopted Budget for transient occupancy tax is \$256.7 million and the projection is \$284.8 million. The balance is budgeted in the Transient Occupancy Tax Fund.

Transient Occupancy Tax (TOT) revenue is projected to be over budget by \$14.7 million by fiscal year-end, reflecting continued performance above pre-pandemic levels. The City receives TOT revenue from hotels, Short Term Residential Occupancy units (STROs), and Recreational Vehicle Parks (RV Parks). The increase in TOT revenue is attributed to increasing TOT receipts as a result of higher than anticipated room prices, driven by inflation and continued pent-up demand for leisure travel. While the Fiscal Year 2023 Adopted Budget anticipated continued growth in leisure travel and progressive increases in group and international travel, it did not assume the level of impact that this demand would have on room rates while sustaining occupancy and room demand growth through the summer months. To better align with both overall TOT receipts and revised growth assumptions included in the San Diego Lodging Forecast Update released by Tourism Economics in October 2022, the growth rate for TOT has been revised from the adopted growth rate of 5.47% to 9.91%.

The increased tourism activity is recognized in recent economic reports, including the October 2022 San Diego Lodging Forecast Update, 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 and 2023 forecast for TOT's primary economic drivers include increased room rates and occupancy. **Table 7: San Diego County Visitor Industry**, reflects the revised forecast, which includes increases in the Average Daily Rate and Revenue Per Available Room (PAR). For reference, the forecast used to develop the Adopted Budget projection assumed an Average Daily rate of \$181.50 and \$182.00 for calendar years 2022 and 2023, respectively, and Revenue PAR of \$133.60 and \$138.90 for calendar years 2022 and 2023, respectively.

San Diego County Visitor Industry				
Table 7		in millions		
	CY 2020	CY 2021	CY 2022 ²	CY 2023 ²
Hotel Sector				
Average Occupancy	48.6%	61.7%	73.2%	74.7%
Average Daily Rate	\$ 130.69	\$ 164.63	\$ 197.72	\$ 192.79
Revenue PAR ¹	\$ 63.55	\$ 101.59	\$ 144.79	\$ 144.03
Room Demand (growth)	-41.3%	35.9%	19.2%	2.8%

Source: San Diego Tourism Authority and Tourism Economics

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

² Forecast - Tourism Economics, October 2022

TOT revenue projections will continue to be closely monitored and updated in the Fiscal Year 2023 Mid-Year Budget Monitoring Report to account for any changes in spending trends and economic indicators related to the San Diego tourism economy.

Franchise Fees

FY 2023 Franchise Fee Revenue Projections					
Table 8	in millions				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	7.36%	7.36%	7.36%	0.0%	N/A
Cable Growth Rate	-4.75%	-4.75%	-4.75%	0.0%	N/A
Franchise Fee Projection	\$ 93.8	\$ 93.8	\$ 94.5	\$ 0.7	0.8%

Franchise fee revenue is generated from agreements with private utility companies and refuse haulers in exchange for use of the City's rights-of-way. Currently, the City has franchise agreements with San Diego Gas & Electric (SDG&E), Cox Communications, Spectrum, AT&T, and several refuse haulers. Approximately 74.1% of franchise fee revenue is comprised of revenue from SDG&E and cable companies. The revenue received from the agreements with SDG&E and the cable companies is based on a percentage of gross sales while the revenue received from refuse haulers is based on tonnage.

Franchise Fee revenue in Fiscal Year 2023 is projected to exceed budget by \$720,000. The refuse collection budget was developed based on three-year average as a baseline projection for Fiscal Year 2023 including an additional \$1/ton fee increase effective July 2022 that had been previously approved in October 2018. The projection developed by the Environmental Services Department for refuse hauler revenue has increased by \$720,000 for Fiscal Year 2023 due to a higher than anticipated increase in tonnage during the first quarter of the fiscal year. The first quarter projections for SDG&E and cable franchise fee revenues remain projected at budget. The City receives an annual cleanup payment from SDG&E in February at which time the revenue projections will be updated.

DEPARTMENTAL REVENUE

The First Quarter Report call memo requested that General Fund departments submit a program update if they are anticipated to end Fiscal Year 2023 \$500,000 or more below their budgeted levels. Those departmental revenue variances are discussed in more detail below, along with an update regarding the impact of TOT on departmental revenue.

Office of the City Treasurer

The Office of the City Treasurer's Fiscal Year 2023 Adopted Budget includes \$25.7 million for Cannabis Business Tax revenue but is projected to end the year with receipts of \$21.6 million. The \$4.1 million reduction in projected revenue is a result of the decline in gross receipts reported by outlets due to increased competition in neighboring municipalities and delivery services resulting in an approximately 17% reduction over the last five months compared to the previous fiscal year.

Transient Occupancy Tax Impact on Departmental Revenues

TOT revenue collected from hotels, STROs, and RV parks is used for special promotional programs that maintain and enhance visitor-related facilities and support the promotion of the City's cultural amenities and natural attractions. In Fiscal Year 2023, the Adopted Budget included a \$57.7 million transfer from the Transient Occupancy Tax Fund to the General Fund to reimburse departments for the safety and maintenance of visitor-related facilities, including Fire-Rescue Lifeguard support, street sweeping in high-tourist locations, security services at Mission Bay Park, public safety support services at major events, and parks and recreation centers. Due to the projected increase in TOT revenue discussed in the Major General Fund Revenues section of this report, there is the potential for more available funding to allocate for special promotional programs. DOF will continue to monitor TOT revenue and will provide updates in future quarterly monitoring reports on the impacts it may have on departmental revenues.

AMERICAN RESCUE PLAN ACT

On March 11, 2021, the federal government passed the American Rescue Plan Act (ARPA). The ARPA established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Funds (SLFRF) to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19, and efforts to contain impacts on their communities, residents, and businesses. The City received \$299.7 million in SLFRF and is using its allocation for general revenue replacement for lost revenue resulting from the COVID-19 pandemic. In Fiscal Year 2022, the City utilized \$100.0 million for this purpose. The Fiscal Year 2023 Adopted Budget includes the use of \$147.6 million with the remaining \$52.1 million expected to be used in Fiscal Year 2024. The ARPA allows funds provided to the City to be used through December 31, 2024.

These funds are being allocated to the General Fund to allow the City to maintain essential services that otherwise would have been eliminated or reduced. Note, the services will not include the following uses: as a deposit into a pension fund, as a non-federal grant match, as a payment to service debt, to satisfy a judgment or settlement, or to contribute to reserves. As noted in the FY 2024-2028 Five Year Financial Outlook, the City is projecting General Fund baseline shortfalls in future fiscal years that will require the use of the remaining SLFRF funds. Authority for the use of the remaining SLFRF funding is anticipated to be requested in subsequent budget monitoring reports for Fiscal Year 2023 or through future year budget development processes. In accordance with the ARPA language, funds may be used to:

- Provide government services to the extent of reduction in revenue due to COVID-19 relative to revenues collected in the most recent full fiscal year prior to the emergency
- Respond to COVID-19 or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality
- Provide premium pay up to \$13 an hour to eligible municipal or county workers performing essential services to respond to COVID-19. This provision is capped at a maximum benefit of \$25,000 per eligible worker
- Make necessary investments in water, sewer, or broadband infrastructure

GENERAL FUND EXPENDITURES

PUBLIC SAFETY PERSONNEL EXPENDITURE PROJECTIONS AND STAFFING

As shown in Table 9: FY 2023 Public Safety Overtime Projections, expenditures are projected to exceed budget by \$25.5 million or 35.0% by fiscal year-end and are partially offset by salary savings and revenues. The Fiscal Year 2023 Adopted Budget included \$16.2 million in personnel expenditures in the Citywide Program Expenditures Department associated with the estimated impacts of pending salary increases for the Recognized Employee Organizations that had not completed negotiations with the City at the time the budget was approved. This funding is available to help offset salary increases that were not budgeted directly in the Police and Fire-Rescue Departments. Fire-Rescue anticipates that salary savings and reimbursable deployment revenue will offset some of their projected increase in overtime.

FY 2023 Public Safety Overtime Projections					
Table 9					in millions
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fire-Rescue	\$ 32.8	\$ 32.8	\$ 48.4	\$ (15.6)	-47.6%
Police	40.2	40.2	50.1	(9.9)	-24.7%
Total	\$ 72.9	\$ 72.9	\$ 98.5	\$ (25.5)	-35.0%

Fire-Rescue

Staffing and Overtime

In Fiscal Year 2023, the Fire-Rescue Department will work throughout the year to fill sworn vacancies via promotions to the Fire Captain and Engineer ranks and three fire academies planned for this fiscal year. However, the department expects to see continued impacts to its ability to fill vacancies as a result of delays in the Fire Captain and Engineer promotional processes, anticipated attrition throughout the fiscal year, and the graduation of the third fire academy next fiscal year (August 2023).

Three budgeted fire academies will be held in Fiscal Year 2023 (95th – 97th). The first academy (95th) began in July 2022 and is expected to graduate an estimated 20 participants in November 2022. The 96th Fire Academy, which is the second budgeted fire academy in Fiscal Year 2023, is scheduled to start in November 2022 with 37 Fire Recruits and anticipated to graduate in March 2023. The 97th Fire Academy, which is the third budgeted fire academy in Fiscal Year 2023, is scheduled to start in April 2023 with 36 Fire Recruits and anticipated to graduate in August 2023.

The Fire-Rescue Department is projecting overtime expenditures will be \$48.4 million, which is \$15.6 million or 47.6% over budget. This increase is primarily attributed to sworn constant staffing backfill for leave time taken and COVID-related absences, higher than anticipated attrition, reimbursable deployments, Fire Dispatcher vacancies, and seasonal lifeguard services. Additionally, due to timing, the Local 145 and Local 911 MOU general wage increases for Fiscal Year 2023 were not included in the overtime budget and there has been a delay in the

implementation of a Relief Pool due to lower than anticipated staffing levels. This increase in overtime is partially offset by an estimated \$6.0 million in salary savings and \$260,000 increase in reimbursable deployment revenue. In total, the net impact to the General Fund is projected at \$42.1 million, which is \$9.3 million, or 28.4%, over budget.

Fire Season Response

The 2022 California fire season has been moderate compared to the last several years of record-breaking destruction. To date, the State has seen over 6,400 wildfires that have burned over 366,000 acres. Although there has not been record breaking fires, the peak Southern California fire season is in full swing. Historically, the most destructive fires in Southern California have taken place in late October.

Fire-Rescue provided significant support to the mutual aid system across the state of California in the form of engine strike teams to the following wildland fires: Mill and Mountain Fires (Siskiyou County), Border 32 Fire (San Diego County), Mosquito Fire (El Dorado and Placer Counties), and Fairview Fire (Riverside County).

Fire-Rescue staff were deployed to fill incident management positions assigned to many of the same fires as strike teams (noted above), as well as additional incidents including: 2022 Six Rivers Lightning Complex Fire and Hurricane Ian. There have been no increased staffing events for fire weather conditions in the first quarter of Fiscal Year 2023.

Police Department

Overtime

The Police Department is projecting overtime to exceed budget by \$9.9 million. Overall, the primary reason for the increase is due to the department taking a proactive approach to increases in violent crime experienced last fiscal year and staffing shortages. Additionally, the overtime increase is partially due to union negotiated salary increases approved after the budget was developed. The budget assumed a 3.0% salary increase for sworn employees, but POA negotiated a 5.0% salary increase effective July 1, 2023, which resulted in an approximately \$1.0 million budget deficit in overtime overall.

This increase is primarily attributed to the following:

- \$11.1 million increase in the Extension of Shift overtime categories in the department attributed to the deployment of specialized details, such as the Violent Crimes Task Force, to address the rise in violent crime and backfill to address staffing shortages in patrol.
- \$850,000 increase in the Holidays overtime categories in the department associated to negotiated non-discretionary compensation for employees on city holidays.
- \$780,000 increase in the Call Back overtime category, which is when an officer or eligible civilian is called back to duty from home or other non-working location, due to employee callouts.
- \$480,000 increase in the Special Events overtime categories associated to increased July 4th holiday support to address public safety concerns at the beaches.

These increases are partially offset by the following decrease:

- \$2.0 million decrease in the Other overtime categories largely associated to a reduction in participation of Neighborhood Policing overtime. Many overtime opportunities,

including opportunities at the Neighborhood Policing Division, have not been staffed over the last several months due to the department's public safety priority of first staffing vacancies in patrol operations with overtime shifts so officers can be responsive to priority radio calls and emergencies.

The increases are also partially offset by projected reductions of \$500,000 in the Court and \$830,000 in the Miscellaneous overtime categories. The potential for offsetting salary savings will be evaluated more thoroughly as part of the Mid-Year Report.

Police Staffing - Officer Recruitment and Marketing Plan

In the first quarter of Fiscal Year 2023, the written examination for the position of police recruit was offered within San Diego County and out of County to include military bases. Certain qualifying candidates have the written test waived and can apply directly for the Physical Ability Test (PAT).

The Recruiting Unit provided personnel at over 50 in-person events this quarter to include Comic-Con, Miramar Air Show, National Night Out, career fairs, sporting events, community events and military events. The Recruiting Unit also traveled to Las Vegas, Nevada, Scottsdale, Arizona and Washington, DC for recruiting events. The 132nd Academy started on August 29th with 36 new recruits. The 132nd Academy is comprised of 79 percent minorities, which is one of the most diverse academy classes for the San Diego Police Department. In addition, the department brought back the lateral incentive and recruitment incentive program. These incentive programs offer laterals up to \$15,000 to join the department, up to \$4,000 to current sworn personnel who refer a lateral, and up to \$3,000 to sworn personnel who refer a recruit. The department's goal is to average 50 recruits per academy. During this quarter, two Lateral Police Officers were hired. The Recruiting Unit was also allocated \$75,000 to enter into an agreement with a marketing company. The Recruiting Unit is currently working on an agreement marketing company to resume a digital marketing campaign.

