



FISCAL YEAR 2023

THIRD QUARTER BUDGET MONITORING REPORT



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INTRODUCTION

The Fiscal Year 2023 Third Quarter Budget Monitoring Report (Third Quarter Report) forecasts year-end projections of revenues and expenditures for funds with budgeted personnel expenditures compared to the current 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 of San Diego's (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 Third Quarter Report is developed using nine 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. In addition, the report includes significant variances in projected revenues and expenditures as compared to the Fiscal Year 2023 Mid-Year Budget Monitoring Report (Mid-Year Report).

This report provides details and analysis of the year-end projections using input from departments, statistical data, economic analysis, professional judgment and expertise from economic consultants, professional organizations, and other resources to support the year-end revenue and expenditure projections. Fiscal Year 2023 Charter 39 Supporting Schedules, which serve as a summary of the financial activity of the City as of March 31, 2023, are also included as attachments to this report.

The following discussions and analyses 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
- Update on the Proposition B unwinding
- Updates on the General Fund Balance and Reserves
- Discussion of significant variances projected for non-General Funds
- Updates to the non-General Fund and Risk Management Reserves
- Updates requested by Council via Resolution or Appropriation Ordinance

This report also includes requested authorities and appropriation adjustments necessary to maintain budgetary control over certain General Fund and non-General Fund departments. Additional details regarding each appropriation adjustment request are included in the Recommended Appropriation Adjustments section of this report.

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 %
Revenue	\$ 1,948.8	\$ 1,948.8	\$ 2,016.2	\$ 67.4	3.5%
Major General Fund Revenues (less ARPA)	1,416.6	1,416.6	1,497.1	80.5	5.7%
American Rescue Plan Act (ARPA)	147.6	147.6	147.6	-	0.0%
Departmental Revenues	384.6	384.6	371.5	(13.1)	-3.4%
Expenditures	\$ 1,953.5	\$ 1,961.0	\$ 1,970.1	\$ (9.2)	-0.5%
Personnel Expenditures	767.0	768.1	764.4	3.7	0.5%
Fringe & Non-Personnel Expenditures ¹	1,186.5	1,192.8	1,205.7	(12.9)	-1.1%
Net Projected Activity	\$ (4.7)	\$ (12.2)	\$ 46.1	\$ 58.2	

¹ 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

As displayed in **Table 1: Summary of FY 2023 General Fund Projections**, General Fund revenues are projected to end the fiscal year \$67.4 million over the current budget, which is comprised of major revenues exceeding budget by \$80.5 million and an offsetting decrease in departmental revenues of \$13.1 million. The City has recognized the budgeted \$147.6 million in American Rescue Plan Act (ARPA) funds, which leaves \$52.1 million remaining to be used in future fiscal years. The City's revenues continue to surpass budgeted expectations as a result of the continued demand for leisure travel, elevated levels of inflation, and stable consumer spending. The projected reduction in departmental revenues continues what was reflected in the Mid-Year Report and encompasses numerous offsetting increases and decreases within individual departments; however, notable variances exist within the Cannabis Business Tax, Short-Term Residential Occupancy Program, and Mission Bay rents and concessions revenue. This report includes a comprehensive update on the changes to major revenues and departmental revenues, including a comparison to the current budget and the Mid-Year Report, in the General Fund section of this report.

A listing of General Fund projected revenues by department can be found in **Attachment 1: General Fund Projected Revenues**. Departments with notable variances are discussed later in this report.

Expenditures

As also displayed in **Table 1: Summary of FY 2023 General Fund Projections**, General Fund expenditures are projected to end the fiscal year \$9.2 million over the current budget, with personnel expenditures projected to be under budget by \$3.7 million and fringe & non-personnel expenditures projected to exceed budget by \$12.9 million. While the variance from the budget in both categories remains relatively minor, there are significant variances within the subcategories. Some of the more significant variances relate to difficulties that some departments have experienced when attempting to fill positions, which has generated salary savings, and in some situations resulted in increased overtime. Additionally, some of these variances are tied to actions that have occurred since the budget was adopted and was not anticipated at that time, such as the changes in energy and utility rates and usage, the impacts of elevated inflation on the cost of goods, the acquisition of property, and the impact that increased revenues have on City Charter or other mandated transfers. Additional details

associated with these variances, as well as a comparison to the current budget and the Mid-Year Report, are included in the General Fund Expenditures section of this report.

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

This report proposes a number of appropriation adjustments to the General Fund primarily associated with addressing developments that have occurred since the budget was adopted and implemented. The City's budget monitoring activities represent strong financial controls that allow the City to continuously assess actual revenues and expenditures against the budget and are critical to maintaining a balanced budget.

Mid-Year to Third Quarter Report Overview

Table 2: Quarterly Comparison of FY 2023 General Fund Projections displays a quarterly comparison between General Fund revenue and expenditure projections included in the Mid-Year Report to projections included in the Third Quarter Report. When compared to the Mid-Year Report, General Fund revenues and expenditures are projected to increase by \$34.3 million and \$15.2 million, respectively. As displayed in this table, and consistent with the Mid-Year Report, the General Fund is projected to recognize the use of \$147.6 million in ARPA funding. Cumulatively, this results in a net projected increase of \$19.0 million when compared to the Mid-Year Report.

Quarterly Comparison FY 2023 General Fund Projections				
<i>Table 2</i>				<i>in millions</i>
Revenue/ Expenditures	Mid-Year Projection	Year-End Projection	Variance	Variance %
Revenue	\$ 1,982.0	\$ 2,016.2	\$ 34.3	1.7%
Major General Fund Revenues (less ARPA)	1,460.6	1,497.1	36.5	2.5%
American Rescue Plan Act (ARPA)	147.6	147.6	-	0.0%
Departmental Revenues	373.7	371.5	(2.2)	-0.6%
Expenditures	\$ 1,954.9	\$ 1,970.1	\$ (15.2)	-0.8%
Personnel Expenditures	764.5	764.4	0.0	0.0%
Fringe & Non-Personnel Expenditures ¹	1,190.4	1,205.7	(15.3)	-1.3%
Net Projected Activity	\$ 27.1	\$ 46.1	\$ 19.0	

¹ 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.

GENERAL FUND REVENUE

MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to end the fiscal year at \$1.64 billion, which represents an increase of \$80.5 million from the current budget or an increase of \$36.5 million when compared to the FY 2023 Mid-Year Report. The increase is primarily attributed to the four major General Fund revenues, including \$9.2 million in property tax due to an increase in 1% property tax collections as a result of growth in the number of home sales and the assessed value of properties for calendar year 2021; \$15.5 million in sales tax and \$28.4 million in transient occupancy tax due to continued elevated inflation and consumer spending trends; and \$17.1 million in franchise fee revenue due to increased electric and gas receipts received in the February 2023 clean-up payment from SDG&E—further detail regarding these increases is provided in the major revenue category sections below. **Table 3: FY 2023 Major General Fund Revenue Projections** summarizes the projections by major General Fund revenue category.

FY 2023 Major General Fund Revenue Projections					
Table 3		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	\$ 715.5	\$ 9.2	1.3%
Sales Tax	380.2	380.2	395.7	15.5	4.1%
Transient Occupancy Tax ¹	135.2	135.2	163.6	28.4	21.0%
Franchise Fees ²	93.8	93.8	110.9	17.1	18.2%
Other Major Revenues	101.2	101.2	111.4	10.2	10.1%
Major General Fund Revenues Subtotal	1,416.6	1,416.6	1,497.1	80.5	5.7%
<i>Other Revenue Sources</i>					
American Rescue Plan Act	147.6	147.6	147.6	-	0.0%
Total	\$ 1,564.2	\$ 1,564.2	\$ 1,644.8	\$ 80.5	5.1%

¹Total City FY 2023 Adopted Budget for transient occupancy tax is \$256.7 million and the projection is \$311.0 million. The balance is budgeted in the Transient Occupancy Tax Fund.

²Total City FY 2023 Adopted Budget for franchise fees revenue is \$195.0 million and the projection is \$236.1 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

Projections for the City's major General Fund revenues are based on the most recent economic information and actual revenue distributions available to the City at the time of preparation of this report, and reflect positive signs shown by local economic indicators. While the Fiscal Year 2023 Adopted Budget (FY 2023 Adopted Budget) assumed that major General Fund revenues would exceed pre-pandemic levels through moderate growth, relative to the robust recovery experienced over the two years following the onset of the COVID-19 pandemic, actual and projected growth for the major General Fund revenues has surpassed these expectations as demand for leisure travel continues, inflation remains at elevated levels, and consumer spending remains stable.

When compared to the Mid-Year Report, third-quarter projections for the major General Fund revenues capture more robust growth than assumed in the mid-year. The additional data received after the release of the Mid-Year Report demonstrates a continued demand for leisure travel, impacts of elevated inflation, and sustained consumer spending. As a result, the

continuance of this elevated activity is projected for the remainder of the fiscal year. **Table 4: Local Economic Indicators** displays local key economic indicator data as of March 2023. When compared to March 2022: consumer confidence reflects only a slight decrease of 2.2 percent; the unemployment rate and the number of unemployed in the City of San Diego for March 2023 has remained relatively similar; home prices reflect a decrease of 6.2 percent; and the San Diego Consumer Price Index (CPI) has increased by 5.3 percent.

