



# **FISCAL YEAR 2023**

## **MID-YEAR BUDGET MONITORING REPORT**



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## INTRODUCTION

The Fiscal Year 2023 Mid-Year Budget Monitoring Report (Mid-Year Report) forecasts year-end projections of revenues and expenditures for funds with budgeted personnel expenditures, and compares those projections to the current fiscal year's budget. Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. This report is an integral part of the budget process; it provides transparency to the City's budget and finances, and delivers critical data for informed decision making.

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

This report provides the detail and analysis that supports the year-end revenue and expenditure projections using statistical data, economic analysis, professional judgment and expertise from economic consultants, professional organizations, and other resources. Fiscal Year 2023 Charter 39 Supporting Schedules, which serve as a summary of the financial activity of the City of San Diego as of November 30, 2022, are also attached to this report.

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

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

## GENERAL FUND EXECUTIVE SUMMARY

Summary of FY 2023 General Fund Projections					
Table 1	in millions				
Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	<b>\$ 1,948.8</b>	<b>\$ 1,948.8</b>	<b>\$ 1,982.0</b>	<b>\$ 33.2</b>	<b>1.7%</b>
Major General Fund Revenues (less ARPA)	1,416.6	1,416.6	1,460.6	44.0	3.1%
American Rescue Plan Act (ARPA)	147.6	147.6	147.6	-	0.0%
Departmental Revenues	384.6	384.6	373.7	(10.8)	-2.8%
<b>Expenditures</b>	<b>\$ 1,953.5</b>	<b>\$ 1,961.0</b>	<b>\$ 1,954.9</b>	<b>\$ 6.1</b>	<b>0.3%</b>
Personnel Expenditures	767.0	767.0	764.5	2.5	0.3%
Fringe & Non-Personnel Expenditures <sup>1</sup>	1,186.5	1,194.0	1,190.4	3.6	0.3%
<b>Net Projected Activity</b>	<b>\$ (4.7)</b>	<b>\$ (12.2)</b>	<b>\$ 27.1</b>	<b>\$ 39.2</b>	

<sup>1</sup> The Fiscal Year 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.

### Revenues

General Fund Revenues are projected to end the fiscal year \$33.2 million, or 1.7 percent, over the current budget, which is comprised of major revenues exceeding budget by \$44.0 million offset with departmental revenues projected \$10.8 million below budget. The City is currently projecting to fully recognize the budgeted \$147.6 million in American Rescue Plan Act (ARPA) funds, which will leave \$52.1 million remaining to be used in future fiscal years. The primary drivers of the increase in major revenues are the positive local housing market conditions, a continued rise in inflation, and pent-up demand for leisure travel from the COVID-19 pandemic. The projected reduction in departmental revenues is due to numerous offsetting increases and decreases within individual departments that will be discussed in detail later in this report. Additionally, given the complexities of projecting for revenues in the current climate, this report includes a comprehensive update on changes to major revenues, including a sensitivity analysis, and departmental revenues in the next section of this report.

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

### Expenditures

General Fund Expenditures are expected to end the fiscal year \$6.1 million, or 0.3 percent, under the current budget, with Personnel Expenditures projected to be under budget by \$2.5 million and Fringe & Non-Personnel Expenditures projected to be under budget by \$3.6 million. While both expenditure categories are less than half a percent under budget, there are significant variances within these two main categories. Some of the most significant variances relate to allocations included in the Fiscal Year 2023 Adopted Budget as placeholders to ensure adequate total budget was available to cover anticipated expenditures for various labor-related items for which the ultimate costs and fund distribution were unknown. These cost estimates depended on employee retiree plan elections and actions by the SDCERS Board, in the case of Proposition B, or on labor negotiations, which were still ongoing as the budget was being finalized. These allocations include the following items:

- Proposition B costs associated with the anticipated court-ordered penalty payment were budgeted in the Contracts category in the Citywide Program Expenditures Department but expended in the Department where the employee is budgeted.
- Costs associated with the City contribution match to the Supplemental Pension Savings Plan (SPSP) were budgeted as variable fringe, recognizing that savings in this category would be used to pay for the Normal Cost related to those Proposition B employees who elected to join SDCERS.
- Allocations for salary increases associated with Police (\$11.0 million) and Fire-Rescue (\$5.2 million) were budgeted in the Citywide Program Expenditures Department as labor negotiations were still ongoing at the conclusion of the budget process.

In addition to the items noted above, there are also significant variances in the overtime categories for both the Police and Fire-Rescue Departments. While some of those variances are related to the negotiated salary increases mentioned above, higher than anticipated vacancies in these departments are contributing to these overages as both safety departments are relying on overtime to maintain required service levels.

## Personnel Expenditures

As shown in **Table 1: Summary of FY 2023 General Fund Projections**, General Fund personnel expenditures are projected to be under budget by \$2.5 million, which is within 0.3 percent of budget. While 30 of the 47 General Fund departments listed in the Appropriation Ordinance are projecting a combined savings of \$28.5 million, these are largely offset by overages in the remaining departments. Four departments are projecting savings in personnel expenditures in excess of \$1.0 million, for a total of \$21.0 million, with the largest savings of \$16.2 million within the Citywide Program Expenditures department. This amount is associated with the estimated impacts tied to the labor negotiations that were still on-going at the time the City approved the budget. These savings are anticipated to be transferred to the impacted departments as part of the appropriation adjustments being requested with this report. The most frequently cited reason for the savings in the remaining departments was vacancies and delays in the filling of positions.

Offsetting the savings described above, the remaining 17 departments are projecting a combined overage within personnel expenditures of \$26.0 million. The largest overages are within the Police and Fire-Rescue departments and are connected to the savings described above in the Citywide Program Expenditures department. The budget in these departments did not include the effects of the salary increases approved as part of the labor negotiation process. Additionally, both departments are experiencing overages within the Overtime subcategory due to staffing difficulties as a result of vacancies and the need to backfill positions to fulfill their department responsibilities to public safety. The other departments with significant overages frequently cited vacancies resulting in increased overtime and, in some circumstances, their department's budgeted personnel expenditure savings assuming a higher level of vacancies than they are currently experiencing due to increased efforts to fill positions.

## Fringe & Non-Personnel Expenditures

As shown in **Table 1: Summary of FY 2023 General Fund Projections**, General Fund fringe and non-personnel expenditures are projected to be under budget by \$3.6 million. These savings

are primarily within the fringe benefits category and are principally associated with the budget for the City's matching contribution to SPSP for those employees impacted by the unwinding of Proposition B. Due to the City being unable to project Proposition B employee elections given that elections were scheduled to occur after the Fiscal Year 2023 Adopted Budget was finalized, the City maintained these costs within the budget to be a funding source for the possibility that the SDCERS board could require the City to pay the Normal Costs for the Proposition B employees that elected to join the pension system. Offsetting the savings with fringe benefits are overages in most other non-personnel expenditures categories, with the largest overages occurring with the contracts (\$6.8 million), transfers out (\$5.4 million), and energy & utilities (\$3.9 million) categories. A discussion on the significant variances within these categories will be discussed in the respective section of this report.

This report proposes a number of appropriation adjustments to the General Fund primarily associated with reallocating budget between categories and/or departments in order to reflect developments that have occurred since the budget was adopted and implemented. All appropriation adjustments are balanced by savings in other departments and do not have a bottom-line impact on the total appropriations within the General Fund.

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

A listing of individual department projections can be found in **Attachment 2: General Fund Projected Expenditures**. Departments with notable variances are discussed later in this report.

## GENERAL FUND REVENUE

### MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to be over budget by \$44.0 million primarily due to increases in property tax, sales tax, and transient occupancy tax, which are projected to be over budget by \$9.4 million, \$4.3 million and \$20.6 million, respectively. This significant increase is primarily the result of positive local housing market conditions, continued rise in inflation, and pent-up demand for leisure travel from the COVID-19 pandemic. **Table 2: FY 2023 Major General Fund Revenue Projections** summarizes the projections by major General Fund revenue category.

FY 2023 Major General Fund Revenue Projections					
Table 2		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<i>Major General Fund Revenues</i>					
Property Tax	\$ 706.2	\$ 706.2	\$ 715.7	\$ 9.4	1.3%
Sales Tax	380.2	380.2	384.6	4.3	1.1%
Transient Occupancy Tax <sup>1</sup>	135.2	135.2	155.8	20.6	15.3%
Franchise Fees <sup>2</sup>	93.8	93.8	91.8	(2.0)	-2.1%
Other Major Revenues	101.2	101.2	112.8	11.6	11.5%
<b>Major General Fund Revenues Subtotal</b>	<b>1,416.6</b>	<b>1,416.6</b>	<b>1,460.6</b>	<b>44.0</b>	<b>3.1%</b>
<i>Other Revenue Sources</i>					
American Rescue Plan Act	147.6	147.6	147.6	-	0.0%
<b>Total</b>	<b>\$ 1,564.2</b>	<b>\$ 1,564.2</b>	<b>\$ 1,608.3</b>	<b>\$ 44.0</b>	<b>2.8%</b>

<sup>1</sup>Total City FY 2023 Adopted Budget for transient occupancy tax is \$256.7 million and the projection is \$296.1 million. The balance is budgeted in the Transient Occupancy Tax Fund.

<sup>2</sup>Total City FY 2023 Adopted Budget for franchise fees revenue is \$195.0 million and the projection is \$193.0 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

The projections for major General Fund revenues are based on the most recent economic information available to the City and actual revenue distributions known at the time of the preparation of this report. The Fiscal Year 2023 Adopted Budget assumed major General Fund revenues would exceed pre-pandemic levels through moderate growth, when compared to the robust recovery experienced over the two years following the onset of the COVID-19 pandemic. As currently projected, the major General Fund revenues are generally surpassing these expectations.

Over the last two fiscal years, the local economy has experienced rapid recovery growth from the COVID-19 pandemic, with actual activity performing above previously anticipated growth. There are many contributing factors that have led to this rapid growth, including: an increase in disposable income for consumers resulting from enhanced benefits such as government stimulus payments, vaccines becoming widely available to the public, lifting of international travel restrictions, the City's unemployment rate continuing to decrease, and the continuance of group events across the City. The mid-year projections continue to project modest, yet positive growth from the pandemic with improvements in both sales tax and transient occupancy tax revenues through fiscal year-end. Although the current economy is

demonstrating continued growth, (i.e., addition of jobs, continued spending from consumers, and business investment), much of the economic forecast will depend on the Federal Reserve and their actions to regulate inflation. The UCLA Anderson forecast, released in December 2022<sup>1</sup>, presented two economic forecast scenarios that reflects either “no recession”, as the Federal Reserve succeeds in easing interest rates and ultimately ebbs inflation, or “recession” where interest rates continue to rise, and elevated inflation would continue, even with intervention from the Federal Reserve. It is currently too soon to tell how the current economic policy decisions will impact the future of the economy. Local economic indicators will continue to be documented and monitored for any sign of an economic slowdown or potential recession and the need to make any adjustments to the City’s current revenue projections. Any updates to the projections will be reflected in the next quarterly budget monitoring report.

Local Economic Indicators			
<i>Table 3</i>			
Economic Indicator	Nov-21	Nov-22	Change %
Consumer Confidence	111.90	101.40	-9.4%
City of San Diego Unemployment	4.3%	3.2%	-1.1%
City of San Diego Number of Unemployed	30,400	22,900	-24.7%
City of San Diego Home Sales <sup>1</sup>	18,113	12,500	-31.0%
City of San Diego Median Home Price	\$800,000	\$820,000	2.5%
San Diego Consumer Price Index (CPI) <sup>1</sup>	326.422	348.145	6.7%
San Diego County Foreclosures <sup>1</sup>	146	209	43.2%
San Diego County Notices of Default <sup>1</sup>	1,015	1,831	80.4%

Source: California Employment Development Department, The Conference Board Index of Leading Economic Indicators, HDLCC, San Diego County Assessor/Auditor/Recorder's Office, U.S. Bureau of Labor Statistics.

<sup>1</sup> Calendar year data through November 2022.

A summary of current local key economic indicators is reflected in **Table 3: Local Economic Indicators**. When compared to November 2021, the unemployment rate and the number of unemployed in the City of San Diego for November 2022 have improved, reaching pre-pandemic levels. Home prices continue to rise, while the number of homes sales have begun to decline in the second half of the calendar year, limited by available inventory and rising interest rates. Foreclosure and notices of default have increased when comparing calendar year data through November 2021 and November 2022. 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.

<sup>1</sup> The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. December 2022. Page 13



## Property Tax

FY 2023 Property Tax Revenue Projections					
Table 4		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	\$ 715.7	\$ 9.4	1.3%

As displayed in **Table 4: FY 2023 Property Tax Revenue Projections**, property tax is projected to be over budget by \$9.4 million primarily due to an increase in 1% property tax collections and motor vehicle license fees; these increases are partially offset with a decrease in the Redevelopment Property Tax Trust Fund (RPTTF) residual property tax payment from the Redevelopment Agencies (RDA). Property tax growth for FY 2023 is based on real estate activity through calendar year 2021. While the FY 2023 assumed a 6.00% growth rate for property tax revenue, actual home prices and number of home sales realized in calendar year 2021 have exceeded expectation—fueled by low interest rates in calendar year 2021, which supported a strong real estate market. **Table 5: FY 2023 Property Tax Revenue Projection Details**, summarizes the projections by each revenue source.

FY 2023 Property Tax Revenue Projection Details					
Table 5		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
1.0% Property Tax	\$ 478.7	\$ 478.7	\$ 492.4	\$ 13.7	2.9%
MVLF Backfill	178.6	178.6	181.1	2.6	1.4%
RPTTF Tax Sharing Pass-through Payments	10.9	10.9	11.0	0.1	1.0%
RPTTF Residual Property Tax	38.1	38.1	31.1	(7.0)	-18.3%
<b>Total</b>	<b>\$ 706.2</b>	<b>\$ 706.2</b>	<b>\$ 715.7</b>	<b>\$ 9.4</b>	<b>1.3%</b>

The 1% property tax collections are projected to increase by \$13.7 million based on the most recent apportionment report provided by the County of San Diego. As stated in the Fiscal Year 2023 First Quarter Budget Monitoring Report (First Quarter Report), this increase is primarily due to growth in the number of home sales, assessed values in properties, the 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 motor vehicle license fee (MVLF) backfill revenue is projected to increase by \$2.6 million based on the most recent calculation and payment schedule provided by the County of San Diego.

Additionally, the RPTTF tax sharing pass-through payment is projected to increase by \$106,000 from the Redevelopment Agencies (RDA).

Lastly, the RPTTF residual property tax payments are projected to decrease by \$7.0 million. The residual property tax payment is the City's proportionate share of funds remaining in the Redevelopment Property Tax Trust Fund (RPTTF) after the Recognized Obligation Payment Schedule (ROPS) requirements have been met. This decrease is primarily due to \$5.8 million in proceeds from a delay in the sale of Tailgate Park, which is now anticipated to be received in FY 2024, once current litigation has concluded. An additional \$1.1 million net decrease is due to higher enforceable obligation projections for ROPS 17, based on the proposed ROPS 17



submission presented to City Council on January 10, 2023. Increases from the previous estimated ROPS 17 include adjustments to enforceable obligations, which in turn decreases the residual distribution to all taxing entities.

The overall projected property tax revenue projection represents a decrease of \$4.8 million from the First Quarter Report, which is primarily attributed to the decreases in the RPTTF residual property tax payments noted above.

## Sensitivity Analysis

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 (CA-DOF) approval in April 2023. An update to the projection of the residual property tax distributions will be provided in the Fiscal Year 2023 Third Quarter Budget Monitoring Report (Third Quarter Report). If any of the enforceable obligations included on the ROPS are denied or changed by the CA-DOF, the amount of RPTTF residual funds would increase or decrease respectively, potentially impacting the General Fund.

## Sales Tax

FY 2023 Sales Tax Revenue Projections					
Table 6	in millions				
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	\$ 384.6	\$ 4.3	1.1%

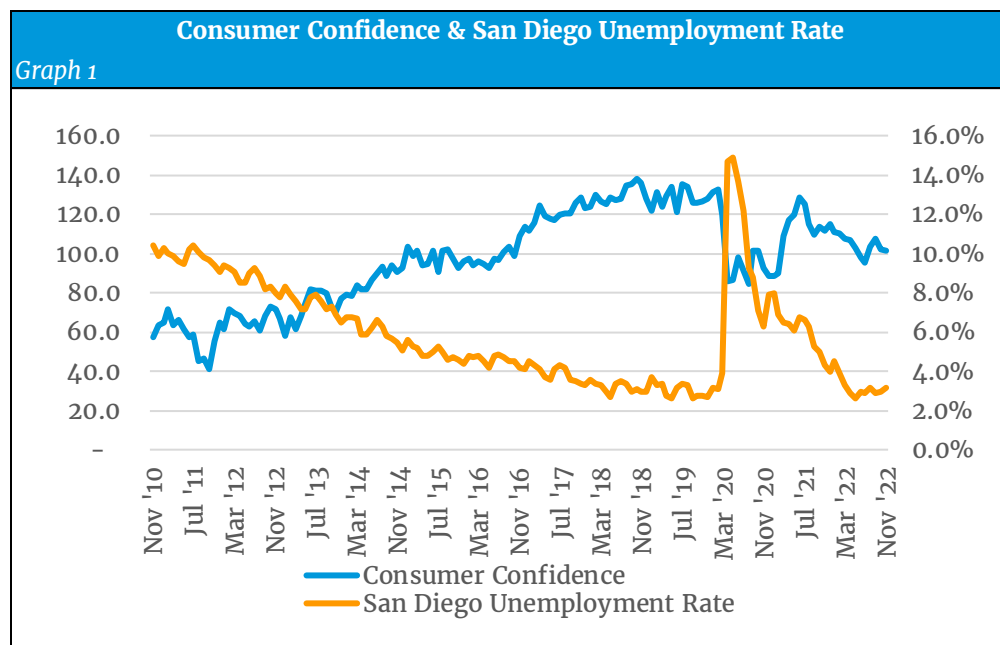
Sales tax is collected at the point of sale and remitted to the California Department of Tax and Fee Administration, which allocates tax revenue owed to the City in monthly payments. The total citywide sales tax rate in San Diego is 7.75 percent, of which the City receives 1.0 percent of all point-of-sale transactions within the City.

As displayed in **Table 6: FY 2023 Sales Tax Revenue Projections**, sales tax revenue is projected to be over budget by \$4.3 million at fiscal year-end, which represents a decrease of \$1.4 million from the First Quarter Report. While the growth rate of 3.40% projected in the First Quarter Report remains unchanged and consistent with the City’s sales tax consultant, Avenu Insights & Analytics, sales activity through November 2022, reflects a shift in consumption patterns, in the form of reduced purchase of quantity of goods due to rising prices. Although employment, disposable income and consumer spending remains steady, mid-year projections reflect \$1.4 million lower than anticipated sales tax receipts in the second quarter of the fiscal year.

Inflation is measured by the Consumer Price Index (CPI), a metric that measures costs across many consumer items. Based on the latest data from the U.S. Bureau of Labor Statistics, the San Diego CPI increased year-over-year by 6.7 percent – from 326.422 in November 2021 to 348.145 in November 2022 – remaining near record high inflation levels. Per the recent UCLA

Anderson Forecast released in December 2022, inflation is forecasted to remain elevated through 2023, and possibly extending beyond 2024, depending on the Federal Reserve's future monetary policy decisions. As of the recent Federal Open Market Committee (FOMC) meeting held on December 14, 2022, "...the Committee decided to raise the target range for the federal funds rate to 4.25- to 4.50 percent. The Committee anticipates that ongoing increases in the target range will be appropriate in order to attain a stance of monetary policy that is sufficiently restrictive to return inflation to 2 percent over time."<sup>2</sup> The current economic policy will continue to be evaluated by the FOMC and make any necessary adjustments.

Other primary economic indicators that drive spending and growth in sales tax receipts, include unemployment rate and consumer confidence. As preliminarily reported by the California Employment Development Department, San Diego's unemployment rate, as of November 2022, is 3.2%; this represents a decrease of 1.1% compared to 4.3% in November 2021 and has continued to remain within pre-pandemic levels. Moreover, consumer confidence, which is a measurement of the consumer's willingness to spend, is 101.4 as of November 2022; this reflects a decrease of 9.4% compared to 111.9 in November 2021. While consumer confidence continues to fluctuate month-over-month as consumers respond to reservations regarding inflation, future COVID variants, supply chain disruptions, and geopolitical events, consumer consumption continues to remain steady and is anticipated to sustain through fiscal year-end. These indicators are depicted in **Graph 1: Consumer Confidence & San Diego Unemployment Rate**.



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

<sup>2</sup> Federal Reserve. Monetary Policy Press Release. Released December 14, 2022

## Sensitivity Analysis

The sales tax projections reflect the latest estimates for what the City is expected to receive this fiscal year. Although the national economy is still expanding and adding jobs, consumers are still spending, and businesses are still investing, there remains uncertainty regarding the trajectory of the economy as the Federal Reserve uses monetary policy to combat inflation.<sup>3</sup> Actual local sales tax growth rates could be impacted by potential federal interest rate increases, inflation impacts, higher unemployment, and changes in consumer spending. All of these factors could impact consumer confidence and/or business-to-business growth. Any potential increase or decrease in local taxable sales performance will directly impact the City's sales tax projection and will be reflected in the Third Quarter Report and considered for the Fiscal Year 2024 Proposed Budget.

## Transient Occupancy Tax (TOT)

FY 2023 Transient Occupancy Tax (TOT) Revenue Projections <sup>1</sup>					
Table 7 <span style="float: right;">in millions</span>					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	5.47%	5.47%	14.27%	8.8%	N/A
TOT Projection	\$ 135.2	\$ 135.2	\$ 155.8	\$ 20.6	15.3%

<sup>1</sup>Total City FY 2023 Adopted Budget for transient occupancy tax is \$256.7 million and the projection is \$296.1 million. The balance is budgeted in the Transient Occupancy Tax Fund.

The City receives Transient Occupancy Tax (TOT) revenue from hotels, Short Term Residential Occupancy units (STROs), and Recreational Vehicle Parks (RV Parks).

As displayed in **Table 7: FY 2023 Transient Occupancy Tax (TOT) Revenue Projections**, TOT revenue is projected to be over budget by \$20.6 million at fiscal year-end, which reflects an increase of \$5.9 million from the First Quarter Report. The increase in TOT revenue is attributed to increasing TOT receipts through the first half of the fiscal year as a result of higher than anticipated room prices, driven by inflation and continued pent-up demand for leisure travel. While continued growth in leisure travel and progressive increases in group and international travel was anticipated, the level of impact that this demand would have on room rates, while also sustaining occupancy and room demand growth through the first half of the fiscal year, was not anticipated. 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 a projected year-over-year growth of 14.27%.

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

<sup>3</sup> The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. December 2022. Page 13

San Diego County Visitor Industry				
Table 8	in millions			
	CY 2020	CY 2021	CY 2022	CY 2023 <sup>2</sup>
Average Occupancy	48.6%	61.7%	73.2%	74.7%
Average Daily Rate	\$ 130.69	\$ 164.88	\$ 197.72	\$ 192.79
Revenue PAR <sup>1</sup>	\$ 62.86	\$ 96.76	\$ 129.66	\$ 124.58
Room Demand (growth from 2019)	-41.3%	36.0%	19.2%	2.8%

Source: San Diego Tourism Authority and Tourism Economics

<sup>1</sup> Revenue Per Available Room (Average Occupancy multiplied by Average Daily Rate).

<sup>2</sup> Forecast – Tourism Economics, October 2022.

## Sensitivity Analysis

Potential factors that would negatively impact TOT projections include decreased consumer discretionary spending on items, including leisure travel, due to continued elevated inflation; the unemployment rate increasing; and future travel restrictions put in place in response to public health concerns. As noted in the San Diego Lodging Forecast Update released in October 2022, “even as uncertainty around the pandemic and the spread of COVID-19 variants has eased considerably, there remains uncertainty around inflation, rising borrowing costs, consumer finances and the economic recovery more generally, which have implications for the timeline for a full return of business transient, group, and international travel”<sup>4</sup>. Any changes to the current growth assumptions could directly impact the projected Transient Occupancy Tax revenue and transfer of funds to the Special Promotional Program and the General Fund.

TOT revenue projections will continue to be closely monitored and updated in Third Quarter 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 9	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 <sup>1</sup>	\$ 93.8	\$ 93.8	\$ 91.8	\$ (2.0)	-2.2%

<sup>1</sup>Total City FY 2023 Adopted Budget for franchise fees revenue is \$195.0 million and the projection is \$193.0 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

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

<sup>4</sup> San Diego Lodging Forecast Update, October 2022. San Diego Tourism Authority website.

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.

As displayed in **Table 9: FY 2023 Franchise Fee Revenue Projections**, franchise fee revenue is projected under budget by \$2.0 million. This is primarily due to the reallocation of the SDG&E minimum bid amount and portion that is transferred to the Energy Independence Fund (EIF). The minimum bid payment is a part of the franchise fee agreement with SDG&E that will be received by the City for the first five years and the last two years of the agreement. Per Resolution R-314076, the EIF can receive funding from any source of revenue; however, it has been determined that the EIF should be funded with 20% of every minimum bid payment received from SDG&E under the franchise agreement, ultimately impacting the portion the General Fund receives from the bid payment. The bid payment is also impacted by a yearly interest rate increase of 3.38% for a total payment for Fiscal Year 2023 of \$10.9 million with the 20% EIF portion calculated at \$2.2 million. Therefore, the EIF is projected to be allocated \$2.2 million from the current \$8.1 million General Fund portion of the Fiscal Year 2023 SDG&E bid payment. The remaining \$2.7 million will be transferred to the Environmental Growth Funds (EGF) as included in the Fiscal Year 2023 budget, per the agreement that 25% of all SDG&E revenue received be allocated to these funds.