Neighborhood Policing Division Updates

The mission of the San Diego Police Department's Neighborhood Policing Division (NPD) is to enhance the quality of life and safety in San Diego neighborhoods in a manner that is compassionate, professional, and fair to all. NPD continues to partner with the Environmental Services Department (ESD) to respond to community complaints regarding encampments that negatively impact the quality of life in City neighborhoods. Due to the COVID-19 pandemic, there has been an increase in the number of unsheltered individuals living on streets. NPD has been affected by low staffing, which affects operations in that there is not a team assigned to each service area. All teams have been combined to be more effective in carrying out the mission. Overtime has been offered to officers to catch up on "Get it Done" cases in an effort to be more responsive to the community and lower the hold times for response. NPD is committed to offering shelter placement and services to all unsheltered individuals.

Based on an average of the first three months of Fiscal Year 2023 (July -September), NPD is projected to spend approximately \$2.7 million, or 77%, of the \$3.5 million budget for general overtime by the end of the fiscal year. Due to Police Department staffing challenges, many overtime opportunities have not been staffed over the last several months due to the Police Department's public safety priority of first staffing vacancies in patrol operations with overtime shifts so officers can be responsive to priority radio calls and emergencies.

CleanSD

The CleanSD Program is a citywide waste and debris abatement program, and the program's efforts extend throughout the City, including Downtown, other City-owned properties, and open space areas such as canyons, creek beds, and the San Diego River Park. The objective of CleanSD is to maintain the public right of way, keep City property clear from waste and illegal dumping, and ensure property owners comply with the San Diego Municipal Code. Police officers are a critical component of the CleanSD program because they provide the security needed for cleaning crews to abate abandoned property and remove litter in unsafe areas. With continued impacts related to COVID-19 on individuals experiencing homelessness, the need to offer shelter placement will continue along with the need to keep City streets and sidewalks clean to prevent potential outbreaks of deadly diseases. The NPD is projected to spend approximately 50% of the \$3.8 million overtime budget, or \$1.9 million, designated for CleanSD activities due to the Police Department prioritizing overtime in patrol operations for available staff.

Homeless Outreach Team (HOT)

The Police Department's Homeless Outreach Team (HOT) uses a community-oriented policing approach to address the unique needs of the City's homeless population. HOT leaders bring together behavioral health clinicians from the Psychiatric Emergency Response Team (PERT), public health nurses, and social workers from the Health and Human Services Agency to provide outreach and engagement services throughout the City of San Diego in order to connect unsheltered individuals with available services. HOT places willing participants in homeless shelters and provides them with resources based on each person's needs. Due to the COVID-19 pandemic, there has been an increase in the number of individuals experiencing homelessness living on streets and in open spaces. HOT officers utilize compassion to establish trust and form relationships with individuals to encourage them to accept services or shelter to improve their quality of life. The Fiscal Year 2023 Adopted Budget includes \$3.6 million for HOT and the department is on target to meet budget.

PROPOSITION B UNWINDING

The City is in the process of unwinding Proposition B, a pension reform initiative approved by San Diego voters in 2012 but invalidated by the California Superior Court in early 2021. As part of the negotiated agreements with the various Represented Employee Organizations (REOs), most employees hired during the time that Proposition B was in effect have now joined the San Diego City Employees' Retirement System (SDCERS).

Contributions that the City and employees made to the SPSP-H defined benefit plan during the period when Proposition B was in effect were used to offset a large portion of the cost of bringing affected employees back into SDCERS. The estimated one-time cost to the City for unwinding Proposition B for current employees is \$142.0 million citywide, of which the General Fund is responsible for \$80.1 million. This is comprised of \$119.2 million in combined employee and City contribution shortfalls and \$22.8 million associated with the interest penalty mandated by the court. To date, only the interest penalty amount has been paid out to the impacted employees. The Fiscal Year 2023 Adopted Budget included the \$22.8 million for the interest penalty and \$20.2 million for the employee portion of the \$119.2 million contribution shortfall. The City assumed that the employee contribution shortfall and the interest payment would be cash funded.

The \$119.2 million contribution shortfall represents a pension liability payable to SDCERS. It may be included in the Unfunded Actuarial Liability (UAL) and amortized, such that it is paid to SDCERS as part of the annual pension payment. Alternatively, it may be required to be paid to SDCERS upfront. Payment terms are ultimately dependent on how the SDCERS Board decides this liability should be funded. The recommendation from SDCERS staff is to amortize the \$119.2 million over 20 years with the first payment beginning in Fiscal Year 2024. The decision from the board is expected to be made no earlier than January 2023.

In addition to the onetime costs described above, the City expects to receive a supplemental bill for approximately \$37.9 for normal costs associated with Fiscal Years 2022 and 2023, of which the General Fund would be responsible for about \$23.1 million. These costs are expected to be payable in either Fiscal Year 2023 or Fiscal Year 2024, depending on the actions taken by the SDCERS Board. The City has budgeted \$30.2 million (\$18.2 million for the General Fund) in SPSP-H contributions that will largely go unused since most Proposition B employees transferred to SDCERS in early Fiscal Year 2023. These funds are expected to be used to pay the normal cost supplemental bill.

In total, the Fiscal Year 2023 Adopted Budget included \$78.6 million citywide to address the potential impacts of unwinding Proposition B. If the SDCERS Board votes to amortize the \$119.2 million over 20 years, it will result in savings in Fiscal Year 2023. If the City pays the normal cost component of \$37.9 million in Fiscal Year 2023, the total cost for unwinding Proposition B in Fiscal Year 2023 would be \$60.8 million, resulting in \$17.8 million in savings to be carried into future fiscal years, of which approximately \$9.2 million is related to the General Fund.

GENERAL FUND BALANCES AND RESERVES

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

FISCAL YEAR 2023 GENERAL FUND BALANCES AND RESERVES

Table 10: FY 2023 General Fund Balances and Reserve Estimates displays the General Fund Fiscal Year 2023 beginning balance, reserve levels, and estimated ending fund balance.

FY 2023 General Fund Balances and Reserve Estimates		
Table 10		in millions
Description	Amount	% of Operating Revenues ¹
FY 2022 Unaudited Ending Fund Balance	\$ 284.0	19.6%
FY 2023 Adopted Budget Activity		
Revenue	1,948.8	
Expenditures ²	(1,953.5)	
Net Budgeted Activity (Use of Excess Equity)	(4.7)	
FY 2023 Projected Ending Fund Balance	\$ 279.2	19.3%
Emergency Reserve	106.1	7.3%
Stability Reserve	99.5	6.9%
FY 2023 Reserve Contribution	1.5	0.1%
FY 2023 Projected Reserve Balance	207.1	14.3%
FY 2023 Projected Available Fund Balance (Excess Equity)	\$ 72.1	5.0%

¹ Based on FY 2020 and 2021 operating revenues as reported in the ACFR and FY 2022 (unaudited) Operating revenues in accordance with the City's Reserve Policy (CP 100-20).

² The FY 2023 Expenditure budget excludes the \$1.5 million budgeted reserve contribution as reserve contributions will not be recognized as an expenditure but will close to fund balance as part of the year-end financial accounting process.

The unaudited Fiscal Year 2022 ending (Fiscal Year 2023 beginning) fund balance is \$284.0 million, or 19.6% of the three-year average of Fiscal Year 2020 and Fiscal Year 2021 audited and Fiscal Year 2022 unaudited General Fund operating revenues.

The Fiscal Year 2023 Adopted Budget includes the use of \$6.2 million of fund balance. This use of fund balance includes the Fiscal Year 2023 reserve contribution of \$1.5 million which is excluded from the budgeted activity because it will close to fund balance instead of being recognized as an expenditure as part of the year-end financial accounting process. When including the \$1.5 million contribution, the General Fund reserves are projected to end the fiscal year with a balance of \$207.1 million, or 14.3% of the three-year average of General Fund

operating revenues. As a result, projected reserve balances are below the target percentage levels identified in the City's current Reserve Policy for Fiscal Year 2023 (16.25%) and would require an additional contribution of \$28.3 million to achieve Fiscal Year 2023 target levels.

The Fiscal Year 2023 projected available fund balance in excess of reserves (excess equity) based on Adopted Budget Activity is estimated at \$72.1 million which is a decrease of \$3.2 million from the Fiscal Year 2022 Year-End Financial Performance Report. This difference can be attributed to the \$6.2 million decrease of fund balance due to anticipated usage discussed earlier offset by a \$3.0 million increase to the balance reported in the Year-End Financial Performance report that had been erroneously adjusted downward for revenue received in a prior fiscal year. The Fiscal Year 2023 projected ending fund balance will be updated in the Mid-Year Report once the City of San Diego's Annual Comprehensive Financial Report ending June 30, 2022 is complete.

The First Quarter Report does not include any action items for Council consideration regarding the use of Excess Equity. Any authority for the use of Excess Equity will be requested in subsequent budget monitoring reports for Fiscal Year 2023 or through the Fiscal Year 2024 budget development process.

NON-DISCRETIONARY PROJECTIONS

Energy

FY 2023 Energy Services Projection					
<i>Table 11</i>					<i>in millions</i>
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 10.9	\$ 10.9	\$ 15.6	\$ (4.8)	-43.8%
Non-General Funds	27.7	27.7	31.0	(3.3)	-11.9%
Total	\$ 38.6	\$ 38.6	\$ 46.6	\$ (8.1)	-20.9%

The Sustainability and Mobility Department is projecting expenditures in energy services to be overbudget by \$8.1 million Citywide, with increases of \$4.8 million in the General Fund and \$3.3 million in Non-General Funds. This reflects both an increase in electricity rates and in electricity usage as a result of lifting pandemic related restrictions and increasing municipal operations and City services beyond pandemic levels.

The Energy Services non-discretionary budget was developed in October 2021 using a combination of historical usage data, historical cost data, and adjusted for an estimated rate increase that was anticipated to occur in January 2022. Subsequent to the development of the budget there were two additional increases that occurred in November 2021 and May 2022 across all rate classes affecting municipal buildings and affecting the peak time-of-use (TOU) period. The peak TOU period especially impacts the Fire-Rescue, Library, and Parks & Recreation Departments, which do not have operational options to decrease usage during the peak TOU. Several of these sites – specifically libraries and parks – are also cool zones and are unable to decrease A/C usage during expensive high heat events. Additionally, Public Utilities Department water treatment facilities have considerably increased electricity usage due to the shutdown of onsite gas-to-electricity generators which resulted in increased purchases of electricity.

To mitigate the increase, the Sustainability and Mobility Department will continue to monitor expenditures and will work with departments experiencing the largest increases by providing short-term energy system or operational adjustment recommendations. The department is also finalizing a contract for an energy auditing service that will provide guidance on opportunities to change the rate certain facilities are on if it will save the City money on those accounts.

Fuel

FY 2023 Fuel Expenditure Projections					
<i>Table 12</i>	<i>in millions</i>				
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 12.2	\$ 12.2	\$ 13.9	\$ (1.7)	-14.0%
Non-General Funds	3.2	3.2	4.6	(1.3)	-41.3%
Total	\$ 15.4	\$ 15.4	\$ 18.5	\$ (3.0)	-19.7%

The General Services Department – Fleet Division is projecting fuel expenditures to be over budget by \$3.0 million citywide, including \$1.7 million in the General Fund and \$1.3 million in Non-General Funds due to an increase in fuel costs. Since the fuel expenditure non-discretionary budget was developed, both diesel and unleaded fuel prices have increased an average of \$1.58, or 47%, between October 2021 and September 2022. Overall, fuel consumption is projected to be less than budgeted Citywide by 44,000 gallons; however, the increase in fuel costs have more than offset projected savings. The department will continue to monitor monthly variances and will provide updates in the Mid-Year Report.

Information Technology

FY 2023 IT Expenditure Projections					
<i>Table 13</i>	<i>in millions</i>				
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 40.6	\$ 40.6	\$ 42.3	\$ (1.7)	-4.3%
Non-General Funds	34.4	34.4	36.0	(1.5)	-4.5%
Total	\$ 75.0	\$ 75.0	\$ 78.3	\$ (3.3)	-4.4%

The Information Technology non-discretionary budget for Fiscal Year 2023 was developed in November 2021. Toward the end of Fiscal Year 2022, due to supply chain issues, delays in the transition to a new managed service provider and planned assessments that took longer than expected, it was determined that a number of expenditures planned for Fiscal Year 2022 would actually occur in Fiscal Year 2023. The budget for the Department of Information Technology was adjusted, however, due to timing those adjustments were not reflected in the customer departments. As a result, DoIT is currently projecting IT expenditures to exceed non-discretionary budgets by \$3.3 million Citywide, including \$1.7 million in the General Fund and \$1.5 million in Non-General Funds.

As the year continues, the department expects to have a more complete view of any unanticipated costs or savings as result of global supply chain and IT labor market shortages and will provide updated projections for non-discretionary information technology expenditures in the Mid-Year report.

Water Services

FY 2023 Water Services Projection					
Table 14		in millions			
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 13.6	\$ 13.6	\$ 13.4	\$ 0.2	1.5%
Non-General Fund	15.2	15.2	15.9	(0.7)	-4.7%
Total	\$ 28.9	\$ 28.9	\$ 29.4	\$ (0.5)	-1.7%

The water services non-discretionary budget for Fiscal Year 2023 was developed in November 2021 and assumed water use similar to Fiscal Year 2021 and Fiscal Year 2022 projected year-end water use levels, both of which were impacted during the COVID-19 pandemic. Subsequent to the development of the water services budget, the City Council passed a 3% rate increase effective January 2022 and recently authorized a passthrough rate increase not to exceed 3% to become effective January 2023. The impacts of these rate increases have now been incorporated into the non-discretionary projections for Fiscal Year 2023.

Based on actual expenditures through September in Fiscal Year 2023, incorporating the previously mentioned rate increases and adjusting for changes in usage, the Public Utilities Department is projecting that non-discretionary water charges will end the fiscal year \$500,000 overbudget citywide. This is comprised of estimated savings of \$200,000 within the General Fund, and an overage of \$700,000 in the Non-General Funds. The savings in the General Fund is primarily due to conservation efforts within the Parks and Recreation Department and halting of services for irrigation systems maintenance. The overage in the Non-General Funds is primarily related to a \$1.7 million increase in the Public Utilities Department due to unanticipated meter shutdown at a treatment plant in FY 2021, which caused the Public Utilities 2023 budget to be set too low. This is offset by a projected reduction in water usage in the Environmental Growth Funds resulting in savings of \$1.0 million.