Local Economic Indicators			
<i>Table 4</i>			
Economic Indicator	Mar-22	Mar-23	Change %
Consumer Confidence	107.60	105.20	-2.2%
City of San Diego Unemployment	3.5%	3.5%	0.0%
City of San Diego Number of Unemployed	25,000	25,900	3.6%
City of San Diego Home Sales ¹	3,701	2,296	-38.0%
City of San Diego Median Home Price	\$900,000	\$844,500	-6.2%
San Diego Consumer Price Index (CPI)	339.852	358.026	5.3%
San Diego County Foreclosures ¹	40	55	37.5%
San Diego County Notices of Default ¹	412	572	38.8%

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.

¹ Calendar year data through March.

In addition to the potential economic impact of rising interest rates, new risks to the economy have developed recently as some regional banks have become insolvent and other banks may follow. Also, there is political gridlock that may prevent the raising of the federal debt ceiling, which, according to financial experts, could have a significant negative impact on the economy. Local economic indicators will continue to be documented and monitored for any signs of an economic slowdown or potential recession and adjustments to the City's current revenue projections will be made as necessary. Any updates to the projections will be reflected in the FY 2023 Year-End Financial Performance Report (FY 2023 Year-End Performance Report).

Property Tax

FY 2023 Property Tax Revenue Projections					
<i>Table 5</i>					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate	6.00%	6.00%	7.91%	1.91%	N/A
Property Tax Projection	\$ 706.2	\$ 706.2	\$ 715.5	\$ 9.2	1.3%

As reflected in **Table 5: FY 2023 Property Tax Revenue Projections**, property tax is projected to be over budget by \$9.2 million at fiscal year-end, which represents a net decrease of \$178,000 when compared to the Mid-Year Report. Similar to the Mid-Year Report, this increase is primarily due to an increase in the 1% property tax collections and motor vehicle license fees (MVLF), which are partially offset with a decrease in the Redevelopment Property Tax Trust Fund (RPTTF) residual property tax payment from the Redevelopment Agencies (RDA). To better align with the most recent apportionment report, the growth rate for property tax has been revised from the adopted growth rate of 6.00 percent to 7.91 percent to reflect

the projected year-over-year growth. **Table 6: FY 2023 Property Tax Revenue Projection Details**, reflects the composition of total property tax revenue.

FY 2023 Property Tax Revenue Projection Details					
Table 6					in millions
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
1.0% Property Tax	\$ 478.7	\$ 478.7	\$ 491.4	\$ 12.8	2.7%
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	0.5%
RPTTF Residual Property Tax	38.1	38.1	31.9	(6.2)	-16.2%
Total	\$ 706.2	\$ 706.2	\$ 715.5	\$ 9.2	1.3%

Consistent with the most recent apportionment report provided by the County of San Diego, the 1% property tax collections are projected to be over budget by \$12.8 million at fiscal year-end. As stated in the Mid-Year 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. When compared to the Mid-Year Report, this represents a decrease of \$948,000 based on the most recent apportionment report from the County of San Diego.

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, which remains consistent with the Mid-Year Report.

Additionally, the RPTTF tax sharing pass-through payment is projected to increase by \$59,000 from the former Redevelopment Agencies (RDA).

Partially offsetting the increases noted above, is a decrease of \$6.2 million in RPTTF residual property tax payments. 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 anticipated to be received in FY 2024, once current litigation has concluded. Additionally, a decrease of \$514,000 is projected due to higher than anticipated enforceable obligation projections for ROPS 23-24. When compared to the Mid-Year Report, this represents an increase of 770,000, following adjustments to the ROPS 23-34 deposit estimates provided by the county on April 1, 2023, which increases the available residual balance distributed to the City.

Sales Tax

FY 2023 Sales Tax Revenue Projections					
Table 7					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	\$ 395.7	\$ 15.5	4.1%

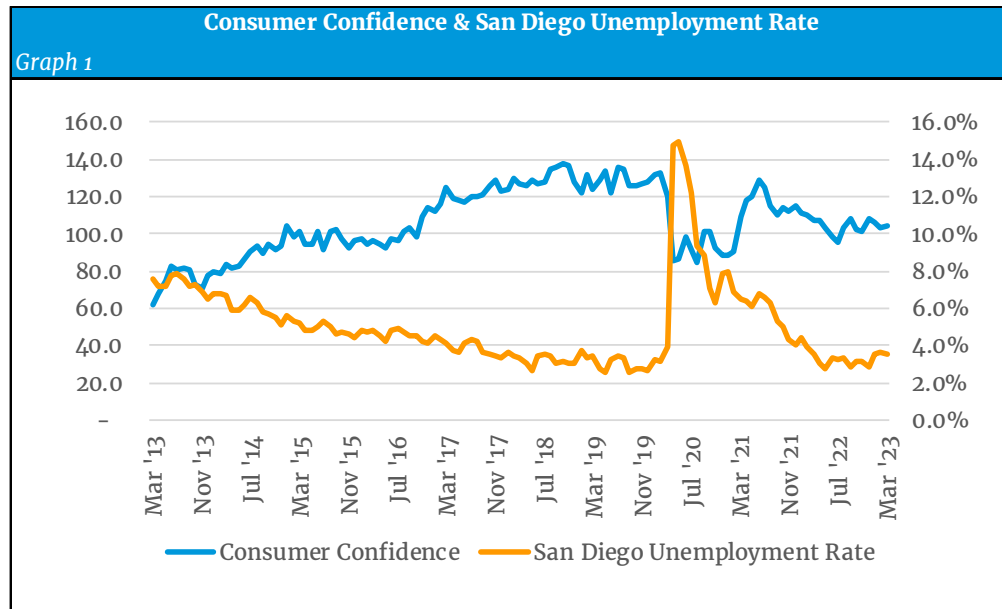
As reflected in **Table 7: FY 2023 Sales Tax Revenue Projections**, sales tax revenue is projected to be over budget by \$15.5 million at fiscal year-end, which represents an increase of \$11.1

million when compared to the Mid-Year Report. The increase in sales tax receipts is primarily due to the sustained and ongoing trend of consumers purchasing goods at record rates and the effects of continued elevated inflation on consumer products. To better align with actual sales tax receipts received through April 2023, as well as capture the recent impacts of continued elevated inflation, the prior year base amount for the remaining quarter of the fiscal year has been revised to be consistent with actual prior year fourth quarter receipts—the growth rate of 3.40 percent applied and assumed in the Mid-Year Report remains unchanged. This projection is consistent with the most recent forecast prepared by the City’s sales tax consultant, Avenu Insights & Analytics.

Primary economic indicators that drive consumer spending and growth in sales tax receipts include the Consumer Price Index (CPI), unemployment rate and consumer confidence.

When compared to the Mid-Year Report, the third quarter projection for sales tax receipts includes higher impacts from elevated inflation than assumed in the mid-year. The San Diego Consumer Price Index (CPI), a metric that measures costs across many consumer items, increased by 5.4 percent from 339.852 in March 2022 to 358.026 in March 2023. The increase in CPI is primarily attributed to continued elevated inflation resulting from sustained consumer demand and lingering supply chain pressures. Per the recent UCLA Anderson Forecast released March 2023, in the no recession scenario, inflation is anticipated to remain elevated through 2023 before slightly declining in 2024, which will ultimately depend on the Federal Reserve’s future monetary policy decisions as efforts to combat elevated inflation continue.

Moreover, as preliminarily reported by the California Employment Development Department, the March 2023 unemployment rate for the City of San Diego is 3.5 percent, which remains unchanged when compared to 3.5 percent in March 2022. Consumer confidence, a measurement of consumer’s willingness to spend, is recorded at 105.20 in March 2023, which represents a decrease of 2.2 percent when compared to 107.60 in March 2022. While consumer confidence continues to fluctuate month-to-month as consumers respond to reservations regarding inflation, lingering supply chain pressures, and geopolitical events, consumer consumption continues to remain steady. These indicators are depicted in **Graph 1: Consumer Confidence & San Diego Unemployment Rate**.



Source: Consumer Confidence Board

The projected increase in sales tax receipts is supported by continued low unemployment rates, available disposable income, an ongoing trend of consumers paying for goods and services at record rates and the continued elevated cost of goods as a result of elevated inflation. As reported in the Mid-Year Report, 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.¹ Sales tax revenue will continue to be closely monitored for factors that could impact consumer confidence and business performance. This includes potential federal interest rate increases, inflation impacts, lingering supply chain pressures, higher unemployment, and changes in consumer spending. 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 FY 2023 Year-End Performance Report.

Transient Occupancy Tax (TOT)

FY 2023 Transient Occupancy Tax (TOT) Revenue Projections ¹					
in millions					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	5.47%	5.47%	20.02%	14.55%	N/A
TOT Projection	\$ 135.2	\$ 135.2	\$ 163.6	\$ 28.4	21.0%

¹Total City FY 2023 Adopted Budget for transient occupancy tax is \$256.7 million and the projection is \$311.0 million. The balance is budgeted in the Transient Occupancy Tax Fund.