Additionally, similarly to the first quarter projection, refuse collection franchise fees are projected to be \$730,000 over budget due to a higher than anticipated increase in tonnage during the first quarter of the fiscal year. Cable franchise projections are projected \$618,000 under budget as a result of loss of market share to digital competitors that do not have a franchise fees levied against them. There is also no change to the SDG&E payments from the FY 2023 Adopted Budget. The City will receive an annual cleanup payment from SDG&E in February at which time the revenue projections will be updated in the Third Quarter Report.

Franchise fee revenue is projecting a net decrease of \$2.7 million from the First Quarter Report. This is primarily due to the \$2.2 million reallocation to the EIF from the General Fund portion and a decrease of \$618,000 in cable franchise fees, as discussed previously.

### Sensitivity Analysis

Potential factors that could result in fluctuations to franchise fees include price adjustments, weather variability, and consumption levels of electricity and gas. Due to the reconciliation occurring only once a year, each February, variations from the budgeted growth rate have historically been significant. Additionally, cable providers have greater uncertainty in revenues due to changes in the digital competitors and consumer behavior with entertainment choices.

### Other Major Revenues

FY 2023 Other Major Revenue Projections					
<i>Table 10</i>	<i>in millions</i>				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Other Major Revenue	\$ 101.2	\$ 101.2	\$ 112.8	\$ 11.6	11.5%
American Rescue Plan Act	147.6	147.6	147.6	-	0.0%
<b>Total</b>	<b>\$ 248.8</b>	<b>\$ 248.8</b>	<b>\$ 260.4</b>	<b>\$ 11.6</b>	<b>4.7%</b>

The other major revenue category includes American Rescue Plan Act (ARPA) funds; General Governmental Services Billing (GGSB), which is a reimbursement from other City funds that use General Fund services; one-cent TOT transfer into the General Fund; interest earnings attributable to the General Fund from the City's investment pool; refuse collector business tax; and other miscellaneous one-time revenues.

As displayed in **Table 10: FY 2023 Other Major Revenue Projections**, other major revenues are projected to be over budget by \$11.6 million. This is primarily due to the following:

- \$7.5 million in revenue associated with the 101 Ash settlement anticipated to be received by June 30, 2023.
- \$3.8 million projected from the one-cent TOT transfer to the General Fund. Per Municipal Code 35.0128, a one-cent transfer shall be deposited into the General Fund. As previously discussed, the recent improvement in tourism, including leisure travel and special events throughout the City has caused an improvement in the projected TOT revenue. This increase in TOT revenue has a direct impact on the available TOT funds to be transferred to the General Fund.
- \$878,000 is projected in additional lease revenue from the Parks and Recreation Department's Golf Division. The lease payment is calculated using two years of prior actual revenues. The golf industry surged post-pandemic and is projecting record revenues, beginning in Fiscal Year 2021, and remaining strong through Fiscal Year 2023. As a result, the lease payment will need to be adjusted to account for this increased activity, resulting in additional lease revenue to the General Fund. The Mid-Year Report includes an appropriation adjustment in the Golf Course Fund to account for this additional expense.
- \$314,000 increase of the General Fund's reimbursement from other City funds, also known as GGSB.
- \$257,000 increase for Refuse Collector Business Tax, which is a tax on the fees for the collection, transfer, storage, or disposal of solid waste.

Partially offsetting these increases is a projected decrease of \$1.1 million projected for property transfer tax. Unlike the 1.0 percent property tax revenue, property transfer tax receipts reflect current economic conditions without lag time. Recent economic indicators have shown a decline in the median home price and number of home sales since the start of the fiscal year. The Department of Finance will continue to monitor and provide any updates to the projection in the Third Quarter Report.

## DEPARTMENTAL REVENUE

General Fund departmental revenues are projected at \$373.7 million by fiscal year-end, which represents a decrease of \$10.8 million, or 2.8 percent, from the current budget. The following section highlights the departments with significant variances in revenue, defined as being greater than +/- \$1.0 million, from their budgets. **Table 11: FY 2023 Significant General Fund Departmental Revenue Projections** displays the departments with significant variances from the current budget.



FY 2023 Significant General Fund Departmental Revenue Projections					
Table 11					in millions
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Treasurer	\$ 52.6	\$ 52.6	\$ 45.3	\$ (7.3)	(13.8%)
Compliance	1.6	1.6	0.3	(1.3)	(79.3%)
Fire-Rescue	56.9	56.9	55.2	(1.7)	(3.1%)
Police	53.5	53.5	48.8	(4.7)	(8.7%)
Purchasing & Contracting	2.4	2.4	1.2	(1.2)	(48.5%)
Real Estate and Airport Management	55.8	55.8	66.7	10.9	19.5%
Sustainability & Mobility	2.8	2.8	0.6	(2.2)	(78.2%)
All Other Departments	158.9	158.9	155.5	(3.4)	(2.1%)
<b>Total</b>	<b>\$ 384.6</b>	<b>\$ 384.6</b>	<b>\$ 373.7</b>	<b>\$ (10.8)</b>	<b>(2.8%)</b>

## City Treasurer

The Office of the City Treasurer projects departmental revenues to be under budget by \$7.3 million at fiscal year-end. This decrease is primarily attributed to a reduction in anticipated Cannabis Business Tax revenue of \$5.9 million, which represents an additional decrease of \$1.8 million from the First Quarter Report. This decrease is primarily attributed to a continued decline in gross receipts reported by outlets due to increased competition in neighboring municipalities and delivery services—the department continues to see a decline in monthly gross receipts. Additionally, the department projects a decrease of \$2.2 million in Short-Term Residential Occupancy (STRO) application and license fees. The STRO Ordinance requires hosts obtain a license for all short-term residential occupancy of a dwelling unit within the City of San Diego, or part thereof, for less than one month. The department began accepting applications in FY 2023 and the revenue budget was developed using assumptions available at the time; however, actual licenses issued are projected to be less than anticipated based on the current number of applications received.

## Compliance

The Compliance Department projects departmental revenues to be under budget by \$1.3 million at fiscal year-end. This decrease is primarily attributed to a reduction in billable work performed by the Prevailing Wage Program, which was recently restructured from the Engineering and Capital Projects Department. This restructure included the transfer of billable revenue for work performed on Capital Improvement Project service contracts; however, as the program begins to operate under the Compliance Department, the capacity has shifted from billable Capital Improvement Project service contracts to non-billable operations and maintenance service contracts, which reduces revenue received from the work currently being performed.

## Fire-Rescue

The Fire-Rescue Department projects departmental revenue to be under budget by \$1.7 million at fiscal year-end. This decrease is largely attributed to a reduction of \$1.1 million in reimbursements from other agencies, including the California Governor's Office of Emergency Services (CalOES), due to fewer than anticipated strike team deployments. Additionally, the department projects a net decrease of \$589,000 primarily due to less than anticipated revenue from fire inspections and special event permitting, which is partially offset with an increase in transfers in from safety sales tax.



## Police

The Police Department projects departmental revenues to be under budget by \$4.7 million at fiscal year-end. This decrease is primarily attributed to \$2.3 million in parking citation revenue due to projected vacancies, which limits the department's ability to generate revenue from parking enforcement efforts. Moreover, a decrease of \$1.5 million in Municipal Court revenue due to a decline in regional collections, including vehicle code violations fees and traffic school fees. The department also projects a combined decrease of \$866,000 primarily due to booking fees, reimbursements from other agencies, and other fines and forfeitures.

## Purchasing and Contracting

The Purchasing and Contracting Department projects departmental revenues to be under budget by \$1.2 million at fiscal year-end. This decrease is primarily attributed to a reduction in billable work performed by the Equal Opportunity Contracting (EOC) and Public Works Contracting (PWC) Programs as a result of existing and projected vacancies. Due to continued impacts in the department's ability to recruit and retain qualified candidates, billable work performed by these programs is limited to the service level capacity of existing staff.

## Real Estate and Airport Management

The Department of Real Estate and Airport Management projects departmental revenues to be over budget by \$10.9 million at fiscal year-end. This increase is primarily attributed to lease and concession revenue generated from City-owned properties including \$7.7 million in Mission Bay revenue, \$1.5 million in Pueblo Lands lease revenue, and \$1.5 million in rents and concessions attributed to increased tourism activity at hotels, specifically increases in Average Daily Rate (ADR) and Revenue Per Available Room (RevPAR). Notably, in accordance with City Charter Section 55.2, Mission Bay Park rents and concessions greater than \$20.0 million, are allocated to the San Diego Regional Parks Improvement Fund and the Mission Bay Park Improvement Fund. As a result, the projected increase of \$7.7 million in lease revenue from Mission Bay Park will be transferred to the respective funds, as it exceeds the \$20.0 million threshold—this corresponding transfer is projected in the Citywide Program Expenditures Department and addressed in the Transfers Out section of this report.

## Sustainability and Mobility

The Sustainability and Mobility Department projects departmental revenues to be \$2.2 million under budget at fiscal year-end. This decrease is attributed to a reduction of \$1.1 million in Shared Mobility Devices (SMD) permitting revenue due to a decline in the volume of permitting requests. Due to an increase in theft and vandalism of scooters, only two vendors have requested permitting to operate in the City, which is less than the projected five vendors that was included in the budgeted revenue. Moreover, the department is projecting a decrease of \$1.0 million in billable work performed by the Mobility division because of limitations included in the existing agreements, which prevents the division from fully recovering the work being performed. The department is in the process of evaluating services provided by the Mobility division and opportunities to increase billable work.

## GENERAL FUND EXPENDITURES

General Fund expenditures are projected to end the year \$6.1 million, or 0.3 percent, under budget at fiscal year-end. As displayed in **Table 12: Summary of FY 2023 General Fund Expenditure Projections**, this is attributed to projected decreases of \$2.5 million in personnel expenditures and \$3.6 million in fringe and non-personnel expenditures.

Summary of FY 2023 General Fund Expenditure Projections					
Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Personnel Expenditures	767.0	767.0	764.5	2.5	0.3%
Fringe & Non-Personnel Expenditures <sup>1</sup>	1,186.5	1,194.0	1,190.4	3.6	0.3%
<b>Total Expenditures</b>	<b>\$ 1,953.5</b>	<b>\$ 1,961.0</b>	<b>\$ 1,954.9</b>	<b>\$ 6.1</b>	<b>0.3%</b>

<sup>1</sup> The Fiscal Year 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.

### PERSONNEL EXPENDITURES

Personnel expenditures are projected to be under budget by \$2.5 million, or 0.3 percent, at fiscal year-end, as displayed in **Table 13: FY 2023 General Fund Salaries and Wages Projections**.

FY 2023 General Fund Salaries and Wages Projections					
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries	667.8	667.8	633.4	34.4	5.2%
Overtime	77.6	77.6	106.7	(29.1)	-37.5%
Hourly Wages	13.1	13.1	13.1	(0.1)	-0.7%
Pay-in-Lieu of Annual Leave	6.7	6.7	6.8	(0.1)	-0.9%
Termination Pay	1.8	1.8	4.4	(2.6)	-148.7%
<b>Total Personnel Expenditures</b>	<b>\$ 767.0</b>	<b>\$ 767.0</b>	<b>\$ 764.5</b>	<b>\$ 2.5</b>	<b>0.3%</b>

### Salaries and Wages

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

Salaries and wages are projected at \$764.5 million by fiscal year-end, which represents a decrease of \$2.5 million, or 0.3 percent, under the current budget. There are variances within the five categories of personnel expenditures, with savings in the salaries category of \$34.4 million offset by an overage within the overtime category of \$29.1 million. Additionally, there is an increase of \$2.6 million in termination pay when compared to budget as a result of an increase in the number of employees who have separated from City employment.

### Discussion of Departments with Significant Variances from Budget

The following section highlights the departments with significant variances in personnel expenditures, defined as being greater than +/- \$1.0 million, from their budgets. **Table 14: FY 2023 Significant General Fund Personnel Expenditure Projections** displays the list of departments with significant variances from the current budget.

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Citywide Program Expenditures	\$ 16.2	\$ 16.2	\$ -	\$ 16.2	100.0%
Fire-Rescue	147.0	147.0	157.6	(10.6)	(7.2%)
General Services	10.9	10.9	9.8	1.2	10.7%
Library	26.5	26.5	24.9	1.6	5.9%
Police	300.1	300.1	311.3	(11.2)	(3.7%)
Stormwater	19.5	19.5	20.7	(1.3)	(6.5%)
Transportation	32.1	32.1	30.0	2.1	6.4%
All Other Departments	214.7	214.7	210.1	4.6	2.1%
<b>Total</b>	<b>\$ 767.0</b>	<b>\$ 767.0</b>	<b>\$ 764.5</b>	<b>\$ 2.5</b>	<b>0.3%</b>

### Citywide Program Expenditures

The Citywide Program Expenditures department is projecting personnel expenditures to be under budget by \$16.2 million at fiscal year-end. These savings are primarily associated with the estimated impacts resulting from labor negotiations with the City's public safety Recognized Employee Organizations (REO) that were not completed prior to the budget being adopted. At the time that the Fiscal Year 2023 Adopted Budget was approved, labor negotiations with these REOs were on-going and pending finalization. In strategic fiscal prudence, the City budgeted an estimated amount of personnel expenditures to be set aside to support potential salary increases that could result from the impending negotiations. Negotiations with these REOs were completed soon after the budget was approved and included wage increases that impact the Police and Fire-Rescue departments. As noted in the Appropriation Adjustments section of this report, these savings are proposed to be reallocated to the Police and Fire-Rescue departments to mitigate projected overages in personnel expenditures within these departments. If approved, the reallocation will completely eliminate the personnel expenditure savings within Citywide Program Expenditures department.

### Fire-Rescue

The Fire-Rescue department is projecting personnel expenditures to be over budget by \$10.6 million at fiscal year-end. Consistent with the First Quarter Report, this overage is primarily attributed to \$15.7 million in overtime expenditures primarily due to sworn constant staffing associated with backfill for sworn vacancies, leave time taken, COVID-related absences, and the delayed implementation of the Relief Pool due to lower than anticipated staffing levels, as well as Fire Dispatcher and seasonal Lifeguard services. Additionally, the current overtime budget does not account for Local 145 and Local 911 MOU general wage increases that were approved soon after the FY 2023 Adopted Budget was approved. Moreover, the overage in personnel expenditures is also due to an increase of \$2.5 million in the special pay category, which is also attributed to associated impacts from labor negotiations that were completed after the approval of the adopted budget. These overages are partially offset by saving of \$8.2 million in the salary category due to continued impacts from delays in the Fire Captain and

Engineer promotional processes, the graduation of the third academy occurring in August 2023 (FY 2024), and anticipated attrition. If the reallocation of personnel expenditure budgets noted in the Appropriation Adjustments section of this report is approved, the projected overage of \$10.6 million within the personnel expenditure category will be reduced to \$5.3 million.

### General Services

The General Services department is projecting personnel expenditures to be under budget by \$1.2 million in personnel expenditures at fiscal year-end. These savings are primarily in the salaries category and due to continued impacts in the department's ability to recruit and retain qualified candidates for a series of position classifications, including Building Service Technicians, Heating, Venting, Air Conditioning, and Refrigeration (HVACR) Technicians, Custodians, and Carpenters.

### Library

The Library department is projecting personnel expenditures to be under budget by \$1.6 million at fiscal year-end. These savings are primarily in the salaries category and associated with projected vacancies based on current recruitment efforts. While current efforts focus on attracting and retaining personnel, including the conversion of a series of hourly positions to half-time benefited positions in the FY 2022 Adopted Budget, the department continues to experience challenges with attracting and retaining personnel. These challenges are primarily the result of personnel requirements that limit the department's ability to make competitive offers that result in recruits declining offers—this includes most offers being made for half-time benefited positions versus full-time positions, prolonged hiring process, limitations with underfilling positions, and less competitive salaries. Additionally, a number of hires result in internal promotions and transfers, which creates additional vacancies. The department continues to work with the Personnel department to mitigate these challenges.

### Police

The Police department is projecting personnel expenditures to be over budget by \$11.2 million at fiscal year-end. This overage is primarily attributed to an increase of \$9.2 million in the overtime category, which represents a decrease of \$739,000 from the First Quarter Report. Consistent with the First Quarter Report, the increase in overtime expenditures is attributed to a need for extension of shift and patrol staffing backfill to address the increase in service calls, the rise in violent crime, and staffing shortages due to increased attrition. Additionally, there is an overage of \$1.3 million in the special pay category associated with labor negotiations that were completed soon after the FY 2023 Adopted Budget was approved. Moreover, there is a projected overage of \$2.0 million in termination pay as a result of increased attrition. These overages are primarily offset with savings of \$800,000 in the hourly category due to lower than anticipated need for Special Event Traffic Controllers; and \$575,000 in the salaries category due to projected vacancies. If the reallocation of personnel expenditure budgets noted in the Appropriation Adjustments section of this report is approved, the projected overage of \$11.2 million within the personnel expenditure category will be reduced to \$0.3 million. As requested in Section 2A: 10–12 of the Appropriation Ordinance (AO), **Attachment 6: Police Fiscal Year 2023 Appropriation Ordinance Update Memo**, provides further detail on Police Department Overtime expenditures, Neighborhood Policing expenditures, and plans for expenditure of budget balances for these items.

## Stormwater

The Stormwater department is projecting personnel expenditures to be over budget by \$1.3 million at fiscal year-end. This overage is primarily in the overtime category and attributed to increasing service level needs to address critical operation and compliance work, including storm drain emergency repairs, storm patrol during rain events, and additional street sweeping services to address audit recommendations.

## Transportation

The Transportation department is projecting personnel expenditures to be under budget by \$2.1 million at fiscal year-end. These savings are primarily attributed to \$2.6 million in the salaries category associated with projected vacancies based on the department's current recruitment efforts, which are extensive and focused on filling a series of positions by fiscal year-end. These savings are partially offset by an overage of \$610,000 in the overtime category as existing staff work to maintain current service levels, while the department continues recruitment efforts.

## NON-PERSONNEL EXPENDITURES

Fringe and non-personnel expenditures are projected at \$1.2 billion, which represents a decrease of \$3.6 million, or 0.3 percent, at fiscal year-end. The following section discusses variances for fringe, contracts, energy & utilities, and transfers out, which represent the categories with the largest non-personnel expenditure variances. Additionally, included in this section, are significant variances within General Fund departments not otherwise discussed in the categorical variance sections. **Table 15: FY 2023 General Fund Non-Personnel Expenditure Projections** displays the fringe and non-personnel expenditure projections by expenditure category.

Table 15 FY 2023 General Fund Non-Personnel Expenditure Projections					
					in millions
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fringe	\$ 511.4	\$ 511.4	\$ 491.8	\$ 19.7	3.8%
Supplies	38.9	39.3	38.3	1.0	2.5%
Contracts	360.9	362.2	369.1	(6.8)	-1.9%
Information Technology	61.1	60.3	60.3	(0.0)	0.0%
Energy and Utilities	55.5	55.7	59.6	(3.9)	-7.1%
Other	5.4	5.7	5.5	0.2	3.8%
Transfers Out <sup>1</sup>	133.6	143.6	148.9	(5.4)	-3.7%
Capital Expenditures	4.7	4.9	5.7	(0.8)	-16.9%
Debt	15.0	10.9	11.2	(0.3)	-2.9%
<b>Total</b>	<b>\$ 1,186.5</b>	<b>\$ 1,194.0</b>	<b>\$ 1,190.4</b>	<b>\$ 3.6</b>	<b>0.3%</b>

<sup>1</sup> The Fiscal Year 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.

## Fringe Benefits

Fringe benefits are projected at \$491.8 million by fiscal year-end. This is a decrease of \$19.7 million, or 3.8 percent, from the Fiscal Year 2023 current budget. The variance of \$19.7 million is due to a decrease of \$2.4 million in fixed fringe benefits and a decrease of \$17.3 million in variable fringe benefits. **Table 16: FY 2023 General Fund Fringe Benefits Projections** summarizes this detail.

FY 2023 General Fund Fringe Benefits Projections					
Table 16					in millions
Fringe Benefit Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fixed	\$ 368.7	\$ 368.7	\$ 366.3	\$ 2.4	0.7%
Variable	142.7	142.7	125.4	17.3	12.1%
<b>Total</b>	<b>\$ 511.4</b>	<b>\$ 511.4</b>	<b>\$ 491.8</b>	<b>\$ 19.7</b>	<b>3.8%</b>

### Fixed Fringe Benefits

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

Fixed fringe is projected to be under budget by \$2.4 million at fiscal year-end and is primarily attributed to savings in the distribution of ADC and OPEB that is partially offset by changes in reserve contributions to Long-Term Disability and Workers' Compensation.

### Variable Fringe Benefits

Variable expenditures associated with fringe benefits include Flexible Benefits, Supplemental Pension Savings Plan (SPSP), Medicare, Retiree Medical Trust, and the Deferred Retirement Option Plan (DROP). Variable fringe benefits are projected to be under budget by \$17.3 million at fiscal year-end. This is primarily due to a decrease in Flexible Benefits and SPSP combined to be under budget by \$18.8 million, which is offset by increases of \$996,000 in Medicare due to increased Overtime expenditures and \$885,000 in the 401(a) Retirement Plan associated with increased participation as a result of employees electing to join the pension system and transitioning out of SPSP. The primary drivers of this variance can be attributed to the increased vacancies in departments and the City being unable to project Proposition B employee election to either enter the pension system or remain in the City's SPSP, since this election occurred after the Fiscal Year 2023 Adopted Budget was finalized. This resulted in savings within SPSP and a reallocation of pension costs based on the split of positions between the General Fund and non-General Funds. The projected savings in variable fringe is anticipated to mitigate any increases in fringe and non-personnel expenditures projected by City departments, including increases associated with FY 2022 and FY 2023 Normal Costs and interest penalty payments paid out to impacted employees as part of the unwinding of Proposition B.

Flexible benefits are budgeted based on the health coverage selections of employees at the time the budget is developed. A portion of the variance is attributable to changes in coverage selections during open enrollment, which occurs after the budget is adopted. Also contributing to the variance is recent negotiated changes to the program that no longer allows certain employees to cash out unused credits. The budget assumed employees would pursue full usage of flexible benefit credits; however, there is savings as a result of some employees not fully



using their credits. Future budget development cycles will incorporate enhancements to better anticipate actual costs based on historical employee activity. The decrease in SPSP is primarily the result of the budget not knowing which employees impacted by the invalidation of Proposition B would enter the pension system. With new hires being a part of the pension system, the budgeted SPSP matches are no longer required. The invalidation of Proposition B led to an increase in 401(a) Retirement Plan costs with staff transitioning out of participation of SPSP. The increased projection for Medicare is primarily driven by increases in overtime within the Police and Fire-Rescue Departments.

## Contracts

The contracts category, which includes the cost of legal fees, insurance, refuse disposal fees, fleet vehicle usage and assignment fees, rent expenses, consulting services and other contractual expenses, is projected to exceed budget by \$6.8 million, or 1.9 percent, at fiscal year-end.

The overage in contracts is primarily attributed to \$9.8 million in interest penalty payments paid out to impacted employees as part of the unwinding of Proposition B—Proposition B is a pension reform initiative approved by San Diego voters in 2012 but invalidated by the California Superior Court in early 2021. As noted in the Appropriation Adjustments section of this report, a reallocation of savings related to Proposition B transition costs in the Citywide Program Expenditures Department and savings in the SPSP category are proposed be appropriated to departments with overages in contracts associated with Proposition B transition costs.

Other significant increases in contracts include the following:

- \$3.6 million increase in Parks and Recreation primarily due to a series of unanticipated expenditures including \$1.4 million in deferred maintenance that will be performed at the San Diego Humane Society Gaines Street location and \$2.6 million in unanticipated parking lighting repairs, roving park patrols, pool repairs and maintenance, fence repairs, debris maintenance and removal.
- \$2.2 million increase in Stormwater is primarily related to emergency channel maintenance and mitigation needs, specialized vehicle rentals related to backlog for vehicle purchases, and critical pump station repairs.
- \$1.5 million in Police primarily associated with the lease of range training facilities due to closure of the police range; and asbestos, lead and mold abatement maintenance.
- \$1.3 million in Fire-Rescue due to an increase in facility maintenance services, facility parking and lease expenses, reimbursable agreements for deployments, tuition reimbursements, fire promotional exams and assessments, state mandated underground storage tank testing, and waste removal and disposal.
- \$1.1 million in Library due to an increase in security services due to the department requiring more guards with specialized skills in Narcan administration and higher than anticipated cost in landscaping and janitorial services in new contracts.

These overages are primarily offset by the following savings:

- \$8.0 million in the Citywide Program Expenditures department associated with \$4.9 million in Proposition B transition costs—as noted in the Appropriation Adjustments



section of this report, these savings are proposed to be appropriated to departments with overages due to Proposition B penalty payments; and \$3.0 million in rent savings associated with the purchase of the Civic Center Plaza (CCP) building.

- \$945,000 in the Department of Real Estate and Airport Management for consulting services due to timing in the procurement and approvals of consulting services to evaluate City office space and progress in the Sports Arena project. These services are underway and will continue into FY 2024.