The City's projected water use heavily depends on the amount of rainfall received during the year and the average temperature observed each month. The forecast assumes historical trends will hold, where water use is highest in the summer months in line with higher temperatures and low rainfall with lower use in the winter months. The forecast also assumes that no mandatory drought restrictions are implemented this fiscal year. However, with a push for water conservation the Department assumes water demands are not likely to increase from the previous fiscal year. If restrictions are ultimately issued, the Public Utilities Department will work with City departments on the best methods for adhering to the restrictions.

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 15: FY 2023 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. The Department of Finance will continue to work with these departments to monitor non-General Fund reserves levels and will return with a plan for addressing those not on target, as needed.

FY 2023 Non-General Fund Reserves				
Table 15		in millions		
Description	Fund Name	Reserve Type	FY 2023 Target Level	Status
Development Services	Development Services Fund	Operating Reserve	\$ 10.1	On Target
Golf Course	Golf Course Fund	Operating Reserve	3.0	On Target
Environmental Services	Recycling Enterprise Fund	Operating Reserve	4.1	On Target
	Refuse Disposal Fund	Operating Reserve	6.1	On Target
Public Utilities	Sewer Utility Funds	Emergency Operating Reserve	57.4	On Target
		Emergency Capital Reserve	10.0	On Target
		Rate Stabilization Fund Reserve	19.6	On Target
	Water Utility Funds	Emergency Operating Reserve	49.7	On Target
		Emergency Capital Reserve	5.0	On Target
		Rate Stabilization Fund Reserve	15.8	On Target
		Secondary Purchase Reserve	28.7	On Target
Risk Management	Long-Term Disability Fund	Liability Reserve	4.9	Not on Target
	Public Liability Fund	Liability Reserve	38.8	Not on Target
	Workers' Compensation Fund	Liability Reserve	34.2	Not on Target

Long-Term Disability Reserve

The Long-Term Disability (LTD) Fund provides partial income replacement to eligible City employees who are unable to work for a period as a result of a non-industrial injury, illness, or pregnancy. The Reserve Policy requires the City to maintain LTD reserves equal to 100.0% of the LTD actuarial liability, which is based on the last three years (Fiscal Years 2020, 2021, and 2022). The estimated ending fund balance for the LTD Reserve is \$4.3 million, which is approximately \$600,000 under the Fiscal Year 2023 reserve target of \$4.9 million. The LTD reserve target included in the Fiscal Year 2023 Adopted Budget was \$4.7 million but was increased after the receipt of the Fiscal Year 2022 LTD actuarial valuation in October 2022.

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 2023, the PL Reserve target is \$38.8 million based on the last three years (Fiscal Years 2020, 2021, and 2022). The PL reserve target included in the Fiscal Year 2023 Adopted Budget was \$36.9 million but was increased by \$1.9 million as a result of receiving the Fiscal Year 2022 PL actuarial valuation in

October 2022. The ending fund balance for Fiscal Year 2023 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 \$5.0 million.

Workers' Compensation Reserve

The Workers' Compensation (WC) reserve provides funding for medical and disability costs for injuries and illnesses occurring in the workplace. The Reserve Policy goal is to maintain reserves equal to 12% of the three-year average of outstanding actuarial liabilities. The estimated ending fund balance for the WC Reserve is \$33.6 million, which is approximately \$600,000 under the Fiscal Year 2023 reserve target of \$34.2 million. The WC reserve target included in the Fiscal Year 2023 Adopted Budget was \$33.6 million but was increased after the receipt of the Fiscal Year 2022 WC actuarial valuation in October 2022.

CONCLUSION

The Fiscal Year 2023 First Quarter Budget Monitoring Report is developed using three months of actual activity and is focused primarily on the General Fund major revenues, select programs and initiatives, and reserves. The Department of Finance and City departments will continue to monitor actual revenues and expenditures and will provide more detailed and updated projections in the Mid-Year Report.

Major General Fund revenues are currently trending over budget by \$35.1 million primarily due to increases in Property Tax, Sales Tax and TOT. This significant increase in projected revenue is due to a continued rise in inflation and the pent-up demand for leisure travel from the COVID-19 pandemic. Those increases are offset by a projected reduction of \$4.1 million for Cannabis Business Tax revenue within the Office of the City Treasurer as a result of increased competition by outlets in neighboring municipalities.

General Fund public safety overtime expenditures are projected over budget by \$25.5 million at fiscal year-end. Fire-Rescue accounts for \$15.6 million of the projected overage and is primarily the result of sworn constant staffing backfill, higher than anticipated attrition, reimbursable deployments, and delays in the implementation of a Relief Pool due to lower than anticipated staffing levels. The department anticipates offsetting salary savings in the amount of \$6.0 million and \$260,000 in revenue associated with strike team deployments. Police department overtime is trending over budget by \$9.9 million, due to staffing shortages and the proactive approach the department is taking to address an increase in violent crime. Additionally, sworn Fire-Rescue and Police members received union negotiated salary increases after the budget was approved, which is contributing to the projected increase.

There are potential budgetary savings in Fiscal Year 2023 associated with the unwinding of Proposition B. If the SDCERS Board votes to amortize the \$119.2 million over 20 years there will be approximately \$17.8 million in budgetary savings, of which approximately \$9.2 million is related to the General Fund.

The FY 2023 General Fund ending fund balance in excess of reserves (Excess Equity) is currently projected at \$72.1 million. However, due to the limited focus of the report, this only considers FY 2023 budgeted revenues and expenditures and *does not* consider the projected activity included in this report. It includes the budgeted contributions to the General Fund reserves that remain below target levels. During the FY 2023 Mid-Year Report, the projected activity will be updated to include projections for revenues and expenditures.

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

ATTACHMENTS

1. Reporting Requirements – Section 19 of the Appropriation Ordinance
2. Fiscal Year 2023 First Quarter Monitoring – Vacancy Status Report
3. Fiscal Year 2023 Financial Performance Report (Charter 39 Report) – Period Ending September 30, 2022



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: October 14, 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 2023 Appropriation Ordinance (AO), the Chief Financial Officer (CFO) shall report all actions that are taken when authorizing to accept, appropriate, and expend grant funds awarded to the City for the City Attorney's prosecutorial function for the purpose of implementing any such grant.

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

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

- \$270,000 Alcohol & Drug Prosecution Program

The City Attorney's Office has expended \$148,754 in various grant funds including:

- Alcohol & Drug Prosecution Program
- CalOES Family Justice Program
- G.R.I.P. – Children's Initiative
- Gun Violence Restraining Order Training Program

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

Fiscal Year 2023 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 4, 2022)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Airports	Airports Enterprise Fund	Administrative Aide 1	1.00
Airports	Airports Enterprise Fund	Airport Operations Assistant	2.00
Airports	Airports Enterprise Fund	Property Agent	1.00
Airports	Airports Enterprise Fund	Utility Worker 2	1.00
Airports Total			5.00
City Attorney	General Fund	Administrative Aide 1	1.00
City Attorney	General Fund	City Attorney Investigator	1.00
City Attorney	General Fund	Clerical Assistant 2	8.00
City Attorney	General Fund	Court Support Clerk 1	5.00
City Attorney	General Fund	Court Support Clerk 2	2.00
City Attorney	General Fund	Deputy City Attorney	8.50
City Attorney	General Fund	Executive Assistant	1.00
City Attorney	General Fund	Information Systems Analyst 2	1.00
City Attorney	General Fund	Legal Secretary 1	1.00
City Attorney	General Fund	Legal Secretary 2	3.00
City Attorney	General Fund	Paralegal	2.00
City Attorney	General Fund	Program Manager	1.00
City Attorney	General Fund	Senior Clerk/Typist	1.00
City Attorney Total			35.50
City Clerk	General Fund	Administrative Aide 2	1.00
City Clerk	General Fund	Deputy City Clerk 1	4.00
City Clerk	General Fund	Senior Records Management Analyst	2.00
City Clerk Total			7.00
City Treasurer	General Fund	Account Clerk	3.00
City Treasurer	General Fund	Accountant 2	2.00
City Treasurer	General Fund	Accountant 3	3.00
City Treasurer	General Fund	Administrative Aide 2	3.00
City Treasurer	General Fund	Collections Investigator 1	3.00
City Treasurer	General Fund	Collections Investigator 2	2.00
City Treasurer	General Fund	Collections Investigator Trainee	1.00
City Treasurer	General Fund	Financial Operations Manager	1.00
City Treasurer	General Fund	Information Systems Analyst 4	1.00
City Treasurer	General Fund	Public Information Clerk	2.00
City Treasurer	General Fund	Senior Account Clerk	1.00
City Treasurer	General Fund	Supervising Management Analyst	1.00
City Treasurer Total			23.00
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			4.00
Communications	General Fund	Multimedia Production Coordinator	2.00
Communications	General Fund	Program Coordinator	1.00
Communications	General Fund	Senior Public Information Officer	1.00
Communications	General Fund	Supervising Public Information Officer	2.00
Communications Total			6.00
Compliance	General Fund	Associate Engineer-Civil	1.00
Compliance	General Fund	Associate Management Analyst	2.00
Compliance	General Fund	Program Manager	1.00
Compliance	General Fund	Safety Representative 2	1.00
Compliance	General Fund	Supervising Management Analyst	1.00
Compliance Total			6.00
Council Administration	General Fund	Council Representative 1	2.00
Council Administration Total			2.00
Council District 1	General Fund	Council Representative 1	6.00
Council District 1 Total			6.00
Council District 2	General Fund	Council Representative 1	6.00
Council District 2 Total			6.00
Council District 3	General Fund	Council Representative 1	4.00
Council District 3 Total			4.00
Council District 4	General Fund	Council Representative 1	5.75
Council District 4 Total			5.75
Council District 5	General Fund	Council Representative 1	6.00
Council District 5 Total			6.00
Council District 6	General Fund	Council Representative 1	8.00
Council District 6 Total			8.00
Council District 7	General Fund	Council Representative 1	5.00
Council District 7 Total			5.00
Council District 8	General Fund	Council Representative 1	8.00
Council District 8 Total			8.00
Council District 9	General Fund	Council Representative 1	4.00
Council District 9 Total			4.00
Cultural Affairs	Transient Occupancy Tax Fund	Arts Management Associate	1.00
Cultural Affairs Total			1.00
Debt Management	General Fund	Associate Management Analyst	2.00
Debt Management	General Fund	Department Director	1.00
Debt Management	General Fund	Management Trainee	1.00
Debt Management	General Fund	Program Coordinator	2.00
Debt Management Total			6.00
Department of Finance	General Fund	Finance Analyst 2	5.00
Department of Finance	General Fund	Finance Analyst 3	1.00
Department of Finance	General Fund	Management Trainee	1.00
Department of Finance	General Fund	Principal Accountant	1.00
Department of Finance Total			8.00
Development Services	General Fund	Administrative Aide 2	1.00
Development Services	General Fund	Clerical Assistant 2	1.00
Development Services	General Fund	Combination Inspector 1	1.00
Development Services	General Fund	Combination Inspector 2	4.00
Development Services	General Fund	Office Support Specialist	1.00
Development Services	General Fund	Senior Clerk/Typist	1.00
Development Services	General Fund	Senior Combination Inspector	1.00
Development Services	General Fund	Senior Zoning Investigator	3.00
Development Services	General Fund	Zoning Investigator 2	5.00
Development Services	Local Enforcement Agency Fund	Hazardous Materials Program Manager	1.00
Development Services	Planning & Development Revenue Fund	Account Clerk	2.00

Fiscal Year 2023 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 4, 2022)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Development Services	Planning & Development Revenue Fund	Accountant 4	1.00
Development Services	Planning & Development Revenue Fund	Administrative Aide 1	2.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Civil	11.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Electrical	3.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Fire Protection	2.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Mechanical	2.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Traffic	1.00
Development Services	Planning & Development Revenue Fund	Associate Management Analyst	1.00
Development Services	Planning & Development Revenue Fund	Associate Planner	13.00
Development Services	Planning & Development Revenue Fund	Assistant Deputy Director	1.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Civil	21.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Electrical	4.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Traffic	4.00
Development Services	Planning & Development Revenue Fund	Clerical Assistant 2	6.00
Development Services	Planning & Development Revenue Fund	Combination Inspector 1	1.00
Development Services	Planning & Development Revenue Fund	Combination Inspector 2	3.00
Development Services	Planning & Development Revenue Fund	Development Project Manager 1	2.00
Development Services	Planning & Development Revenue Fund	Development Project Manager 2	6.00
Development Services	Planning & Development Revenue Fund	Development Project Manager 3	5.00
Development Services	Planning & Development Revenue Fund	Electrical Inspector 2	2.00
Development Services	Planning & Development Revenue Fund	Information Systems Administrator	1.00
Development Services	Planning & Development Revenue Fund	Junior Engineer-Civil	6.00
Development Services	Planning & Development Revenue Fund	Life Safety Inspector 1	1.00
Development Services	Planning & Development Revenue Fund	Mechanical Inspector 2	1.00
Development Services	Planning & Development Revenue Fund	Office Support Specialist	3.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 1	2.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 3	13.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 4	3.00
Development Services	Planning & Development Revenue Fund	Program Coordinator	1.00
Development Services	Planning & Development Revenue Fund	Program Manager	1.00
Development Services	Planning & Development Revenue Fund	Public Information Clerk	12.00
Development Services	Planning & Development Revenue Fund	Senior Cashier	1.00
Development Services	Planning & Development Revenue Fund	Senior Civil Engineer	5.00
Development Services	Planning & Development Revenue Fund	Senior Clerk/Typist	2.00
Development Services	Planning & Development Revenue Fund	Senior Electrical Engineer	1.00
Development Services	Planning & Development Revenue Fund	Senior Engineering Geologist	1.00
Development Services	Planning & Development Revenue Fund	Senior Planner	2.00
Development Services	Planning & Development Revenue Fund	Senior Structural Inspector	1.00
Development Services	Planning & Development Revenue Fund	Senior Traffic Engineer	2.00
Development Services	Planning & Development Revenue Fund	Structural Engineering Associate	7.00
Development Services	Planning & Development Revenue Fund	Structural Engineering Senior	1.00
Development Services	Planning & Development Revenue Fund	Structural Inspector 2	4.00
Development Services	Planning & Development Revenue Fund	Supervising Development Project Manager	1.00
Development Services	Planning & Development Revenue Fund	Supervising Management Analyst	1.00
Development Services	Planning & Development Revenue Fund	Supervising Plan Review Specialist	4.00
Development Services	Planning & Development Revenue Fund	Zoning Investigator 2	1.00
Development Services Total			190.00
Economic Development	General Fund	Administrative Aide 1	2.00
Economic Development	General Fund	Administrative Aide 2	1.00
Economic Development	General Fund	Community Development Specialist 2	1.00
Economic Development	General Fund	Community Development Specialist 3	2.00
Economic Development	General Fund	Community Development Specialist 4	3.00
Economic Development	General Fund	Management Trainee	1.00
Economic Development	General Fund	Senior Management Analyst	1.00
Economic Development	General Fund	Supervising Management Analyst	1.00
Economic Development Total			12.00
Emergency Medical Services	Fire/Emergency Medical Services Transport Program Fund	Fire Fighter 2	3.00
Emergency Medical Services Total			3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 1	5.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 2	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Traffic	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	4.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Department Director	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Deputy Director	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	18.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Auto Messenger 2	0.50
Engineering & Capital Projects	Engineering & Capital Projects Fund	Clerical Assistant 2	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Deputy Director	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Technician	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineer-Civil	4.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Associate	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Assistant	10.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Office Support Specialist	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Drafting Aide	4.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Engineering Aide	15.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	9.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Program Manager	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	16.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 1	4.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 2	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Safety Representative 2	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Civil Engineer	5.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Engineering Aide	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Management Analyst	5.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Survey Aide	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Supervising Management Analyst	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Trainer	1.00
Engineering & Capital Projects Total			127.50
Environmental Services	General Fund	Area Refuse Collection Supervisor	3.00
Environmental Services	General Fund	Code Compliance Officer	18.00
Environmental Services	General Fund	Code Compliance Supervisor	3.00