As reflected in **Table 8: FY 2023 Transient Occupancy Tax (TOT) Revenue Projections**, General Fund TOT revenue is projected to be over budget by \$28.4 million at fiscal year-end, which represents an increase of \$7.8 million when compared to the Mid-Year Report. TOT revenue is collected by the City from hotels, Short Term Residential Occupancy units (STROs), and

¹ The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. March 2023. Page 14

Recreational Vehicle Parks (RV Parks). The increase in TOT revenue is primarily attributed to year-to-date receipts, which continue to surpass expectations, as a result of sustained elevated 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 sustained occupancy and room demand growth through March 2023 continues to surpass expectations. To better align with both overall TOT receipts received through March and revised growth assumptions for the last quarter of the fiscal year, the growth rate for transient occupancy tax has been revised from the projected year-over-year growth of 14.27 percent included in the Mid-Year Report to 20.02 percent.

Similar to the Mid-Year Report, the sustained growth in TOT revenues is supported by favorable conditions, including continued low unemployment levels, reduced public health concerns, available excess savings and disposable income, and the sustained pent-up demand for leisure travel. Additionally, continued progressive increases towards pre-pandemic levels in group and international travel are anticipated. These assumptions are consistent with the San Diego Lodging Forecast released by Tourism Economics in January 2023. Positive market factors that further support tourism include San Diego's diverse economic activity, land use, and proactive efforts in recreating the downtown area for walking and dining outside.² These positive market factors are further evidenced in a study updated earlier this year by the Institute of Governmental Studies public policy research center, which found San Diego to be top ranking of downtown recovery to pre-pandemic levels across 31 large cities in the United States and Canada, including Los Angeles, San Francisco, New York, and Las Vegas among others.³ Moreover, the San Diego Convention Center, which is host to many large events throughout San Diego, is expecting a robust growth in the number of events hosted within the City.⁴ The increase in group events contributes to the local economy through increased hotel stays and additional spending on dining and leisure activities.

Primary economic drivers of TOT receipts include room rates, occupancy, and room demand growth. **Table 9: San Diego County Visitor Industry**, provides a summary of the projected growth in economic indicators that impact the City's TOT receipts—changes to these economic drivers, have the potential to impact total TOT receipts collected by the City.

² "Gaslamp Promenade in the works to close off seven blocks of Fifth Avenue for walking, dining". <https://fox5sandiego.com/news/local-news/gaslamp-promenade-in-the-works-to-close-off-seven-blocks-of-fifth-avenue-for-walking-dining/>. February 17, 2023.

³ "San Diego has bounced back from pandemic better than any other city, study finds". <https://fox5sandiego.com/news/local-news/these-cities-are-bouncing-back-best-and-worst-from-the-pandemic/>. April 12, 2023.

⁴ "Conventions Generate \$1.2 Billion for San Diego Regional Economy in 2022". www.visitsandiego.com. February 13, 2023.

San Diego County Visitor Industry				
Table 9	in millions			
	CY 2020	CY 2021	CY 2022	CY 2023 ²
Average Occupancy	48.6%	61.7%	72.6%	74.1%
Average Daily Rate	\$ 130.50	\$ 164.99	\$ 203.50	\$ 200.06
Revenue PAR ¹	\$ 63.42	\$ 101.76	\$ 147.75	\$ 148.19
Room Demand (growth from 2019)	-41.3%	35.9%	18.0%	2.9%

Source: San Diego Tourism Authority and Tourism Economics

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

²Lodging Forecast - Tourism Economics, January 2023.

TOT revenue will continue to be closely monitored for factors that could impact the San Diego tourism economy. Total TOT receipts can be impacted by a variety of factors, including decreased consumer spending on discretionary items, including leisure travel, due to continued elevated inflation, and the unemployment rate increasing. Any changes to the current growth assumptions could directly impact the projected TOT revenue, as well as the transfer of funds to Special Promotional Programs and the General Fund and will be reflected in the FY 2023 Year-End Performance Report.

Franchise Fees

FY 2023 Franchise Fee Revenue Projections					
Table 10	in millions				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	7.36%	7.36%	37.00%	29.64%	N/A
Cable Growth Rate	-4.75%	-4.75%	-4.36%	0.4%	N/A
Franchise Fee Projection ¹	\$ 93.8	\$ 93.8	\$ 110.9	\$ 17.1	18.2%

¹Total City FY 2023 Adopted Budget for franchise fees revenue is \$195.0 million and the projection is \$236.1 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

As reflected in **Table 10: FY 2023 Franchise Fee Revenue Projections**, franchise fee revenue is projected to be over budget by \$17.1 million, which represents an increase of \$19.1 million when compared to the Mid-Year Report. 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 80.0 percent of franchise fee revenue is comprised of revenue from SDG&E and cable companies. The projected increase in franchise fee revenue is primarily attributed to a higher than anticipated calendar year 2022 clean-up payment received from SDG&E in February 2023. The updated SDG&E franchise fee revenue includes higher than anticipated rate increases for both electricity and gas and fees generated from Community Choice Aggregation (CCA) companies, such as Community Power, for the usage of their lines and utilities to transport electricity to consumers, which includes the cost of infrastructure operated by SDG&E and certain State-mandated program costs⁵. Natural gas is used to generate approximately 40 percent of electricity in the United States and calendar years 2022 and 2023 experienced all time high

⁵ San Diego Gas & Electric. SDG&E Adopts New Rates Impacted by Historically High Natural Gas Prices Affecting Customers in The Pacific Region (January 2023). www.sdgenews.com. January 03, 2023.

natural gas prices, especially in the State of California, which was impacted due to reduced natural gas storage, reduced gas production, and cold weather⁶. Aside from weather, usage, and energy market conditions, SDG&E energy rates are impacted by regulatory proceedings at the California Public Utilities Commission (CPUC). SDG&E implemented new natural gas and electricity rates effective January 1, 2023, which can be found on the CPUC website⁷. SDG&E states that the rate increases reflect the increasing costs of providing clean, safe and reliable energy services.

These increases are partially offset by a \$2.2 million reallocation of the SDG&E minimum bid amount that was transferred to the Energy Independence Fund (EIF), as discussed in the Mid-Year Report. Additionally, there is a decrease of \$230,000 in cable franchise revenue due to a trending decline in cable market share as customers shift to digital competitors that do not have a franchise fee levied against them. When compared to the Mid-Year Report, the cable projections reflect an increase of \$393,000, primarily from the latest quarterly payment received in February 2023. As a result of this trend, the growth rate has been slightly revised from negative 4.75 percent, included in the FY 2023 Adopted Budget, to negative 4.36 percent to reflect the projected year-over-year growth.

Franchise Fee revenues will continue to be closely monitored. However, fluctuations in franchise fees may be experienced due to price adjustments, weather variability and consumption levels of electricity and gas. Additionally, cable providers have greater uncertainty in revenues due to changes in digital competitors and consumer behavior with entertainment choices.

Other Major Revenues

FY 2023 Other Major Revenue Projections					
Table 11		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Other Major Revenue	\$ 101.2	\$ 101.2	\$ 111.4	\$ 10.2	10.1%
American Rescue Plan Act	147.6	147.6	147.6	-	0.0%
Total	\$ 248.8	\$ 248.8	\$ 259.1	\$ 10.2	4.1%

As reflected in **Table 11: FY 2023 Other Major Revenue Projections**, other major revenues are projected to be over budget by \$10.2 million at fiscal year-end, which represents a decrease of \$1.4 million when compared to the Mid-Year Report. The other major revenues category includes ARPA funds, General Governmental Services Billing (GGSB), which is a reimbursement from other City funds that use General Fund services, one-cent TOT transfer into the General Fund, interest earnings attributable to the General Fund from the City's investment pool, refuse collector business tax, and other miscellaneous one-time revenues. The projected increase is primarily due to the following:

- \$9.5 million in settlement proceeds from Hughes Marino relating to the CCP and 101 Ash Street properties—these settlement proceeds were not assumed in the Mid-Year Report.
- \$7.5 million in revenue associated with the 101 Ash settlement from Cisterra Partners, LLC., which is consistent with the Mid-Year Report.

⁶ U.S. Energy Information Administration. Natural Gas Weekly Update (January 2023). www.eia.gov. January 12, 2023.

⁷ California Public Utilities Commission. Rate Change Advisories. www.cpuc.ca.gov. January 1, 2023.

- \$5.2 million in 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 noted in the TOT section of this report, the recent improvement in tourism, including leisure travel and special events throughout the City has caused an improvement in projected TOT revenue. The overall increase in TOT revenue has a direct impact on the available TOT funds to be transferred to the General Fund—this represents an increase of \$1.4 million from the Mid-Year Report.
- \$878,000 in additional lease revenue from the Parks and Recreation Department's Golf Division, which 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. This projection remains consistent with the Mid-Year Report.