## Energy & Utilities

The energy and utilities category, which includes the costs for electricity, fuel, and other utility and energy expenses, is projected to be over budget by \$3.9 million, or 7.1 percent, at fiscal year-end. This overage is primarily attributed to increases in the energy and fuel non-discretionary accounts primarily due to increases in electricity usage and rates, and fuel prices, respectively. At the time of development of the electricity budget, anticipated usage was based on reduced department operations that included pandemic related restrictions. Since then, pandemic restrictions have been lifted and department operations and services have increased beyond pandemic levels. Moreover, while the development phase assumed an estimated rate increase set to begin January 2022, two additional rate increases have since been implemented impacting all rate classes. In particular, these increases in electricity usage and rates are anticipated to significantly impact the Fire-Rescue, Library, and Parks & Recreation Departments, which do not have operational options to decrease usage during the peak time-of-use (TOU) periods—this includes several library and parks sites serving as cool zones during high-heat events. Additionally, some departments are experiencing increases in non-discretionary diesel fuel expenditures. Since the development of the non-discretionary budget, fuel prices, in particular diesel, have increased significantly, resulting in a projected average increase of 89 cents per gallon.

## Transfers Out

The transfers out category, which includes transfers of funding between City funds, is projected to exceed budget by \$5.4 million, or 3.7 percent, at fiscal year-end. The overage is primarily attributed to \$7.7 million in higher than anticipated transfers to the San Diego Regional Parks Improvement Fund and the Mission Bay Park Improvement Fund due to higher than projected Mission Bay lease revenues. Per City Charter section 55.2, Mission Bay revenue in excess of \$20.0 million is transferred to these funds based on the calculation listed in the charter. This increase is due to the projected increase in Mission Bay revenue noted in the Departmental Revenues section of this report—the total transfer is now projected to be \$19.5 million. Additionally, the overage is also attributed to an increase of \$5.0 million in the transfer to the Public Liability Reserve which will fully fund the Public Liability Fund reserve for FY 2023, and is further detailed in the Non-General Funds Reserves section of this report.

These increases are partially offset by savings of \$5.8 million in the transfer to the Bridge to Home Program due to a delay in the sale of Tailgate Park, which is currently under litigation and is now anticipated to occur in FY 2024; and \$1.6 million in the reallocation of the SDG&E minimum bid transfer to the Energy Independence Fund (EIF), which will now post directly into the EIF as revenue instead of posting the revenue to the General Fund and then transferring it to the EIF.

## Other Departments with Notable Non-Personnel Expenditure Variances

### Environmental Services

The Environmental Services department projects non-personnel expenditures, excluding fringe, to exceed budget by \$2.3 million at fiscal year-end. This overage is primarily attributed to \$3.3 million in a one-time reimbursement to the Recycling Fund (\$2.5 million) and the Refuse Disposal Fund (\$776,000) for vehicles that transferred from these funds to the General Fund. These vehicles support operations in the Organic Waste Collection Program, which in accordance with Senate Bill (SB) 1383, is now funded by the General Fund.

### Homelessness Strategies and Solutions

The Homelessness Strategies and Solutions department projects non-personnel expenditures, excluding fringe, to be over budget by \$470,000 at fiscal year-end associated with increases in contractual services to support ongoing homeless shelter needs and services. Per Council resolution R-313615, **Attachment 8: Homelessness Strategies and Solutions Department Update Memo** provides updates on spending of State grants and other funding related to homelessness.

### Police

The Police department projects non-personnel expenditures, excluding fringe, to exceed budget by \$6.1 million at fiscal year-end. This overage includes \$1.2 million in supplies including ammunition, crime lab equipment and chemicals, medical supplies, and materials for facilities equipment maintenance. Additionally, \$4.9 million is primarily attributed to \$1.3 million in Proposition B Penalty Payments and \$1.3 million in electricity, which are addressed in the above contracts and energy & utilities category sections of this report.

### Transportation

The Transportation department projects non-personnel expenditures, excluding fringe, to be \$587,000 over budget at fiscal year-end. Notably, while non-personnel expenditures are projected to see a net overage due to Proposition B penalty interest payments and increased costs in energy and utilities, which are primarily addressed in the contracts and energy & utilities category sections of this report; these overages are partially offset with savings of \$1.1 million in supplies for traffic signal cabinet maintenance due to insufficient staffing levels to execute the replacement of signal cabinets and service meter pedestals—impacts to current recruitment efforts are detailed further in the Discussion of Departments with Significant Variances from Personnel Budget section of this report.

## PROPOSITION B UNWINDING

In early 2021, the California Superior Court invalidated Proposition B—a pension reform initiative approved by San Diego voters in 2012—which allowed for 3,174 employees to elect whether to join the San Diego City Employees' Retirement System (SDCERS). The reversal of Proposition B requires the City to address a series of costs in Fiscal Year 2023 including combined employee and City contribution shortfalls, impacts tied to interest penalty payments mandated by the court, and FY 2022 and FY 2023 normal costs associated with employees entering the SDCERS pension system. Additional related costs are expected for Fiscal Year 2024.

At the time that the FY 2023 Adopted Budget was developed, there was uncertainty surrounding the ultimate number of employees who would elect to enter SDCERS and, due to investment market volatility, the account balances in the SPSP-H plans of electing employees, which would be available to offset the cost to purchase service credits of those employees that joined SDCERS. Additionally, the City did not know how the SDCERS board would determine the timing of repayment of the unfunded pension liability generated by the employee and employer contribution shortfall as Proposition B employees joined SDCERS. As a result, and as described earlier in this report, the FY 2023 Adopted Budget included budgetary allocations to ensure adequate budget was available to supplement anticipated expenditures associated with the unwinding of Proposition B. The FY 2023 Adopted Budget includes \$77.8 million citywide to address impacts from the unwinding of Proposition B, of which \$45.4 million is budgeted in the General Fund. This includes \$48.4 million to support citywide Proposition B Negotiations and \$29.4 million in SPSP-H expenditure related budget (\$17.4million in the General Fund) that is expected to go mostly unused since most eligible employees have transferred into the SDCERS pension system and will no longer participate in the SPSP-H defined contribution plan.

Following 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 SDCERS and the City has updated estimates for costs associated with the unwinding of Proposition B. These include \$22.8 million in one-time costs related to the interest penalty payments mandated by the court, of which \$14.0 million is related to the General Fund. Additionally, \$37.9 million in unpaid normal costs associated with FY 2022 and FY 2023, of which \$23.1 million relate to the General Fund. Both the interest penalty and unpaid normal cost components are expected to be paid in Fiscal Year 2023. **Table 17: FY 2023 Proposition B Unwinding Projections** compares the budgetary placeholders to the projected costs.

FY 2023 Proposition B Unwinding Projections					
Table 17 <span style="float: right;">in millions</span>					
Fund Type	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 45.5	\$ 45.5	\$ 37.1	\$ 8.4	18.4%
Non-General Fund	32.3	32.3	23.7	8.7	26.8%
<b>Total</b>	<b>\$ 77.8</b>	<b>\$ 77.8</b>	<b>\$ 60.7</b>	<b>\$ 17.0</b>	<b>21.9%</b>

During the current fiscal year, SDCERS actuary determined that the unfunded pension liability generated by the contribution shortfall after Proposition B employees joined the system is \$119.2 million, of which \$66.1 million is in the General Fund. In January 2023, the SDCERS Board voted to amortize this liability over 20 years. The first annual payment totaling approximately \$10.8 million (\$6.6 million in the General Fund) is due in FY 2024 and will not impact the current fiscal year. In addition, normal cost related to Proposition B employees is

estimated to be \$36.8 million citywide, which will result in an ongoing increase to the annual pension payment. These costs are offset by ongoing savings from the suspension of SPSP-H City contributions of approximately \$29.4 million, as most Proposition B employees will no longer be part of the SPSP-H defined contribution plan.

## GENERAL FUND BALANCES AND RESERVES

The City's Reserve Policy (Council Policy 100-20) documents the City's approach to establishing and maintaining reserves across City operations. The following section discusses the General Fund FY 2023 Projected Ending Fund Balance and reserve estimates.

### FISCAL YEAR 2023 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

**Table 18: FY 2023 General Fund Balances and Reserve Estimates** displays the General Fund balances and reserve estimates.

FY 2023 General Fund Balances and Reserve Estimates				
<i>Table 18</i>				<i>in millions</i>
Description	First-Quarter Projection	Year-End Projection	Variance	% of Operating Revenues <sup>1</sup>
<b>Fiscal Year 2023 Beginning Fund Balance</b>	<b>\$ 284.0</b>	<b>\$ 283.9</b>	<b>\$ (0.0)</b>	<b>19.6%</b>
<b>Fiscal Year 2023 Projected Activity</b>				
Revenue	1,948.8	1,982.0	33.2	
Expenditures	(1,953.5)	(1,954.9)	(1.4)	
<b>Net Projected Activity</b>	<b>(4.7)</b>	<b>27.1</b>	<b>31.8</b>	
<b>FY 2023 Projected Ending Fund Balance</b>	<b>\$ 279.2</b>	<b>\$ 311.0</b>	<b>\$ 31.8</b>	<b>21.5%</b>
Emergency Reserve <sup>2</sup>	107.6	107.6	-	7.4%
Stability Reserve	99.5	99.5	-	6.9%
<b>FY 2023 Projected Reserve Balance</b>	<b>207.1</b>	<b>207.1</b>	<b>-</b>	<b>14.3%</b>
<b>FY 2023 Projected Available Fund Balance</b>	<b>\$ 72.1</b>	<b>\$ 103.9</b>	<b>\$ 31.8</b>	<b>7.2%</b>

<sup>1</sup> Based on FY 2020 - FY 2022 operating revenues as reported in the ACFR of the respective fiscal year in accordance with the City's Reserve Policy (CP 100-20).

<sup>2</sup> Includes the Fiscal Year 2023 budgeted \$1.5 million contribution to the General Fund reserves.

In response to the COVID-19 pandemic, the Fiscal Year 2021 and 2022 Adopted Budgets did not include contributions to General Fund Reserves, which resulted in the reserve balances falling below the targeted amounts included in the City's Reserve Policy that was in effect in those fiscal years. As the City continues to emerge from the depths of the pandemic, it has started to address the impacts on reserve balances resulting from the suspension of contributions in prior fiscal years. In December 2022 the City's Reserve Policy was updated to reflect revised target percentages by fiscal year with the goal of achieving reserves totaling 16.7% of operating revenues by Fiscal Year 2030. In Fiscal Year 2023, a \$1.5 million contribution to the Emergency Reserve was made bringing the total balance of General Fund reserves to \$207.1 million, or 14.3% of operating revenues, to be in alignment with the updated Reserve Policy.

The Fiscal Year 2023 projected available fund balance in excess of reserves (excess equity) based on projected activity is estimated at \$103.9 million, which is an increase of \$31.8 million from the amounts reported in the First Quarter Report and assumed in the Adopted Budget.

The Mid-Year Report does not include any action items for Council consideration regarding the use of Excess Equity; however, authority for its use may be requested in subsequent budget monitoring reports for Fiscal Year 2023 or through the Fiscal Year 2024 budget development process to potentially address the additional costs associated with the Fiscal Year 2024 Normal Cost for those employees who have transitioned into the pension system.

## **Pension Payment Stabilization Reserve**

The Pension Payment Stabilization Reserve (Pension Reserve) was established per the City's Reserve Policy to mitigate any increases in the annual pension payment, also known as the Actuarially Determined Contribution (ADC), which is calculated by the San Diego City Employees' Retirement System's (SDCERS) actuary. The Pension Reserve target is set in the reserve policy at 8.0 percent of the three most recent fiscal years' ADC payments.

The Fiscal Year 2023 Adopted Budget included the use of \$7.9 million from the Pension Reserve to mitigate potential costs associated with the unwinding of Proposition B. As outlined in the updated City Reserve Policy, contributions to the Pension Reserve are not anticipated to occur until the Emergency and Stability Reserves reach the targeted 16.7% balance in Fiscal Year 2030.

## NON-GENERAL FUNDS

### Airports Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 7.1	\$ 7.1	\$ 7.6	\$ 0.5	7.1%
Personnel Expenditures	1.7	1.7	1.5	0.2	12.3%
Fringe & Non-Personnel Expenditures	7.8	7.8	7.5	0.3	4.0%
<b>Expenditures</b>	9.5	9.5	9.0	0.5	5.5%
<b>Net Year-End Projection</b>	\$ (2.4)	\$ (2.4)	\$ (1.4)	\$ 1.0	

Revenues in the Airports Fund are projected to be over budget by \$507,000, or 7.1 percent, at fiscal year-end. This increase is primarily due to increases in fuel flowage fees and monthly parking revenue.

Expenditures in the fund are projected to be under budget by \$523,000, or 5.5 percent, at fiscal year-end. These savings are primarily attributed to \$326,000 in personnel and fringe savings due to current vacancies, which are projected to be filled by fiscal year-end. Additionally, the department is projecting savings of \$196,000 in supplies and IT discretionary expenditures.

### Central Stores Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 7.7	\$ 7.7	\$ 7.7	\$ (0.0)	0.0%
Personnel Expenditures	0.8	0.8	0.7	0.0	5.9%
Fringe & Non-Personnel Expenditures	6.6	6.6	6.7	(0.0)	-0.5%
<b>Expenditures</b>	7.4	7.4	7.4	0.0	0.1%
<b>Net Year-End Projection</b>	\$ 0.3	\$ 0.3	\$ 0.3	\$ 0.0	

Revenues and expenditures in the Central Stores Fund are projected to be at budget by fiscal year-end.

### Concourse and Parking Garages Operating Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 2.5	\$ 2.5	\$ 2.9	\$ 0.4	15.9%
Personnel Expenditures	0.1	0.1	0.2	(0.0)	-1.4%
Fringe & Non-Personnel Expenditures	2.6	2.6	2.5	0.1	3.9%
<b>Expenditures</b>	2.7	2.7	2.6	0.1	3.6%
<b>Net Year-End Projection</b>	\$ (0.2)	\$ (0.2)	\$ 0.3	\$ 0.5	

Revenues in the Concourse and Parking Garages Operating Fund are projected over budget by \$361,000, or 15.9 percent, at fiscal year-end. Parking revenue at the Evan Jones Parkade, Civic Center Plaza, and Horton Plaza has increased due to increasing parking permits, fewer holds



on monthly parking passes as more people return to the office, and increased transient parking resulting from events at Golden Hall.

Expenditures in the fund are projected to be under budget by \$98,000, or 3.6 percent, at fiscal year-end, primarily due to savings in contracts.

## Development Services Fund

					<i>in millions</i>
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 105.3	\$ 105.3	\$ 119.7	\$ 14.4	13.7%
Personnel Expenditures	52.7	52.7	52.8	(0.1)	-0.2%
Fringe & Non-Personnel Expenditures	57.6	57.6	56.5	1.1	1.9%
<b>Expenditures</b>	110.3	110.3	109.3	1.0	0.9%
<b>Net Year-End Projection</b>	\$ (4.9)	\$ (4.9)	\$ 10.4	\$ 15.4	

Revenues in the Development Services Fund are projected to be over budget by \$14.4 million, or 13.7 percent, at fiscal year-end. This increase is mainly attributed \$8.7 million in a one-time lease reimbursement for FY 2020-2022 101 Ash Street office rent payments, in accordance with the 101 Ash Street settlement agreement. The department is also projecting a surplus of \$8.7 million due to an increase in issuance of building permits and a 4.99% fee increase that went into effect on September 13, 2022 to recover costs from the approved FY 2022 salary increases. The increases in revenue are partially offset by a decrease of \$1.5 million in billable work for subdivision deposit accounts and inspection reviews due to a back-log of billable work.

Expenditures are projected to be under budget by \$967,000, or 0.9 percent, at fiscal year-end. The decrease is primarily attributed to \$2.1 million in fringe benefits and \$443,000 in decreased need for micrographic supplies. These savings are primarily offset by an increase of \$1.1 million primarily due to FY 2022 and FY 2023 Normal Costs associated with the unwinding of Proposition B.

## Engineering & Capital Projects Fund

					<i>in millions</i>
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 136.8	\$ 136.8	\$ 133.9	\$ (3.0)	-2.2%
Personnel Expenditures	72.4	72.4	75.4	(2.9)	-4.0%
Fringe & Non-Personnel Expenditures	69.2	69.2	70.5	(1.3)	-1.9%
<b>Expenditures</b>	141.6	141.6	145.8	(4.2)	-3.0%
<b>Net Year-End Projection</b>	\$ (4.8)	\$ (4.8)	\$ (12.0)	\$ (7.2)	

Revenues are projected under budget by \$3.0 million, or 2.2%, at fiscal year-end. This decrease is primarily attributed to \$3.1 million in reduced billable work performed by staff due to leave time taken and reduced direct work on projects of new hires while they are trained. The department has experienced a continued trend in employees utilizing their leave for travel and COVID-related absences, which impacts the department's capacity to meet service levels and perform billable work. Additionally, as the department onboards new staff, it takes approximately four months for new hires to be trained and become fully billable. These

decreases are partially offset by an overage of \$172,000 in a one-time lease reimbursement for FY 2020–2022 101 Ash Street office rent payments, in accordance with the 101 Ash Street settlement agreement.

Expenditures are projected to exceed budget by \$4.2 million, or 3.0 percent, at fiscal year-end. This increase is primarily attributed to \$2.9 million in personnel expenditures and \$805,000 in fringe benefits associated with extensive recruitment efforts to fill positions, including hiring more positions than anticipated and filling positions at a higher salary step than was budgeted. Additionally, overages of \$455,000 in non-personnel expenditures primarily attributed to information technology goods and services rendered in FY 2022, however, payments were delayed until FY 2023.

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

## Fleet Operating Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 61.4	\$ 61.4	\$ 65.3	\$ 3.9	6.3%
Personnel Expenditures	14.5	14.5	14.4	0.1	0.6%
Fringe & Non-Personnel Expenditures	50.6	50.6	54.6	(3.9)	-7.7%
<b>Expenditures</b>	65.1	65.1	68.9	(3.8)	-5.9%
<b>Net Year-End Projection</b>	\$ (3.7)	\$ (3.7)	\$ (3.6)	\$ 0.1	

Revenues in the Fleet Operating Fund are projected to be over budget by \$3.9 million, or 6.3 percent at fiscal year-end. This increase is primarily attributed to \$1.3 million in fuel billing and \$2.8 million in usage fee revenue, which are received to offset the operating expenses associated with departments' maintenance of vehicles and equipment.

Expenditures are projected over budget by \$3.8 million, or 5.9 percent, at fiscal year-end. This increase is primarily attributed to \$2.1 million in operating expenses associated with vehicle repair and maintenance costs, \$1.7 million in vehicle replacement fees as well as rent expenditures, and \$1.4 million in fuel purchases. Due to continued supply chain issues and persistent inflation, the cost of auto repair related supplies and auto parts continue to increase. Additionally, since the FY 2023 non-discretionary budget for fuel was developed, fuel prices increased, in particular diesel which increased significantly—an average of 89 cents per gallon. These increases are partially offset with a decrease of \$1.2 million in fringe benefits.

## Golf Course Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 23.5	\$ 23.5	\$ 28.2	\$ 4.7	20.1%
Personnel Expenditures	5.9	5.9	5.8	0.0	0.4%
Fringe & Non-Personnel Expenditures	16.1	16.1	17.2	(1.0)	-6.4%
<b>Expenditures</b>	22.0	22.0	23.0	(1.0)	-4.6%
<b>Net Year-End Projection</b>	\$ 1.5	\$ 1.5	\$ 5.2	\$ 3.7	

Revenues in the Golf Course Fund are projected to be over budget by \$4.7 million, or 20.1 percent, at fiscal year-end. This increase is primarily attributed to charges for services revenue from increased golf rounds at the golf courses due to a sustained popularity in the sport that began during the pandemic; and a 3–5% increase in golf green fees implemented at the Torrey Pines, Balboa Park, and Mission Bay Golf Courses, which became effective on January 1, 2023.

Expenditures are projected to be over budget by \$1.0 million, or 4.6 percent, at fiscal year-end. This increase is primarily attributed to an increase in land use lease payments based on 9.9% of FY 2021 gross operating revenue, which reflects a record number of golf rounds following the surge in popularity of the sport during the pandemic—and a flat fee of \$1,806 per acre.

## Recycling Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 27.3	\$ 27.3	\$ 32.6	\$ 5.4	19.6%
Personnel Expenditures	6.8	6.8	6.7	0.1	1.3%
Fringe & Non-Personnel Expenditures	20.8	20.8	20.9	(0.1)	-0.4%
<b>Expenditures</b>	27.6	27.6	27.6	0.0	0.0%
<b>Net Year-End Projection</b>	\$ (0.4)	\$ (0.4)	\$ 5.0	\$ 5.4	

Revenues in the Recycling Fund are projected to be over budget by \$5.4 million, or 19.6 percent, at fiscal year-end. The increase in revenue is primarily due to \$2.5 million in a one-time transfer from the General Fund as reimbursement for Organic Waste Collection Program vehicles that were transferred from the Recycling Fund to the General Fund—in accordance with Senate Bill (SB) 1383, this program is now funded by the General Fund. Additionally, \$2.3 million in facility franchise fee payments from FY 2022 were collected in FY 2023.

Expenditures are projected to remain at budget by fiscal year-end.

## Refuse Disposal Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 40.4	\$ 40.4	\$ 42.8	\$ 2.5	6.1%
Personnel Expenditures	9.3	9.3	9.4	(0.1)	-1.0%
Fringe & Non-Personnel Expenditures	37.8	37.8	36.0	1.9	4.9%
<b>Expenditures</b>	47.2	47.2	45.4	1.8	3.8%
<b>Net Year-End Projection</b>	\$ (6.8)	\$ (6.8)	\$ (2.6)	\$ 4.2	

Revenues in the Refuse Disposal Fund are projected to be over budget by \$2.5 million, or 6.1 percent, at the fiscal-year end. This increase is primarily due to \$2.0 million in increased tonnage from customers at the Miramar Landfill and \$776,000 in a one-time reimbursement from the General Fund for Organic Waste Collection Program vehicles that were transferred from the Refuse Disposal Fund to the General Fund—in accordance with Senate Bill (SB) 1383 this program is now funded by the General Fund.

Expenditures in the Refuse Disposal Fund are projected to be under budget by \$1.8 million, or 3.8 percent, at the fiscal-year end. These savings are primarily attributed to Street Litter vehicles reaching replacement age, which eliminates respective assignment fees.

## Sewer Utility Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 708.0	\$ 708.0	\$ 657.1	\$ (50.9)	-7.2%
Personnel Expenditures	39.7	68.2	67.1	1.1	1.6%
Fringe & Non-Personnel Expenditures	379.3	350.8	349.5	1.3	0.4%
<b>Expenditures</b>	419.0	419.0	416.6	2.4	0.6%
<b>Net Year-End Projection</b>	<b>\$ 289.0</b>	<b>\$ 289.0</b>	<b>\$ 240.5</b>	<b>\$ (48.6)</b>	

Revenues for the Sewer Utility funds are projected to be under budget by \$50.9 million, or 7.2 percent, at fiscal year-end due to the following:

- \$53.8 million net decrease in capital expenditure reimbursements from State Revolving Fund (SRF) loans and City bond offerings. However, this simply reflects an update in anticipating timing of reimbursements, and it is expected that these will be received in future fiscal years. This projection assumes no use of the City's short-term variable interest revolver.
- \$5.8 million reduction in various miscellaneous revenues, including interest earnings, rents and concessions, and Sewer Service Charges.

Offsetting these projected reductions is an increase of \$7.6 million in higher contributions from the participating agencies and sales of system by-products tied to the Metro Wastewater Joint Powers Agreement (JPA), which is coalition of 12 municipalities and special districts that share in the use of the City's regional wastewater facilities. Usage rates for the participating agencies are based on the percentage of wastewater flow that they generate.

Sewer utility revenues for the Third Quarter Report will reflect updated information based on multi-family residential and commercial-industrial usage, which are billed based on monthly water consumption. Single family residential, the utilities' largest customer base, are expected to be updated in the May Revision for the FY 2024 budget to reflect the results from the winter monitoring usage period, if adjustments are needed.

Expenditures in the Sewer Utility funds are projected to be under budget by \$2.4 million, or 0.6 percent, at fiscal year-end, primarily due to the following:

- \$1.1 million in savings in personnel expenditures due to current and anticipated vacancies. The department has developed a hiring plan to fill the majority of current vacancies, however, it is anticipated that a number of these hires will be internal promotions and transfers, which will create additional vacancies.
- \$1.3 million net savings in fringe and non-personnel expenditures. The department is currently projecting a \$21.0 million increase in expenditures associated with chemical supplies and energy usage due to supply chain issues in the chemical procurement process and due to unanticipated increases in electricity usage and rates coupled with the end of independent power generator projects at some wastewater facilities. However, there has been considerable savings as a result of delays in contracts for consulting and technical services, higher capitalizable costs associated to Pure Water, as well as reduced debt service costs based on slower capital expenditure assumptions.

than included in the budget. These savings are able to offset the increased costs tied to chemicals and energy use.

## Underground Surcharge Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 79.5	\$ 79.5	\$ 77.7	\$ (1.9)	-2.4%
Personnel Expenditures	2.1	2.1	2.0	0.1	3.0%
Fringe & Non-Personnel Expenditures	91.0	91.0	35.2	55.8	61.3%
<b>Expenditures</b>	93.0	93.0	37.2	55.8	60.0%
<b>Net Year-End Projection</b>	\$ (13.5)	\$ (13.5)	\$ 40.4	\$ 53.9	

The Underground Surcharge Fund was established to account for activities related to the undergrounding of utilities, and receives and disburses undergrounding surcharge revenue in accordance with the City's franchise agreements with SDG&E.