Fiscal Year 2023 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 4, 2022)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Environmental Services	General Fund	Environmental Health Manager	1.00
Environmental Services	General Fund	Executive Assistant	0.35
Environmental Services	General Fund	Hazardous Materials Inspector 3	1.00
Environmental Services	General Fund	Hazardous Materials Program Manager	0.45
Environmental Services	General Fund	Heavy Truck Driver 1	2.00
Environmental Services	General Fund	Heavy Truck Driver 2	3.00
Environmental Services	General Fund	Information Systems Analyst 2	0.38
Environmental Services	General Fund	Information Systems Analyst 4	0.38
Environmental Services	General Fund	Program Manager	1.50
Environmental Services	General Fund	Public Information Clerk	2.00
Environmental Services	General Fund	Sanitation Driver 2	8.00
Environmental Services	General Fund	Sanitation Driver 3	3.00
Environmental Services	General Fund	Sanitation Driver Trainee	6.00
Environmental Services	General Fund	Senior Management Analyst	0.10
Environmental Services	General Fund	Supervising Management Analyst	0.50
Environmental Services	General Fund	Utility Worker 1	3.00
General Fund Total			56.66
Environmental Services	Recycling Fund	Code Compliance Officer	1.00
Environmental Services	Recycling Fund	Executive Assistant	0.31
Environmental Services	Recycling Fund	Hazardous Materials Program Manager	0.45
Environmental Services	Recycling Fund	Heavy Truck Driver 1	1.00
Environmental Services	Recycling Fund	Information Systems Analyst 2	0.28
Environmental Services	Recycling Fund	Information Systems Analyst 4	0.28
Environmental Services	Recycling Fund	Program Manager	0.50
Environmental Services	Recycling Fund	Recycling Specialist 2	3.00
Environmental Services	Recycling Fund	Recycling Specialist 3	1.00
Environmental Services	Recycling Fund	Sanitation Driver 1	2.00
Environmental Services	Recycling Fund	Sanitation Driver 2	1.00
Environmental Services	Recycling Fund	Senior Management Analyst	0.10
Environmental Services	Recycling Fund	Supervising Management Analyst	0.50
Environmental Services	Recycling Fund	Utility Worker 1	2.00
Environmental Services	Recycling Fund	Utility Worker 2	1.00
Recycling Fund Total			14.42
Environmental Services	Refuse Disposal Fund	Associate Engineer-Civil	1.00
Environmental Services	Refuse Disposal Fund	Associate Management Analyst	1.00
Environmental Services	Refuse Disposal Fund	Assistant Engineer-Civil	1.00
Environmental Services	Refuse Disposal Fund	Disposal Site Representative	5.00
Environmental Services	Refuse Disposal Fund	Equipment Technician 2	1.00
Environmental Services	Refuse Disposal Fund	Executive Assistant	0.34
Environmental Services	Refuse Disposal Fund	Hazardous Materials Program Manager	0.10
Environmental Services	Refuse Disposal Fund	Heavy Truck Driver 1	2.00
Environmental Services	Refuse Disposal Fund	Heavy Truck Driver 2	1.00
Environmental Services	Refuse Disposal Fund	Information Systems Analyst 2	0.34
Environmental Services	Refuse Disposal Fund	Information Systems Analyst 4	0.34
Environmental Services	Refuse Disposal Fund	Laborer	10.00
Environmental Services	Refuse Disposal Fund	Landfill Equipment Operator	3.00
Environmental Services	Refuse Disposal Fund	Recycling Specialist 3	1.00
Environmental Services	Refuse Disposal Fund	Senior Mechanical Engineer	1.00
Environmental Services	Refuse Disposal Fund	Senior Management Analyst	0.80
Environmental Services	Refuse Disposal Fund	Supervising Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Fund	Supervising Management Analyst	1.00
Environmental Services	Refuse Disposal Fund	Utility Worker 1	7.00
Environmental Services	Refuse Disposal Fund	Utility Worker 2	1.00
Refuse Disposal Fund Total			38.92
Environmental Services Total			110.00
Facilities Services	General Fund	Apprentice 2-Electrician (5 Yr)	2.00
Facilities Services	General Fund	Building Service Technician	5.00
Facilities Services	General Fund	Building Supervisor	2.00
Facilities Services	General Fund	Carpenter	3.00
Facilities Services	General Fund	Construction Estimator	1.00
Facilities Services	General Fund	Custodian 1	3.00
Facilities Services	General Fund	Custodian 2	3.50
Facilities Services	General Fund	Electrician	3.00
Facilities Services	General Fund	HVACR Technician	4.00
Facilities Services	General Fund	Locksmith	1.00
Facilities Services	General Fund	Painter	4.00
Facilities Services	General Fund	Plumber	1.00
Facilities Services	General Fund	Program Coordinator	1.00
Facilities Services	General Fund	Project Officer 1	1.00
Facilities Services	General Fund	Senior Locksmith	1.00
Facilities Services Total			35.50
Fire-Rescue	General Fund	Administrative Aide 1	1.00
Fire-Rescue	General Fund	Associate Management Analyst	2.00
Fire-Rescue	General Fund	Dispatcher 1	6.00
Fire-Rescue	General Fund	Fire Captain	34.00
Fire-Rescue	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Dispatcher	3.00
Fire-Rescue	General Fund	Fire Engineer	35.00
Fire-Rescue	General Fund	Fire Fighter 1	3.00
Fire-Rescue	General Fund	Fire Fighter 2	34.00
Fire-Rescue	General Fund	Fire Fighter 3	7.00
Fire-Rescue	General Fund	Fire Helicopter Pilot	1.00
Fire-Rescue	General Fund	Information Systems Analyst 2	1.00
Fire-Rescue	General Fund	Lifeguard 2	2.00
Fire-Rescue	General Fund	Lifeguard Sergeant	7.00
Fire-Rescue	General Fund	Program Manager	1.00
Fire-Rescue	General Fund	Project Officer 1	1.00
Fire-Rescue	General Fund	Project Officer 2	1.00
Fire-Rescue	General Fund	Senior Clerk/Typist	1.00
Fire-Rescue Total			141.00
General Services	Fleet Operations Operating Fund	Administrative Aide 2	1.00
General Services	Fleet Operations Operating Fund	Apprentice 2-Fleet Technician	1.00
General Services	Fleet Operations Operating Fund	Assistant Fleet Technician	6.00

Fiscal Year 2023 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 4, 2022)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
General Services	Fleet Operations Operating Fund	Auto Parts Stock Clerk	1.00
General Services	Fleet Operations Operating Fund	Equipment Trainer	2.00
General Services	Fleet Operations Operating Fund	Fleet Attendant	1.00
General Services	Fleet Operations Operating Fund	Fleet Manager	1.00
General Services	Fleet Operations Operating Fund	Fleet Parts Buyer	1.00
General Services	Fleet Operations Operating Fund	Fleet Technician	23.00
General Services	Fleet Operations Operating Fund	Master Fleet Technician	2.00
General Services	Fleet Operations Operating Fund	Motive Service Technician	1.00
General Services	Fleet Operations Operating Fund	Safety and Training Manager	1.00
General Services	Fleet Operations Operating Fund	Welder	3.00
General Services Total			44.00
Government Affairs	General Fund	Program Coordinator	0.50
Government Affairs Total			0.50
Homelessness Strategies & Sol	General Fund	Assistant Management Analyst	1.00
Homelessness Strategies & Sol	General Fund	Program Coordinator	2.00
Homelessness Strategies & Sol	General Fund	Senior Management Analyst	1.00
Homelessness Strategies & Sol Total			4.00
Human Resources	General Fund	Trainer	1.00
Human Resources	General Fund	Associate Department Human Resources Analyst	3.00
Human Resources	General Fund	Program Coordinator	2.00
Human Resources	General Fund	Program Manager	1.00
Human Resources	General Fund	Supervising Department Human Resources Analyst	2.00
Human Resources	General Fund	Trainer	1.00
Human Resources Total			10.00
Independent Budget Analyst	General Fund	Budget/Legislative Analyst 1	2.00
Independent Budget Analyst Total			2.00
Information Technology	Information Technology Fund	Administrative Aide 2	1.00
Information Technology	Information Technology Fund	Deputy Director	1.00
Information Technology	Information Technology Fund	Program Coordinator	2.00
Information Technology	Information Technology Fund	Program Manager	3.00
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	5.00
Information Technology	Wireless Communications Technology Fund	Communications Technician	6.00
Information Technology	Wireless Communications Technology Fund	Senior Communications Technician	1.00
Information Technology Total			25.00
Library	General Fund	Associate Management Analyst	1.00
Library	General Fund	Assistant Management Analyst	1.00
Library	General Fund	Clerical Assistant 1	1.00
Library	General Fund	Information Systems Technician	1.00
Library	General Fund	Librarian 1	1.50
Library	General Fund	Librarian 2	6.00
Library	General Fund	Librarian 3	5.00
Library	General Fund	Library Assistant 1	33.50
Library	General Fund	Library Assistant 2	17.00
Library	General Fund	Library Assistant 3	3.50
Library	General Fund	Library Technician	1.00
Library	General Fund	Literacy Program Administrator	1.00
Library	General Fund	Literacy Tutor/Learner Coordinator	9.00
Library Total			81.50
Office of Emergency Services	General Fund	Emergency Services Coordinator	2.00
Office of Emergency Services	General Fund	Program Coordinator	2.00
Office of Emergency Services	General Fund	Senior Management Analyst	1.00
Office of Emergency Services	General Fund	Supervising Management Analyst	1.00
Office of Emergency Services Total			6.00
Office of Race & Equity	General Fund	Program Coordinator	2.00
Office of Race & Equity Total			2.00
Office of the City Auditor	General Fund	Performance Auditor	1.00
Office of the City Auditor Total			1.00
Office of the COO	General Fund	Associate Management Analyst	1.00
Office of the COO	General Fund	Executive Assistant	1.00
Office of the COO	General Fund	Program Coordinator	1.00
Office of the COO	General Fund	Senior Management Analyst	1.00
Office of the COO Total			4.00
Parks & Recreation	General Fund	Administrative Aide 2	2.00
Parks & Recreation	General Fund	Area Manager 2	3.00
Parks & Recreation	General Fund	Assistant Recreation Center Director	6.00
Parks & Recreation	General Fund	Clerical Assistant 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	1.00
Parks & Recreation	General Fund	Equipment Operator 1	5.00
Parks & Recreation	General Fund	Equipment Technician 1	2.00
Parks & Recreation	General Fund	Equipment Technician 2	2.00
Parks & Recreation	General Fund	Geographic Info Systems Technician	1.00
Parks & Recreation	General Fund	Grounds Maintenance Supervisor	4.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 1	4.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 2	49.00
Parks & Recreation	General Fund	Heavy Truck Driver 1	1.00
Parks & Recreation	General Fund	Irrigation Specialist	1.00
Parks & Recreation	General Fund	Laborer	1.00
Parks & Recreation	General Fund	Light Equipment Operator	2.00
Parks & Recreation	General Fund	Nursery Gardener	1.00
Parks & Recreation	General Fund	Office Support Specialist	1.00
Parks & Recreation	General Fund	Park Designer	4.00
Parks & Recreation	General Fund	Park Ranger	2.00
Parks & Recreation	General Fund	Park Ranger Aide	1.00
Parks & Recreation	General Fund	Payroll Supervisor	1.00
Parks & Recreation	General Fund	Pesticide Applicator	3.00
Parks & Recreation	General Fund	Pool Guard 2	22.00
Parks & Recreation	General Fund	Project Officer 2	1.00