Partially offsetting these increases are projected decreases for the following:

- \$9.0 million in settlement proceeds from the Monsanto lawsuit, now anticipated to be received in FY 2024 due to a longer than anticipated court process—receipt of these settlement proceeds was initially assumed in the Mid-Year Report.
- \$3.7 million in property transfer tax. This updated projection in property transfer tax represents a decrease of \$2.6 million when compared to the Mid-Year Report. 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 Other Major Revenues category will continue to be closely monitored. Any changes in trends and economic indicators will be reflected in the FY 2023 Year-End Performance Report.

DEPARTMENTAL REVENUE

General Fund departmental revenues are projected at \$371.5 million by fiscal year-end. This represents a decrease of \$13.1 million when compared to the current budget, and a \$2.2 million decrease from the Mid-Year Report. The following sections highlight departments with significant variances in revenue, defined as being +/- \$1.0 million from their budgets. **Table 12: FY 2023 Significant General Fund Departmental Revenue Projections** displays the departments with significant variances from the current budget.

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Treasurer	\$ 52.6	\$ 52.6	\$ 44.5	\$ (8.0)	-15.3%
Compliance	1.6	1.6	0.3	(1.3)	-79.2%
Fire-Rescue	56.9	56.9	55.6	(1.4)	-2.4%
Library	1.5	1.5	2.5	1.0	69.9%
Police	53.5	53.5	49.0	(4.5)	-8.4%
Purchasing & Contracting	2.4	2.4	1.2	(1.2)	-49.2%
Real Estate & Airport Management	55.8	55.8	66.3	10.5	18.8%
Stormwater	12.2	12.2	11.1	(1.1)	-9.2%
Sustainability & Mobility	2.8	2.8	1.5	(1.4)	-48.7%
Transportation	61.6	61.6	56.3	(5.3)	-8.6%
All Other Departments	83.6	83.6	83.2	(0.4)	-0.5%
Total	\$ 384.6	\$ 384.6	\$ 371.5	\$ (13.1)	-3.4%

City Treasurer

The Office of the City Treasurer projects departmental revenues to be under budget by \$8.0 million at fiscal year-end. This decrease is primarily attributed to a reduction in anticipated Cannabis Business Tax revenue of \$6.6 million, which represents an additional decrease of \$712,000 from the Mid-Year Report. Consistent with the Mid-Year Report, this decrease is primarily attributed to a continued decline in monthly gross receipts reported by outlets due to increased competition in neighboring municipalities and delivery services. Additionally, the department projects a decrease of \$2.5 million in Short-Term Residential Occupancy (STRO) application and license fees, which represents a further decrease of \$237,000 when compared to the Mid-Year Report. The STRO ordinance requires hosts to obtain a license for all short-term residential occupancy of a dwelling unit within the City, or part thereof, for less than one month. As noted in the Mid-Year Report, the department began accepting applications in FY 2023 and based on the current number of applications received, actual licenses issued are projected to be less than anticipated at the time that the budget was developed. These decreases are partially offset by an increase of \$1.1 million in fees and penalties associated with rental taxes and collection referrals.

Compliance

The Compliance department projects departmental revenues to be under budget by \$1.3 million at fiscal year-end, which remains consistent with the Mid-Year Report. As noted in the Mid-Year Report, 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 in FY 2023. This restructure included the transfer of \$1.6 million in billable revenue for work performed on Capital Improvement Project service contracts; however, as the program operates 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 \$1.4 million at fiscal year-end, which represents a decrease of \$379,000 when compared to the Mid-Year Report. This decrease is primarily attributed to a net decrease of \$877,000 primarily due to less than anticipated revenue from fire inspections, special event permitting, and the transfers in from safety sales tax. Additionally, the department projects a net reduction of \$483,000 in reimbursements from other agencies, including the California Governor's Office of Emergency Services (CalOES), due to fewer than anticipated strike team deployments.

Library

The Library department projects departmental revenues to be over budget by \$1.0 million at fiscal year-end, which represents an increase of \$820,000 from the Mid-Year Report. This increase is primarily attributed to an unanticipated grant reimbursement from the Emergency Connectivity Fund Program to support patron use of laptops.

Police

The Police department projects departmental revenues to be under budget by \$4.5 million at fiscal year-end, which represents an increase of \$159,000 when compared to the Mid-Year Report. As noted in the Mid-Year Report, this decrease is primarily attributed to \$2.6 million in parking citation revenue due to projected vacancies, which limits the department's ability to generate revenue from parking enforcement efforts. Since the Mid-Year Report, parking citation revenue is projected to further decrease by \$352,000 due to revised impacts from the SB-1359 changes impacting Vehicle Code CVC 52.04 violations, which eliminates citations for display of expired tags with a valid vehicle registration—effective January 1, 2023. Additionally, a decrease of \$2.5 million in municipal court revenue and revenue from other agencies due to a continued decline in regional revenue collected, including vehicle code violations, traffic school, and administration fees, as well as State and county reimbursements due to vacancies across various sections in the department, which limit the department's ability to perform reimbursable operations. These decreases are partially offset by an increase of \$671,000 in safety sales tax revenue due to increased sales tax receipts which was not assumed in the Mid-Year Report.

Purchasing and Contracting

The Purchasing and Contracting department projects departmental revenues to be under budget by \$1.2 million, which remains consistent with the Mid-Year Report. As noted in the Mid-Year Report, this decrease is primarily attributed to a reduction in billable work performed by the Equal Opportunity Contracting (EOC) and Public Works Contracting (PWC) Programs due to existing and projected vacancies, which limit billable work to the capacity of existing staff. The department continues to experience challenges with recruitment and retention, as it requires candidates with skillsets specific to procurement and contracting. In an effort to address these challenges, the department collaborated with the Personnel department to create a new classification to better align with operational needs.

Real Estate and Airport Management

The Department of Real Estate and Airport Management projects departmental revenues to be over budget by \$10.5 million at fiscal year-end, which represents a decrease of \$369,000 from the Mid-Year Report. Consistent with the Mid-Year Report, this increase is primarily attributed to lease and concession revenue generated from City-owned properties including \$8.3 million in Mission Bay revenue, \$1.6 million in Pueblo Lands lease revenue, and \$598,000 in rents and concessions attributed to increased tourism activity at hotels, specifically increases in Average Daily Rate (ADR) and Revenue Per Available Room (RevPAR)—when compared to the Mid-Year Report, this represents a net decrease of \$208,000 based on recent actuals and anticipated modest growth for the remainder of the fiscal year. 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 \$8.3 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 and represents an increase of \$552,000 when compared to the Mid-Year Report.

Stormwater

The Stormwater department projects departmental revenues to be under budget by \$1.1 million at fiscal year-end, which represents a decrease of \$574,000 from the Mid-Year Report. This decrease is primarily attributed to vacancies throughout the fiscal year and Parking Enforcement Officers who are on industrial medical leave, which limits the department's capacity to collect parking citation revenue. When compared to the Mid-Year Report, the further decrease in parking citation revenue is attributed to higher than anticipated vacancies than initially assumed at the mid-year.

Sustainability and Mobility

The Sustainability and Mobility department projects departmental revenues to be under budget by \$1.4 million, which represents an increase of \$841,000 when compared to the Mid-Year Report. Consistent with the Mid-Year Report, this decrease is primarily attributed to \$725,000 in Shared Mobility Devices (SMD) permitting revenue due to a decline in the volume of permitting requests associated with operational challenges including, inclement winter weather, vendor acquisition of compliant devices, and the termination of one vendor contract. However, when compared to the Mid-Year Report, SMD permitting revenue is projected to increase by \$398,000 as a result of an anticipated increase in the average number of SMDs deployed due to favorable weather and seasonality anticipated in the last quarter of the fiscal year. Moreover, the department is projecting a decrease of \$480,000 in billable work performed by the Mobility division based on actual operations and anticipated service levels. The department continues to evaluate operations following its FY 2023 restructuring, which merged sustainability and mobility operations. When compared to the Mid-Year Report, this represents an increase of \$521,000 due to the unanticipated support of various reimbursable planning efforts.

Transportation

The Transportation department projects departmental revenues to be under budget by \$5.3 million at fiscal year-end, which represents a decrease of \$4.8 million from the Mid-Year Report. This decrease is primarily attributed to gas tax reimbursements from the State due to a revision in assumptions based on year-to-date trends. Since the release of the Mid-Year Report, the compilation of year-to-date actuals and updated information received from the State, has resulted in revisions to anticipated gas tax reimbursements.

GENERAL FUND EXPENDITURES

General Fund expenditures are projected to exceed budget by \$9.2 million at fiscal year-end. As displayed in **Table 13: Summary of FY 2023 General Fund Expenditure Projections**, this is primarily attributed to an increase of \$12.9 million in fringe and non-personnel expenditures, which is partially offset by a decrease of \$3.7 million in personnel expenditures.

Summary of FY 2023 General Fund Expenditure Projections					
Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Personnel Expenditures	767.0	768.1	764.4	3.7	0.5%
Fringe & Non-Personnel Expenditures ¹	1,186.5	1,192.8	1,205.7	(12.9)	-1.1%
Total Expenditures	\$ 1,953.5	\$ 1,961.0	\$ 1,970.1	\$ (9.2)	-0.5%

¹ 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

As displayed in **Table 14: FY 2023 General Fund Personnel Expenditure Projections**, personnel expenditures are projected to be under budget by \$3.7 million at fiscal year-end, which is consistent with the Mid-Year Report. Notably, personnel expenditure projections were developed prior to a citywide career fair, held by the City, in March 2023. Subsequently, the success of this career fair may impact actual personnel expenditures. Changes from the Third Quarter projection and actual personnel expenditures will be detailed in the FY 2023 Year-End Performance Report.