Revenues in the Underground Surcharge Fund are projected under budget by \$1.9 million, or 2.4 percent, at fiscal year-end. This decrease is primarily due to \$2.2 million in lower interest earned on available fund balance; and \$355,000 in one-time time lease reimbursement for FY 2020-2022 101 Ash Street office rent payments, in accordance with the 101 Ash Street settlement agreement.

Expenditures in the fund are projected to be under budget by \$55.8 million, or 60.0 percent, at fiscal year-end. These savings are primarily attributed to deferred SDG&E construction projects. Following the adoption of the new Undergrounding Memorandum of Understanding (MOU) with SDG&E, in April 2022, SDG&E requested a six to nine-month deferral to the start of new construction projects. Based on the most recent project schedule, the department anticipates a gradual resumption of construction phase activity and return to anticipated service levels by fiscal year-end.

## Water Utility Operating Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 1,167.2	\$ 1,167.2	\$ 866.2	\$ (301.0)	-25.8%
Personnel Expenditures	63.4	63.4	64.1	(0.7)	-1.1%
Fringe & Non-Personnel Expenditures	566.4	566.4	567.8	(1.4)	-0.2%
<b>Expenditures</b>	629.8	629.8	631.9	(2.1)	-0.3%
<b>Net Year-End Projection</b>	\$ 537.4	\$ 537.4	\$ 234.3	\$ (303.1)	

Revenues in the Water Utility Operating Funds are projected to be under budget by \$301.0 million, or 25.8 percent, at fiscal year-end. This decrease is primarily attributed to the following:

- \$269.0 million net decrease of capital expenditure reimbursements under the Water Infrastructure Finance and Innovation Act (WIFIA), SRF loans, and the City's upcoming issuance of revenue bonds to pay down Commercial Paper debt. Of this variance, \$250.0 million is due to differences in budgetary versus cash flow perspectives associated with the pay down of the Commercial Paper debt. While the pay down will retire short term

debt, it will not have the budgetary impact for the operating fund that the FY 2023 budget had assumed. For the remaining variance, the department anticipates any reduction in reimbursements for capital expenses will generate revenue in future fiscal years.

- \$28.8 million reduction in projected water sales than anticipated when the budget was developed but is slightly less than the 5-Year Outlook projection. Water sales is heavily dependent on the amount of rainfall received during the year and average monthly temperatures, with historical trends assuming water use is highest in the summer months in line with higher temperatures and low rainfall. The impact of recent significant rainfalls will be factored into further evaluations which will inform projections in the Third Quarter Report and assumptions for the Fiscal Year 2024 budget.

Expenditures in the Water Utility Operating Funds are projected to be over budget by \$2.1 million, or 0.3 percent at fiscal year-end, primarily due to the following:

- \$7.2 million increase resulting from the Water system making a concerted effort to pay back short-term Commercial Paper debt due to the rising interest rate environment. This is being accomplished using cash on hand instead of holding the note until grant funds could be issued. It is expected that this variance from budget will be eliminated from future monitoring reports as the department has increased the budget pursuant to authority granted under Appropriation Ordinance Section 2(D)(3)(b).
- \$2.4 million increase in energy and utilities costs due to higher than anticipated electricity usage and rates for the fiscal year which is impacting numerous departments as explained in earlier sections of this report.

Offsetting these overages is savings of \$5.2 million within the remaining non-personnel expenditure categories as a result of supply chain disruptions postponing the purchase of various supplies, reduction in operating related expenses associated with Operations and Management (O&M) Pure Water program management costs, IT expenses coming in lower than anticipated or using CIP funds, and a reduction in water purchases due to the projected usage of more local water in the remaining periods of the fiscal year.



## Non-General Funds Reserves

The City's Reserve Policy (Council Policy 100-20) documents the City's approach to establishing and maintaining reserves across City operations. **Table 19: FY 2023 Non-General Fund Reserves** displays each Non-General Fund Reserve, the respective FY 2023 Target, and Target Status—all Non-General Fund Reserves are currently projected to be on target by fiscal year-end. When compared to the First Quarter Report, FY 2023 Targets may reflect revised amounts based on updated audited financial statements, actuarial valuations, or other respective variables which impact reserve target calculations.

Non-General Fund Reserves				
Table 19			in millions	
Description	Fund Name	Reserve Type	FY 2023 Target	Status
Development Services	Development Services Fund	Operating Reserve	\$ 10.1	On Target
Golf Course	Golf Course Fund	Operating Reserve	3.3	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	19.4	On Target
	Water Utility Funds	Emergency Operating Reserve	51.4	On Target
		Emergency Capital Reserve	5.0	On Target
		Rate Stabilization Fund Reserve	28.0	On Target
		Secondary Purchase Reserve	16.6	On Target
Risk Management	Public Liability Fund	Risk Management Reserve	38.8	On Target
	Workers' Compensation Fund	Risk Management Reserve	34.2	On Target
	Long-Term Disability Fund	Risk Management Reserve	4.9	On Target

When compared to the First Quarter Report, the status of the Risk Management Reserves has been revised from “Not on Target” to “On Target”—this includes the Public Liability Fund, Workers' Compensation Fund, and Long-Term Disability Fund reserves. This is the result of projected increases of \$600,000 in reserve contributions to each of the Long-Term Disability and Workers' Compensation reserves, as well as a projected increase of \$5.0 million in the transfer to the Public Liability Fund reserve.

The status of the remaining reserves remains unchanged from the First Quarter Report. The Department of Finance will continue to work with the respective departments to monitor non-General Fund reserves levels and provide respective updates in the Third Quarter Report. If needed, the report will include a plan to address any reserves that may not be on target to meet their respective reserve levels by fiscal year-end.



## Appropriation Adjustments

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

### RECOMMENDED ADJUSTMENTS

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

### Personnel Expenditure Reallocations

#### Citywide Program Expenditures, Fire-Rescue, and Police Departments

The General Fund requires a personnel expenditure reallocation among three General Fund departments in order to align budget with projections—this reallocation will result in a net zero impact to the General Fund salaries and wages category. The FY 2023 Adopted Budget included \$16.2 million in personnel expenditures in the Citywide Program Expenditures department associated with the estimated impacts of salary increases for the public safety Recognized Employee Organizations (REOs) that had not completed negotiations with the City at the time the budget was approved. As a result, the Citywide Program Expenditures Department is projecting a savings of \$16.2 million in personnel expenditures, which is proposed to be reallocated to the Police and Fire-Rescue Departments in the amounts of \$11.0 million and \$5.2 million, respectively—this reallocation will assist with mitigating salary increases that were not directly budgeted in the two departments. **Table 20: FY 2023 Mid-Year General Fund Personnel Expenditure Reallocation** displays the recommended reallocation.

FY 2023 Mid-Year General Fund Personnel Expenditure Reallocation					
Table 20		in millions			
Department		Expenditures Increase/(Decrease)		Net Impact	
Personnel Expenditure Reallocation (-)	\$	-	\$	(16.2)	\$ (16.2)
Citywide Program Expenditures		-		(16.2)	(16.2)
Personnel Expenditure Reallocation (+)	\$	16.2	\$	-	\$ 16.2
Fire-Rescue		5.2		-	5.2
Police		11.0		-	11.0
<b>General Fund Total</b>	<b>\$</b>	<b>16.2</b>	<b>\$</b>	<b>(16.2)</b>	<b>\$ -</b>

#### City Council Districts

The General Fund requires a personnel expenditure reallocation among the City Council Districts in order to align budget with anticipated projections. The FY 2023 Adopted Budget included the transfer of committee consultant positions into the respective City Council offices as well as the option to hire an additional 4.00 FTE positions with no additional funding and the understanding that expenditures would remain within the current budgets. When this was implemented, the personnel expenditure and fringe benefit budgets were incorrectly adjusted resulting in the current budget not matching the intent of the change. The proposed adjustment will reallocate budget from the fringe benefit category to the personnel

expenditure category within each respective Council District's budget—this reallocation will result in a net zero impact to each City Council District's bottom-line budget. **Table 21: FY 2023 Mid-Year City Council Budget Reallocation** displays the recommended reallocation.

FY 2023 Mid-Year City Council Budget Reallocation					
Table 21		in millions			
Department	Personnel Budget		Fringe Benefit Budget		Net Impact
Council District 1	\$	0.1	\$	(0.1)	\$ -
Council District 2		0.1		(0.1)	-
Council District 3		0.1		(0.1)	-
Council District 4		0.1		(0.1)	-
Council District 5		0.1		(0.1)	-
Council District 6		0.1		(0.1)	-
Council District 7		0.1		(0.1)	-
Council District 8		0.1		(0.1)	-
Council District 9		0.1		(0.1)	-
<b>General Fund Total</b>	<b>\$</b>	<b>1.2</b>	<b>\$</b>	<b>(1.2)</b>	<b>\$ -</b>

## Non-Personnel Expenditure Reallocations

### Proposition B Reallocation

The General Fund requires a non-personnel expenditure reallocation among various General Fund departments to support Proposition B transition costs and to align budget with projections—this reallocation will result in a net zero impact to the General Fund bottom-line. This request is balanced with a combination of savings related to Proposition B transition cost in the Citywide Program Expenditures Department and anticipated savings in the SPSP from select departments, as detailed earlier in this report. **Table 22: FY 2023 Mid-Year General Fund Proposition B Reallocation** displays the proposed reallocation.

FY 2023 Mid-Year General Fund Proposition B Reallocation					
Table 22		in millions			
Department	Expenditures Increase/(Decrease)				Net Impact
<b>Proposition B Reallocation (-)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>(10.5)</b>	<b>\$ (10.5)</b>
Citywide Program Expenditures		-		(2.4)	(2.4)
Police		-		(6.8)	(6.8)
Real Estate & Airport Management		-		(1.3)	(1.3)
<b>Proposition B Reallocation (+)</b>	<b>\$</b>	<b>10.5</b>	<b>\$</b>	<b>-</b>	<b>\$ 10.5</b>
City Attorney		1.9		-	1.9
City Council		2.0		-	2.0
Environmental Services		0.4		-	0.4
Facilities Services		0.4		-	0.4
Fire-Rescue		0.3		-	0.3
Library		1.0		-	1.0
Parks & Recreation		1.2		-	1.2
Stormwater		0.7		-	0.7
Transportation		0.9		-	0.9
Other Departments <sup>1</sup>		1.7		-	1.7
<b>General Fund Total</b>	<b>\$</b>	<b>10.5</b>	<b>\$</b>	<b>(10.5)</b>	<b>\$ -</b>

<sup>1</sup> Includes all General Fund departments receiving less than \$300,000 in reallocated budget

## Non-General Fund Appropriation Adjustments

Authorities are requested to increase appropriations in select Non-General Funds as discussed below and displayed in **Table 23: FY 2023 Mid-Year Non-General Fund Appropriation Adjustments**. All appropriation adjustments are balanced by an increase in budgeted revenue or use of fund balance.

FY 2023 Mid-Year Non-General Fund Appropriation Adjustments				
Table 23	in millions			
Non-General Fund	Increase / (Decrease)		Net Impact	
	Revenue	Expenditures		
Fleet Operations Operating Fund	\$ 3.5	\$ 3.5	\$ -	
Golf Course Fund	0.9	0.9	-	
Mission Bay/Balboa Park Improvement Fund	0.2	0.2	-	
Transient Occupancy Tax (TOT) Fund	-	0.2	0.2	
Non-General Fund Total	\$ 4.6	\$ 4.8	\$ (0.2)	

### Fleet Operations Operating Fund

The Fleet Operations Operating Fund requires an expenditure appropriation of \$3.5 million to mitigate a projected deficit in non-personnel expenditures resulting from increases in fuel costs, auto parts, and repair supplies discussed in the Non-General Fund section of this report. This request is balanced by an increase of \$3.5 million in revenue appropriations. As discussed in the Non-General Fund section of this report, the operating fund is projecting increases in revenue associated with usage fees and fuel billing.

### Golf Course Fund

The Golf Course Fund requires an expenditure appropriation of \$863,000 to mitigate deficits in non-personnel expenditures associated with increased land use lease payments. As discussed in the Non-General Fund section of this report, this increase is based on gross operating revenue—and a flat fee per golf course acre. This request is supported by an increase of \$863,000 in revenue due to increased golf rounds played at the golf courses resulting from sustained popularity in the sport following the pandemic.

### Mission Bay/Balboa Park Improvement Fund

The Mission Bay/Balboa Park Improvement Fund requires an expenditure appropriation of \$232,000 to support increased Balboa Park Tram expenditures. This request is balanced by a corresponding increase in revenue transferred from the Transient Occupancy Tax (TOT) Fund. As indicated in the TOT Fund section below, these expenditures are eligible for reimbursement from the TOT Fund as they support safety and maintenance of visitor related facilities.

### Transient Occupancy Tax (TOT) Fund

The TOT Fund requires an expenditure appropriation of \$232,000 to support a transfer out to the Mission Bay/Balboa Park Improvement Fund to mitigate an increase in Balboa Park Tram expenditures. In accordance with Council Policy 100-03, TOT funds can be used to support safety and maintenance of visitor related facilities, which includes operations in the Mission Bay/Balboa Park Improvement Fund.

## CONCLUSION

The Fiscal Year 2023 Mid-Year Report projects General Fund revenues will end the fiscal year over budget while expenditures are anticipated to end the year under budget, resulting in an increase to fund balance in excess of reserves (excess equity). It is important to note that while revenues are projecting to exceed budget levels, the City is still relying on the use of approximately \$147.6 million in American Rescue Plan Act funds to ensure continued City operations without having to reduce services.

General Fund revenues are projected to end the fiscal year \$33.2 million over the current budget, including an increase of \$44.0 million in Major General Fund Revenues offset by a decrease of \$10.8 million in departmental revenues. The primary driver of the increase in major revenues is the result of a positive local housing market, the impacts of a rise in inflation, and a continued demand for leisure travel following the COVID-19 pandemic.

General Fund Expenditures are projected to end the fiscal year \$6.1 million under budget, including \$2.5 million in personnel expenditures and \$3.6 million in fringe and non-personnel expenditures. While personnel expenditures are projected to end the fiscal year under budget, this is only due to savings within salaries exceeding the increase in Overtime, both of which are primarily due to the impacts of increased vacancies within departments and the difficulties departments face in filling positions. On the non-personnel expenditures side, savings are due in large part to the fiscally prudent decisions during the FY 2023 budget development process that included budgetary placeholders to ensure adequate budget was available to cover anticipated expenditures associated with the unwinding of Proposition B. These costs include the penalty payments and the anticipated payment of the FY 2022 and 2023 Normal Cost for employees who elected to join the pension system.

While the Mid-Year projections indicate overall expenditure savings, there still exists a need to request appropriation adjustments to reallocate budget from where it was included as a placeholder to the departments most impacted by the labor negotiations that were ongoing when the FY 2023 was adopted, the Proposition B transition costs, as well as other budgetary corrections. The proposed budgetary reallocations are intended to allow for continued departmental operations while having no impact on the General Fund's bottom-line budget.

In response to the COVID-19 pandemic, the Fiscal Year 2021 and 2022 Adopted Budgets did not include contributions to General Fund Reserves, resulting in the reserve balances falling below Reserve Policy target levels. In FY 2023, the City has updated the Reserve Policy to reflect updated reserve target percentages and budgeted a \$1.5 million contribution to the Emergency Reserve. The General Fund reserves are projected to end the fiscal year at \$207.1 million, consistent with the revised Reserve Policy. Additionally, the Risk Management reserves have also fallen below targeted levels in recent fiscal years; however, the Mid-Year Report includes additional contributions to these reserves to bring them up to FY 2023 targeted amounts.

Although this report is not proposing actions related to the projected General Fund Excess Equity, authority for its use may be requested in future budget monitoring reports or as part of the FY 2024 budget development process. It will be critically important for the City to make fiscally responsible decisions on the use of its Excess Equity, especially as the costs of

unwinding Proposition B are projected to impact future fiscal years while American Rescue Plan Act funds are projected to be fully consumed in Fiscal Year 2024.

DoF and City departments will continue to monitor revenues, expenditures, and all potential impacts associated with the changing economic environment. DoF will release the Third Quarter Report on May 16, 2023, which will contain updated projections and any other necessary budget adjustments for the City Council's consideration.

## ATTACHMENTS

1. General Fund Projected Revenues
2. General Fund Projected Expenditures
3. Non-General Fund Projections
4. Mid-Year Budget Monitoring Report – Vacancy Status Report
5. Fiscal Year 2023 Charter 39 Supporting Schedules, as of November 2022
6. Police Fiscal Year 2023 Appropriation Ordinance Update Memo
7. Reporting Requirements per the AO – City Attorney
8. Homelessness Strategies and Solutions Department Update Memo

## General Fund Projected Revenues

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund Major Revenues					
Charges for Current Services	\$ 26,733,914	\$ 26,733,914	\$ 27,048,539	\$ 314,625	1.2%
Franchise Fees <sup>2</sup>	93,763,376	93,763,376	91,754,252	(2,009,124)	-2.1%
Interest and Dividends	3,408,893	3,408,893	3,408,893	-	0.0%
Motor Vehicle License Fees	645,426	645,426	645,425	(1)	0.0%
Fines, Forfeitures, and Penalties	-	-	23,671	23,671	100.0%
Other Revenue	-	-	20	20	100.0%
Property Tax	706,243,579	706,243,579	715,663,900	9,420,321	1.3%
Property Transfer Tax	15,492,155	15,492,155	14,432,262	(1,059,893)	-6.8%
Refuse Collector Business Tax	1,227,000	1,227,000	1,484,197	257,197	21.0%
Revenue from Federal and Other Agencies	-	-	-	-	0.0%
Revenue from Money and Property	5,661,531	5,661,531	6,540,168	878,637	15.5%
Sales Tax	380,244,571	380,244,571	384,591,906	4,347,335	1.1%
Transfers In	195,643,195	195,643,195	206,849,821	11,206,626	5.7%
Transient Occupancy Tax <sup>3</sup>	135,181,525	135,181,525	155,829,219	20,647,694	15.3%
<i>Subtotal Major General Fund Revenues</i>	<i>\$ 1,564,245,165</i>	<i>\$ 1,564,245,165</i>	<i>\$ 1,608,272,274</i>	<i>\$ 44,027,109</i>	<i>2.8%</i>
City Auditor	\$ -	\$ -	\$ 347	\$ 347	100.0%
City Clerk	158,934	158,934	209,194	50,260	31.6%
City Planning	3,172,181	3,172,181	2,880,943	(291,238)	-9.2%
Citywide Program Expenditures	-	-	-	-	0.0%
Commission on Police Practices	-	-	174	174	100.0%
Communications	372,107	372,107	494,682	122,575	32.9%
Compliance	1,633,363	1,633,363	338,862	(1,294,501)	-79.3%
Council Administration	-	-	2,497	2,497	100.0%
Council District 1	-	-	-	-	0.0%
Council District 1 - Community Projects, Programs and Services	-	-	-	-	0.0%
Council District 2	-	-	-	-	0.0%
Council District 2 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 3	-	-	-	-	0.0%
Council District 3 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 4	-	-	-	-	0.0%
Council District 4 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 5	-	-	-	-	0.0%
Council District 5 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 6	-	-	-	-	0.0%
Council District 6 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 7	-	-	1,004	1,004	100.0%
Council District 7 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 8	-	-	-	-	0.0%



## General Fund Projected Revenues

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Council District 8 – Community Projects, Programs, and Services	\$ -	\$ -	\$ -	\$ -	0.0%
Council District 9	-	-	11,851	11,851	100.0%
Council District 9 – Community Projects, Programs, and Services	-	-	-	-	0.0%
Debt Management	628,250	628,250	510,440	(117,810)	-18.8%
Department of Finance	2,264,984	2,264,984	2,019,223	(245,761)	-10.9%
Department of Information Technology	1,115,520	1,115,520	617,121	(498,399)	-44.7%
Department of Real Estate and Airport Management	55,795,989	55,795,989	66,662,034	10,866,045	19.5%
Development Services	788,234	788,234	321,424	(466,810)	-59.2%
Economic Development	5,969,520	5,969,520	5,874,541	(94,979)	-1.6%
Environmental Services	1,397,220	1,397,220	1,504,683	107,463	7.7%
Ethics Commission	-	-	330	330	100.0%
Facilities Services	3,923,756	3,923,756	3,748,145	(175,611)	-4.5%
Fire-Rescue	56,928,588	56,928,588	55,189,711	(1,738,877)	-3.1%
Government Affairs	319,094	319,094	-	(319,094)	-100.0%
Homelessness Strategies & Solutions	393,605	393,605	654,404	260,799	66.3%
Human Resources	1,098,825	1,098,825	377,342	(721,483)	-65.7%
Library	1,459,597	1,459,597	1,660,725	201,128	13.8%
Office of Boards and Commissions	-	-	14	14	100.0%
Office of Emergency Services	1,602,742	1,602,742	1,729,328	126,586	7.9%
Office of Race & Equity	-	-	-	-	0.0%
Office of the Chief Operating Officer	-	-	11,238	11,238	100.0%
Office of the City Attorney	3,748,965	3,748,965	3,598,480	(150,485)	-4.0%
Office of the City Treasurer	52,560,219	52,560,219	45,300,714	(7,259,505)	-13.8%
Office of the Independent Budget Analyst	-	-	-	-	0.0%
Office of the Mayor	-	-	6,607	6,607	100.0%
Parks and Recreation	54,872,747	54,872,747	54,861,147	(11,600)	0.0%
Performance and Analytics	-	-	368	368	100.0%
Personnel	5,390	5,390	36,791	31,401	582.6%
Police	53,496,725	53,496,725	48,845,106	(4,651,619)	-8.7%
Public Utilities	1,786,075	1,786,075	1,634,610	(151,465)	-8.5%
Purchasing and Contracting	2,422,363	2,422,363	1,247,110	(1,175,253)	-48.5%
Sustainability & Mobility	2,848,201	2,848,201	620,049	(2,228,152)	-78.2%
Storm Water	12,201,322	12,201,322	11,646,711	(554,611)	-4.5%
Transportation	61,595,235	61,595,235	61,100,213	(495,022)	-0.8%
<i>Subtotal Departmental General Fund Revenues</i>	<i>\$ 384,559,751</i>	<i>\$ 384,559,751</i>	<i>\$ 373,718,163</i>	<i>\$ (10,841,588)</i>	<i>-2.8%</i>
<b>Total General Fund Revenues</b>	<b>\$ 1,948,804,916</b>	<b>\$ 1,948,804,916</b>	<b>\$ 1,981,990,436</b>	<b>\$ 33,185,520</b>	<b>1.7%</b>

The current budget presented in this table is as of November 2022 (accounting period 5) unless otherwise noted.

<sup>1</sup>The Fiscal Year 2023 Adopted Budget included several reorganizations and restructures. The accounting structure changes were approved as part of the FY 2023 budget process.

<sup>2</sup>Total City FY 2023 Adopted Budget for Franchise Fees is \$195.0 million and the projection is \$193.0 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

<sup>3</sup>Total City FY 2023 Adopted Budget for Transient Occupancy Tax is \$256.7 million and the projection is \$296.1 million. The balance is budgeted in the Transient Occupancy Tax Fund.