Fiscal Year 2023 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 4, 2022)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Parks & Recreation	General Fund	Recreation Center Director 1	2.00
Parks & Recreation	General Fund	Recreation Center Director 3	1.00
Parks & Recreation	General Fund	Recreation Leader 1	0.50
Parks & Recreation	General Fund	Recreation Leader 2	1.00
Parks & Recreation	General Fund	Recreation Specialist	2.00
Parks & Recreation	General Fund	Seven-Gang Mower Operator	2.00
Parks & Recreation	General Fund	Senior Park Ranger	1.00
Parks & Recreation	General Fund	Senior Planner	1.00
Parks & Recreation	General Fund	Senior Utility Supervisor	1.00
Parks & Recreation	General Fund	Supervising Recreation Specialist	1.00
Parks & Recreation	General Fund	Swimming Pool Manager 1	14.00
Parks & Recreation	General Fund	Utility Worker 1	2.00
Parks & Recreation	Golf Course Fund	Associate Management Analyst	1.00
Parks & Recreation	Golf Course Fund	Assistant Golf Course Superintendent	3.00
Parks & Recreation	Golf Course Fund	Equipment Technician 2	2.00
Parks & Recreation	Golf Course Fund	Golf Course Greenskeeper	5.00
Parks & Recreation	Golf Course Fund	Grounds Maintenance Worker 1	3.00
Parks & Recreation	Golf Course Fund	Pesticide Applicator	1.00
Parks & Recreation	Golf Course Fund	Recreation Specialist	1.00
Parks & Recreation Total			168.50
Performance & Analytics	General Fund	Program Coordinator	1.00
Performance & Analytics	General Fund	Program Manager	1.00
Performance & Analytics Total			2.00
Personnel	General Fund	Associate Personnel Analyst	8.00
Personnel	General Fund	Office Support Specialist	3.00
Personnel	General Fund	Personnel Assistant 2	1.00
Personnel	General Fund	Test Monitor 2	1.00
Personnel Total			13.00
Planning	General Fund	Associate Management Analyst	1.00
Planning	General Fund	Associate Planner	6.00
Planning	General Fund	Assistant Planning Director	1.00
Planning	General Fund	Development Project Manager 3	2.00
Planning	General Fund	Geographic Info Systems Analyst 4	1.00
Planning	General Fund	Information Systems Analyst 2	1.00
Planning	General Fund	Program Manager	2.00
Planning	General Fund	Senior Management Analyst	1.00
Planning	General Fund	Senior Planner	3.00
Planning	General Fund	Supervising Development Project Manager	1.00
Planning Total			19.00
Police	General Fund	Administrative Aide 1	1.00
Police	General Fund	Administrative Aide 2	1.00
Police	General Fund	Clerical Assistant 1	1.00
Police	General Fund	Clerical Assistant 2	3.00
Police	General Fund	Clerical Assistant 2	2.00
Police	General Fund	Crime Scene Specialist	2.00
Police	General Fund	Criminalist 1	1.00
Police	General Fund	Criminalist 2	2.00
Police	General Fund	Criminalist 2	4.00
Police	General Fund	Dispatcher 1	4.00
Police	General Fund	Dispatcher 2	12.00
Police	General Fund	Documents Examiner 3	1.00
Police	General Fund	Geographic Info Systems Analyst 3	1.00
Police	General Fund	Information Systems Analyst 2	1.00
Police	General Fund	Information Systems Analyst 3	2.00
Police	General Fund	Information Systems Analyst 4	2.00
Police	General Fund	Laboratory Technician	6.00
Police	General Fund	Latent Print Examiner 2	1.00
Police	General Fund	Latent Print Examiner Aide	3.00
Police	General Fund	Management Trainee	1.00
Police	General Fund	Office Support Specialist	5.50
Police	General Fund	Parking Enforcement Officer 1	25.00
Police	General Fund	Parking Enforcement Officer 2	4.00
Police	General Fund	Parking Enforcement Supervisor	2.00
Police	General Fund	Police Code Compliance Officer	2.00
Police	General Fund	Police Detective	112.00
Police	General Fund	Police Dispatcher	19.00
Police	General Fund	Police Investigative Service Officer 2	2.00
Police	General Fund	Police Lead Dispatcher	2.00
Police	General Fund	Police Lieutenant	1.00
Police	General Fund	Police Officer 1	10.00
Police	General Fund	Police Officer 2	52.00
Police	General Fund	Police Officer 3	2.00
Police	General Fund	Police Property & Evidence Specialist	2.00
Police	General Fund	Police Records Clerk	2.00
Police	General Fund	Police Recruit	6.00
Police	General Fund	Police Sergeant	37.00
Police	General Fund	Senior Account Clerk	1.00
Police	General Fund	Senior Police Records Clerk	2.00
Police Total			339.50
Public Facilities Planning	Facilities Financing Fund	Geographic Info Systems Analyst 2	1.00
Public Facilities Planning	Facilities Financing Fund	Senior Management Analyst	1.00
Public Facilities Planning Total			2.00
Public Utilities	Metropolitan Sewer Utility Fund	Account Clerk	2.27
Public Utilities	Metropolitan Sewer Utility Fund	Accountant 3	0.24
Public Utilities	Metropolitan Sewer Utility Fund	Accountant 4	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 1	0.58
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 2	3.47
Public Utilities	Metropolitan Sewer Utility Fund	Associate Chemist	1.20
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Civil	0.72
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Electrical	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Associate Management Analyst	1.30
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Chemist	4.17
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Deputy Director	1.52

Fiscal Year 2023 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 4, 2022)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Civil	1.60
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Laboratory Technician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Trainer	0.60
Public Utilities	Metropolitan Sewer Utility Fund	Biologist 2	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Clerical Assistant 2	1.58
Public Utilities	Metropolitan Sewer Utility Fund	Deputy Director	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Electrician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Electronics Technician	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Environmental Biologist 3	0.44
Public Utilities	Metropolitan Sewer Utility Fund	Equipment Technician 1	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Geographic Info Systems Analyst 2	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Geographic Info Systems Analyst 3	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 2	1.05
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 3	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 4	1.05
Public Utilities	Metropolitan Sewer Utility Fund	Instrumentation and Control Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Instrumentation and Control Technician	4.30
Public Utilities	Metropolitan Sewer Utility Fund	Junior Chemist	0.95
Public Utilities	Metropolitan Sewer Utility Fund	Laboratory Technician	8.80
Public Utilities	Metropolitan Sewer Utility Fund	Laborer	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Management Trainee	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Office Support Specialist	3.85
Public Utilities	Metropolitan Sewer Utility Fund	Organization Effectiveness Specialist 3	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Payroll Specialist 2	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Payroll Supervisor	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Electrician	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Supervisor	0.70
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 1	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 2	12.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 3	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Power Plant Superintendent	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Power Plant Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Principal Backflow and Cross Connection Specialist Supervisor	0.36
Public Utilities	Metropolitan Sewer Utility Fund	Program Coordinator	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Program Manager	0.41
Public Utilities	Metropolitan Sewer Utility Fund	Project Assistant	0.44
Public Utilities	Metropolitan Sewer Utility Fund	Safety Representative 2	1.80
Public Utilities	Metropolitan Sewer Utility Fund	Security Officer	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Security Representative 2	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Senior Account Clerk	0.70
Public Utilities	Metropolitan Sewer Utility Fund	Senior Backflow & Cross Connection Specialist	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Department Human Resources Analyst	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Senior Drafting Aide	0.66
Public Utilities	Metropolitan Sewer Utility Fund	Senior Management Analyst	3.05
Public Utilities	Metropolitan Sewer Utility Fund	Senior Planner	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Operations Supervisor	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Plant Operator	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Stock Clerk	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Storekeeper 1	0.60
Public Utilities	Metropolitan Sewer Utility Fund	Storekeeper 2	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Department Human Resources Analyst	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Economist	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Management Analyst	0.70
Public Utilities	Metropolitan Sewer Utility Fund	Trainer	0.60
Public Utilities	Metropolitan Sewer Utility Fund	Water Systems Technician 3	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Chief Plant Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Operations Supervisor	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Plant Operator	6.00
	Metropolitan Sewer Utility Fund Total		107.51
Public Utilities	Municipal Sewer Revenue Fund	Account Clerk	1.23
Public Utilities	Municipal Sewer Revenue Fund	Accountant 3	0.16
Public Utilities	Municipal Sewer Revenue Fund	Accountant 4	0.23
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 1	0.63
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 2	1.41
Public Utilities	Municipal Sewer Revenue Fund	Associate Chemist	0.30
Public Utilities	Municipal Sewer Revenue Fund	Associate Engineer-Civil	0.32
Public Utilities	Municipal Sewer Revenue Fund	Associate Engineer-Electrical	0.32
Public Utilities	Municipal Sewer Revenue Fund	Associate Management Analyst	2.36
Public Utilities	Municipal Sewer Revenue Fund	Assistant Chemist	0.51
Public Utilities	Municipal Sewer Revenue Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Municipal Sewer Revenue Fund	Assistant Deputy Director	1.86
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Civil	2.60
Public Utilities	Municipal Sewer Revenue Fund	Assistant Management Analyst	0.50
Public Utilities	Municipal Sewer Revenue Fund	Assistant Trainer	0.46
Public Utilities	Municipal Sewer Revenue Fund	Cashier	0.50
Public Utilities	Municipal Sewer Revenue Fund	Clerical Assistant 2	4.13
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Representative	6.75
Public Utilities	Municipal Sewer Revenue Fund	Deputy Director	0.32
Public Utilities	Municipal Sewer Revenue Fund	Electronics Technician	0.23
Public Utilities	Municipal Sewer Revenue Fund	Environmental Biologist 3	0.64
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 1	6.00
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 2	4.00
Public Utilities	Municipal Sewer Revenue Fund	Field Representative	7.60
Public Utilities	Municipal Sewer Revenue Fund	General Water Utility Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Geographic Info Systems Analyst 2	0.32
Public Utilities	Municipal Sewer Revenue Fund	Geographic Info Systems Analyst 3	0.32
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 2	0.60
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 3	0.20
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 4	0.60
Public Utilities	Municipal Sewer Revenue Fund	Instrumentation and Control Technician	0.23
Public Utilities	Municipal Sewer Revenue Fund	Junior Chemist	0.05
Public Utilities	Municipal Sewer Revenue Fund	Laboratory Technician	1.20

Fiscal Year 2023 First Quarter Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of November 4, 2022)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Municipal Sewer Revenue Fund	Laborer	2.00
Public Utilities	Municipal Sewer Revenue Fund	Management Trainee	0.20
Public Utilities	Municipal Sewer Revenue Fund	Office Support Specialist	0.74
Public Utilities	Municipal Sewer Revenue Fund	Organization Effectiveness Specialist 3	0.23
Public Utilities	Municipal Sewer Revenue Fund	Payroll Specialist 2	0.23
Public Utilities	Municipal Sewer Revenue Fund	Payroll Supervisor	0.23
Public Utilities	Municipal Sewer Revenue Fund	Plant Process Control Electrician	2.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Process Control Supervisor	0.40
Public Utilities	Municipal Sewer Revenue Fund	Plant Technician 2	1.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Technician 3	1.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Technician Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Principal Customer Services Representative	1.50
Public Utilities	Municipal Sewer Revenue Fund	Program Coordinator	0.20
Public Utilities	Municipal Sewer Revenue Fund	Program Manager	0.78
Public Utilities	Municipal Sewer Revenue Fund	Project Assistant	0.64
Public Utilities	Municipal Sewer Revenue Fund	Pump Station Operator	1.00
Public Utilities	Municipal Sewer Revenue Fund	Safety Representative 2	1.38
Public Utilities	Municipal Sewer Revenue Fund	Security Officer	0.23
Public Utilities	Municipal Sewer Revenue Fund	Security Representative 2	0.23
Public Utilities	Municipal Sewer Revenue Fund	Senior Account Clerk	0.40
Public Utilities	Municipal Sewer Revenue Fund	Senior Customer Services Representative	1.50
Public Utilities	Municipal Sewer Revenue Fund	Senior Department Human Resources Analyst	0.23
Public Utilities	Municipal Sewer Revenue Fund	Senior Drafting Aide	0.96
Public Utilities	Municipal Sewer Revenue Fund	Senior Engineering Aide	2.00
Public Utilities	Municipal Sewer Revenue Fund	Senior Management Analyst	1.98
Public Utilities	Municipal Sewer Revenue Fund	Senior Planner	0.32
Public Utilities	Municipal Sewer Revenue Fund	Senior Water Utility Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Stock Clerk	0.23
Public Utilities	Municipal Sewer Revenue Fund	Storekeeper 1	0.46
Public Utilities	Municipal Sewer Revenue Fund	Storekeeper 2	0.23
Public Utilities	Municipal Sewer Revenue Fund	Supervising Department Human Resources Analyst	0.23
Public Utilities	Municipal Sewer Revenue Fund	Supervising Economist	0.20
Public Utilities	Municipal Sewer Revenue Fund	Supervising Management Analyst	0.90
Public Utilities	Municipal Sewer Revenue Fund	Trainer	0.46
Public Utilities	Municipal Sewer Revenue Fund	Utility Worker 1	8.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Worker	12.50
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 1	2.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 2	2.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	3.00
	Municipal Sewer Revenue Fund Total		102.67
Public Utilities	Water Utility Operating Fund	Account Clerk	2.50
Public Utilities	Water Utility Operating Fund	Accountant 3	0.10
Public Utilities	Water Utility Operating Fund	Accountant 4	0.47
Public Utilities	Water Utility Operating Fund	Administrative Aide 1	1.79
Public Utilities	Water Utility Operating Fund	Administrative Aide 2	4.12
Public Utilities	Water Utility Operating Fund	Associate Chemist	3.50
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	1.96
Public Utilities	Water Utility Operating Fund	Associate Engineer-Electrical	0.46
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	4.34
Public Utilities	Water Utility Operating Fund	Assistant Chemist	3.32
Public Utilities	Water Utility Operating Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Assistant Deputy Director	2.62
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	3.80
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Corrosion	1.00
Public Utilities	Water Utility Operating Fund	Assistant Management Analyst	0.50
Public Utilities	Water Utility Operating Fund	Assistant Reservoir Keeper	3.00
Public Utilities	Water Utility Operating Fund	Assistant Trainer	0.94
Public Utilities	Water Utility Operating Fund	Assistant Water Distribution Operator	1.00
Public Utilities	Water Utility Operating Fund	Biologist 3	1.00
Public Utilities	Water Utility Operating Fund	Carpenter	1.00
Public Utilities	Water Utility Operating Fund	Cashier	0.50
Public Utilities	Water Utility Operating Fund	Clerical Assistant 2	5.29
Public Utilities	Water Utility Operating Fund	Code Compliance Officer	2.00
Public Utilities	Water Utility Operating Fund	Code Compliance Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Customer Services Representative	6.75
Public Utilities	Water Utility Operating Fund	Deputy Director	0.46
Public Utilities	Water Utility Operating Fund	Electronics Technician	1.47
Public Utilities	Water Utility Operating Fund	Environmental Biologist 3	0.92
Public Utilities	Water Utility Operating Fund	Equipment Operator 2	3.00
Public Utilities	Water Utility Operating Fund	Equipment Technician 1	2.00
Public Utilities	Water Utility Operating Fund	Field Representative	13.40
Public Utilities	Water Utility Operating Fund	Geographic Info Systems Analyst 2	2.46
Public Utilities	Water Utility Operating Fund	Geographic Info Systems Analyst 3	0.46
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 2	1.35
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 3	0.45
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 4	1.35
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 4	1.00
Public Utilities	Water Utility Operating Fund	Instrumentation and Control Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Instrumentation and Control Technician	7.97
Public Utilities	Water Utility Operating Fund	Laboratory Technician	6.00
Public Utilities	Water Utility Operating Fund	Laborer	17.00
Public Utilities	Water Utility Operating Fund	Lake Aide 2	1.00
Public Utilities	Water Utility Operating Fund	Management Trainee	0.45
Public Utilities	Water Utility Operating Fund	Office Support Specialist	3.41
Public Utilities	Water Utility Operating Fund	Organization Effectiveness Specialist 3	0.47
Public Utilities	Water Utility Operating Fund	Payroll Specialist 2	0.47
Public Utilities	Water Utility Operating Fund	Payroll Supervisor	0.47
Public Utilities	Water Utility Operating Fund	Plant Process Control Electrician	3.00
Public Utilities	Water Utility Operating Fund	Plant Process Control Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Plant Process Control Supervisor	1.90
Public Utilities	Water Utility Operating Fund	Plant Technician 1	3.00
Public Utilities	Water Utility Operating Fund	Plant Technician 2	3.00