FY 2023 General Fund Personnel Expenditure Projections					
Personnel Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries	667.8	669.0	631.2	37.7	5.6%
Overtime	77.6	77.6	109.7	(32.1)	-41.3%
Hourly Wages	13.1	13.1	12.3	0.8	6.1%
Pay-in-Lieu of Annual Leave	6.7	6.7	6.9	(0.2)	-2.5%
Termination Pay	1.8	1.8	4.3	(2.6)	-143.7%
Total Personnel Expenditures	\$ 767.0	\$ 768.1	\$ 764.4	\$ 3.7	0.5%

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

As noted, personnel expenditures are projected at \$764.4 million by fiscal year-end, which represents a decrease of \$3.7 million from the current budget, and consistent with the Mid-Year Report. This decrease is primarily attributed to \$37.7 million in salaries and \$800,000 in hourly wages, which are primarily offset with an overage of \$32.1 million in overtime, \$2.6 million in termination pay, and \$200,000 in pay-in-lieu of annual leave. Departments with significant variances in personnel expenditures, including variances from the Mid-Year Report

as shows in **Table 15: FY 2023 General Fund Personnel Expenditure Variances from Mid-Year**, are discussed in further detail in the following sections.

Table 15 FY 2023 General Fund Personnel Expenditure Variances from Mid-Year in millions				
Expenditure Category	Mid-Year Projection	Year-End Projection	Variance	Variance %
Salaries	633.4	631.2	2.1	0.3%
Overtime	106.7	109.7	(3.0)	-2.8%
Hourly Wages	13.1	12.3	0.9	6.8%
Pay-in-Lieu of Annual Leave	6.8	6.9	(0.1)	-1.7%
Termination Pay	4.4	4.3	0.1	2.0%
Total Personnel Expenditures	\$ 764.5	\$ 764.4	\$ 0.0	0.0%

Discussion of Departments with Significant Variances in Personnel Expenditures from the Budget

The following section highlights the departments with significant variances in personnel expenditures, defined as being +/- \$1.0 million, from their budgets. **Table 16: FY 2023 Significant General Fund Personnel Expenditure Projections** displays the list of departments with significant variances from the current budget.

Table 16 FY 2023 Significant General Fund Personnel Expenditure Projections in millions					
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Attorney	\$ 43.0	\$ 43.0	\$ 44.0	\$ (1.0)	-2.4%
Fire-Rescue	147.0	152.3	163.9	(11.6)	-7.6%
General Services	10.9	10.9	9.7	1.2	11.4%
Library	26.5	26.5	24.5	2.0	7.6%
Parks & Recreation	52.0	52.0	48.9	3.1	6.0%
Real Estate & Airport Management	3.7	3.7	2.6	1.1	29.3%
Transportation	32.1	32.1	30.6	1.5	4.8%
All Other Departments	451.7	447.6	440.3	7.3	1.6%
Total	\$ 767.0	\$ 768.1	\$ 764.4	\$ 3.7	0.5%

City Attorney

The Office of the City Attorney is projecting personnel expenditures to be over budget by \$1.0 million by fiscal year-end, which is consistent with the Mid-Year Report. This overage is primarily attributed to a number of supplemental positions and the Office's extensive recruitment efforts to fill positions by fiscal year-end, both of which exceeded assumptions used to estimate budgeted personnel expenditure savings during the development of the budget.

Fire-Rescue

The Fire-Rescue department is projecting personnel expenditures to be over budget by \$11.6 million at fiscal year-end, which represents an increase of \$6.3 million when compared to the Mid-Year Report. This overage is primarily attributed to \$17.1 million in overtime expenditures, which represents an increase of \$1.4 million when compared to the Mid-Year Report. Consistent with the Mid-Year Report, this increase is primarily due to sworn constant staffing associated with backfill for sworn vacancies, leave time taken, COVID-related

absences, the delayed implementation of the Relief Pool due to lower than anticipated staffing levels, as well as Fire Dispatcher and seasonal Lifeguard services, and the current overtime budget not accounting for Local 145 and Local 911 MOU general wage increases that were approved soon after the FY 2023 Adopted Budget was approved. These overages are partially offset with a net decrease of \$6.1 million in the salaries and special pays categories 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.

When compared to the Mid-Year Report, the increase of \$6.3 million in personnel expenditures is primarily due to a revised impact analysis for sworn constant staffing. As approved in the Mid-Year Report, the Fire-Rescue department was appropriated \$5.2 million to mitigate salary increases that were not directly budgeted in the department. Following this appropriation, the Fire-Rescue department adjusted their analysis to account for the increase in personnel budget, which subsequently increased personnel expenditures associated with sworn constant staffing. The Mid-Year analysis did not account for the impending appropriation of personnel expenditures budget.

General Services

The General Services department is projecting personnel expenditures to be under budget by \$1.2 million at fiscal year-end. Consistent with the Mid-Year Report, 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. The department continues extensive efforts to fill positions, including participating in trade specific career fairs, facilitating an apprenticeship program, and collaborating with the Personnel department to streamline hiring efforts.

Library

The Library department is projecting personnel expenditures to be under budget by \$2.0 million at fiscal year-end, which represents an increase of \$452,000 when compared to the Mid-Year Report. These savings are primarily in the salaries category and associated with projected vacancies based on current recruitment efforts. Consistent with the Mid-Year Report, the Library department is focused on attracting and retaining personnel; however, personnel challenges continue to limit the department's ability to make competitive offers, which result in recruits declining offers—this includes most offers being made for half-time benefited positions versus full-time positions, a 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.

Parks & Recreation

The Parks & Recreation department is projecting personnel expenditures to be under budget by \$3.1 million at fiscal year-end, which represents an increase of \$2.5 million from the Mid-Year Report. These savings are primarily attributed to \$4.5 million in the salaries category due to projected vacancies based on current recruitment efforts. While the department has made extensive efforts to fill positions, including the conversion of a series of hourly positions to

half-time benefited positions in the FY 2023 Adopted Budget, extending conditional offers, and participating in and holding multiple career fairs, the department has noted challenges with personnel requirements that limit the department's ability to appeal to potential recruits—this includes a prolonged hiring process and less competitive salaries. Additionally, a number of hires result in internal promotions and transfers, which results in additional vacancies. When compared to the Mid-Year Report, this represents a decrease of \$2.1 million based on current recruitment efforts and the feasibility of hiring positions by fiscal year-end. Moreover, these savings are partially offset by an overage of \$1.6 million in overtime as current staff aims to maintain current service levels.

Real Estate & Airport Management

The Department of Real Estate & Airport Management is projecting personnel expenditures to be under budget by \$1.1 million at fiscal year-end, which represents an increase of \$274,000 when compared to the Mid-Year Report. These savings are primarily in the salaries category as a result of prolonged hiring efforts, including a delay in the creation of multiple positions added in the FY 2023 Adopted Budget, and recruitment and retention efforts as the department evaluates current department operations and positions classifications to determine the most effective position structure for department operations.

Transportation

The Transportation department is projecting personnel expenditures to be under budget by \$1.5 million at fiscal year-end, which represents a decrease of \$523,000 from the Mid-Year Report. Consistent with the Mid-Year Report, these savings are primarily attributed to \$3.4 million in the salaries category. As noted in the Mid-Year Report, the department's recruitment efforts are extensive; however, there are challenges with recruiting qualified candidates for classifications that require specific technical skills, most notably Traffic Signal Technicians and Equipment Operators. The department is collaborating with the Personnel department to address specific personnel needs, is participating in career fairs, and uses external job recruitment platforms to address vacancies. Subsequently, these savings are partially offset with an overage of \$1.7 million in the overtime category as existing staff works to maintain current service levels. When compared to the Mid-Year Report, overtime is projected to increase by \$1.1 million due to increased rain events causing emergency response for pothole repairs, as well as continued streetlight and traffic signal repairs. The department is prioritizing filling vacant positions to increase internal support in order to stabilize overtime.

NON-PERSONNEL EXPENDITURES

Fringe benefits and other non-personnel expenditures are projected at \$1.2 billion by fiscal year-end. This represents an overage of \$12.9 million from the current budget, and an increase of \$15.3 million from the Mid-Year Report. The following section discusses variances for fringe benefits, supplies, contracts, energy & utilities, other, 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 17: FY 2023 General Fund Non-Personnel Expenditure Projections** displays the fringe and non-personnel expenditure projections by expenditure category.