## General Fund Projected Expenditures

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Auditor	\$ 4,562,333	\$ 4,562,333	\$ 4,279,476	\$ 282,857	6.2%
City Clerk	6,951,684	6,951,684	6,734,252	217,432	3.1%
City Planning	9,882,949	9,882,949	9,381,677	501,272	5.1%
Citywide Program Expenditures <sup>2</sup>	257,114,816	264,567,316	245,491,623	19,075,693	7.2%
Commission on Police Practices	2,550,352	2,550,352	1,037,683	1,512,669	59.3%
Communications	6,018,908	6,018,908	6,138,295	(119,387)	-2.0%
Compliance	4,642,842	4,642,842	4,677,832	(34,990)	-0.8%
Council Administration	2,812,705	2,812,705	2,126,875	685,830	24.4%
Council District 1	1,702,633	1,702,633	1,824,592	(121,959)	-7.2%
Council District 1 - Community Projects, Programs and Services	150,000	150,000	150,000	-	0.0%
Council District 2	1,693,581	1,693,581	1,901,374	(207,793)	-12.3%
Council District 2 - Community Projects, Programs and Services	150,000	150,000	152,489	(2,489)	-1.7%
Council District 3	1,648,563	1,648,563	1,996,329	(347,766)	-21.1%
Council District 3 - Community Projects, Programs and Services	150,000	149,000	149,000	-	0.0%
Council District 4	1,841,981	1,841,981	1,779,368	62,613	3.4%
Council District 4 - Community Projects, Programs and Services	150,000	150,000	148,518	1,482	1.0%
Council District 5	1,656,622	1,656,622	1,819,900	(163,278)	-9.9%
Council District 5 - Community Projects, Programs and Services	150,000	150,000	150,000	-	0.0%
Council District 6	1,538,659	1,538,659	1,491,029	47,630	3.1%
Council District 6 - Community Projects, Programs and Services	326,972	308,197	308,197	-	0.0%
Council District 7	1,684,357	1,684,357	1,776,680	(92,323)	-5.5%
Council District 7 - Community Projects, Programs and Services	150,000	150,000	150,000	-	0.0%
Council District 8	1,918,741	1,918,741	1,750,243	168,498	8.8%
Council District 8 - Community Projects, Programs and Services	306,795	306,795	306,795	-	0.0%
Council District 9	1,489,794	1,489,794	1,679,982	(190,188)	-12.8%
Council District 9 - Community Projects, Programs and Services	150,000	150,000	150,000	-	0.0%
Debt Management	2,737,315	2,737,315	2,373,905	363,410	13.3%
Department of Finance	21,042,149	21,042,149	21,527,437	(485,288)	-2.3%
Department of Information Technology	2,881,016	2,881,016	1,784,358	1,096,658	38.1%
Department of Real Estate and Airport Management	8,911,626	8,911,626	6,307,776	2,603,850	29.2%
Development Services	11,490,472	11,490,472	10,682,762	807,710	7.0%
Economic Development	17,038,178	17,038,178	16,635,285	402,893	2.4%
Environmental Services	81,002,411	81,002,411	83,546,895	(2,544,484)	-3.1%
Ethics Commission	1,470,894	1,470,894	1,408,041	62,853	4.3%
Facilities Services	25,573,106	25,573,106	24,189,119	1,383,987	5.4%
Fire-Rescue	310,961,654	310,961,654	326,788,178	(15,826,524)	-5.1%
Government Affairs	1,347,842	1,347,842	1,258,006	89,836	6.7%
Homelessness Strategies & Solutions	25,157,607	25,157,607	25,432,300	(274,693)	-1.1%

## General Fund Projected Expenditures

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Human Resources	\$ 8,964,549	\$ 8,964,549	\$ 9,129,131	\$ (164,582)	-1.8%
Library	66,823,341	66,827,891	66,305,645	522,246	0.8%
Office of Boards and Commissions	781,868	781,868	797,932	(16,064)	-2.1%
Office of Emergency Services	3,719,387	3,719,387	3,260,746	458,641	12.3%
Office of Race & Equity	1,277,592	1,277,592	1,027,907	249,685	19.5%
Office of the Chief Operating Officer	4,446,873	4,446,873	3,820,648	626,225	14.1%
Office of the City Attorney	74,905,930	74,905,930	76,579,214	(1,673,284)	-2.2%
Office of the City Treasurer	20,560,668	20,560,668	19,250,932	1,309,736	6.4%
Office of the Independent Budget Analyst	2,668,158	2,668,158	2,341,918	326,240	12.2%
Office of the Mayor	4,163,183	4,163,183	3,984,616	178,567	4.3%
Parks and Recreation	161,934,929	161,941,154	163,456,154	(1,515,000)	-0.9%
Performance and Analytics	5,376,838	5,376,838	5,061,393	315,445	5.9%
Personnel	12,095,787	12,095,787	12,826,058	(730,271)	-6.0%
Police	584,706,166	584,714,166	589,049,622	(4,335,456)	-0.7%
Public Utilities	2,831,991	2,831,991	2,094,451	737,540	26.0%
Purchasing and Contracting	9,887,605	9,887,605	9,048,843	838,762	8.5%
Sustainability & Mobility	7,250,279	7,250,279	6,883,707	366,572	5.1%
Stormwater	66,457,083	66,457,083	69,754,092	(3,297,009)	-5.0%
Transportation	93,646,966	93,647,967	90,741,195	2,906,772	3.1%
<b>Total General Fund Expenditures</b>	<b>\$ 1,953,508,750</b>	<b>\$ 1,960,961,251</b>	<b>\$ 1,954,900,475</b>	<b>\$ 6,060,776</b>	<b>0.3%</b>

The current budget presented in this table is as of November 2022 (accounting period 5) unless otherwise noted.

<sup>1</sup> The Fiscal Year 2023 Adopted Budget included several reorganizations and restructures. The accounting structure changes were approved as part of the FY 2023 budget process.

<sup>2</sup> The Fiscal Year 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.

### Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Airports Fund	Revenue	\$ 7,103,341	\$ 7,103,341	\$ 7,610,311	\$ 506,970	7.1%
	Expenditures	9,485,826	9,485,826	8,963,062	522,764	5.5%
Central Stores Fund	Revenue	7,675,019	7,675,019	7,674,997	(22)	0.0%
	Expenditures	7,376,573	7,376,573	7,366,838	9,735	0.1%
Concourse and Parking Garages Operating Fund	Revenue	2,521,718	2,521,718	2,882,260	360,542	14.3%
	Expenditures	2,724,454	2,724,454	2,626,157	98,297	3.6%
Department of Information Technology Fund	Revenue	85,355,648	85,355,648	87,155,177	1,799,529	2.1%
	Expenditures	88,693,539	88,693,539	88,543,828	149,711	0.2%
Development Services Fund	Revenue	105,346,119	105,346,119	119,734,774	14,388,655	13.7%
	Expenditures	110,258,169	110,258,169	109,291,662	966,507	0.9%
Energy Conservation Program Fund	Revenue	5,644,231	5,644,231	6,506,365	862,134	15.3%
	Expenditures	5,881,724	5,881,724	5,965,255	(83,531)	-1.4%
Engineering and Capital Projects Fund	Revenue	136,819,545	136,819,545	133,858,610	(2,960,935)	-2.2%
	Expenditures	141,635,641	141,635,641	145,833,555	(4,197,914)	-3.0%
Facilities Financing Fund	Revenue	3,495,477	3,495,477	4,136,001	640,524	18.3%
	Expenditures	3,517,783	3,517,783	3,395,697	122,086	3.5%
Fire/EMS Transportation Program Fund	Revenue	10,480,712	10,480,712	11,336,279	855,567	8.2%
	Expenditures	10,449,959	10,449,959	10,924,553	(474,594)	-4.5%
Fleet Operating Fund	Revenue	61,435,245	61,435,245	65,318,689	3,883,444	6.3%
	Expenditures	65,104,651	65,104,651	68,930,116	(3,825,465)	-5.9%
GIS Fund	Revenue	5,226,148	5,226,148	5,423,404	197,256	3.8%
	Expenditures	5,271,628	5,271,628	5,202,392	69,236	1.3%
Golf Course Fund	Revenue	23,470,347	23,470,347	28,195,781	4,725,434	20.1%
	Expenditures	21,988,760	21,988,760	22,989,399	(1,000,639)	-4.6%
Junior Lifeguard Program Fund	Revenue	942,900	942,900	815,550	(127,350)	-13.5%
	Expenditures	947,047	947,047	943,621	3,426	0.4%
Local Enforcement Agency Fund	Revenue	1,121,293	1,121,293	1,116,973	(4,320)	-0.4%
	Expenditures	981,266	981,266	949,645	31,621	3.2%
Los Peñasquitos Canyon Preserve Fund	Revenue	196,000	196,000	207,546	11,546	5.9%
	Expenditures	300,275	300,275	297,864	2,411	0.8%
OneSD Support Fund	Revenue	27,787,305	27,787,305	28,129,706	342,401	1.2%
	Expenditures	30,367,688	30,367,688	30,060,869	306,819	1.0%
Parking Meter Operations Fund	Revenue	9,000,000	9,000,000	8,974,025	(25,975)	-0.3%
	Expenditures	8,227,130	8,227,130	8,907,501	(680,371)	-8.3%

### Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Petco Park Fund	Revenue	\$ 17,403,700	\$ 17,403,700	\$ 17,783,348	\$ 379,648	2.2%
	Expenditures	17,402,909	17,402,909	17,474,820	(71,911)	-0.4%
Publishing Services Fund	Revenue	1,640,551	1,640,551	1,521,506	(119,045)	-7.3%
	Expenditures	1,714,930	1,714,930	1,640,825	74,105	4.3%
Recycling Fund	Revenue	27,250,760	27,250,760	32,604,172	5,353,412	19.6%
	Expenditures	27,608,649	27,608,649	27,599,229	9,420	0.0%
Refuse Disposal Fund	Revenue	40,362,567	40,362,567	42,816,886	2,454,319	6.1%
	Expenditures	47,152,214	47,152,214	45,382,558	1,769,656	3.8%
Risk Management Administration Fund	Revenue	14,122,276	14,122,276	14,124,015	1,739	0.0%
	Expenditures	13,983,274	13,983,274	14,017,293	(34,019)	-0.2%
Seized Assets - Federal DOJ Fund	Revenue	470,311	470,311	74,129	(396,182)	-84.2%
	Expenditures	477,765	477,765	477,640	125	0.0%
Seized Assets - California Fund	Revenue	75,000	75,000	74,947	(53)	-0.1%
	Expenditures	500,000	500,000	508,081	(8,081)	-1.6%
Seized Asset Fund - Federal Treasury Fund	Revenue	118,812	118,812	1,397	(117,415)	-98.8%
	Expenditures	2,882,000	2,882,000	2,882,000	-	0.0%
Sewer Utility Funds <sup>1</sup>	Revenue	708,017,933	708,017,933	657,082,696	(50,935,237)	-7.2%
	Expenditures	418,989,205	418,989,205	416,608,265	2,380,940	0.6%
State COPS	Revenue	3,000,000	3,000,000	2,999,327	(673)	0.0%
	Expenditures	5,565,366	5,565,366	5,516,718	48,648	0.9%
Transient Occupancy Tax Fund						
Cultural Affairs	Revenue	\$ -	\$ -	\$ 227,924	\$ 227,924	100.0%
Commission for Arts and Culture Department	Revenue	-	-	-	-	0.0%
Special Events & Filming	Revenue	91,932	91,932	117,320	25,388	27.6%
Major Revenues	Revenue	-	-	-	-	0.0%
Special Promotional Programs	Revenue	121,494,044	121,494,044	140,264,675	18,770,631	15.4%
Total Transient Occupancy Tax Fund Revenue		\$ 121,585,976	\$ 121,585,976	\$ 140,609,920	\$ 19,023,944	
Cultural Affairs	Expenditures	\$ 2,214,640	\$ 2,214,640	\$ 2,172,004	\$ 42,636	1.9%
Commission for Arts and Culture Department	Expenditures	-	-	-	-	0.0%
Special Events & Filming	Expenditures	1,225,452	1,225,452	1,281,664	(56,212)	-4.6%
Major Revenues	Expenditures	-	-	-	-	0.0%
Special Promotional Programs	Expenditures	127,534,647	127,534,647	131,521,086	(3,986,439)	-3.1%
Total Transient Occupancy Tax Fund Expenditures		\$ 130,974,739	\$ 130,974,739	\$ 134,974,754	\$ (4,000,015)	

### Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget		Current Budget		Year-End Projection	Variance	Variance %
Underground Surcharge Fund	Revenue	79,539,423	\$	79,539,423	\$	77,661,567	\$ (1,877,856)	-2.4%
	Expenditures	93,042,262		93,042,262		37,217,819	55,824,443	60.0%
Water Utility Operating Fund <sup>1</sup>	Revenue	1,167,152,877		1,167,152,877		866,195,131	(300,957,746)	-25.8%
	Expenditures	629,797,577		629,797,577		631,903,828	(2,106,251)	-0.3%
Wireless Communications Technology Fund	Revenue	10,252,941		10,252,941		10,952,370	699,429	6.8%
	Expenditures	10,767,355		10,767,355		10,916,525	(149,170)	-1.4%

The current budget presented in this table is as of November 2022 (accounting period 5) unless otherwise noted. Capital Improvements Program expenditure budgets are excluded.

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



**Fiscal Year 2023 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Airports	Airports Enterprise Fund	Airport Operations Assistant	2.00
Airports	Airports Enterprise Fund	Grounds Maintenance Worker 2	1.00
Airports	Airports Enterprise Fund	Property Agent	1.00
Airports	Airports Enterprise Fund	Senior Airport Operations Assistant	2.00
<b>Airports Total</b>			<b>6.00</b>
City Attorney	General Fund	City Attorney Investigator	1.00
City Attorney	General Fund	Clerical Assistant 2	9.00
City Attorney	General Fund	Court Support Clerk 1	5.00
City Attorney	General Fund	Court Support Clerk 2	1.00
City Attorney	General Fund	Deputy City Attorney	10.50
City Attorney	General Fund	Executive Assistant	1.00
City Attorney	General Fund	Legal Secretary 1	1.00
City Attorney	General Fund	Legal Secretary 2	1.00
City Attorney	General Fund	Paralegal	2.00
City Attorney	General Fund	Program Manager	1.00
City Attorney	General Fund	Senior Clerk/Typist	3.00
City Attorney	General Fund	Victim Services Coordinator	1.00
<b>City Attorney Total</b>			<b>36.50</b>
City Clerk	General Fund	Administrative Aide 2	1.00
City Clerk	General Fund	Assistant City Clerk	1.00
City Clerk	General Fund	Deputy City Clerk 1	2.00
City Clerk	General Fund	Payroll Specialist 1	1.00
City Clerk	General Fund	Senior Records Management Analyst	2.00
<b>City Clerk Total</b>			<b>7.00</b>
City Treasurer	General Fund	Account Clerk	1.00
City Treasurer	General Fund	Accountant 2	2.00
City Treasurer	General Fund	Accountant 3	2.00
City Treasurer	General Fund	Accountant Trainee	1.00
City Treasurer	General Fund	Administrative Aide 2	3.00
City Treasurer	General Fund	Clerical Assistant 2	1.00
City Treasurer	General Fund	Collections Investigator 1	4.00
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
<b>City Treasurer Total</b>			<b>23.00</b>
Commission on Police Practices	General Fund	Program Coordinator	3.00
Commission on Police Practices	General Fund	Program Manager	4.00
<b>Commission on Police Practices Total</b>			<b>7.00</b>
Communications	General Fund	Multimedia Production Coordinator	2.00
Communications	General Fund	Public Information Officer	1.00
Communications	General Fund	Senior Public Information Officer	2.00
Communications	General Fund	Supervising Public Information Officer	1.00
<b>Communications Total</b>			<b>6.00</b>
Compliance	General Fund	Administrative Aide 1	1.00
Compliance	General Fund	Associate Engineer-Civil	1.00
Compliance	General Fund	Program Manager	1.00
Compliance	General Fund	Safety Representative 2	1.00
Compliance	General Fund	Senior Management Analyst	1.00
<b>Compliance Total</b>			<b>5.00</b>
Council Administration	General Fund	Council Representative 1	2.00
Council Administration	General Fund	Council Representative 2A	1.00
<b>Council Administration Total</b>			<b>3.00</b>
Council District 1	General Fund	Council Representative 1	5.00
<b>Council District 1 Total</b>			<b>5.00</b>
Council District 2	General Fund	Council Representative 1	5.00
<b>Council District 2 Total</b>			<b>5.00</b>
Council District 3	General Fund	Council Representative 1	3.00
<b>Council District 3 Total</b>			<b>3.00</b>
Council District 4	General Fund	Council Representative 1	5.75
<b>Council District 4 Total</b>			<b>5.75</b>
Council District 5	General Fund	Council Representative 1	7.00
<b>Council District 5 Total</b>			<b>7.00</b>
Council District 6	General Fund	Council Representative 1	7.00
<b>Council District 6 Total</b>			<b>7.00</b>
Council District 7	General Fund	Council Representative 1	5.00
<b>Council District 7 Total</b>			<b>5.00</b>
Council District 8	General Fund	Council Representative 1	8.00
<b>Council District 8 Total</b>			<b>8.00</b>
Council District 9	General Fund	Council Representative 1	4.00
<b>Council District 9 Total</b>			<b>4.00</b>
Debt Management	General Fund	Department Director	1.00
Debt Management	General Fund	Program Coordinator	1.00
<b>Debt Management Total</b>			<b>2.00</b>
Department of Finance	General Fund	Administrative Aide 2	1.00
Department of Finance	General Fund	Finance Analyst II	2.00
Department of Finance	General Fund	Finance Analyst III	3.00
Department of Finance	General Fund	Finance Analyst IV	1.00
Department of Finance	General Fund	Principal Accountant	1.00
<b>Department of Finance Total</b>			<b>8.00</b>
Development Services	General Fund	Administrative Aide 1	1.00
Development Services	General Fund	Administrative Aide 2	1.00
Development Services	General Fund	Clerical Assistant 2	1.00
Development Services	General Fund	Public Information Clerk	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

**Fiscal Year 2023 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Development Services	Local Enforcement Agency Fund	Hazardous Materials Program Manager	1.00
Development Services	Planning & Development Revenue Fund	Account Clerk	2.00
Development Services	Planning & Development Revenue Fund	Accountant 2	1.00
Development Services	Planning & Development Revenue Fund	Accountant 3	2.00
Development Services	Planning & Development Revenue Fund	Administrative Aide 1	5.00
Development Services	Planning & Development Revenue Fund	Administrative Aide 2	3.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Civil	9.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Civil	2.00
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	2.00
Development Services	Planning & Development Revenue Fund	Associate Management Analyst	3.00
Development Services	Planning & Development Revenue Fund	Associate Planner	9.00
Development Services	Planning & Development Revenue Fund	Assistant Deputy Director	1.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Civil	24.00
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 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	5.00
Development Services	Planning & Development Revenue Fund	Development Project Manager 3	5.00
Development Services	Planning & Development Revenue Fund	Information Systems Administrator	1.00
Development Services	Planning & Development Revenue Fund	Information Systems Analyst 3	1.00
Development Services	Planning & Development Revenue Fund	Information Systems Technician	2.00
Development Services	Planning & Development Revenue Fund	Junior Engineer-Civil	6.00
Development Services	Planning & Development Revenue Fund	Mechanical Inspector 1	1.00
Development Services	Planning & Development Revenue Fund	Mechanical Inspector 2	1.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 3	3.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 4	3.00
Development Services	Planning & Development Revenue Fund	Program Coordinator	2.00
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	1.00
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 Management Analyst	2.00
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 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
<b>Development Services Total</b>			<b>173.00</b>
Economic Development	General Fund	Account Clerk	1.00
Economic Development	General Fund	Administrative Aide 1	1.00
Economic Development	General Fund	Community Development Specialist 2	2.00
Economic Development	General Fund	Community Development Specialist 3	2.00
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
<b>Economic Development Total</b>			<b>9.00</b>
Emergency Medical Services	Fire/Emergency Medical Services Transport Program Fund	Fire Fighter 2	3.00
Emergency Medical Services	Fire/Emergency Medical Services Transport Program Fund	Paramedic 2	1.00
<b>Emergency Medical Services Total</b>			<b>4.00</b>
Engineering & Capital Projects	Engineering & Capital Projects Fund	Account Clerk	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 1	7.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 2	5.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	4.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Traffic	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Planner	1.00
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	17.00
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	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Deputy Director	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Analyst 3	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Technician	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineer-Civil	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineering Aide	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Associate	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Assistant	11.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Office Support Specialist	4.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Drafting Aide	8.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Engineering Aide	6.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	8.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Program Manager	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	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	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Engineering Aide	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Management Analyst	5.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Planner	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Supervising Management Analyst	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Trainer	1.00

**Fiscal Year 2023 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Engineering & Capital Projects	Engineering & Capital Projects Fund	Training Supervisor	1.00
<b>Engineering &amp; Capital Projects Total</b>			<b>131.50</b>
Environmental Services	General Fund	Administrative Aide 2	1.00
Environmental Services	General Fund	Area Refuse Collection Supervisor	4.00
Environmental Services	General Fund	Clerical Assistant 2	1.00
Environmental Services	General Fund	Code Compliance Officer	12.00
Environmental Services	General Fund	Code Compliance Supervisor	3.00
Environmental Services	General Fund	District Refuse Collection Supervisor	0.75
Environmental Services	General Fund	Environmental Health Inspector 2	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	1.00
Environmental Services	General Fund	Heavy Truck Driver 2	3.00
Environmental Services	General Fund	Information Systems Analyst 3	0.38
Environmental Services	General Fund	Public Information Clerk	1.00
Environmental Services	General Fund	Sanitation Driver 2	4.00
Environmental Services	General Fund	Sanitation Driver 3	3.00
Environmental Services	General Fund	Sanitation Driver Trainee	3.00
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
	<b>General Fund Total</b>		<b>43.53</b>
Environmental Services	Recycling Enterprise Fund	Code Compliance Officer	1.00
Environmental Services	Recycling Enterprise Fund	District Refuse Collection Supervisor	0.25
Environmental Services	Recycling Enterprise Fund	Executive Assistant	0.31
Environmental Services	Recycling Enterprise Fund	Hazardous Materials Program Manager	0.45
Environmental Services	Recycling Enterprise Fund	Heavy Truck Driver 1	1.00
Environmental Services	Recycling Enterprise Fund	Information Systems Analyst 3	0.28
Environmental Services	Recycling Enterprise Fund	Public Information Clerk	1.00
Environmental Services	Recycling Enterprise Fund	Recycling Specialist 2	1.00
Environmental Services	Recycling Enterprise Fund	Recycling Specialist 3	1.00
Environmental Services	Recycling Enterprise Fund	Senior Management Analyst	0.10
Environmental Services	Recycling Enterprise Fund	Supervising Management Analyst	0.50
Environmental Services	Recycling Enterprise Fund	Utility Worker 1	2.00
Environmental Services	Recycling Enterprise Fund	Utility Worker 2	1.00
	<b>Recycling Enterprise Fund Total</b>		<b>9.89</b>
Environmental Services	Refuse Disposal Enterprise Fund	Administrative Aide 2	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Associate Engineer-Civil	2.00
Environmental Services	Refuse Disposal Enterprise Fund	Assistant Engineer-Civil	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Disposal Site Representative	3.00
Environmental Services	Refuse Disposal Enterprise Fund	Equipment Operator 2	6.00
Environmental Services	Refuse Disposal Enterprise Fund	Equipment Technician 2	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Executive Assistant	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Hazardous Materials Program Manager	0.10
Environmental Services	Refuse Disposal Enterprise Fund	Heavy Truck Driver 2	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Information Systems Analyst 3	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Laborer	9.00
Environmental Services	Refuse Disposal Enterprise Fund	Landfill Equipment Operator	3.00
Environmental Services	Refuse Disposal Enterprise Fund	Recycling Specialist 3	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Senior Mechanical Engineer	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Senior Management Analyst	0.80
Environmental Services	Refuse Disposal Enterprise Fund	Supervising Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Utility Worker 1	7.00
Environmental Services	Refuse Disposal Enterprise Fund	Utility Worker 2	3.00
	<b>Refuse Disposal Enterprise Fund Total</b>		<b>41.58</b>
<b>Environmental Services Total</b>			<b>95.00</b>
Facilities Services	General Fund	Apprentice 2-Electrician (5 Yr)	2.00
Facilities Services	General Fund	Building Service Technician	6.00
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	2.00
Facilities Services	General Fund	Custodian 2	3.00
Facilities Services	General Fund	Electrician	3.00
Facilities Services	General Fund	HVACR Technician	5.00
Facilities Services	General Fund	Locksmith	1.00
Facilities Services	General Fund	Painter	3.00
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	Project Officer 2	1.00
Facilities Services	General Fund	Senior Locksmith	1.00
<b>Facilities Services Total</b>			<b>36.00</b>
Fire-Rescue	General Fund	Administrative Aide 2	1.00
Fire-Rescue	General Fund	Associate Management Analyst	1.00
Fire-Rescue	General Fund	Clerical Assistant 2	1.00
Fire-Rescue	General Fund	Dispatcher 1	6.00
Fire-Rescue	General Fund	Fire Battalion Chief	2.00
Fire-Rescue	General Fund	Fire Captain	39.00
Fire-Rescue	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Dispatcher	1.00
Fire-Rescue	General Fund	Fire Engineer	33.00
Fire-Rescue	General Fund	Fire Fighter 1	2.00
Fire-Rescue	General Fund	Fire Fighter 2	26.00
Fire-Rescue	General Fund	Fire Fighter 3	3.00
Fire-Rescue	General Fund	Fire Helicopter Pilot	1.00
Fire-Rescue	General Fund	Fire Prevention Inspector 2	1.00
Fire-Rescue	General Fund	Information Systems Analyst 2	2.00
Fire-Rescue	General Fund	Lifeguard 2	2.00
Fire-Rescue	General Fund	Lifeguard 3	1.00
Fire-Rescue	General Fund	Lifeguard Sergeant	8.00