Fiscal Year 2023 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 4, 2022)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Water Utility Operating Fund	Plant Technician 3	4.00
Public Utilities	Water Utility Operating Fund	Principal Backflow and Cross Connection Specialist Supervisor	0.64
Public Utilities	Water Utility Operating Fund	Principal Customer Services Representative	1.50
Public Utilities	Water Utility Operating Fund	Principal Engineering Aide	1.00
Public Utilities	Water Utility Operating Fund	Program Coordinator	0.45
Public Utilities	Water Utility Operating Fund	Program Manager	2.81
Public Utilities	Water Utility Operating Fund	Project Assistant	0.92
Public Utilities	Water Utility Operating Fund	Pure Water Plant Operations Supervisor	2.00
Public Utilities	Water Utility Operating Fund	Pure Water Plant Operator	6.00
Public Utilities	Water Utility Operating Fund	Ranger/Diver 1	2.00
Public Utilities	Water Utility Operating Fund	Ranger/Diver 2	1.00
Public Utilities	Water Utility Operating Fund	Safety Representative 2	2.82
Public Utilities	Water Utility Operating Fund	Security Officer	0.47
Public Utilities	Water Utility Operating Fund	Security Representative 2	0.47
Public Utilities	Water Utility Operating Fund	Senior Account Clerk	0.90
Public Utilities	Water Utility Operating Fund	Senior Backflow & Cross Connection Specialist	3.00
Public Utilities	Water Utility Operating Fund	Senior Civil Engineer	1.00
Public Utilities	Water Utility Operating Fund	Senior Customer Services Representative	1.50
Public Utilities	Water Utility Operating Fund	Senior Department Human Resources Analyst	0.47
Public Utilities	Water Utility Operating Fund	Senior Drafting Aide	1.38
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	3.97
Public Utilities	Water Utility Operating Fund	Senior Planner	0.46
Public Utilities	Water Utility Operating Fund	Senior Plant Technician Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Senior Pure Water Plant Operator	4.00
Public Utilities	Water Utility Operating Fund	Senior Water Plant Operator	6.00
Public Utilities	Water Utility Operating Fund	Stock Clerk	0.47
Public Utilities	Water Utility Operating Fund	Storekeeper 1	0.94
Public Utilities	Water Utility Operating Fund	Storekeeper 2	0.47
Public Utilities	Water Utility Operating Fund	Supervising Department Human Resources Analyst	0.47
Public Utilities	Water Utility Operating Fund	Supervising Economist	0.45
Public Utilities	Water Utility Operating Fund	Supervising Management Analyst	1.40
Public Utilities	Water Utility Operating Fund	Trainer	0.94
Public Utilities	Water Utility Operating Fund	Utility Worker 1	3.00
Public Utilities	Water Utility Operating Fund	Water Distribution Operations Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Water Operations Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 2	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	22.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	5.00
Public Utilities	Water Utility Operating Fund	Water Utility Worker	4.50
Water Utility Operating Fund Total			224.32
Public Utilities Total			434.50
Purchasing & Contracting	General Fund	Associate Management Analyst	2.00
Purchasing & Contracting	General Fund	Assistant Engineer-Civil	5.00
Purchasing & Contracting	General Fund	Management Trainee	1.00
Purchasing & Contracting	General Fund	Program Coordinator	1.00
Purchasing & Contracting	General Fund	Program Manager	1.00
Purchasing & Contracting	General Fund	Senior Management Analyst	4.00
Purchasing & Contracting	General Fund	Senior Procurement Contracting Officer	1.00
Purchasing & Contracting	General Fund	Supervising Management Analyst	1.00
Purchasing & Contracting	Publishing Services Fund	Print Shop Supervisor	1.00
Purchasing & Contracting	Publishing Services Fund	Publishing Specialist 2	1.00
Purchasing & Contracting	Publishing Services Fund	Senior Offset Press Operator	1.00
Purchasing & Contracting	Stores Revolving Fund	Account Clerk	2.00
Purchasing & Contracting	Stores Revolving Fund	Auto Messenger 2	3.00
Purchasing & Contracting Total			24.00
Real Estate & Airport Mgmt	General Fund	Program Manager	1.00
Real Estate & Airport Mgmt	General Fund	Property Agent	8.00
Real Estate & Airport Mgmt	General Fund	Records Management Analyst	1.00
Real Estate & Airport Mgmt	General Fund	Supervising Property Agent	2.00
Real Estate & Airport Mgmt	General Fund	Supervising Property Agent	1.00
Real Estate & Airport Mgmt Total			13.00
Risk Management	Risk Management Administration Fund	Administrative Aide 1	1.00
Risk Management	Risk Management Administration Fund	Claims Clerk	1.00
Risk Management	Risk Management Administration Fund	Claims Representative 2	2.00
Risk Management	Risk Management Administration Fund	Clerical Assistant 2	1.00
Risk Management	Risk Management Administration Fund	Deputy Director	1.00
Risk Management	Risk Management Administration Fund	Employee Benefits Administrator	1.00
Risk Management	Risk Management Administration Fund	Employee Benefits Specialist 2	1.00
Risk Management	Risk Management Administration Fund	Payroll Specialist 1	1.00
Risk Management	Risk Management Administration Fund	Program Coordinator	2.00
Risk Management	Risk Management Administration Fund	Program Manager	1.00
Risk Management	Risk Management Administration Fund	Senior Management Analyst	2.00
Risk Management	Risk Management Administration Fund	Workers' Compensation Claims Aide	2.00
Risk Management Total			16.00
Special Events & Filming	Transient Occupancy Tax Fund	Administrative Aide 2	1.00
Special Events & Filming	Transient Occupancy Tax Fund	Program Manager	1.00
Special Events & Filming Total			2.00
Stormwater	General Fund	Associate Engineer-Civil	2.00
Stormwater	General Fund	Associate Management Analyst	2.00
Stormwater	General Fund	Associate Procurement Contracting Officer	1.00
Stormwater	General Fund	Assistant Engineer-Civil	4.00
Stormwater	General Fund	Clerical Assistant 2	1.00
Stormwater	General Fund	Equipment Operator 1	5.00
Stormwater	General Fund	Equipment Operator 2	2.00
Stormwater	General Fund	Equipment Technician 1	1.00
Stormwater	General Fund	Equipment Technician 2	1.00
Stormwater	General Fund	Geographic Info Systems Analyst 2	1.00
Stormwater	General Fund	Geographic Info Systems Analyst 4	1.00
Stormwater	General Fund	Heavy Truck Driver 2	4.00
Stormwater	General Fund	Information Systems Analyst 3	1.00
Stormwater	General Fund	Information Systems Analyst 4	1.00
Stormwater	General Fund	Laborer	3.00
Stormwater	General Fund	Parking Enforcement Officer 1	2.00

Fiscal Year 2023 First Quarter Monitoring - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of November 4, 2022)

Attachment 2

Department Name	Fund Name	Job Classification	FTE
Stormwater	General Fund	Parking Enforcement Officer 2	1.00
Stormwater	General Fund	Plant Maintenance Coordinator	1.00
Stormwater	General Fund	Plant Technician 1	2.00
Stormwater	General Fund	Plant Technician 2	1.00
Stormwater	General Fund	Principal Engineering Aide	1.00
Stormwater	General Fund	Program Manager	1.00
Stormwater	General Fund	Public Works Superintendent	3.00
Stormwater	General Fund	Public Works Supervisor	1.00
Stormwater	General Fund	Safety and Training Manager	1.00
Stormwater	General Fund	Safety Officer	1.00
Stormwater	General Fund	Senior Account Clerk	1.00
Stormwater	General Fund	Senior Civil Engineer	4.00
Stormwater	General Fund	Senior Management Analyst	2.00
Stormwater	General Fund	Senior Planner	1.00
Stormwater	General Fund	Storm Water Compliance Manager	1.00
Stormwater	General Fund	Storm Water Environmental Specialist 2	1.00
Stormwater	General Fund	Storm Water Inspector 2	2.00
Stormwater	General Fund	Student Engineer	1.00
Stormwater	General Fund	Supervising Management Analyst	1.00
Stormwater	General Fund	Utility Supervisor	1.00
Stormwater	General Fund	Utility Worker 1	1.00
Stormwater	General Fund	Utility Worker 2	6.00
Stormwater Total			67.00
Sustainability & Mobility	Energy Conservation Program Fund	Administrative Aide 2	1.00
Sustainability & Mobility	Energy Conservation Program Fund	Program Coordinator	2.00
Sustainability & Mobility	Energy Conservation Program Fund	Senior Management Analyst	1.00
Sustainability & Mobility	General Fund	Administrative Aide 2	1.00
Sustainability & Mobility	General Fund	Associate Engineer-Traffic	1.00
Sustainability & Mobility	General Fund	Associate Management Analyst	1.00
Sustainability & Mobility	General Fund	Associate Planner	1.00
Sustainability & Mobility	General Fund	Community Development Specialist 4	1.00
Sustainability & Mobility	General Fund	Geographic Info Systems Analyst 3	1.00
Sustainability & Mobility	General Fund	Program Manager	1.00
Sustainability & Mobility	General Fund	Senior Planner	2.00
Sustainability & Mobility Total			13.00
Transportation	General Fund	Administrative Aide 2	1.00
Transportation	General Fund	Associate Engineer-Civil	3.00
Transportation	General Fund	Associate Management Analyst	3.00
Transportation	General Fund	Assistant Deputy Director	1.00
Transportation	General Fund	Assistant Engineer-Civil	4.00
Transportation	General Fund	Assistant Engineer-Traffic	1.00
Transportation	General Fund	Clerical Assistant 2	1.00
Transportation	General Fund	Code Compliance Officer	2.00
Transportation	General Fund	Code Compliance Supervisor	1.00
Transportation	General Fund	Dispatcher 1	1.00
Transportation	General Fund	Electrician	4.00
Transportation	General Fund	Electrician Supervisor	1.00
Transportation	General Fund	Electronics Technician	1.00
Transportation	General Fund	Equipment Operator 1	2.00
Transportation	General Fund	Equipment Operator 2	6.00
Transportation	General Fund	Geographic Info Systems Analyst 2	1.00
Transportation	General Fund	Geographic Info Systems Analyst 3	1.00
Transportation	General Fund	Heavy Truck Driver 1	3.00
Transportation	General Fund	Heavy Truck Driver 2	3.00
Transportation	General Fund	Horticulturist	2.00
Transportation	General Fund	Junior Engineer-Civil	2.00
Transportation	General Fund	Laborer	6.00
Transportation	General Fund	Office Support Specialist	1.00
Transportation	General Fund	Payroll Supervisor	1.00
Transportation	General Fund	Principal Engineering Aide	2.00
Transportation	General Fund	Principal Utility Supervisor	1.00
Transportation	General Fund	Program Manager	1.00
Transportation	General Fund	Project Officer 1	1.00
Transportation	General Fund	Public Works Dispatch Supervisor	1.00
Transportation	General Fund	Public Works Dispatcher	1.00
Transportation	General Fund	Safety Officer	2.00
Transportation	General Fund	Senior Management Analyst	2.00
Transportation	General Fund	Senior Traffic Engineer	1.00
Transportation	General Fund	Traffic Signal Technician 2	12.00
Transportation	General Fund	Utility Worker 1	15.00
Transportation	General Fund	Utility Worker 2	3.00
Transportation	Underground Surcharge Fund	Principal Engineering Aide	1.00
Transportation Total			95.00
Grand Total			2,163.75

Fund Type	FTE
General Fund	1,248.41
Non-General Fund	915.34
Grand Total	2,163.75

The City of
SAN DIEGO

FISCAL YEAR 2023
Financial Performance Report
As of September 2022



November 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 3 (as of September 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 September 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 September 2022