Table 17 FY 2023 General Fund Non-Personnel Expenditure Projections in millions					
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fringe Benefits	\$ 511.4	\$ 524.6	\$ 516.9	\$ 7.7	1.5%
Supplies	38.9	39.3	38.2	1.1	2.8%
Contracts	360.9	348.0	351.5	(3.5)	-1.0%
Information Technology	61.1	60.1	59.4	0.7	1.2%
Energy and Utilities	55.5	55.7	61.7	(6.1)	-10.9%
Other	5.4	5.7	8.3	(2.6)	-45.5%
Transfers Out ¹	133.6	143.7	153.8	(10.1)	-7.0%
Capital Expenditures	4.7	4.9	4.6	0.3	5.2%
Debt	15.0	10.9	11.2	(0.3)	-2.9%
Total	\$ 1,186.5	\$ 1,192.8	\$ 1,205.7	\$ (12.9)	-1.1%

¹ 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 \$516.9 million by fiscal year-end. This represents a decrease of \$7.7 million when compared to the current budget, and an increase of \$25.1 million from the Mid-Year Report. The variance of \$7.7 million is primarily due to an increase of \$6.2 million in fixed fringe benefits and a decrease of \$13.9 million in variable fringe benefits. Moreover, the increase when compared to the Mid-Year Report is primarily due to the reclassification of the FY 2022 and FY 2023 Normal Costs associated with post-Proposition B employees entering the SDCERS pension system, and an increase in Workers' Compensation costs. **Table 18: FY 2023 General Fund Fringe Benefits Projections** summarizes this detail.

Table 18 FY 2023 General Fund Fringe Benefits Projections in millions					
Fringe Benefit Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fixed	\$ 368.7	\$ 388.2	\$ 394.5	\$ (6.2)	-1.6%
Variable	142.7	136.4	122.5	13.9	10.2%
Total	\$ 511.4	\$ 524.6	\$ 516.9	\$ 7.7	1.5%

Fixed Fringe Benefits

Fixed fringe benefit expenditures include the following: the Actuarially Determined Contribution (ADC) to the San Diego City Employees' Retirement System (SDCERS), and contributions for Workers' Compensation, Long-Term Disability (LTD), Other Post-Employment Benefits (OPEB), Unemployment Insurance, and Risk Management Administration (RMA). Fixed fringe benefit 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 benefit 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 benefits are projected to be over budget by \$6.2 million at fiscal year-end, which is primarily attributed to an increase in the Workers' Compensation contribution. Allocations for Workers' Compensation were required to ensure the fund had the necessary resources to cover the increased expenditures, which are the result of claims trending higher due to

increased staffing levels and medical treatment costs rising at a pace that has exceeded initial projections, and to fully fund the reserves to Fiscal Year 2023 target levels.

Variable Fringe Benefits

Variable fringe benefit expenditures include Flexible Benefits, Supplemental Pension Savings Plan (SPSP), Medicare, Employee Offset Savings, Retiree Medical Trust, Retirement 401 Plan, and the Deferred Retirement Option Plan (DROP). Variable fringe benefits are projected to be under budget by \$13.9 million at fiscal year-end. This is primarily due to an \$8.6 million decrease in SPSP as a result of the unwinding of Proposition B, which transitioned employees into the City's pension system, and a \$7.2 million decrease in flexible benefits. These decreases are primarily offset with an increase of \$1.0 million in Medicare as a result of increased overtime and \$860,000 in the Retirement 401 Plan, due to the Proposition B unwinding.

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 a negotiated change 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 are savings as a result of some employees not fully using their credits.

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 internal and external contractual expenses is projected at \$351.5 million at fiscal year-end, which represents a decrease of \$17.6 million from the Mid-Year Report. The variance from the Mid-Year Report is the result of a reclassification of expenditures that will be further detailed later in this section. When compared to the current budget, the category is projected over budget by \$3.5 million and is comprised of \$19.8 million in overages across 23 departments, and partially offset by savings of \$16.2 million across 25 other departments.

Departments with significant increases in the contracts category include:

- \$5.6 million in the Fire-Rescue department due to interest penalty payments paid to impacted employees as part of the unwinding of Proposition B, which was not accounted for in the Mid-Year Report. Consistent with how this increase was mitigated in other departments, available budget within the Citywide Program Expenditures department will be transferred to the Fire-Rescue department to support these costs. In addition to the penalty payments, Fire-Rescue also projects an increase in facility maintenance services, parking and lease expenses and tuition reimbursements as discussed in the Mid-Year Report.
- \$4.1 million in the Police department primarily due to interest penalty payments paid to impacted employees as part of the unwinding of Proposition B, the lease of training facilities due to the closure of the police range, and the transfer of funds to facilitate the addition of vehicles to Police's fleet posting in the contracts category instead of the capital expenditures category where this transfer is budgeted. Similar to how increases associated with Proposition B interest penalty payments were addressed in other departments, available budget in the Citywide Program Expenditures department is

requested to be appropriated to the Police department to support these expenditures in the Appropriation Adjustments section of this report.

- \$3.6 million in the Stormwater department primarily related to emergency channel maintenance and mitigation needs, specialized vehicle rentals related to a backlog for vehicle purchases, and critical pump station repairs, which is consistent with the Mid-Year Report. Additionally, the department has incurred consulting services for the Water Infrastructure Finance and Innovation Act (WIFIA) program management, which was initially anticipated to be funded by WIFIA and not assumed in the Mid-Year Report.
- \$2.5 million in the Parks & Recreation department primarily as a result of unanticipated expenditures for light and swimming pool repairs, emergency brush and tree maintenance due to significant storm damage, additional security services for a variety of issues at parks, and unbudgeted expenses associated with portable restrooms.
- \$2.0 million in the Transportation department due to equipment rental increases, security guard service fees, and contractual grant support, all of which had not been anticipated in the Mid-Year Report.
- \$1.0 million in the Library department for security services, which require additional security guards possessing specialized skills, as well as higher than anticipated costs in landscaping and janitorial services contracts. This is consistent with what was reported in the Mid-Year Report.

These increases are partially offset by significant savings in the following departments:

- \$5.9 million in the Citywide Program Expenditures department primarily associated with Proposition B transition costs that will be incurred within individual departments. As noted in the Fire-Rescue and Police department sections above, it is anticipated that these savings will primarily be transferred to these departments to mitigate impacts of Proposition B penalty payments.
- \$1.9 million in the Homelessness Strategies and Solutions department primarily due to delays in the start-up of shelter operations resulting from extended procurement processes and site preparation, which was not assumed in the Mid-Year Report. **Attachment 7: Homelessness Strategies and Solutions Department Update Memo** provides additional updates on the spending of State grants and other funding related to homelessness, as required per Council resolution R-313615.
- \$1.9 million in the Environmental Services department associated with a delay in the procurement of a new labor service contract, which was budgeted for a full year but did not begin until March, savings associated with vehicle usage and assignment resulting from delays in repair due to a shortage of parts and labor, and savings tied to the Sidewalk Vending Ordinance (SVO) as the program is being evaluated. These are offset by deposits for vehicle purchases that were posted within the contracts category but had been budgeted within the capital expenditures category.

When compared to the Mid-Year Report, the overall projection for the contracts category decreased by a net \$17.6 million. Outside of the significant changes noted above, this decrease is primarily attributed to the reclassification of \$19.5 million in FY 2022 and FY2023 Normal Costs from the contracts category in the Citywide Program Expenditures department to the fringe category in specific employee departments. The associated budget was distributed, except for the Police department, using authority granted via the Appropriations Ordinance.

Energy and Utilities

The energy and utilities category is projected to end the year \$6.1 million over budget, which represents an increase of \$2.1 million from the Mid-Year Report. Similar to the Mid-Year Report, this overage is primarily attributed to increases in the energy non-discretionary costs as a result of increased electricity usage and rates and fuel prices. 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 to pre-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, 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, which is when electricity is the most expensive. When compared to the Mid-Year Report, the increase of \$2.1 million is primarily attributed to increased energy use across various departments as operations continue to expand. This overage is partially offset by savings in other accounts, including non-discretionary fuel, due to recent decreases in the cost of fuel and consumption by departments—the Mid-Year Report assumed an overage in non-discretionary diesel fuel expenditures.

Supplies

The supplies category, which includes costs for office supplies, books, tools, uniforms, and safety supplies, among others, is projected to be under budget by \$1.1 million at fiscal year-end, which represents a decrease of \$150,000 from the Mid-Year Report. The overall decrease is primarily attributed to the following decreases:

- \$1.1 million in the Environmental Services department due to the assembly and distribution of green containers for the Organic Waste Recycling Program posting in the contracts category instead of the supplies category where these items are budgeted—this was not assumed in the Mid-Year Report.
- \$829,000 in the Transportation department for traffic signal cabinet maintenance supplies due to insufficient staffing levels to execute the replacement of signal cabinets and service meter pedestals—this represents a decrease of \$320,000 when compared to the Mid-Year Report due to an unanticipated need for street materials to address impacts following unseasonal weather.
- \$676,000 in the Parks & Recreation department primarily associated with the reallocation of expenditures moving from the General Fund to the Environmental Growth Funds (EGF)—the reallocation of eligible EGF expenditures was not assumed in the Mid-Year Report.
- \$449,000 in the Homelessness Strategies and Solutions department primarily due to the delayed start-up of shelter operations as a result of extended procurement processes and site preparation, which remains consistent with the Mid-Year Report.