**Fiscal Year 2023 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Fire-Rescue	General Fund	Project Officer 1	1.00
<b>Fire-Rescue Total</b>			<b>132.00</b>
General Services	Fleet Operations Operating Fund	Apprentice 2-Fleet Technician	1.00
General Services	Fleet Operations Operating Fund	Assistant Fleet Technician	6.00
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 Supervisor	1.00
General Services	Fleet Operations Operating Fund	Fleet Technician	17.00
General Services	Fleet Operations Operating Fund	Master Fleet Technician	3.00
General Services	Fleet Operations Operating Fund	Metal Fabrication Services Supervisor	1.00
General Services	Fleet Operations Operating Fund	Motive Service Technician	1.00
General Services	Fleet Operations Operating Fund	Program Manager	1.00
General Services	Fleet Operations Operating Fund	Safety and Training Manager	1.00
General Services	Fleet Operations Operating Fund	Stock Clerk	2.00
General Services	Fleet Operations Operating Fund	Storekeeper 1	1.00
General Services	Fleet Operations Operating Fund	Welder	2.00
<b>General Services Total</b>			<b>42.00</b>
Government Affairs	General Fund	Program Coordinator	0.50
<b>Government Affairs Total</b>			<b>0.50</b>
Homelessness Strategies & Sol	General Fund	Assistant Management Analyst	1.00
Homelessness Strategies & Sol	General Fund	Senior Management Analyst	1.00
<b>Homelessness Strategies &amp; Sol Total</b>			<b>2.00</b>
Human Resources	General Fund	Administrative Aide 2	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	2.00
Human Resources	General Fund	Supervising Department Human Resources Analyst	3.00
<b>Human Resources Total</b>			<b>11.00</b>
Independent Budget Analyst	General Fund	Budget/Legislative Analyst 1	1.00
<b>Independent Budget Analyst Total</b>			<b>1.00</b>
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	1.00
Information Technology	Wireless Communications Technology Fund	Associate Communications Engineer	1.00
Information Technology	Wireless Communications Technology Fund	Communications Technician	7.00
<b>Information Technology Total</b>			<b>22.00</b>
Library	General Fund	Arts Management Associate	1.00
Library	General Fund	Associate Management Analyst	1.00
Library	General Fund	Assistant Management Analyst	1.00
Library	General Fund	Information Systems Technician	1.00
Library	General Fund	Librarian 1	2.00
Library	General Fund	Librarian 2	1.00
Library	General Fund	Library Assistant I	38.50
Library	General Fund	Library Assistant II	13.50
Library	General Fund	Library Assistant III	8.00
Library	General Fund	Library Technician	1.00
Library	General Fund	Literacy Program Administrator	1.00
Library	General Fund	Literacy Tutor/Learner Coordinator	3.00
<b>Library Total</b>			<b>72.00</b>
Office of Emergency Services	General Fund	Emergency Services Coordinator	3.00
Office of Emergency Services	General Fund	Program Coordinator	3.00
<b>Office of Emergency Services Total</b>			<b>6.00</b>
Office of Race & Equity	General Fund	Program Coordinator	2.00
<b>Office of Race &amp; Equity Total</b>			<b>2.00</b>
Office of the City Auditor	General Fund	Performance Auditor	1.00
<b>Office of the City Auditor Total</b>			<b>1.00</b>
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	2.00
<b>Office of the COO Total</b>			<b>5.00</b>
Office of the Mayor	General Fund	Mayor Representative 2	1.00
Office of the Mayor	General Fund	Program Coordinator	1.00
<b>Office of the Mayor Total</b>			<b>2.00</b>
Parks & Recreation	General Fund	Account Clerk	1.00
Parks & Recreation	General Fund	Administrative Aide 2	1.00
Parks & Recreation	General Fund	Area Manager 2	4.00
Parks & Recreation	General Fund	Assistant Recreation Center Director	5.00
Parks & Recreation	General Fund	Cement Finisher	1.00
Parks & Recreation	General Fund	Clerical Assistant 2	1.00
Parks & Recreation	General Fund	Custodian 1	1.00
Parks & Recreation	General Fund	Custodian 2	0.50
Parks & Recreation	General Fund	Custodian 3	1.00
Parks & Recreation	General Fund	District Manager	1.00
Parks & Recreation	General Fund	Electrician	1.00
Parks & Recreation	General Fund	Equipment Operator 1	4.00
Parks & Recreation	General Fund	Equipment Technician 1	2.00
Parks & Recreation	General Fund	Equipment Technician 2	1.00
Parks & Recreation	General Fund	Geographic Info Systems Analyst 2	1.00
Parks & Recreation	General Fund	Geographic Info Systems Technician	1.00
Parks & Recreation	General Fund	Grounds Maintenance Manager	1.00
Parks & Recreation	General Fund	Grounds Maintenance Supervisor	7.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 1	2.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 2	42.00

**Fiscal Year 2023 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Parks & Recreation	General Fund	Heavy Truck Driver 1	1.00
Parks & Recreation	General Fund	Irrigation Specialist	3.00
Parks & Recreation	General Fund	Laborer	3.00
Parks & Recreation	General Fund	Light Equipment Operator	2.00
Parks & Recreation	General Fund	Nursery Gardener	1.00
Parks & Recreation	General Fund	Park Designer	4.00
Parks & Recreation	General Fund	Park Ranger	14.00
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	Recreation Center Director 2	1.00
Parks & Recreation	General Fund	Recreation Leader 1	0.50
Parks & Recreation	General Fund	Recreation Leader 2	21.50
Parks & Recreation	General Fund	Recreation Specialist	2.00
Parks & Recreation	General Fund	Seven-Gang Mower Operator	2.00
Parks & Recreation	General Fund	Senior Clerk/Typist	1.00
Parks & Recreation	General Fund	Senior Planner	2.00
Parks & Recreation	General Fund	Supervising Recreation Specialist	2.00
Parks & Recreation	General Fund	Swimming Pool Manager 1	14.00
Parks & Recreation	General Fund	Therap Recreatn Leader	2.00
Parks & Recreation	General Fund	Utility Supervisor	2.00
Parks & Recreation	General Fund	Utility Worker 2	7.00
Parks & Recreation	Golf Course Fund	Account Clerk	1.00
Parks & Recreation	Golf Course Fund	Administrative Aide 2	1.00
Parks & Recreation	Golf Course Fund	Assistant Golf Course Superintendent	3.00
Parks & Recreation	Golf Course Fund	Equipment Technician 2	1.00
Parks & Recreation	Golf Course Fund	Golf Course Greenskeeper	4.00
Parks & Recreation	Golf Course Fund	Golf Operations Assistant	0.50
Parks & Recreation	Golf Course Fund	Golf Operations Supervisor	1.00
Parks & Recreation	Golf Course Fund	Grounds Maintenance Worker 1	1.00
Parks & Recreation	Golf Course Fund	Pesticide Applicator	1.00
Parks & Recreation	Golf Course Fund	Recreation Specialist	1.00
Parks & Recreation	Maintenance Assessment District Fund	Grounds Maintenance Manager	1.00
<b>Parks &amp; Recreation Total</b>			<b>205.00</b>
Performance & Analytics	General Fund	Program Manager	1.00
<b>Performance &amp; Analytics Total</b>			<b>1.00</b>
Personnel	General Fund	Associate Management Analyst	1.00
Personnel	General Fund	Management Trainee	1.00
Personnel	General Fund	Office Support Specialist	1.00
Personnel	General Fund	Personnel Assistant 2	1.00
Personnel	General Fund	Test Monitor 2	1.00
<b>Personnel Total</b>			<b>5.00</b>
PETCO Park	Petco Park Fund	Program Manager	1.00
<b>PETCO Park Total</b>			<b>1.00</b>
Planning	General Fund	Associate Planner	4.00
Planning	General Fund	Deputy Director	1.00
Planning	General Fund	Development Project Manager 3	2.00
Planning	General Fund	Information Systems Analyst 2	1.00
Planning	General Fund	Senior Management Analyst	2.00
Planning	General Fund	Senior Planner	1.00
Planning	General Fund	Supervising Development Project Manager	1.00
<b>Planning Total</b>			<b>12.00</b>
Police	General Fund	Account Clerk	1.00
Police	General Fund	Administrative Aide 2	1.00
Police	General Fund	Clerical Assistant 1	1.00
Police	General Fund	Clerical Assistant 1	1.00
Police	General Fund	Clerical Assistant 2	3.00
Police	General Fund	Clerical Assistant 2	3.00
Police	General Fund	Crime Scene Specialist	2.00
Police	General Fund	Criminalist 1	1.00
Police	General Fund	Criminalist 2	6.00
Police	General Fund	Dispatcher 1	2.00
Police	General Fund	Dispatcher 2	10.00
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 4	2.00
Police	General Fund	Laboratory Technician	5.00
Police	General Fund	Latent Print Examiner 2	1.00
Police	General Fund	Latent Print Examiner Aide	2.00
Police	General Fund	Management Trainee	1.00
Police	General Fund	Office Support Specialist	7.00
Police	General Fund	Parking Enforcement Officer 1	25.00
Police	General Fund	Parking Enforcement Officer 2	5.00
Police	General Fund	Parking Enforcement Supervisor	1.00
Police	General Fund	Police Code Compliance Officer	2.00
Police	General Fund	Police Detective	105.00
Police	General Fund	Police Dispatcher	19.00
Police	General Fund	Police Lead Dispatcher	1.00
Police	General Fund	Police Lieutenant	1.00
Police	General Fund	Police Officer 1	10.00
Police	General Fund	Police Officer 2	83.00
Police	General Fund	Police Officer 3	1.00
Police	General Fund	Police Property & Evidence Specialist	2.00
Police	General Fund	Police Records Clerk	2.00
Police	General Fund	Police Recruit	5.00
Police	General Fund	Police Sergeant	16.00
Police	General Fund	Police Service Officer 2	1.00
Police	General Fund	Senior Clerk/Typist	1.00
Police	General Fund	Senior Police Records Clerk	2.00
<b>Police Total</b>			<b>334.00</b>
Public Facilities Planning	Facilities Financing Fund	Associate Management Analyst	1.00



**Fiscal Year 2023 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Public Facilities Planning	Facilities Financing Fund	Associate Planner	1.00
Public Facilities Planning	Facilities Financing Fund	Geographic Info Systems Analyst 2	1.00
Public Facilities Planning	Facilities Financing Fund	Information Systems Analyst 2	1.00
<b>Public Facilities Planning Total</b>			<b>4.00</b>
Public Utilities	Metropolitan Sewer Utility Fund	Account Clerk	2.10
Public Utilities	Metropolitan Sewer Utility Fund	Accountant 3	0.24
Public Utilities	Metropolitan Sewer Utility Fund	Accountant 4	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 1	1.04
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 2	1.95
Public Utilities	Metropolitan Sewer Utility Fund	Associate Department Human Resources Analyst	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Civil	0.60
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Electrical	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Associate Management Analyst	1.82
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Chemist	2.37
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Deputy Director	1.74
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 Planner	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Assistant to the Water Department Director	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Biologist 3	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Clerical Assistant 2	0.28
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	0.35
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	9.70
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	2.55
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	7.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 2	12.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 3	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Power Plant Operator	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 Manager	0.76
Public Utilities	Metropolitan Sewer Utility Fund	Project Assistant	0.66
Public Utilities	Metropolitan Sewer Utility Fund	Safety Representative 2	1.50
Public Utilities	Metropolitan Sewer Utility Fund	Security Officer	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 Civil Engineer	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Senior Clerk/Typist	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Drafting Aide	0.44
Public Utilities	Metropolitan Sewer Utility Fund	Senior Management Analyst	3.40
Public Utilities	Metropolitan Sewer Utility Fund	Senior Plant Technician Supervisor	0.35
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	0.60
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	0.58
Public Utilities	Metropolitan Sewer Utility Fund	Trainer	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Water Systems Technician 3	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Operations Supervisor	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Plant Operator	4.00
	<b>Metropolitan Sewer Utility Fund Total</b>		<b>102.18</b>
Public Utilities	Municipal Sewer Revenue Fund	Account Clerk	1.20
Public Utilities	Municipal Sewer Revenue Fund	Accountant 3	0.16
Public Utilities	Municipal Sewer Revenue Fund	Accountant 4	0.23
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 1	0.78
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 2	2.18
Public Utilities	Municipal Sewer Revenue Fund	Associate Department Human Resources Analyst	0.23
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	2.59
Public Utilities	Municipal Sewer Revenue Fund	Assistant Chemist	0.56
Public Utilities	Municipal Sewer Revenue Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Municipal Sewer Revenue Fund	Assistant Deputy Director	1.18
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 Planner	0.32
Public Utilities	Municipal Sewer Revenue Fund	Assistant to the Water Department Director	0.23
Public Utilities	Municipal Sewer Revenue Fund	Cashier	0.50
Public Utilities	Municipal Sewer Revenue Fund	Clerical Assistant 2	3.40



**Fiscal Year 2023 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Representative	7.25
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	Equipment Operator 3	1.00
Public Utilities	Municipal Sewer Revenue Fund	Field Representative	6.80
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	0.20
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	1.30
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	0.51
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 Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Principal Customer Services Representative	1.50
Public Utilities	Municipal Sewer Revenue Fund	Principal Engineering Aide	1.00
Public Utilities	Municipal Sewer Revenue Fund	Program Coordinator	0.53
Public Utilities	Municipal Sewer Revenue Fund	Program Manager	0.48
Public Utilities	Municipal Sewer Revenue Fund	Project Assistant	0.96
Public Utilities	Municipal Sewer Revenue Fund	Pump Station Operator	1.00
Public Utilities	Municipal Sewer Revenue Fund	Safety Representative 2	1.15
Public Utilities	Municipal Sewer Revenue Fund	Security Officer	0.23
Public Utilities	Municipal Sewer Revenue Fund	Senior Account Clerk	0.40
Public Utilities	Municipal Sewer Revenue Fund	Senior Civil Engineer	0.32
Public Utilities	Municipal Sewer Revenue Fund	Senior Customer Services Representative	1.50
Public Utilities	Municipal Sewer Revenue Fund	Senior Drafting Aide	0.64
Public Utilities	Municipal Sewer Revenue Fund	Senior Management Analyst	2.18
Public Utilities	Municipal Sewer Revenue Fund	Senior Plant Technician Supervisor	0.20
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	0.46
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	1.05
Public Utilities	Municipal Sewer Revenue Fund	Trainer	0.23
Public Utilities	Municipal Sewer Revenue Fund	Utility Worker 1	11.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Worker	9.50
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 1	2.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	3.00
<b>Municipal Sewer Revenue Fund Total</b>			<b>97.19</b>
Public Utilities	Water Utility Operating Fund	Account Clerk	2.70
Public Utilities	Water Utility Operating Fund	Accountant 3	0.10
Public Utilities	Water Utility Operating Fund	Accountant 4	0.47
Public Utilities	Water Utility Operating Fund	Administrative Aide 1	3.18
Public Utilities	Water Utility Operating Fund	Administrative Aide 2	4.87
Public Utilities	Water Utility Operating Fund	Associate Department Human Resources Analyst	0.47
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	2.08
Public Utilities	Water Utility Operating Fund	Associate Engineer-Electrical	0.46
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	3.59
Public Utilities	Water Utility Operating Fund	Assistant Chemist	2.07
Public Utilities	Water Utility Operating Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Assistant Deputy Director	2.08
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	2.80
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 Planner	0.46
Public Utilities	Water Utility Operating Fund	Assistant to the Water Department Director	0.47
Public Utilities	Water Utility Operating Fund	Assistant Water Distribution Operator	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	4.32
Public Utilities	Water Utility Operating Fund	Code Compliance Officer	1.00
Public Utilities	Water Utility Operating Fund	Customer Services Representative	7.25
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	2.00
Public Utilities	Water Utility Operating Fund	Equipment Operator 3	1.00
Public Utilities	Water Utility Operating Fund	Field Representative	15.20
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	0.45
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	6.97
Public Utilities	Water Utility Operating Fund	Laboratory Technician	8.00
Public Utilities	Water Utility Operating Fund	Laborer	21.00
Public Utilities	Water Utility Operating Fund	Lake Aide 2	3.00

**Fiscal Year 2023 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Public Utilities	Water Utility Operating Fund	Management Trainee	0.45
Public Utilities	Water Utility Operating Fund	Office Support Specialist	0.94
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 Maintenance Coordinator	1.00
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	5.00
Public Utilities	Water Utility Operating Fund	Plant Technician 3	2.00
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	0.47
Public Utilities	Water Utility Operating Fund	Program Manager	1.76
Public Utilities	Water Utility Operating Fund	Project Assistant	1.38
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	3.00
Public Utilities	Water Utility Operating Fund	Safety Representative 2	2.35
Public Utilities	Water Utility Operating Fund	Security Officer	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	0.46
Public Utilities	Water Utility Operating Fund	Senior Customer Services Representative	1.50
Public Utilities	Water Utility Operating Fund	Senior Drafting Aide	0.92
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	5.42
Public Utilities	Water Utility Operating Fund	Senior Plant Technician Supervisor	2.45
Public Utilities	Water Utility Operating Fund	Senior Pure Water Plant Operator	4.50
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	0.94
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	1.37
Public Utilities	Water Utility Operating Fund	Trainer	0.47
Public Utilities	Water Utility Operating Fund	Utility Worker 1	4.00
Public Utilities	Water Utility Operating Fund	Water Operations Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Water Production Superintendent	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 2	2.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	24.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	3.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Water Utility Worker	3.50
<b>Water Utility Operating Fund Total</b>			<b>219.63</b>
<b>Public Utilities Total</b>			<b>419.00</b>
Purchasing & Contracting	General Fund	Associate Management Analyst	3.00
Purchasing & Contracting	General Fund	Associate Procurement Contracting Officer	1.00
Purchasing & Contracting	General Fund	Assistant Engineer-Civil	5.00
Purchasing & Contracting	General Fund	Information Systems Analyst 4	1.00
Purchasing & Contracting	General Fund	Management Trainee	3.00
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 Procurement Contracting Officer	1.00
Purchasing & Contracting	Publishing Services Fund	Publishing Specialist 2	2.00
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 1	3.00
Purchasing & Contracting	Stores Revolving Fund	Auto Messenger 2	1.00
<b>Purchasing &amp; Contracting Total</b>			<b>30.00</b>
Real Estate & Airport Mgmt	General Fund	Associate Property Agent	1.00
Real Estate & Airport Mgmt	General Fund	Program Coordinator	1.00
Real Estate & Airport Mgmt	General Fund	Program Manager	1.00
Real Estate & Airport Mgmt	General Fund	Property Agent	9.00
Real Estate & Airport Mgmt	General Fund	Public Information Clerk	1.00
Real Estate & Airport Mgmt	General Fund	Supervising Property Agent	1.00
Real Estate & Airport Mgmt	General Fund	Supervising Property Agent	1.00
<b>Real Estate &amp; Airport Mgmt Total</b>			<b>15.00</b>
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 1	1.00
Risk Management	Risk Management Administration Fund	Clerical Assistant 2	1.00
Risk Management	Risk Management Administration Fund	Employee Benefits Administrator	1.00
Risk Management	Risk Management Administration Fund	Employee Benefits Specialist 2	2.00
Risk Management	Risk Management Administration Fund	Payroll Specialist 1	1.00
Risk Management	Risk Management Administration Fund	Program Coordinator	1.00
Risk Management	Risk Management Administration Fund	Senior Management Analyst	2.00
Risk Management	Risk Management Administration Fund	Supervising Workers' Compensation Claims Representative	1.00
Risk Management	Risk Management Administration Fund	Workers' Compensation Claims Aide	2.00
<b>Risk Management Total</b>			<b>14.00</b>
Special Events & Filming	Transient Occupancy Tax Fund	Administrative Aide 2	1.00
<b>Special Events &amp; Filming Total</b>			<b>1.00</b>
Stormwater	General Fund	Account Clerk	1.00
Stormwater	General Fund	Administrative Aide 2	1.00
Stormwater	General Fund	Associate Engineer-Civil	4.00
Stormwater	General Fund	Associate Planner	1.00
Stormwater	General Fund	Assistant Planner	1.00

**Fiscal Year 2023 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 24, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Stormwater	General Fund	Clerical Assistant 2	1.00
Stormwater	General Fund	Code Compliance Officer	1.00
Stormwater	General Fund	Equipment Operator 1	2.00
Stormwater	General Fund	Equipment Operator 2	2.00
Stormwater	General Fund	Equipment Technician 1	3.00
Stormwater	General Fund	Equipment Technician 2	1.00
Stormwater	General Fund	Geographic Info Systems Analyst 2	1.00
Stormwater	General Fund	Heavy Truck Driver 2	2.00
Stormwater	General Fund	Information Systems Analyst 3	1.00
Stormwater	General Fund	Information Systems Analyst 4	1.00
Stormwater	General Fund	Junior Planner	1.00
Stormwater	General Fund	Motor Sweeper Operator	3.00
Stormwater	General Fund	Parking Enforcement Officer 1	3.00
Stormwater	General Fund	Parking Enforcement Officer 2	1.00
Stormwater	General Fund	Plant Process Control Supervisor	1.00
Stormwater	General Fund	Plant Technician 2	1.00
Stormwater	General Fund	Principal Engineering Aide	1.00
Stormwater	General Fund	Public Works Superintendent	1.00
Stormwater	General Fund	Safety Officer	1.00
Stormwater	General Fund	Senior Account Clerk	1.00
Stormwater	General Fund	Senior Civil Engineer	2.00
Stormwater	General Fund	Senior Management Analyst	2.00
Stormwater	General Fund	Senior Planner	2.00
Stormwater	General Fund	Storm Water Compliance Manager	1.00
Stormwater	General Fund	Storm Water Inspector II	2.00
Stormwater	General Fund	Student Engineer	1.00
Stormwater	General Fund	Utility Worker 1	5.00
Stormwater	General Fund	Utility Worker 2	8.00
<b>Stormwater Total</b>			<b>60.00</b>
Sustainability & Mobility	Energy Conservation Program Fund	Senior Management Analyst	1.00
Sustainability & Mobility	General Fund	Geographic Info Systems Analyst 3	1.00
Sustainability & Mobility	General Fund	Program Coordinator	1.00
Sustainability & Mobility	General Fund	Senior Planner	2.00
<b>Sustainability &amp; Mobility Total</b>			<b>5.00</b>
Transportation	General Fund	Administrative Aide 2	1.00
Transportation	General Fund	Associate Engineer-Civil	2.00
Transportation	General Fund	Associate Management Analyst	1.00
Transportation	General Fund	Assistant Deputy Director	1.00
Transportation	General Fund	Assistant Engineer-Civil	4.00
Transportation	General Fund	Assistant Engineer-Traffic	3.00
Transportation	General Fund	Clerical Assistant 2	1.00
Transportation	General Fund	Code Compliance Officer	3.00
Transportation	General Fund	Code Compliance Supervisor	1.00
Transportation	General Fund	Dispatcher 1	1.00
Transportation	General Fund	Electrician	3.00
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	2.00
Transportation	General Fund	Geographic Info Systems Analyst 3	1.00
Transportation	General Fund	Heavy Truck Driver 1	1.00
Transportation	General Fund	Heavy Truck Driver 2	3.00
Transportation	General Fund	Horticulturist	2.00
Transportation	General Fund	Information Systems Analyst 3	1.00
Transportation	General Fund	Junior Engineer-Civil	1.00
Transportation	General Fund	Laborer	3.00
Transportation	General Fund	Office Support Specialist	1.00
Transportation	General Fund	Patch Truck Operator	2.00
Transportation	General Fund	Payroll Specialist 2	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 Supervisor	1.00
Transportation	General Fund	Safety and Training Manager	1.00
Transportation	General Fund	Safety Officer	2.00
Transportation	General Fund	Senior Management Analyst	4.00
Transportation	General Fund	Senior Traffic Engineer	1.00
Transportation	General Fund	Traffic Signal Technician 2	11.00
Transportation	General Fund	Utility Worker 1	9.00
Transportation	General Fund	Utility Worker 2	2.00
Transportation	Underground Surcharge Fund	Principal Engineering Aide	1.00
<b>Transportation Total</b>			<b>88.00</b>
<b>Grand Total</b>			<b>2,094.25</b>

Fund Type	FTE
General Fund	1,212.78
Non-General Fund	881.47
<b>Grand Total</b>	<b>2,094.25</b>

# The City of **SAN DIEGO**

## **FISCAL YEAR 2023** **Financial Performance Report** As of November 2022



January 2023

## **Purpose, Scope and Content**

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for Period 5 (as of November 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 November 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 Annual Comprehensive 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 November 2022

General Fund Summary								
As of Period 5, Ended November, 2022 (42% Completed)								
(Unaudited)								
	FY23 Adopted Budget	FY23 Current Budget	FY23 Actuals <sup>1</sup>	FY23 % of Current Budget	FY22 Actuals <sup>1</sup>	FY23/FY22 Actuals Change	FY23/FY22 % Change	
<b>Revenue</b>								
Property Taxes	\$ 706,243,579	\$ 706,243,579	\$ 42,186,263	6.0%	\$ 40,519,150	\$ 1,667,113	4.1%	
Sales Taxes	380,244,571	380,244,571	99,919,274	26.3%	92,374,780	7,544,495	8.2%	
Transient Occupancy Taxes	135,181,525	135,181,525	63,546,710	47.0%	47,147,783	16,398,928	34.8%	
Property Transfer Tax	15,492,155	15,492,155	4,085,116	26.4%	5,917,790	(1,832,674)	-31.0%	
Licenses & Permits	56,469,411	56,469,411	12,846,033	22.7%	14,639,683	(1,793,650)	-12.3%	
Fines & Forfeitures	34,472,492	34,472,492	10,038,452	29.1%	10,117,657	(79,205)	-0.8%	
Interest & Dividends	3,408,893	3,408,893	(472,256)	-13.9%	(181,775)	(290,481)	159.8%	
Franchises	95,595,494	95,595,494	11,507,085	12.0%	25,349,180	(13,842,096)	-54.6%	
Rents & Concessions	60,476,343	60,476,343	28,416,009	47.0%	24,270,535	4,145,474	17.1%	
Revenues from Other Agencies	5,333,495	7,771,071	1,797,135	23.1%	1,555,703	241,431	15.5%	
Charges for Current Services	203,458,961	201,021,385	35,152,495	17.5%	30,945,052	4,207,444	13.6%	
Other Revenue	2,050,151	2,050,151	905,262	44.2%	1,993,953	(1,088,691)	-54.6%	
Transfers	250,377,846	250,377,846	23,290,794	9.3%	13,460,463	9,830,331	73.0%	
<b>Total General Fund Revenue</b>	<b>\$ 1,948,804,916</b>	<b>\$ 1,948,804,916</b>	<b>\$ 333,218,374</b>	<b>17.1%</b>	<b>\$ 308,109,954</b>	<b>\$ 25,108,420</b>	<b>8.1%</b>	
<b>Expenditures</b>								
Personnel Services	\$ 766,966,468	\$ 766,966,468	\$ 315,909,875	41.2%	\$ 289,071,141	\$ 26,838,734	9.3%	
<b>Total PE</b>	<b>\$ 766,966,468</b>	<b>\$ 766,966,468</b>	<b>\$ 315,909,875</b>	<b>41.2%</b>	<b>\$ 289,071,141</b>	<b>\$ 26,838,734</b>	<b>9.3%</b>	
Fringe Benefits	511,427,776	511,427,776	206,994,365	40.5%	212,074,391	(5,080,026)	-2.4%	
Supplies	38,912,434	39,290,992	15,920,608	40.5%	12,887,359	3,033,249	23.5%	
Contracts & Services <sup>2</sup>	360,922,848	362,225,560	135,645,214	37.4%	94,247,988	41,397,226	43.9%	
Information Technology	61,095,635	60,309,255	11,094,637	18.4%	5,111,893	5,982,745	117.0%	
Energy & Utilities	55,510,820	55,667,628	20,363,253	36.6%	14,161,871	6,201,382	43.8%	
Capital Expenditures	4,704,474	4,898,917	329,659	6.7%	421,308	(91,649)	-21.8%	
Debt	14,950,193	10,903,685	5,013,486	46.0%	6,453,106	(1,439,619)	-22.3%	
Other Expenditures	5,712,551	5,712,551	1,637,577	28.7%	1,596,039	41,538	2.6%	
Transfers	134,805,551	145,058,419	19,155,513	13.2%	21,300,849	(2,145,336)	-10.1%	
<b>Total NPE</b>	<b>\$ 1,188,042,282</b>	<b>\$ 1,195,494,782</b>	<b>\$ 416,154,312</b>	<b>34.8%</b>	<b>\$ 368,254,804</b>	<b>\$ 47,899,509</b>	<b>13.0%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 1,955,008,750</b>	<b>\$ 1,962,461,250</b>	<b>\$ 732,064,187</b>	<b>37.3%</b>	<b>\$ 657,325,944</b>	<b>\$ 74,738,243</b>	<b>11.4%</b>	
<b>General Fund Encumbrances</b>								
			103,321,092		87,859,230	15,461,862		
<b>Net Impact</b>	<b>\$ (6,203,834)</b>	<b>\$ (13,656,334)</b>	<b>\$ (502,166,905)</b>		<b>\$ (437,075,220)</b>	<b>\$ (65,091,685)</b>		

<sup>1</sup> Includes adjustments made in future periods<sup>2</sup> Titled as Contracts in prior fiscal years.