General Fund Summary								
As of Period 3, Ended September, 2022 (25% Completed)								
(Unaudited)								
	FY23 Adopted Budget	FY23 Current Budget	FY23 Actuals ¹	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change	
Revenue								
Property Taxes	\$ 706,243,579	\$ 706,243,579	\$ 12,201,937	1.7%	\$ 9,949,387	\$ 2,252,550	22.6%	
Sales Taxes	380,244,571	380,244,571	33,615,930	8.8%	26,842,391	6,773,538	25.2%	
Transient Occupancy Taxes	135,181,525	135,181,525	34,579,361	25.6%	27,097,115	7,482,246	27.6%	
Property Transfer Tax	15,492,155	15,492,155	1,330,273	8.6%	1,555,226	(224,953)	-14.5%	
Licenses & Permits	56,469,411	56,469,411	7,061,568	12.5%	8,634,197	(1,572,629)	-18.2%	
Fines & Forfeitures	34,472,492	34,472,492	5,112,929	14.8%	5,096,876	16,053	0.3%	
Interest & Dividends	3,408,893	3,408,893	(424,804)	-12.5%	(5,052)	(419,752)	8309.1%	
Franchises	95,595,494	95,595,494	6,437,445	6.7%	11,101,374	(4,663,929)	-42.0%	
Rents & Concessions	60,476,343	60,476,343	16,680,022	27.6%	15,211,602	1,468,420	9.7%	
Revenues from Other Agencies	5,333,495	5,608,495	740,510	13.2%	1,017,466	(276,956)	-27.2%	
Charges for Current Services	203,458,961	203,183,961	21,576,167	10.6%	18,751,028	2,825,139	15.1%	
Other Revenue	2,050,151	2,050,151	693,789	33.8%	926,631	(232,842)	-25.1%	
Transfers	250,377,846	250,377,846	11,536,084	4.6%	10,718,937	817,147	7.6%	
Total General Fund Revenue	\$ 1,948,804,916	\$ 1,948,804,916	\$ 151,141,212	7.8%	\$ 136,897,178	\$ 14,244,033	10.4%	
Expenditures								
Personnel Services	\$ 766,966,468	\$ 766,966,468	\$ 192,026,057	25.0%	\$ 177,523,241	\$ 14,502,816	8.2%	
Total PE	\$ 766,966,468	\$ 766,966,468	\$ 192,026,057	25.0%	\$ 177,523,241	\$ 14,502,816	8.2%	
Fringe Benefits	511,427,776	511,427,776	127,732,544	25.0%	122,486,886	5,245,658	4.3%	
Supplies	38,912,434	39,271,217	11,433,624	29.1%	9,220,138	2,213,486	24.0%	
Contracts & Services	360,922,848	360,972,862	58,701,634	16.3%	46,470,290	12,231,344	26.3%	
Information Technology	61,095,635	60,309,255	2,658,649	4.4%	3,043,884	(385,235)	-12.7%	
Energy & Utilities	55,510,820	55,667,628	11,871,168	21.3%	7,378,744	4,492,424	60.9%	
Capital Expenditures	4,704,474	4,950,249	68,408	1.4%	103,994	(35,586)	-34.2%	
Debt	14,950,193	10,903,685	3,812,115	35.0%	4,422,695	(610,580)	-13.8%	
Other Expenditures	5,712,551	5,712,551	1,455,627	25.5%	1,496,236	(40,610)	-2.7%	
Transfers	134,805,551	146,279,560	18,233,186	12.5%	2,215,119	16,018,067	723.1%	
Total NPE	\$ 1,188,042,282	\$ 1,195,494,782	\$ 235,966,956	19.7%	\$ 196,837,988	\$ 39,128,967	19.9%	
Total General Fund Expenditures	\$ 1,955,008,750	\$ 1,962,461,250	\$ 427,993,012	21.8%	\$ 374,361,229	\$ 53,631,783	14.3%	
General Fund Encumbrances				112,068,793	79,033,397	33,035,396		
Net Impact	\$ (6,203,834)	\$ (13,656,334)	\$ (388,920,593)		\$ (316,497,448)	\$ (72,423,146)		

¹ Includes adjustments made in future periods

Financial Performance Report – Period Ended September 2022

Schedule 1

General Fund Revenue Status Report
As of Period 3, Ended September, 2022 (25% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Property Taxes	\$ 12,201,937	\$ 706,243,579	1.7%	\$ 9,949,387	\$ 2,252,550	22.6%
Sales Taxes	33,615,930	380,244,571	8.8%	26,842,391	6,773,538	25.2%
Transient Occupancy Taxes	34,579,361	135,181,525	25.6%	27,097,115	7,482,246	27.6%
Property Transfer Tax	1,330,273	15,492,155	8.6%	1,555,226	(224,953)	-14.5%
Licenses & Permits						
Business Taxes	4,975,952	33,254,609	15.0%	5,781,209	(805,257)	-13.9%
Rental Unit Taxes	327,038	7,284,502	4.5%	529,061	(202,022)	-38.2%
Alarm Permit Fees	196,314	989,700	19.8%	124,517	71,797	57.7%
Other Licenses and Permits	1,562,264	14,940,600	10.5%	2,199,411	(637,147)	-29.0%
Total Licenses & Permits	7,061,568	56,469,411	12.5%	8,634,197	(1,572,629)	-18.2%
Fines & Forfeitures						
Parking Citations	3,912,849	26,364,281	14.8%	3,868,218	44,631	1.2%
Municipal Court	404,970	4,210,758	9.6%	553,597	(148,627)	-26.8%
Other Fines & Forfeitures	746,615	3,847,453	19.4%	669,436	77,179	11.5%
Negligent Impound	48,495	50,000	97.0%	5,625	42,870	762.1%
Total Fines & Forfeitures	5,112,929	34,472,492	14.8%	5,096,876	16,053	0.3%
Interest & Dividends	(424,804)	3,408,893	-12.5%	(5,052)	(419,752)	8309.1%
Franchises						
SDG&E	-	59,042,458	0.0%	-	-	100.0%
CATV	-	12,307,369	0.0%	57,789	(57,789)	-100.0%
Refuse Collection	36,513	13,622,000	0.3%	113,643	(77,131)	-67.9%
Other Franchises	6,400,933	10,623,667	60.3%	10,929,941	(4,529,009)	-41.4%
Total Franchises	6,437,445	95,595,494	6.7%	11,101,374	(4,663,929)	-42.0%

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Financial Performance Report – Period Ended September 2022

Schedule 1 (cont.)						
	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Rents & Concessions						
Mission Bay	\$ 9,956,225	\$ 31,763,380	31.3%	\$ 8,949,566	\$ 1,006,660	11.2%
Pueblo Lands	2,015,848	7,697,132	26.2%	1,660,905	354,943	21.4%
Other Rents and Concessions	4,707,948	21,015,831	22.4%	4,601,131	106,817	2.3%
Total Rents & Concessions	16,680,022	60,476,343	27.6%	15,211,602	1,468,420	9.7%
Revenue from Other Agencies	740,510	5,608,495	13.2%	1,017,466	(276,956)	-27.2%
Charges for Current Services	21,576,167	203,183,961	10.6%	18,751,028	2,825,139	15.1%
Other Revenue	693,789	2,050,151	33.8%	926,631	(232,842)	-25.1%
Transfers	11,536,084	250,377,846	4.6%	10,718,937	817,147	7.6%
Total General Fund Revenue	\$ 151,141,212	\$ 1,948,804,916	7.8%	\$ 136,897,178	\$ 14,244,033	10.4%

¹ Includes adjustments made in future periods

Financial Performance Report – Period Ended September 2022

Schedule 2

General Fund Department Expenditure Status Report
As of Period 3, Ended September, 2022 (25% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
City Attorney	\$ 19,253,358	\$ 74,905,930	25.7%	\$ 16,116,715	\$ 3,136,643	19.5%
City Auditor	869,375	4,562,333	19.1%	922,334	(52,959)	-5.7%
City Clerk	1,499,615	6,951,684	21.6%	1,178,921	320,694	27.2%
City Council – District 1	410,859	1,852,633	22.2%	301,047	109,812	36.5%
City Council – District 2	430,861	1,843,581	23.4%	294,091	136,769	46.5%
City Council – District 3	425,956	1,798,563	23.7%	293,003	132,954	45.4%
City Council – District 4	386,509	1,991,981	19.4%	334,957	51,553	15.4%
City Council – District 5	418,152	1,806,622	23.1%	268,353	149,798	55.8%
City Council – District 6	268,151	1,865,631	14.4%	258,063	10,088	3.9%
City Council – District 7	408,399	1,834,357	22.3%	304,558	103,841	34.1%
City Council – District 8	390,816	2,225,536	17.6%	385,609	5,207	1.4%
City Council – District 9	366,630	1,639,794	22.4%	277,509	89,120	32.1%
City Treasurer	4,353,193	20,560,668	21.2%	3,681,163	672,030	18.3%
Citywide Program Expenditures	27,364,736	266,067,316	10.3%	11,845,147	15,519,589	131.0%
Commission on Police Practices	162,600	2,550,352	6.4%	77,269	85,331	110.4%
Communications	1,461,251	6,018,908	24.3%	1,209,362	251,889	20.8%
Compliance	1,098,325	4,642,842	23.7%	412,766	685,559	166.1%
Council Administration	419,597	2,812,705	14.9%	659,051	(239,455)	-36.3%
Debt Management	542,690	2,737,315	19.8%	498,361	44,329	8.9%
Department of Finance	5,509,108	21,042,149	26.2%	4,660,535	848,573	18.2%
Department of Information Technology	40,757	2,881,016	1.4%	80,290	(39,533)	-49.2%
Development Services	2,232,791	11,490,472	19.4%	1,956,274	276,517	14.1%
Economic Development	5,470,273	17,038,178	32.1%	12,850,910	(7,380,637)	-57.4%
Environmental Services	13,771,479	81,002,411	17.0%	7,488,442	6,283,037	83.9%
Ethics Commission	295,792	1,470,894	20.1%	265,301	30,490	11.5%
Facilities	6,165,037	25,573,106	24.1%	5,133,847	1,031,190	20.1%
Fire-Rescue	85,240,940	310,961,654	27.4%	80,178,649	5,062,290	6.3%
Government Affairs	259,383	1,347,842	19.2%	308,306	(48,924)	-15.9%
Homelessness Strategies & Solutions	3,935,997	25,157,607	15.6%	362,349	3,573,648	986.2%
Human Resources	1,965,783	8,964,549	21.9%	1,250,704	715,079	57.2%

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Financial Performance Report – Period Ended September 2022

Schedule 2 (cont.)							
	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change	
Library	\$ 15,657,203	\$ 66,823,341	23.4%	\$ 12,211,581	\$ 3,445,621	28.2%	
Mobility ²	(0)	-	-100.0%	486,376	(486,376)	-100.0%	
Office of Boards & Commissions	201,837	781,868	25.8%	185,989	15,848	8.5%	
Office of Emergency Services	668,897	3,719,387	18.0%	543,449	125,449	23.1%	
Office of Race & Equity	145,112	1,277,592	11.4%	31,106	114,006	366.5%	
Office of the Chief Operating Officer	812,695	4,446,873	18.3%	704,647	108,048	15.3%	
Office of the IBA	488,590	2,668,158	18.3%	546,718	(58,127)	-10.6%	
Office of the Mayor	920,145	4,163,183	22.1%	745,872	174,274	23.4%	
Parks & Recreation	37,747,442	161,934,929	23.3%	27,689,734	10,057,708	36.3%	
Performance & Analytics	998,319	5,376,838	18.6%	961,465	36,855	3.8%	
Personnel	3,078,316	12,095,787	25.4%	2,405,359	672,957	28.0%	
Planning	2,051,937	9,882,949	20.8%	1,785,609	266,328	14.9%	
Police	143,657,471	584,706,166	24.6%	140,612,957	3,044,514	2.2%	
Public Utilities	562,340	2,831,991	19.9%	1,191,689	(629,349)	-52.8%	
Purchasing & Contracting	2,110,704	9,887,605	21.3%	4,304,175	(2,193,471)	-51.0%	
Real Estate & Airport Management	1,274,319	8,911,626	14.3%	1,148,419	125,900	11.0%	
Stormwater	11,167,460	66,457,083	16.8%	8,777,543	2,389,916	27.2%	
Sustainability & Mobility	1,196,538	7,250,279	16.5%	151,249	1,045,290	691.1%	
Transportation	19,835,276	93,646,966	21.2%	16,023,179	3,812,097	23.8%	
Total General Fund Expenditures	\$ 427,993,012	\$ 1,962,461,250	21.8%	\$ 374,361,004	\$ 53,632,008	14.3%	

¹ Includes adjustments made in future periods² Merged with Sustainability to form Sustainability & Mobility in Fiscal Year 2023

Financial Performance Report – Period Ended September 2022

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 3, Ended September, 2022 (25% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Citywide Program Expenditures						
Assessments To Public Property	\$ -	\$ 1,113,455	0.0%	\$ 381	\$ (381)	-100.0%
Citywide Elections	-	2,287,305	0.0%	-	-	100.0%
Corporate Master Leases Rent	4,303,082	12,287,790	35.0%	6,917,787	(2,614,705)	-37.8%
Deferred Capital Debt Service	18,221,372	27,867,100	65.4%	79,070	18,142,302	22944.7%
Engineering and Capital Projects	2,477	1,740,190	0.1%	108,178	(105,702)	-97.7%
General Fund Reserve	-	1,500,000	0.0%	-	-	100.0%
Insurance	2,693,408	4,193,060	64.2%	2,439,104	254,304	10.4%
Memberships	925,549	1,063,762	87.0%	942,979	(17,430)	-1.8%
PL Claims Trans-Ins	-	21,733,589	0.0%	-	-	100.0%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	103,302	4,457,052	2.3%	60,556	42,746	70.6%
Public Liability Claims Xfer-Claims Fund	-	25,566,991	0.0%	-	-	100.0%
Public Use Leases	-	1,445,160	0.0%	-	-	100.0%
Redistricting Commission	-	-	100.0%	41,709	(41,709)	-100.0%
Special Consulting Services	106,097	45,530,428	0.2%	126,820	(20,723)	-16.3%
Supplemental COLA Benefit	1,009,451	1,536,000	65.7%	1,128,564	(119,113)	-10.6%
Transfer to Capital Improvement Program	-	72,037,831	0.0%	-	-	100.0%
Transfer to Park Improvement Funds	-	11,763,380	0.0%	-	-	100.0%
Transfer to Infrastructure Fund	-	28,444,223	0.0%	-	-	100.0%
Total Citywide Program Expenditures	\$ 27,364,736	\$ 266,067,316	10.3%	\$ 11,845,147	\$ 15,519,589	131.0%