The savings in the supplies category are partially offset by the following increases:

- \$1.1 million increase in the Police department for ammunition, ballistic vests, chemicals for use in crime labs and other facilities, medical supplies, and materials for facilities equipment maintenance, which remains consistent with the Mid-Year Report.
- \$1.1 million increase in the General Services department primarily due to an increased cost of supplies and materials necessary for routine repair and maintenance resulting from impacts of inflation and continued supply chain issues, as well as unanticipated

tenant improvements, service needs at homeless shelters, and fire alarm and suppression repairs—these unforeseeable items were not assumed in the Mid-Year Report.

Transfers Out

The transfers out category, which includes transfers of funding between City funds, is projected to be over budget by \$10.1 million at fiscal year-end, which represents an increase of \$4.8 million from the Mid-Year Report. Similar to the Mid-Year Report, the overage is primarily attributed to the following increases in the Citywide Program Expenditures department:

- \$8.3 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 City 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 \$20.1 million, which represents an increase of \$552,000 from the Mid-Year Report
- \$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. This is consistent with the Mid-Year Report.
- \$1.7 million in the transfer to the Climate Equity Fund as a result of increased franchise fee revenue from SDG&E following receipt of the February 2023 SDG&E clean-up payment.
- \$2.0 million in a transfer to fund the Civic Core Revitalization CIP program—this transfer was not assumed in the Mid-Year Report.

These increases are partially offset by the following decreases, which remain consistent with the Mid-Year Report:

- \$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.
- \$1.6 million in the reallocation of the SDG&E minimum bid transfer to the Energy Independence Fund (EIF). As reported in the Mid-Year Report, this revenue will be posted directly into the EIF instead of posting to the General Fund and then transferring it to the EIF.

Other

The other category, which includes miscellaneous expenditures that do not fall under one of the other expenditure categories, such as preservation of benefits, miscellaneous taxes, and transportation allowance, is projected to be over budget by \$2.6 million at fiscal year-end, which represents an increase of \$2.8 million from the Mid-Year Report. This increase is primarily attributed to \$2.9 million in the Citywide Program Expenditures department for expenditures associated with smart streetlights which were not put into service. As a result, these expenditures are no longer eligible to use grant funding and must be reported within the General Fund so the grant can refund the Community Development Block Grant (CDBG) Program for the initial purchase.

Other Departments with Notable Non-Personnel Expenditure Variances

Environmental Services Department

The Environmental Services department projects an overage of \$1.2 million in the capital expenditures category, which is consistent with the Mid-Year report. This overage is primarily due to \$3.3 million in a one-time reimbursement to the Recycling Fund (\$2.5 million) and Refuse Disposal Fund (\$776,000) for vehicles that transferred from these funds to the General Fund. As noted in the Mid-Year Report, these vehicles support operations for the Organic Waste Collection Program which, in accordance with Senate Bill (SB) 1383, is now funded by the General Fund.

PROPOSITION B UNWINDING

As reported in the Mid-Year Report, the FY 2023 Adopted Budget included \$77.8 million citywide to address the impacts from the unwinding of Proposition B, of which \$45.4 million was budgeted in the General Fund. This budget was intended to support anticipated costs associated with negotiations with the Represented Employee Organizations (REOs) and the potential payment of FY 2022 and FY 2023 Normal Costs.

Following negotiated agreements with the various REOs, most employees hired during the time that Proposition B was in effect have now joined the SDCERS pension system. As a result, the City incurred one-time costs of \$22.8 million related to the interest penalty payments mandated by the court, of which \$14.0 million is related to the General Fund. These costs have been reported within the individual departments and the budget has been reallocated to the majority of impacted departments to mitigate the impact on their operations. Additionally, \$37.5 million in unpaid normal costs associated with the FY 2022 and FY 2023, of which \$21.3 million related to the General Fund, were paid to SDCERS in early February 2023. The City was able to realize savings of approximately \$400,000 from the amount reported in the Mid-Year Report as a result of making the normal cost payment during this fiscal year instead of including it in the FY 2024 payment.

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 Fiscal Year 2023 projected ending fund balance and reserve estimates.

FISCAL YEAR 2023 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

Table 19: FY 2023 General Fund Balances and Reserve Estimates displays the General Fund balance and reserve estimates calculation.

FY 2023 General Fund Balances and Reserve Estimates				
<i>Table 19</i>	<i>in millions</i>			
Description	Mid-Year Projection	Year-End Projection	Variance	% of Operating Revenues ¹
Fiscal Year 2023 Beginning Fund Balance	\$ 283.9	\$ 283.9	\$ -	19.6%
Fiscal Year 2023 Projected Activity				
Revenue	1,982.0	2,016.2	34.3	
Expenditures	(1,954.9)	(1,970.1)	(15.2)	
Net Projected Activity	27.1	46.1	19.0	
FY 2023 Projected Ending Fund Balance	\$ 311.0	\$ 330.1	\$ 19.0	22.8%
Emergency Reserve	107.6	107.6	-	7.4%
Stability Reserve	99.5	99.5	-	6.9%
FY 2023 Projected Reserve Balance	207.1	207.1	-	14.3%
FY 2023 Projected Available Fund Balance	\$ 103.9	\$ 123.0	\$ 19.0	8.5%

¹ 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).

In the FY 2023 Adopted Budget, the City began the process of addressing the impacts to reserve balances that resulted from the suspension of contributions during the pandemic. The budget included a \$1.5 million contribution to the Emergency Reserve, and the Reserve Policy was updated to reflect revised target percentages, by fiscal year, in December 2022. The goal of the policy is to achieve reserves totaling 16.7 percent, or two months, of operating revenues with a revised target of Fiscal Year 2030. The \$1.5 million contribution brought the total balance of General Fund reserves to \$207.1 million, or 14.3 percent of operating revenues, which is in compliance with the updated Reserve Policy.

The FY 2023 projected available fund balance in excess of reserves (Excess Equity) based on projected activity is estimated at \$123.0 million, which is an increase of \$19.0 million from the amount reported in the Mid-Year Report.

The Third Quarter Report does not include any action items for Council consideration regarding the use of Excess Equity. However, the May Revision to the Fiscal Year 2024 Proposed Budget has recommended use of \$63.0 million of Excess Equity as a one-time resource to fund eligible one-time uses. As a result, the fund balance in excess of reserves that would be available in future fiscal years is projected to be \$60.0 million.

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 Payment Stabilization Reserve target is set in the Reserve Policy at 8.0 percent of the three most recent fiscal year ADC payments.

The FY 2023 Adopted Budget included the use of \$7.9 million from the Pension Reserve to mitigate costs associated with the unwinding of Proposition B. As noted in the Mid-Year Report, the updated City Reserve policy adjusted the contribution schedule for this Reserve and additional contributions are not anticipated to occur until the Emergency and Stability Reserves reach the targeted 16.7 percent 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 %
Revenue	\$ 7.1	\$ 7.1	\$ 7.6	\$ 0.5	6.8%
Personnel Expenditures	1.7	1.7	1.5	0.2	12.9%
Fringe & Non-Personnel Expenditures	7.8	7.8	5.6	2.2	28.5%
Expenditures	9.5	9.5	7.0	2.4	25.7%
Net Year-End Projection	\$ (2.4)	\$ (2.4)	\$ 0.5	\$ 2.9	

Revenues in the Airports Fund are projected to be over budget by \$481,000, or 6.8 percent, at fiscal year-end, which remains consistent with the Mid-Year Report. This increase is primarily attributed to a net increase in pollution insurance policy revenue and charges for services including fuel flowage fees and monthly parking fees.

Expenditures in the Airports Fund are projected to be under budget by \$2.4 million, or 25.7 percent, at fiscal year-end, which represents a decrease of \$1.9 million when compared to the Mid-Year Report. This decrease is primarily attributed to commercial tenant improvements made to facilities prior to new facility lease agreements, which are not anticipated to be completed by fiscal year-end based on anticipated occupancy and lease agreements—these assumptions were not included in the Mid-Year Report.

Central Stores Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 7.7	\$ 7.7	\$ 8.7	\$ 1.1	13.9%
Personnel Expenditures	0.8	0.8	0.7	0.0	1.7%
Fringe & Non-Personnel Expenditures	6.6	6.6	7.9	(1.3)	-19.3%
Expenditures	7.4	7.4	8.6	(1.3)	-17.2%
Net Year-End Projection	\$ 0.3	\$ 0.3	\$ 0.1	\$ (0.2)	

Revenues in the Central Stores Fund are projected to be over budget by \$1.1 million, or 13.9 percent, at fiscal year-end, which represents an increase of \$1.1 million from the Mid-Year Report. This increase is primarily attributed to charges for services from City departments for the purchase of central stores inventory due to the increasing demand for goods in the third quarter and the associated increased cost of goods resulting from impacts of inflation. Since the Mid-Year Report, the Central Stores fund has revised projections to account for increasing inventory requests from City departments, as well as the associated increased cost of goods and delivery through fiscal year-end.