## Schedule 1

**General Fund Revenue Status Report**  
**As of Period 5, Ended November, 2022 (42% Completed)**  
*(Unaudited)*

	FY23 Actuals <sup>1</sup>	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals <sup>1</sup>	FY23/FY22 Actuals Change	FY23/FY22 % Change
<b>Property Taxes</b>	\$ 42,186,263	\$ 706,243,579	6.0%	\$ 40,519,150	\$ 1,667,113	4.1%
<b>Sales Taxes</b>	99,919,274	380,244,571	26.3%	92,374,780	7,544,495	8.2%
<b>Transient Occupancy Taxes</b>	63,546,710	135,181,525	47.0%	47,147,783	16,398,928	34.8%
<b>Property Transfer Tax</b>	4,085,116	15,492,155	26.4%	5,917,790	(1,832,674)	-31.0%
<b>Licenses &amp; Permits</b>						
Business Taxes	8,533,947	33,254,609	25.7%	10,780,845	(2,246,897)	-20.8%
Rental Unit Taxes	1,017,095	7,284,502	14.0%	721,619	295,477	40.9%
Alarm Permit Fees	309,059	989,700	31.2%	202,227	106,832	52.8%
Other Licenses and Permits	2,985,931	14,940,600	20.0%	2,934,993	50,938	1.7%
<b>Total Licenses &amp; Permits</b>	<b>12,846,033</b>	<b>56,469,411</b>	<b>22.7%</b>	<b>14,639,683</b>	<b>(1,793,650)</b>	<b>-12.3%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	7,673,621	26,364,281	29.1%	7,576,592	97,029	1.3%
Municipal Court	782,686	4,210,758	18.6%	1,375,722	(593,036)	-43.1%
Other Fines & Forfeitures	1,510,950	3,847,453	39.3%	1,157,842	353,107	30.5%
Negligent Impound	71,195	50,000	142.4%	7,500	63,695	849.3%
<b>Total Fines &amp; Forfeitures</b>	<b>10,038,452</b>	<b>34,472,492</b>	<b>29.1%</b>	<b>10,117,657</b>	<b>(79,205)</b>	<b>-0.8%</b>
<b>Interest &amp; Dividends</b>	<b>(472,256)</b>	<b>3,408,893</b>	<b>-13.9%</b>	<b>(181,775)</b>	<b>(290,481)</b>	<b>159.8%</b>
<b>Franchises</b>						
SDG&E	-	59,042,458	0.0%	12,129,896	(12,129,896)	-100.0%
CATV	2,536,415	12,307,369	20.6%	1,863,365	673,050	36.1%
Refuse Collection	2,254,891	13,622,000	16.6%	163,278	2,091,613	1281.0%
Other Franchises	6,715,779	10,623,667	63.2%	11,192,642	(4,476,863)	-40.0%
<b>Total Franchises</b>	<b>11,507,085</b>	<b>95,595,494</b>	<b>12.0%</b>	<b>25,349,180</b>	<b>(13,842,096)</b>	<b>-54.6%</b>

Continued on Next Page

## Financial Performance Report – Period Ended November 2022

Schedule 1 (cont.)						
	FY23 Actuals <sup>1</sup>	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals <sup>1</sup>	FY23/FY22 Actuals Change	FY23/FY22 % Change
<b>Rents &amp; Concessions</b>						
Mission Bay	\$ 16,620,947	\$ 31,763,380	52.3%	\$ 14,468,899	\$ 2,152,048	14.9%
Pueblo Lands	3,710,882	7,697,132	48.2%	3,160,164	550,717	17.4%
Other Rents and Concessions	8,084,181	21,015,831	38.5%	6,641,472	1,442,710	21.7%
<b>Total Rents &amp; Concessions</b>	<b>28,416,009</b>	<b>60,476,343</b>	<b>47.0%</b>	<b>24,270,535</b>	<b>4,145,475</b>	<b>17.1%</b>
<b>Revenue from Other Agencies</b>	<b>1,797,135</b>	<b>7,771,071</b>	<b>23.1%</b>	<b>1,555,703</b>	<b>241,431</b>	<b>15.5%</b>
<b>Charges for Current Services</b>	<b>35,152,495</b>	<b>201,021,385</b>	<b>17.5%</b>	<b>30,945,052</b>	<b>4,207,444</b>	<b>13.6%</b>
<b>Other Revenue</b>	<b>905,262</b>	<b>2,050,151</b>	<b>44.2%</b>	<b>1,993,953</b>	<b>(1,088,691)</b>	<b>-54.6%</b>
<b>Transfers</b>	<b>23,290,794</b>	<b>250,377,846</b>	<b>9.3%</b>	<b>13,460,463</b>	<b>9,830,331</b>	<b>73.0%</b>
<b>Total General Fund Revenue</b>	<b>\$ 333,218,374</b>	<b>\$ 1,948,804,916</b>	<b>17.1%</b>	<b>\$ 308,109,954</b>	<b>\$ 25,108,420</b>	<b>8.1%</b>

<sup>1</sup> Includes adjustments made in future periods

## Financial Performance Report – Period Ended November 2022

## Schedule 2

**General Fund Department Expenditure Status Report**  
**As of Period 5, Ended November, 2022 (42% Completed)**  
*(Unaudited)*

	<b>FY23 Actuals<sup>1</sup></b>	<b>FY23 Current Budget</b>	<b>FY23 % of Current Budget</b>	<b>FY22 Actuals<sup>1</sup></b>	<b>FY23/FY22 Actuals Change</b>	<b>FY23/FY22 % Change</b>
City Attorney	\$ 30,900,824	\$ 74,905,930	41.3%	\$ 27,051,358	\$ 3,849,466	14.2%
City Auditor	1,565,327	4,562,333	34.3%	1,598,054	(32,727)	-2.0%
City Clerk	2,462,261	6,951,684	35.4%	2,067,642	394,619	19.1%
City Council – District 1	677,454	1,852,633	36.6%	504,363	173,091	34.3%
City Council – District 2	714,869	1,843,581	38.8%	487,110	227,760	46.8%
City Council – District 3	721,417	1,797,563	40.1%	490,472	230,945	47.1%
City Council – District 4	649,149	1,991,981	32.6%	570,649	78,500	13.8%
City Council – District 5	707,206	1,806,622	39.1%	439,490	267,716	60.9%
City Council – District 6	456,293	1,846,856	24.7%	418,678	37,614	9.0%
City Council – District 7	682,937	1,834,357	37.2%	504,930	178,007	35.3%
City Council – District 8	644,375	2,225,536	29.0%	607,784	36,591	6.0%
City Council – District 9	628,817	1,639,794	38.3%	456,733	172,084	37.7%
City Treasurer	7,205,011	20,560,668	35.0%	6,187,827	1,017,184	16.4%
Citywide Program Expenditures	66,822,662	266,067,316	25.1%	50,526,796	16,295,866	32.3%
Commission on Police Practices	301,434	2,550,352	11.8%	154,574	146,860	95.0%
Communications	2,350,452	6,018,908	39.1%	1,998,260	352,192	17.6%
Compliance	1,793,449	4,642,842	38.6%	692,474	1,100,975	159.0%
Council Administration	731,561	2,812,705	26.0%	1,131,202	(399,641)	-35.3%
Debt Management	876,077	2,737,315	32.0%	843,183	32,894	3.9%
Department of Finance	8,853,432	21,042,149	42.1%	7,808,817	1,044,616	13.4%
Department of Information Technology	129,767	2,881,016	4.5%	310,253	(180,486)	-58.2%
Development Services	3,856,921	11,490,472	33.6%	3,315,822	541,099	16.3%
Economic Development	7,528,001	17,038,178	44.2%	14,562,065	(7,034,065)	-48.3%
Environmental Services	27,197,181	81,002,411	33.6%	16,036,893	11,160,288	69.6%
Ethics Commission	531,044	1,470,894	36.1%	453,162	77,882	17.2%
Facilities	9,904,624	25,573,106	38.7%	8,451,804	1,452,820	17.2%
Fire-Rescue	137,247,527	310,961,654	44.1%	131,628,143	5,619,383	4.3%
Government Affairs	447,190	1,347,842	33.2%	483,254	(36,063)	-7.5%
Homelessness Strategies & Solutions	6,252,494	25,157,607	24.9%	714,136	5,538,359	775.5%
Human Resources	3,388,499	8,964,549	37.8%	2,215,189	1,173,309	53.0%

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## Financial Performance Report – Period Ended November 2022

## Schedule 2 (cont.)

	FY23 Actuals <sup>1</sup>	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals <sup>1</sup>	FY23/FY22 Actuals Change	FY23/FY22 % Change
Library	\$ 25,180,326	\$ 66,827,891	37.7%	\$ 21,700,673	\$ 3,479,652	16.0%
Mobility <sup>2</sup>	(0)	-	-100.0%	921,300	(921,300)	-100.0%
Office of Boards & Commissions	335,623	781,868	42.9%	302,701	32,922	10.9%
Office of Emergency Services	1,404,867	3,719,387	37.8%	1,005,991	398,875	39.6%
Office of Race & Equity	271,480	1,277,592	21.2%	72,211	199,269	276.0%
Office of the Chief Operating Officer	1,403,404	4,446,873	31.6%	1,212,910	190,495	15.7%
Office of the IBA	861,051	2,668,158	32.3%	974,987	(113,936)	-11.7%
Office of the Mayor	1,529,304	4,163,183	36.7%	1,193,025	336,280	28.2%
Parks & Recreation	61,971,012	161,941,154	38.3%	46,882,838	15,088,174	32.2%
Performance & Analytics	1,879,872	5,376,838	35.0%	1,769,084	110,788	6.3%
Personnel	5,012,919	12,095,787	41.4%	4,030,558	982,360	24.4%
Planning	3,331,896	9,882,949	33.7%	2,970,259	361,637	12.2%
Police	238,698,449	584,714,166	40.8%	236,815,457	1,882,993	0.8%
Public Utilities	917,470	2,831,991	32.4%	1,658,709	(741,239)	-44.7%
Purchasing & Contracting	3,510,378	9,887,605	35.5%	7,244,896	(3,734,518)	-51.5%
Real Estate & Airport Management	2,003,656	8,911,626	22.5%	1,909,112	94,544	5.0%
Stormwater	22,036,486	66,457,083	33.2%	16,797,840	5,238,646	31.2%
Sustainability & Mobility	2,016,421	7,250,279	27.8%	249,123	1,767,298	709.4%
Transportation	33,471,317	93,647,966	35.7%	26,903,152	6,568,165	24.4%
<b>Total General Fund Expenditures</b>	<b>\$ 732,064,187</b>	<b>\$ 1,962,461,250</b>	<b>37.3%</b>	<b>\$ 657,325,944</b>	<b>\$ 74,738,243</b>	<b>11.4%</b>

<sup>1</sup> Includes adjustments made in future periods<sup>2</sup> Merged with Sustainability to form Sustainability & Mobility in Fiscal Year 2023

## Financial Performance Report – Period Ended November 2022

Schedule 2a

**Citywide Program Expenditure Status Report**  
**As of Period 5, Ended November, 2022 (42% Completed)**  
*(Unaudited)*

	<b>FY23 Actuals<sup>1</sup></b>	<b>FY23 Current Budget</b>	<b>FY23 % of Current Budget</b>	<b>FY22 Actuals<sup>1</sup></b>	<b>FY23/FY22 Actuals Change</b>	<b>FY23/FY22 % Change</b>
<b>Citywide Program Expenditures</b>						
Assessments To Public Property	\$ -	\$ 1,113,455	0.0%	\$ 381	\$ (381)	-100.0%
Citywide Elections	2,835,000	2,287,305	123.9%	-	2,835,000	100.0%
Corporate Master Leases Rent	5,924,295	12,287,790	48.2%	10,537,315	(4,613,020)	-43.8%
Deferred Capital Debt Service	18,398,563	27,867,100	66.0%	17,115,397	1,283,166	7.5%
Engineering and Capital Projects	3,983	1,740,190	0.2%	98,693	(94,709)	-96.0%
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%	947,599	(22,050)	-2.3%
PL Claims Trans-Ins	21,733,589	21,733,589	100.0%	17,673,924	4,059,665	23.0%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	219,621	4,457,052	4.9%	131,811	87,810	66.6%
Public Liability Claims Xfer-Claims Fund	12,783,496	25,566,991	50.0%	-	12,783,496	100.0%
Public Use Leases	-	1,445,160	0.0%	-	-	100.0%
Redistricting Commission	-	-	100.0%	69,338	(69,338)	-100.0%
Special Consulting Services	295,707	45,530,428	0.6%	384,671	(88,964)	-23.1%
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%
<b>Total Citywide Program Expenditures</b>	<b>\$ 66,822,662</b>	<b>\$ 266,067,316</b>	<b>25.1%</b>	<b>\$ 50,526,796</b>	<b>\$ 16,295,866</b>	<b>32.3%</b>

<sup>1</sup> Includes adjustments made in future periods

## Financial Performance Report – Period Ended November 2022

Schedule 2b

**Council Districts Expenditure Status Report**  
**As of Period 5, Ended November, 2022 (42% Completed)**  
*(Unaudited)*

	<b>FY23 Actuals<sup>1</sup></b>	<b>FY23 Adopted Budget</b>	<b>FY23 Current Budget</b>	<b>FY23 Budget Change</b>	<b>FY23 % of Current Budget</b>	<b>FY22 Actuals<sup>1</sup></b>	<b>FY23/FY22 Actuals Change</b>	<b>FY23/FY22 % Change</b>
Council District 1	\$ 677,454	\$ 1,702,633	\$ 1,702,633	\$ -	39.8%	\$ 504,363	\$ 173,091	34.3%
District 1 CPPS	0	150,000	150,000	-	0.0%	-	0	100.0%
<b>Total Council District 1</b>	<b>677,454</b>	<b>1,852,633</b>	<b>1,852,633</b>	<b>-</b>	<b>36.6%</b>	<b>504,363</b>	<b>173,091</b>	<b>34.3%</b>
Council District 2	712,125	1,693,581	1,693,581	-	42.0%	484,757	227,368	46.9%
District 2 CPPS	2,744	150,000	150,000	-	1.8%	2,353	391	16.6%
<b>Total Council District 2</b>	<b>714,869</b>	<b>1,843,581</b>	<b>1,843,581</b>	<b>-</b>	<b>38.8%</b>	<b>487,110</b>	<b>227,760</b>	<b>46.8%</b>
Council District 3	721,417	1,648,563	1,648,563	-	43.8%	490,472	230,945	47.1%
District 3 CPPS	-	150,000	149,000	(1,000)	0.0%	-	-	100.0%
<b>Total Council District 3</b>	<b>721,417</b>	<b>1,798,563</b>	<b>1,797,563</b>	<b>(1,000)</b>	<b>40.1%</b>	<b>490,472</b>	<b>230,945</b>	<b>47.1%</b>
Council District 4	650,631	1,841,981	1,841,981	-	35.3%	570,101	80,530	14.1%
District 4 CPPS	(1,482)	150,000	150,000	-	-1.0%	549	(2,030)	-370.0%
<b>Total Council District 4</b>	<b>649,149</b>	<b>1,991,981</b>	<b>1,991,981</b>	<b>-</b>	<b>32.6%</b>	<b>570,649</b>	<b>78,500</b>	<b>13.8%</b>
Council District 5	707,206	1,656,622	1,656,622	-	42.7%	439,490	267,716	60.9%
District 5 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
<b>Total Council District 5</b>	<b>707,206</b>	<b>1,806,622</b>	<b>1,806,622</b>	<b>-</b>	<b>39.1%</b>	<b>439,490</b>	<b>267,716</b>	<b>60.9%</b>
Council District 6	456,293	1,538,659	1,538,659	-	29.7%	408,325	47,967	11.7%
District 6 CPPS	(0)	326,972	308,197	(18,775)	0.0%	10,353	(10,353)	-100.0%
<b>Total Council District 6</b>	<b>456,293</b>	<b>1,865,631</b>	<b>1,846,856</b>	<b>(18,775)</b>	<b>24.7%</b>	<b>418,678</b>	<b>37,614</b>	<b>9.0%</b>
Council District 7	682,937	1,684,357	1,684,357	-	40.5%	504,930	178,007	35.3%
District 7 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
<b>Total Council District 7</b>	<b>682,937</b>	<b>1,834,357</b>	<b>1,834,357</b>	<b>-</b>	<b>37.2%</b>	<b>504,930</b>	<b>178,007</b>	<b>35.3%</b>
Council District 8	644,375	1,918,741	1,918,741	-	33.6%	607,784	36,591	6.0%
District 8 CPPS	0	306,795	306,795	-	0.0%	-	0	100.0%
<b>Total Council District 8</b>	<b>644,375</b>	<b>2,225,536</b>	<b>2,225,536</b>	<b>-</b>	<b>29.0%</b>	<b>607,784</b>	<b>36,591</b>	<b>6.0%</b>
Council District 9	628,817	1,489,794	1,489,794	-	42.2%	456,733	172,084	37.7%
District 9 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
<b>Total Council District 9</b>	<b>628,817</b>	<b>1,639,794</b>	<b>1,639,794</b>	<b>-</b>	<b>38.3%</b>	<b>456,733</b>	<b>172,084</b>	<b>37.7%</b>
<b>Total Council Districts</b>	<b>\$ 5,882,518</b>	<b>\$ 16,858,698</b>	<b>\$ 16,838,923</b>	<b>\$ (19,775)</b>	<b>34.9%</b>	<b>\$ 4,480,210</b>	<b>\$ 1,402,308</b>	<b>31.3%</b>

<sup>1</sup> Includes adjustments made in future periods.

## Financial Performance Report – Period Ended November 2022

## Schedule 3

**Other Budgeted Funds Revenue Status Report**  
**As of Period 5, Ended November, 2022 (42% Completed)**  
*(Unaudited)*

	<b>FY23 Actuals<sup>1</sup></b>	<b>FY23 Current Budget</b>	<b>FY23 % of Current Budget</b>	<b>FY22 Actuals<sup>1</sup></b>	<b>FY23/FY22 Actuals Change</b>	<b>FY23/FY22 % Change</b>
Airports Fund	\$ 2,657,638	\$ 7,103,341	37.4%	\$ 2,522,887	\$ 134,751	5.3%
Automated Refuse Container Fund	700,101	1,600,000	43.8%	693,492	6,610	1.0%
Central Stores Internal Service Fund	2,140,744	7,675,019	27.9%	2,032,247	108,496	5.3%
Climate Equity Fund	10,455	7,404,246	0.1%	(97)	10,553	-10827.8%
Community Equity Fund	1,430	-	100.0%	13,649	(12,219)	-89.5%
Concourse and Parking Garages Operating Fund	1,023,993	2,521,718	40.6%	590,149	433,844	73.5%
Convention Center Expansion Funds	2,252,047	13,343,976	16.9%	1,375,621	876,425	63.7%
Development Services Fund	64,252,080	105,346,119	61.0%	48,408,532	15,843,548	32.7%
Energy Conservation Program Fund	861,901	5,644,231	15.3%	139,720	722,181	516.9%
Engineering and Capital Projects	51,755,012	136,819,545	37.8%	45,387,230	6,367,783	14.0%
Environmental Growth Fund 1/3	907,095	7,640,516	11.9%	1,360,231	(453,136)	-33.3%
Environmental Growth Fund 2/3	1,807,558	15,288,029	11.8%	2,721,157	(913,599)	-33.6%
Facilities Financing Fund	2,113,581	3,495,477	60.5%	1,114,872	998,709	89.6%
Fire/Emergency Medical Services Fund	4,748,925	10,480,712	45.3%	5,044,604	(295,680)	-5.9%
Fire and Lifeguard Facilities Fund	(575)	1,396,169	0.0%	(1,652)	1,076	-65.2%
Fleet Operations	55,623,179	148,333,436	37.5%	52,385,198	3,237,981	6.2%
Gas Tax Fund	9,449,265	41,323,241	22.9%	5,571,993	3,877,272	69.6%
General Plan Maintenance Fund	1,782,816	3,599,826	49.5%	1,396,229	386,588	27.7%
GIS Fund	48,218	5,226,148	0.9%	169,400	(121,182)	-71.5%
Golf Course Fund	15,085,174	23,470,347	64.3%	12,523,169	2,562,004	20.5%
Information Technology Fund	8,256,771	85,355,648	9.7%	167,355	8,089,416	4833.7%
Infrastructure Fund	-	28,444,223	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	35,212	942,900	3.7%	12,500	22,712	181.7%
Local Enforcement Agency Fund	530,820	1,121,293	47.3%	306,067	224,753	73.4%
Long Range Property Management Fund	1,062,920	35,806,506	3.0%	910,971	151,948	16.7%
Los Penasquitos Canyon Preserve Fund	71,400	196,000	36.4%	98,462	(27,062)	-27.5%
Low-Moderate Income Housing Asset Fund	2,983,418	7,072,934	42.2%	3,570,773	(587,354)	-16.4%
Maintenance Assessment District (MAD) Funds	1,997,370	28,739,637	6.9%	1,391,659	605,711	43.5%
Mission Bay/Balboa Park Improvement Fund	904,585	1,178,378	76.8%	1,561,450	(656,865)	-42.1%
Mission Bay Improvement Fund	26,203	7,646,197	0.3%	150,793	(124,590)	-82.6%
New Convention Facility Fund	-	2,655,000	0.0%	-	-	100.0%
OneSD Support Fund	(5,388)	27,787,305	0.0%	8,946	(14,335)	-160.2%

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## Financial Performance Report – Period Ended November 2022

## Schedule 3 (cont.)

	FY23 Actuals <sup>1</sup>	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals <sup>1</sup>	FY23/FY22 Actuals Change	FY23/FY22 % Change
Parking Meter Operations	\$ 3,969,640	\$ 9,000,000	44.1%	\$ 3,671,619	\$ 298,022	8.1%
PETCO Park Fund	11,942,718	17,403,700	68.6%	12,327,984	(385,265)	-3.1%
Public Art Fund	351,776	85,000	413.9%	374,111	(22,335)	-6.0%
Public Safety Services & Debt Service Fund	4,283,751	11,594,620	36.9%	4,004,272	279,478	7.0%
Publishing Services Internal Fund	465,681	1,640,551	28.4%	603,826	(138,146)	-22.9%
Recycling Fund	6,441,982	27,250,760	23.6%	4,923,889	1,518,093	30.8%
Refuse Disposal Fund	18,136,338	40,362,567	44.9%	13,948,348	4,187,990	30.0%
Refuse Disposal - Miramar Clousure	15,620	50,000	31.2%	149,034	(133,414)	-89.5%
Regional Park Improvements Fund	11,734	4,117,183	0.3%	41,598	(29,864)	-71.8%
Risk Management Administration Fund	5,021,428	14,122,276	35.6%	4,488,112	533,316	11.9%
Road Maintenance & Rehabilitation	7,804,860	32,164,043	24.3%	7,588,508	216,351	2.9%
Seized and Forfeited Assets Funds	99,713	664,123	15.0%	159,508	(59,795)	-37.5%
State COPS	1,559,894	3,000,000	52.0%	1,856,742	(296,849)	-16.0%
Storm Drain Fund	2,281,224	5,700,000	40.0%	1,950,222	331,003	17.0%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	57,452,636	121,585,976	47.3%	42,168,890	15,283,746	36.2%
TOT - Major Events Revolving FD	220,150	215,750	102.0%	69,869	150,281	215.1%
TransNet Extension Funds	15,149,343	47,668,000	31.8%	11,728,464	3,420,879	29.2%
Trolley Extension Reserve Fund	1,060,986	1,060,875	100.0%	1,036,252	24,733	2.4%
Underground Surcharge Fund	458,688	79,539,423	0.6%	16,875,481	(16,416,794)	-97.3%
Wastewater Department Funds	178,027,671	708,017,933	25.1%	154,331,396	23,696,275	15.4%
Water Department Funds	283,526,449	1,167,152,877	24.3%	284,138,838	(612,388)	-0.2%
Wireless Communication Technology Fund	235,498	10,252,941	2.3%	103,111	132,386	128.4%
Zoological Exhibits Maintenance Fund	1,239,500	17,730,202	7.0%	1,209,519	29,980	2.5%