¹ Includes adjustments made in future periods

Financial Performance Report – Period Ended September 2022

Schedule 2b

Council Districts Expenditure Status Report
As of Period 3, Ended September, 2022 (25% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Adopted Budget	FY23 Current Budget	FY23 Budget Change	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Council District 1	\$ 410,859	\$ 1,702,633	\$ 1,702,633	\$ -	24.1%	\$ 301,047	\$ 109,812	36.5%
District 1 CPPS	0	150,000	150,000	-	0.0%	-	0	100.0%
Total Council District 1	410,859	1,852,633	1,852,633	-	22.2%	301,047	109,812	36.5%
Council District 2	428,116	1,693,581	1,693,581	-	25.3%	291,738	136,378	46.7%
District 2 CPPS	2,744	150,000	150,000	-	1.8%	2,353	391	16.6%
Total Council District 2	430,861	1,843,581	1,843,581	-	23.4%	294,091	136,769	46.5%
Council District 3	425,956	1,648,563	1,648,563	-	25.8%	293,003	132,954	45.4%
District 3 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 3	425,956	1,798,563	1,798,563	-	23.7%	293,003	132,954	45.4%
Council District 4	386,509	1,841,981	1,841,981	-	21.0%	334,957	51,553	15.4%
District 4 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 4	386,509	1,991,981	1,991,981	-	19.4%	334,957	51,553	15.4%
Council District 5	418,152	1,656,622	1,656,622	-	25.2%	268,353	149,798	55.8%
District 5 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 5	418,152	1,806,622	1,806,622	-	23.1%	268,353	149,798	55.8%
Council District 6	268,151	1,538,659	1,538,659	-	17.4%	255,710	12,441	4.9%
District 6 CPPS	(0)	326,972	326,972	-	0.0%	2,353	(2,353)	-100.0%
Total Council District 6	268,151	1,865,631	1,865,631	-	14.4%	258,063	10,088	3.9%
Council District 7	408,399	1,684,357	1,684,357	-	24.2%	304,558	103,841	34.1%
District 7 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 7	408,399	1,834,357	1,834,357	-	22.3%	304,558	103,841	34.1%
Council District 8	390,816	1,918,741	1,918,741	-	20.4%	385,609	5,207	1.4%
District 8 CPPS	0	306,795	306,795	-	0.0%	-	0	100.0%
Total Council District 8	390,816	2,225,536	2,225,536	-	17.6%	385,609	5,207	1.4%
Council District 9	366,630	1,489,794	1,489,794	-	24.6%	277,509	89,120	32.1%
District 9 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 9	366,630	1,639,794	1,639,794	-	22.4%	277,509	89,120	32.1%
Total Council Districts	\$3,506,333	\$ 16,858,698	\$ 16,858,698	\$ -	20.8%	\$ 2,717,190	\$ 789,143	29.0%

Financial Performance Report – Period Ended September 2022

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 3, Ended September, 2022 (25% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Airports Fund	\$ 1,680,073	\$ 7,103,341	23.7%	\$ 1,617,408	\$ 62,664	3.9%
Automated Refuse Container Fund	443,057	1,600,000	27.7%	463,791	(20,734)	-4.5%
Central Stores Internal Service Fund	1,309,315	7,675,019	17.1%	1,257,733	51,582	4.1%
Climate Equity Fund	4,717	7,404,246	0.1%	(6)	4,723	-82572.4%
Community Equity Fund	(1,137)	-	-100.0%	5,407	(6,544)	-121.0%
Concourse and Parking Garages Operating Fund	652,579	2,521,718	25.9%	267,999	384,580	143.5%
Convention Center Expansion Funds	1,599,659	13,343,976	12.0%	309,479	1,290,180	416.9%
Development Services Fund	38,513,017	105,346,119	36.6%	34,386,721	4,126,297	12.0%
Energy Conservation Program Fund	(1,309)	5,644,231	0.0%	83,757	(85,065)	-101.6%
Engineering and Capital Projects	31,647,538	136,819,545	23.1%	27,280,958	4,366,580	16.0%
Environmental Growth Fund 1/3	903,916	7,640,516	11.8%	8,843	895,073	10122.3%
Environmental Growth Fund 2/3	1,802,984	15,288,029	11.8%	17,182	1,785,803	10393.7%
Facilities Financing Fund	966,963	3,495,477	27.7%	688,821	278,142	40.4%
Fire/Emergency Medical Services Fund	4,419,850	10,480,712	42.2%	3,058,198	1,361,652	44.5%
Fire and Lifeguard Facilities Fund	(5)	1,396,169	0.0%	38	(43)	-113.9%
Fleet Operations	32,767,051	148,333,436	22.1%	29,630,517	3,136,534	10.6%
Gas Tax Fund	3,371,045	41,323,241	8.2%	3,151,627	219,418	7.0%
General Plan Maintenance Fund	1,153,932	3,599,826	32.1%	893,461	260,471	29.2%
GIS Fund	(574)	5,226,148	0.0%	125,639	(126,213)	-100.5%
Golf Course Fund	9,863,830	23,470,347	42.0%	7,764,666	2,099,164	27.0%
Information Technology Fund	21,615	85,355,648	0.0%	187,980	(166,364)	-88.5%
Infrastructure Fund	-	28,444,223	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	-	942,900	0.0%	12,500	(12,500)	-100.0%
Local Enforcement Agency Fund	277,892	1,121,293	24.8%	157,753	120,139	76.2%
Long Range Property Management Fund	413,998	35,806,506	1.2%	445,072	(31,074)	-7.0%
Los Penasquitos Canyon Preserve Fund	11,961	196,000	6.1%	7,509	4,452	59.3%
Low-Moderate Income Housing Asset Fund	2,545,661	7,072,934	36.0%	3,036,434	(490,773)	-16.2%
Maintenance Assessment District (MAD) Funds	551,182	28,283,983	1.9%	393,066	158,116	40.2%
Mission Bay/Balboa Park Improvement Fund	828,751	1,178,378	70.3%	108,102	720,649	666.6%
Mission Bay Improvement Fund	(3,149)	7,646,197	0.0%	61,682	(64,831)	-105.1%
New Convention Facility Fund	-	2,655,000	0.0%	-	-	100.0%
OneSD Support Fund	(5,887)	27,787,305	0.0%	6,212	(12,100)	-194.8%

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Financial Performance Report – Period Ended September 2022

Schedule 3 (cont.)

	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Parking Meter Operations	\$ 2,440,468	\$ 9,000,000	27.1%	\$ 2,301,506	\$ 138,961	6.0%
PETCO Park Fund	9,278,648	17,403,700	53.3%	1,959,201	7,319,447	373.6%
Public Art Fund	129,962	85,000	152.9%	238,804	(108,842)	-45.6%
Public Safety Services & Debt Service Fund	2,291,197	11,594,620	19.8%	2,129,444	161,754	7.6%
Publishing Services Internal Fund	50,224	1,640,551	3.1%	302,275	(252,051)	-83.4%
Recycling Fund	4,888,504	27,250,760	17.9%	1,280,406	3,608,098	281.8%
Refuse Disposal Fund	9,908,798	40,362,567	24.5%	6,536,051	3,372,746	51.6%
Refuse Disposal - Miramar Clousure	(12,414)	50,000	-24.8%	59,043	(71,457)	-121.0%
Regional Park Improvements Fund	1,012	4,117,183	0.0%	18,002	(16,990)	-94.4%
Risk Management Administration Fund	3,187,499	14,122,276	22.6%	2,445,748	741,751	30.3%
Road Maintenance & Rehabilitation	2,512,003	32,164,043	7.8%	2,470,218	41,786	1.7%
Seized and Forfeited Assets Funds	83,461	664,123	12.6%	124,340	(40,879)	-32.9%
State COPS	0	3,000,000	0.0%	9,062	(9,062)	-100.0%
Storm Drain Fund	1,372,914	5,700,000	24.1%	1,011,658	361,256	35.7%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	31,411,940	121,585,976	25.8%	24,141,990	7,269,950	30.1%
TOT - Major Events Revolving FD	88,400	-	100.0%	19,519	68,881	352.9%
TransNet Extension Funds	7,300,362	47,668,000	15.3%	9,828,111	(2,527,749)	-25.7%
Trolley Extension Reserve Fund	1,060,812	1,060,875	100.0%	258	1,060,555	411849.9%
Underground Surcharge Fund	(86,989)	79,539,423	-0.1%	310,458	(397,447)	-128.0%
Wastewater Department Funds	80,760,908	708,017,933	11.4%	76,023,079	4,737,830	6.2%
Water Department Funds	136,565,500	1,167,152,877	11.7%	108,213,710	28,351,791	26.2%
Wireless Communication Technology Fund	186,215	10,252,941	1.8%	39,962	146,253	366.0%
Zoological Exhibits Maintenance Fund	462,360	17,730,202	2.6%	364,307	98,054	26.9%

¹ Includes adjustments made in future periods

Financial Performance Report – Period Ended September 2022

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 3, Ended September, 2022 (25% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Airports Fund	\$ 1,467,941	\$ 9,485,826	15.5%	\$ 1,844,458	\$ (376,517)	-20.4%
Automated Refuse Container Fund	363,462	1,952,906	18.6%	219,020	144,442	65.9%
Capital Outlay – Misc Revenue	7,039,043	7,306,322	96.3%	-	7,039,043	100.0%
Central Stores Internal Service Fund	1,812,565	7,376,573	24.6%	1,673,562	139,003	8.3%
Climate Equity Fund	166,382	14,228,015	1.2%	8,939	157,443	1761.4%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	575,516	2,724,454	21.1%	424,528	150,988	35.6%
Convention Center Expansion Funds	696,759	13,343,976	5.2%	950,950	(254,190)	-26.7%
Development Services Fund	23,883,995	110,258,169	21.7%	19,215,212	4,668,782	24.3%
Energy Conservation Program Fund	950,408	5,690,073	16.7%	927,661	22,746	2.5%
Engineering and Capital Projects	33,252,323	141,635,641	23.5%	28,044,423	5,207,900	18.6%
Environmental Growth Fund 1/3	543,809	6,958,655	7.8%	539,497	4,311	0.8%
Environmental Growth Fund 2/3	-	14,243,625	0.0%	-	-	100.0%
Facilities Financing Fund	625,576	3,517,783	17.8%	564,637	60,939	10.8%
Fire/Emergency Medical Services Fund	1,319,611	10,449,959	12.6%	1,209,688	109,923	9.1%
Fire and Lifeguard Facilities Fund	704,359	1,401,381	50.3%	1,580	702,779	44483.3%
Fleet Operations	29,940,018	246,504,867	12.1%	24,159,653	5,780,365	23.9%
Gas Tax Fund	9,092,790	37,100,127	24.5%	8,626,764	466,026	5.4%
General Plan Maintenance Fund	846,591	4,660,000	18.2%	743,568	103,022	13.9%
GIS Fund	357,558	5,271,628	6.8%	1,500,926	(1,143,368)	-76.2%
Golf Course Fund	5,070,789	21,988,760	23.1%	4,405,346	665,443	15.1%
Information Technology Fund	9,589,409	88,693,539	10.8%	11,167,987	(1,578,578)	-14.1%
Infrastructure Fund	33,921,596	35,491,678	95.6%	1,275,351	32,646,245	2559.8%
Junior Lifeguard Program Fund	542,173	947,047	57.2%	564,339	(22,166)	-3.9%
Local Enforcement Agency Fund	303,046	981,266	30.9%	168,268	134,778	80.1%
Long Range Property Management Fund	183,007	36,518,934	0.5%	(28,760)	211,767	-736.3%
Los Penasquitos Canyon Preserve Fund	70,441	300,275	23.5%	66,494	3,948	5.9%
Low-Moderate Income Housing Asset Fund	943,687	45,684,026	2.1%	1,553,733	(610,046)	-39.3%
Maintenance Assessment District (MAD) Funds	5,128,497	36,003,076	14.2%	3,966,471	1,162,026	29.3%
Mission Bay/Balboa Park Improvement Fund	838,794	1,188,000	70.6%	9,701	829,093	8546.0%
New Convention Facility Fund	-	2,655,000	0.0%	-	-	100.0%
OneSD Support Fund	3,217,309	30,367,688	10.6%	4,103,294	(885,985)	-21.6%

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Financial Performance Report – Period Ended September 2022

Schedule 4 (cont.)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Parking Meter Operations	\$ 693,199	\$ 8,227,130	8.4%	\$ 888,881	\$ (195,682)	-22.0%
PETCO Park Fund	12,656,452	17,402,909	72.7%	12,350,606	305,845	2.5%
Prop 42 Replacement – Transportation Relief Fund	10,906	-	100.0%	16,963	(6,058)	-35.7%
Public Art Fund	57,377	4,681,005	1.2%	60,243	(2,865)	-4.8%
Public Safety Services & Debt Service Fund	-	11,594,620	0.0%	-	-	100.0%
Publishing Services Internal Fund	327,176	1,714,930	19.1%	446,914	(119,738)	-26.8%
Recycling Fund	4,653,224	27,608,649	16.9%	5,446,359	(793,135)	-14.6%
Refuse Disposal Fund	9,317,336	47,152,214	19.8%	7,241,934	2,075,402	28.7%
Risk Management Administration Fund	3,096,013	13,983,274	22.1%	2,590,856	505,157	19.5%
Road Maintenance & Rehabilitation	1,630,218	61,831,333	2.6%	296,669	1,333,549	449.5%
Seized and Forfeited Assets Funds	177,328	3,859,765	4.6%	58,124	119,204	205.1%
State COPS	245,501	5,565,366	4.4%	529,567	(284,066)	-53.6%
Storm Drain Fund	525,471	5,700,000	9.2%	315,932	209,540	66.3%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	15,044,737	130,974,739	11.5%	3,770,516	11,274,221	299.0%
TOT – Major Events Revolving FD	27,000	230,572	11.7%	11,000	16,000	145.5%
TransNet Extension Funds	4,425,798	24,153,736	18.3%	3,820,358	605,440	15.8%
Trolley Extension Reserve Fund	1,061,275	1,063,875	99.8%	-	1,061,275	100.0%
Underground Surcharge Fund	1,378,777	93,042,262	1.5%	(1,042,127)	2,420,904	-232.3%
Wastewater Department Funds	74,850,823	418,989,205	17.9%	50,783,501	24,067,323	47.4%
Water Department Funds	158,804,457	629,797,577	25.2%	137,717,017	21,087,440	15.3%
Wireless Communication Technology Fund	3,496,131	10,767,355	32.5%	1,551,026	1,945,105	125.4%
Zoological Exhibits Maintenance Fund	-	17,730,202	0.0%	-	-	100.0%

¹ Includes adjustments made in future periods