<sup>1</sup> Includes adjustments made in future periods

## Financial Performance Report – Period Ended November 2022

## Schedule 4

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 5, Ended November, 2022 (42% Completed)**  
*(Unaudited)*

	<b>FY23 Actuals<sup>1</sup></b>	<b>FY23 Current Budget</b>	<b>FY23 % of Current Budget</b>	<b>FY22 Actuals<sup>1</sup></b>	<b>FY23/FY22 Actuals Change</b>	<b>FY23/FY22 % Change</b>
Airports Fund	\$ 2,523,150	\$ 9,485,826	26.6%	\$ 2,614,886	\$ (91,736)	-3.5%
Automated Refuse Container Fund	622,677	1,952,906	31.9%	523,244	99,433	19.0%
Capital Outlay - Misc Revenue	7,040,366	7,306,322	96.4%	3,723,243	3,317,123	89.1%
Central Stores Internal Service Fund	3,139,148	7,376,573	42.6%	2,852,777	286,371	10.0%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	976,746	2,724,454	35.9%	724,351	252,395	34.8%
Convention Center Expansion Funds	767,513	13,343,976	5.8%	951,164	(183,651)	-19.3%
Development Services Fund	37,797,975	110,258,169	34.3%	31,347,240	6,450,735	20.6%
Energy Conservation Program Fund	1,775,816	5,881,724	30.2%	1,532,075	243,742	15.9%
Engineering and Capital Projects	53,482,030	141,635,641	37.8%	46,599,799	6,882,230	14.8%
Environmental Growth Fund 1/3	1,520,131	6,958,655	21.8%	799,069	721,062	90.2%
Environmental Growth Fund 2/3	-	14,243,625	0.0%	-	-	100.0%
Facilities Financing Fund	1,070,012	3,517,783	30.4%	958,472	111,540	11.6%
Fire/Emergency Medical Services Fund	2,232,825	10,449,959	21.4%	2,109,624	123,201	5.8%
Fire and Lifeguard Facilities Fund	704,359	1,401,381	50.3%	700,068	4,291	0.6%
Fleet Operations	48,220,388	246,504,867	19.6%	36,839,303	11,381,085	30.9%
Gas Tax Fund	10,586,544	37,100,127	28.5%	10,359,808	226,736	2.2%
General Plan Maintenance Fund	1,570,555	4,660,000	33.7%	1,323,883	246,672	18.6%
GIS Fund	744,746	5,271,628	14.1%	2,019,072	(1,274,326)	-63.1%
Golf Course Fund	7,884,774	21,988,760	35.9%	7,025,358	859,416	12.2%
Information Technology Fund	19,862,631	88,693,539	22.4%	18,505,389	1,357,242	7.3%
Infrastructure Fund	33,962,231	35,491,678	95.7%	3,326,108	30,636,123	921.1%
Junior Lifeguard Program Fund	575,132	947,047	60.7%	606,518	(31,386)	-5.2%
Local Enforcement Agency Fund	445,755	981,266	45.4%	281,426	164,329	58.4%
Long Range Property Management Fund	286,006	36,518,934	0.8%	73,559	212,447	288.8%
Los Penasquitos Canyon Preserve Fund	117,860	300,275	39.3%	108,566	9,294	8.6%
Low-Moderate Income Housing Asset Fund	1,097,952	45,684,026	2.4%	2,207,590	(1,109,638)	-50.3%
Maintenance Assessment District (MAD) Funds	9,202,896	36,492,902	25.2%	7,717,470	1,485,426	19.2%
Mission Bay/Balboa Park Improvement Fund	840,811	1,188,000	70.8%	1,525,861	(685,049)	-44.9%
New Convention Facility Fund	-	2,655,000	0.0%	-	-	100.0%
OneSD Support Fund	7,371,631	30,367,688	24.3%	6,023,759	1,347,872	22.4%

Continued on Next Page

## Financial Performance Report – Period Ended November 2022

## Schedule 4 (cont.)

	FY23 Actuals <sup>1</sup>	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals <sup>1</sup>	FY23/FY22 Actuals Change	FY23/FY22 % Change
Parking Meter Operations	\$ 1,218,501	\$ 8,227,130	14.8%	\$ 2,025,743	\$ (807,242)	-39.8%
PETCO Park Fund	13,269,493	17,402,909	76.2%	12,570,289	699,204	5.6%
Prop 42 Replacement - Transportation Relief Fund	12,909	-	100.0%	55,513	(42,604)	-76.7%
Public Art Fund	158,849	4,681,005	3.4%	134,108	24,741	18.4%
Public Safety Services & Debt Service Fund	-	11,594,620	0.0%	-	-	100.0%
Publishing Services Internal Fund	520,939	1,714,930	30.4%	786,724	(265,785)	-33.8%
Recycling Fund	8,848,823	27,608,649	32.1%	9,539,094	(690,271)	-7.2%
Refuse Disposal Fund	16,159,748	47,152,214	34.3%	13,499,835	2,659,912	19.7%
Risk Management Administration Fund	5,177,487	13,983,274	37.0%	4,513,003	664,485	14.7%
Road Maintenance & Rehabilitation	3,717,928	61,831,333	6.0%	521,107	3,196,820	613.5%
Seized and Forfeited Assets Funds	355,752	3,859,765	9.2%	366,446	(10,694)	-2.9%
State COPS	493,603	5,565,366	8.9%	811,514	(317,911)	-39.2%
Storm Drain Fund	493,964	5,700,000	8.7%	615,149	(121,185)	-19.7%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	21,120,305	130,974,739	16.1%	20,795,182	325,123	1.6%
TOT - Major Events Revolving FD	117,207	446,322	26.3%	33,112	84,095	254.0%
TransNet Extension Funds	5,320,049	24,153,736	22.0%	4,733,001	587,048	12.4%
Trolley Extension Reserve Fund	1,061,275	1,063,875	99.8%	1,035,900	25,375	2.4%
Underground Surcharge Fund	2,249,211	93,042,262	2.4%	(25,851)	2,275,063	-8800.5%
Wastewater Department Funds	120,901,095	418,989,205	28.9%	99,531,444	21,369,651	21.5%
Water Department Funds	249,854,992	629,797,577	39.7%	217,024,634	32,830,357	15.1%
Wireless Communication Technology Fund	5,108,518	10,767,355	47.4%	3,203,376	1,905,141	59.5%
Zoological Exhibits Maintenance Fund	-	17,730,202	0.0%	-	-	100.0%

<sup>1</sup> Includes adjustments made in future periods



## THE CITY OF SAN DIEGO

## M E M O R A N D U M

DATE: January 3, 2023

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

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

SUBJECT: Police Fiscal Year 2023 Appropriation Ordinance Update Memo

This memorandum provides an update on Police Department expenditures that were requested the Fiscal Year (FY) 2023 Appropriation Ordinance that were approved by City Council. It was requested that the Police Department report Police overtime and Neighborhood Policing Division (NPD) expenditures through mid-year and projected expenditures for the remainder of the Fiscal Year.

**Police Overtime:****Appropriation Ordinance Section:**

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

**Appropriation Ordinance Section Response:**

Department General Fund overtime expenditures through period 5 (November) are \$21.3 million of the Department's total overtime budget of \$40.2 million. Overall, Department overtime is projected to be over its overtime budget by approximately \$9.2 million at the end of the year.

The primary reason for the increase is due to the department taking a proactive approach to increases in violent crime and staffing shortages. Additionally, approximately \$1.0 million of the overtime increase is due to union negotiated salary increases approved after the budget was developed.

This increase is primarily attributed to the following:

- \$11.1 million increase in *Extension of Shift* overtime categories due to the deployment of specialized details to address the rise in violent crime and backfill to address staffing shortages in patrol.

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

- \$850,000 increase in *Holidays* overtime associated with negotiated non-discretionary compensation for employees on holidays or City-observed holidays.
- \$720,000 increase in *Special Events* overtime primarily associated with increased July 4<sup>th</sup> holiday support to address public safety concerns at the beaches and increased overtime at Petco Park due to the Padres reaching the playoffs.
- \$510,000 increase in *Call Back* overtime for employees who have been called back to work to provide essential services.

These increases are partially offset by projected reductions of:

- \$2.2 million in *Other Overtime* primarily associated with reduced participation in Neighborhood Policing overtime activity due to staffing shortages and the Police Department's public safety priority of first staffing vacancies in patrol operations.
- \$840,000 in the *Miscellaneous* overtime categories due to mandated FLSA overtime.
- \$600,000 in *Court* related overtime
- \$430,000 in *Grant* related overtime due to staffing shortages.

It is important to note that the majority of these overtime categories are non-discretionary (E.g. MOU, Legal requirement, etc.) or are reimbursable. Additionally, a significant component, Neighborhood Policing overtime, is tied to service levels/programs which were specifically budgeted in FY 2023. It should also be noted that in the case of major events that may negatively affect the City's strategic objective of safe and livable neighborhoods, the department will respond in a manner expected from the public which may require overtime. Furthermore, challenges that occur in the planning, responsiveness, and mitigation of emergencies, and the prevention and control of crime, may require additional overtime to adequately provide safety and security for all City residents.

#### **Neighborhood Policing Division:**

#### **Appropriation Ordinance Section:**

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

#### **Appropriation Ordinance Section Response:**

Neighborhood Policing Division expenditures through period 5 (November) are \$8.0 million of NPD's total budget of \$28.3 million. Aside from employee salaries and benefits, the majority of NPD's budget is overtime, which is budgeted at \$8.0 million, or 28%, to support both NPD and CleanSD activities. Overall, NPD's overtime expenditures are projected to be under budget. NPD is projected to spend approximately \$2.7 million, or 77%, of their \$3.5 million budget for general overtime and \$1.9 million, or 50%, of their \$3.7 million CleanSD budget at the end of the Fiscal Year. Reductions in NPD overtime are primarily 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. The reduction in NPD overtime has led to a decrease in police patrol in the downtown area; specifically around Golden Hall, the downtown library and the Logan Heights Storage Connect Center.

The Neighborhood Policing Division's mission is to enhance the quality of life and safety in San Diego's neighborhoods in a manner that is compassionate, professional, and fair, by balancing the demands of effectively responding to community concerns and ensuring service that respects the rights of and provides equitable treatment for all San Diegans. Given the number of unsheltered people experiencing homelessness in the City of San Diego, and City policies to help direct as many people to services as possible, the Neighborhood Policing Division is regularly called upon to focus the majority of its efforts on homelessness.

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

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

HOT is comprised of police officers who are paired with the County of San Diego's Health and Human Services Agency benefits specialists and mental health clinicians from the Psychiatric Emergency Response Team (PERT). Together, they are uniquely designed to provide a person-centered approach by offering an array of resources and expertise. The teams are able to connect people with services and arrange for many successful placements facilitated through the San Diego Housing Commission. During the first five months of FY 2023, HOT made almost 10,000 contacts with unhoused individuals assisting or connecting those with a shelter in over 2,200 cases.

Through the first five months of FY 2023, NPD's Neighborhood Policing Teams (NPT) has received over 15,814 Get it Done (GID) requests from community members. Currently, we are averaging a 24-day response time due to the volume of requests. However, we continually look for ways to decrease this wait time. Every person who submits a GID request which is handled by this division, is contacted by telephone or email and advised of the follow-up conducted. This feedback has resulted in a positive customer satisfaction rating. Requests for attention to various issues were also received through emails, phone calls, community meetings, Councilmember and Mayor's Office requests, and other sources.

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

Neighborhood Policing Division officers actively direct individuals to diversion programs in lieu of enforcement action. They refer and place clients in drug and alcohol rehabilitative




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programs like the Department's Serial Inebriate Program (SIP) and Prosecution and Law Enforcement Assisted Diversion Services (PLEADS) program where those suffering from addictions can receive the supportive care they need. During the first five months of FY 2023 907 individuals were transported to the Sobering Center for being under the influence of alcohol. Another 248 individuals were transported to the Sobering Center for PLEADS. This constitutes over 1,100 individuals who were diverted from incarceration and the criminal justice system and towards substance abuse counseling and treatment opportunities. Additionally, these diversion programs highlight collaboration between the City and County along with interdepartmental cooperation between the police department and City Attorney's Office.


With limited resources and staffing impacting the Police Department, the Neighborhood Policing Division relies on budgeted overtime to provide security and first response at City provided homeless services, as well as for providing outreach, cleaning services through the CleanSD program and response to thousands of homeless related complaints from the community. A reduction in NPD overtime has reduced NPD's ability to provide police officer presence in the downtown areas where there is a high number of unsheltered people. In addition to the reduction in police officer presence, "Get it Done" requests have been consistently received leading to greater wait times for response.

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

The Neighborhood Policing Division will continue its efforts consistent with its mission, as described above, for the remainder of FY 2023.



David Nisleit  
Chief of Police

 DN/km

cc: Honorable Mayor Todd Gloria  
Honorable City Attorney Mara Elliott  
Honorable Council President and Members of the City Council  
Paola Avila, Chief of Staff, Office of the Mayor  
Eric Dargan, Chief Operating Officer  
Charles Modica, Independent Budget Analyst  
Matthew Vespi, Chief Financial Officer  
Kristina Peralta, Deputy Chief Operating Officer  
Jeff Sturak, Deputy Chief Operating Officer  
Alia Khouri, Deputy Chief Operating Officer  
Colin Stowell, Chief, Fire-Rescue Department  
Jessica Lawrence, Director of Policy, Office of the Mayor  
Brittany Bailey, Senior Policy Advisor, Office of the Mayor

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

Bret Bartolotta, Deputy City Attorney, Office of the City Attorney  
Assistant Directors Deputy Directors / Assistant Deputy Directors  
Department Analysts Department  
Department of Finance Staff



## THE CITY OF SAN DIEGO

## M E M O R A N D U M

DATE: December 23, 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.

As of the Mid-Year in Fiscal Year 2023, the City Attorney's Office has accepted and appropriated:

- \$270,000 Alcohol & Drug Prosecution Program

The City Attorney's Office has expended \$349,015 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  
 Ambar Gutierrez, Principal Accountant, Department of Finance  
 Ray Iadanza, Principal Accountant, Department of Finance  
 Alyssa Yepez, Finance Analyst III, Department of Finance



## THE CITY OF SAN DIEGO

## M E M O R A N D U M

DATE: January 17, 2023

TO: Land Use and Housing Committee of the City Council

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

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

This memorandum is in response to Council Resolution 313615<sup>1</sup> requesting the Homelessness Strategies and Solutions Department provide an update on homelessness programs and the process of multi-year grant funds, including reallocations of resources as recommended by the Independent Budget Analyst in Report Number 21-19, Recommendation No. 2 and that updates on spending of state grant and other funding related to homelessness are included in the quarterly budget monitoring report.

### Overview

The Homelessness Strategies and Solutions Department (HSSD) is projecting a total of \$69.4 million to be spent on homeless programs and services overseen by the department in Fiscal Year 2023. These projected expenditures include \$25.4 million from the General Fund and \$250,000 from the Low and Moderate Income Housing Asset Fund (LMIHAF), and \$43.7 million in grant funding, including: Community Development Block Grant (CDBG) funding; Emergency Solutions Grant (ESG) funding; Community Development Block Grant CARES funding (CDBG-CV); State Homeless Housing Assistance and Prevention (HHAP) grant funds; County Capital grant; the State's Family Homelessness Challenge grant; and the State's Encampment Resolution grant. In total the department anticipates a year-end variance from all sources of 1.6% (\$1.2M). The following table presents a breakdown of Homelessness funding compared to mid-year projections by funding source.

General Fund	FY 2023 Adopted Budget	Mid-year Budget Projection
<b>Homelessness Strategies &amp; Solutions Department</b>		
Homeless Shelters and Services Programs	\$19,496,978	\$19,664,215
Coordinated Outreach	3,000,000	3,159,999
PEER Program	250,000	250,000
Coordination of City Homeless Programs and Services <sup>1</sup>	2,410,629	2,358,086
<b>Total Homelessness Strategies &amp; Solutions Department</b>	<b>\$25,157,607</b>	<b>\$25,432,300</b>

<sup>1</sup> City Council Resolution Number [R-313615](#)

<b>Low- to Moderate-Income Housing Asset Fund</b>		
Homelessness Response Center	\$250,000	\$250,000
<b>Total Low- to Moderate-Income Housing Asset Fund</b>	<b>\$250,000</b>	<b>\$250,000</b>
<b>Grant Funding</b>		
Community Development Block Grant (CDBG) & CDBG CV	\$2,760,756	\$2,760,756
Emergency Solutions Grant (ESG)	1,031,565	1,033,226
Homeless Housing, Assistance and Prevention (HHAP)	41,353,357	36,960,644
Family Homelessness Challenge Grant	-	352,921
County Capital Grants	-	2,095,615
Encampment Resolution Grant	-	510,000
<b>Total Grant Funding</b>	<b>\$45,145,678</b>	<b>\$43,713,162</b>
<b>Total Homelessness Budget</b>	<b>\$70,553,285</b>	<b>\$69,395,462</b>

### **General Fund Expenditures & Year-End Projection**

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

FY 2023 Homelessness Strategies and Solutions Department General Fund Projections Table 1 <span style="float: right;">in millions</span>					
	Adopted Budget	Actuals Periods 1-5	Projection Periods 6-12	Year-End Projection	Variance
Shelter & Services	\$19.5	\$4.1	\$15.5	\$19.7	\$(0.2)
Outreach	3.0	1.3	1.9	3.1	(0.1)
PEER Program	0.2	0.0	0.2	0.2	0.0
Coordination	2.4	0.9	1.5	2.4	0.0
<b>General Fund</b>	<b>\$25.2</b>	<b>\$6.3</b>	<b>\$19.2</b>	<b>\$25.4</b>	<b>\$(0.3)</b>

*Due to rounding totals do not foot.*

### **Homeless Shelters and Services Program**

The Fiscal Year Adopted Budget included \$19.5 million in General Fund for both operational and startup costs for shelters and services operated throughout the City. HSSD projects that \$19.7 million will be spent by year end with a variance of 1% (\$167K). Within the shelter and services category, HSSD forecasts savings from delayed shelter start-ups including the Seniors Landing shelter which started in November 2022 and the family shelter, which is expected to start in February 2023. Additionally, savings in the Safe Haven budget are forecasted as the contracted amount for operations is lower than the budget and will be partially offset in fiscal year 2023 with HHAP funding. The savings realized from these programs has been allocated to new programs and program overages which were not initially budgeted. These programs include: Safe Parking at Rose Canyon; Old Downtown Central Library Temporary Shelter and a new non-congregate shelter lease and operating funding. Additionally, savings were applied to cost overages including the emergency move from Golden Hall for repairs, higher than estimated costs at the Rosecrans shelter and higher than estimated security costs.

### ***Coordinated Outreach Program***

The Fiscal Year 2023 Adopted Budget included \$2.5 million in the General Fund to support this program, in the Homelessness Strategies & Solutions Department, as well as an additional \$500,000 for a multidisciplinary outreach program pilot. Current mid-year projections for outreach include a variance of -5.3% (\$159k). This variance is driven by contract costs being slightly higher than anticipated during budget planning. Important to note is that some new contracts are one-time investments and will then be sustained by Medi-Cal and California Advancing and Innovating Medi-Cal (CalAIM) reimbursement into future years.

### ***Coordination of City Homeless Programs and Services***

The Fiscal Year 2023 Adopted Budget included \$2.4 million in the Homelessness Strategies & Solutions Department for personnel and administrative non-personnel expenditures associated with staff coordinating citywide homeless programs and services. HSSD anticipates spending \$2.4 million, with a variance of \$53k. In this area savings in personnel expenses are offset by overages in energy costs associated with tracking energy to specific shelter & program sites.

Additionally, the adopted budget included reimbursement revenue of \$393,605 from HHAP grant funds for the administration of the block grants. Based on current trends and forecast it is anticipated the revenue from grant reimbursements will be \$654,375, an increase of \$261k.

### **Grant Funding Expenditures and Year-End Projection**

The Fiscal Year 2023 Adopted Budget included \$45.1 million in grant funding for homelessness shelters and services. Of this amount, HSSD is forecasting grant expenditures totaling \$43.7M, a 3.2% variance (\$1.4M), which includes new grant funding not previously budgeted. Variances within grant funding are largely driven by a forecasted underspending in HHAP funding of \$4.4 million, driven by the delayed start up of two non-congregate shelters (\$2.3M under budget) as well as underspending in the HHAP youth program set-aside (\$2.1M, which had been budgeted for FY 2023 but had not been programmed). The under spending forecasted in HHAP programming will carry forward and be factored into Fiscal Year 2024 budget planning.

### ***New Grant Funding***

Since the Fiscal Year 2023 budget development, HSSD has been awarded three new grants totaling \$5 Million, of which, \$2.9 million is projected to be spent in Fiscal Year 2023. New grant funding and programming includes:

- Family Homelessness Challenge Grant, focused on flexible housing resources to families living in vehicles among the Safe Parking Program. Award amount \$441,151; \$352,921 forecasted spending in Fiscal Year 2023.
- Encampment Resolution Grant, focused on comprehensive and sustainable resolution of designated encampment in the downtown Old Central Library surrounding area. Award amount \$2,446,500 over three



- years. \$510,000 projected to be spent in Fiscal Year 2023.
- County Capital Grants for new shelter start-up. Four grants were awarded totaling \$2,095,615 for capital and start-up costs associated with new shelter services in the City, with all projected to be expended in Fiscal Year 2023. Shelter sites include: Senior Landing non-congregate shelter; Family non-congregate shelter at former Travelodge; Rose Canyon Safe Parking lot; and the Senior Safe Camping program.

#### ***Homeless Housing, Assistance and Prevention (HHAP) Funding***

HSSD currently manages three rounds of Homeless Housing, Assistance, and Prevention (HHAP) grants awarded from the State of California. The following Table shows a breakdown of HHAP funding spent to date along with updated Fiscal Year 2023 projections.

Homeless Housing, Assistance and Prevention (HHAP) Funding <sup>1</sup>						
<i>Table 2</i>						<i>in millions</i>
<b>Funding Round</b>	<b>Total Award</b>	<b>FY 2021 Actuals</b>	<b>FY 2022 Actuals<sup>2</sup></b>	<b>FY 2023 Budget</b>	<b>FY 2023 Projection<sup>2</sup></b>	<b>Balance for FY 2024</b>
HHAP Round 1	\$22.5	\$2.6	\$6.5	\$9.8	\$13.3	\$0.2
HHAP Round 2	10.6	0.0	5.4	4.3	4.7	0.6
HHAP Round 3	27.5	0.0	0.0	27.3	19.0	8.4
<b>Total</b>	<b>\$60.6</b>	<b>\$2.6</b>	<b>\$11.9</b>	<b>\$41.4</b>	<b>\$37.0</b>	<b>\$9.2</b>

<sup>1</sup>Table may not foot due to rounding

<sup>2</sup> FY 2022 expenses that were paid in FY 2023 have been included in FY 2022 and removed from FY 2023

Upon the financial closeout of fiscal year 2022, HSSD adjusted projections of spending between HHAP sources to ensure HHAP 1.0 balances were spent down first. Savings from underspending in shelters in HHAP 1.0 during fiscal year 2022 enabled funding for shelters to be shifted from HHAP 3.0 to the balance in HHAP 1.0, providing a projected carryover of \$8.4 million of HHAP 3.0 funding and another \$750k in HHAP 1.0 and HHAP 2.0 to be utilized in Fiscal Year 2024, which is a forecasted \$4.4 million more in carryover funds than originally budgeted.

#### **Conclusion**

Projections included within this memorandum are based on expenses to date, anticipated expenditures in coordination with the San Diego Housing Commission, and activities by the Homelessness Strategies and Solutions Department to implement the City's Community Action Plan on Homelessness. The Department continuously monitors budget to actuals, will report on major updates to the Land Use and Housing Committee, and will prepare projections for the Third Quarter Monitoring report to Council.

Hafsa Kaka  
 Director, Homelessness Strategies and Solutions Department

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Land Use and Housing Committee of the City Council

January 25, 2023

cc: Honorable Council President and Members of the City Council  
Paola Avila, Chief of Staff, Office of the Mayor  
Jessica Lawrence, Director of Policy  
Eric Dargan, Chief Operating Officer  
Charles Modica, Independent Budget Analyst  
Matthew Vespi, Chief Financial Officer  
Rolando Charvel, Director and City Comptroller, Department of Finance