Expenditures are projected to be over budget by \$1.3 million, or 17.2 percent, at fiscal year-end, which represents an increase of \$1.3 million when compared to the Mid-Year Report. Correlated with the charges for services variance noted above, this increase is primarily due to the purchase of central stores inventory to sustain City department's demand for goods, and the associated increased costs associated with inflation. When compared to the Mid-Year

Report, the Central Stores fund has received an influx of inventory requests, particular in the third quarter, and has accordingly revised assumptions to account for increasing requests from City departments and the associated increased cost of goods. While projections for the fourth quarter do account for increased demand, to avoid superfluous inventory, the department will only order materials on an as-needed basis.

Development Services Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	<i>in millions</i> Variance
					%
Revenue	\$ 105.3	\$ 105.3	\$ 119.6	\$ 14.3	13.6%
Personnel Expenditures	52.7	52.7	53.5	(0.8)	-1.6%
Fringe & Non-Personnel Expenditures	57.6	57.6	53.9	3.7	6.3%
Expenditures	110.3	110.3	107.4	2.8	2.6%
Net Year-End Projection	\$ (4.9)	\$ (4.9)	\$ 12.2	\$ 17.1	

Revenues in the Development Services Fund are projected to be over budget by \$14.3 million, or 13.6 percent, at fiscal year-end, which remains consistent with the Mid-Year Report. As reported in the Mid-Year Report, this increase is primarily attributed to \$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. Moreover, \$7.6 million is associated with an increase in issuance of building permits and a 4.99 percent fee increase that went into effect on September 13, 2022, to recover costs from the approved FY 2022 salary increases. When compared to the Mid-Year Report, this reflects a decrease of \$1.1 million due to the two-week closure of the operations building following an electrical outage that restricted emergency exit compliance and subsequently halted permitting operations. The increase in revenue continues to be partially offset by a decrease of \$1.3 million in billable work for subdivision deposit accounts and inspection reviews due to a backlog of billable work.

Expenditures are projected to be under budget by \$2.8 million, or 2.6 percent, at fiscal year-end, which represents a decrease of \$1.8 million when compared to the Mid-Year Report. This decrease is primarily attributed to \$2.9 million in as-needed plan checks, inspection services, building improvements, and an organizational assessment study that was delayed due to an extended procurement process—delays in the procurement process were not anticipated in the Mid-Year Report. Additionally, there are savings of \$1.4 million associated to what is budgeted in contracts for Proposition B transition costs and the penalty payments that were reported in this category. These savings will be utilized to offset an increase of \$1.1 million in fringe benefits for the FY 2022 and FY 2023 Normal Costs also associated with the unwinding of Proposition B. These savings in non-personnel expenditures are offset by an increase of \$825,000 in personnel expenditures primarily due to overtime for high-demand services to address the backlog work as the department continues recruitment efforts.

Emergency Medical Services

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	in millions Variance
					%
Revenue	\$ 10.5	\$ 10.5	\$ 14.0	\$ 3.5	33.4%
Personnel Expenditures	2.2	2.2	2.8	(0.5)	-24.3%
Fringe & Non-Personnel Expenditures	8.2	8.2	8.8	(0.6)	-6.9%
Expenditures	10.4	10.4	11.6	(1.1)	-10.6%
Net Year-End Projection	\$ 0.0	\$ 0.0	\$ 2.4	\$ 2.4	

Revenues are projected to be over budget by \$3.5 million, or 33.4 percent, at fiscal year-end, which represents an increase of \$2.7 million from the Mid-Year Report. This increase is primarily attributed to \$2.7 million in emergency medical service response time penalty revenue—this revenue was not assumed in the Mid-Year Report. Additionally, the fund anticipates \$1.0 million in unanticipated lease revenue from the ambulance provider for ambulance vehicle occupation at various Fire-Rescue facilities.

Expenditures are projected to be over budget by \$1.1 million, or 10.6 percent, at fiscal year-end, which represents an increase of \$632,000 from the Mid-Year Report. This increase is primarily attributed to \$690,000 in costs for paramedic school and an ambulance transportation study, which were not assumed in the Mid-Year Report, and \$542,000 in personnel expenditures primarily due to overtime for backfill of paramedic school students.

Energy Conservation Program Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	in millions Variance
					%
Revenue	\$ 5.6	\$ 5.6	\$ 7.0	\$ 1.4	24.8%
Personnel Expenditures	2.7	2.7	2.7	0.1	1.9%
Fringe & Non-Personnel Expenditures	3.2	3.2	3.1	0.1	3.2%
Expenditures	5.9	5.9	5.7	0.2	2.6%
Net Year-End Projection	\$ (0.2)	\$ (0.2)	\$ 1.3	\$ 1.6	

Revenues in the Energy Conservation Program Fund are projected to be over budget by \$1.4 million, or 24.8 percent, at fiscal year-end, which represents an increase of \$508,000 from the Mid-Year Report. This increase is primarily attributed to \$861,000 in a one-time lease reimbursement for FY 2020-2022 101 Ash Street office rent payment, in accordance with the 101 Ash Street settlement agreement, and \$476,000 from San Diego Community Power (SDCP) for FY 2019-2021 start-up balance of accounts, per the Administration Agreement between City and SDCP—the latter reimbursement was not anticipated in the Mid-Year Report.

Expenditures in the fund are projected to be under budget by \$153,000, or 2.6 percent, at fiscal year-end, which represents a decrease of \$237,000 when compared to the Mid-Year Report. This decrease is primarily in the personnel expenditures category and attributed to vacancies associated with retirements.

Engineering & Capital Projects Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
Revenue	\$ 136.8	\$ 136.8	\$ 131.9	\$ (4.9)	-3.6%
Personnel Expenditures	72.4	72.4	74.1	(1.7)	-2.3%
Fringe & Non-Personnel Expenditures	69.2	69.2	66.7	2.5	3.6%
Expenditures	141.6	141.6	140.8	0.8	0.6%
Net Year-End Projection	\$ (4.8)	\$ (4.8)	\$ (8.9)	\$ (4.1)	

Revenues are projected to be under budget by \$4.9 million, or 3.6 percent, at fiscal year-end, which represents a decrease of \$1.9 million from the Mid-Year Report. Consistent with the Mid-Year Report, this decrease is primarily attributed to \$5.0 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 as well as 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. When compared to the Mid-Year Report, this represents an additional decrease of \$1.9 million primarily due to unanticipated attrition experienced in the third quarter, which has further reduced billable work performed.

Expenditures are projected to be under budget by \$801,000, or 0.6 percent, at fiscal year-end, which represents a \$5.0 million decrease when compared to the Mid-Year Report. This decrease is primarily attributed to \$2.3 million in rent associated with eight months of rent abatement at 525 B Street; and \$1.5 million in city services billed, training, and miscellaneous items. These decreases are partially offset by an increase of \$1.7 million in personnel expenditures 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, as well as \$966,000 in higher than anticipated Proposition B transition costs. The \$5.0 million decrease, when compared to the Mid-Year Report, is primarily attributed to the erroneous doubling of estimated Proposition B transition costs and a significant increase in attrition that was not anticipated in the Mid-Year Report.

DoF continues 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.

Golf Course Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
Revenue	\$ 23.5	\$ 24.3	\$ 32.3	\$ 8.0	32.7%
Personnel Expenditures	5.9	5.9	5.9	(0.1)	-1.3%
Fringe & Non-Personnel Expenditures	16.1	17.0	17.2	(0.2)	-1.2%
Expenditures	22.0	22.9	23.1	(0.3)	-1.2%
Net Year-End Projection	\$ 1.5	\$ 1.5	\$ 9.2	\$ 7.7	

Revenues in the Golf Course Fund are projected to be over budget by \$8.0 million, or 32.7 percent, at fiscal year-end, which represents an increase of \$4.1 million from the Mid-Year Report. Consistent with the Mid-Year Report, this increase is primarily attributed to charges for services revenue from increased golf rounds at the golf courses as a result of sustained popularity in the sport that began during the pandemic; and a 3-5 percent increase in golf green fees implemented at the Torrey Pines, Balboa Park, and Mission Bay Golf Courses, which became effective on January 1, 2023. Since the Mid-Year Report, revenue projections have increased by \$4.1 million, or 51.0 percent, primarily due to a continued increase in the sport's popularity and concession sales at the Torrey Pines, Balboa Park, and Mission Bay Golf Courses.

Expenditures are projected to be over budget by \$272,000, or 1.2 percent, at fiscal year-end, which represents a decrease of \$134,000, from the Mid-Year Report. This increase is primarily in the fringe benefits category.

Information Technology Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
Revenue	\$ 85.4	\$ 85.4	\$ 86.1	0.7	0.8%
Personnel Expenditures	5.4	5.4	5.1	0.3	5.5%
Fringe & Non-Personnel Expenditures	83.3	83.3	82.3	1.0	1.2%
Expenditures	88.7	88.7	87.4	1.3	1.5%
Net Year-End Projection	\$ (3.3)	\$ (3.3)	\$ (1.3)	\$ 2.0	

Revenues in the Information Technology Fund are projected to be over budget by \$743,000, or 0.8 percent, at fiscal year-end, which represents a decrease of \$1.1 million from the Mid-Year Report. This increase is primarily attributed to \$1.0 million for a one-time lease reimbursement for FY 2020-2022 101 Ash Street office rent payments, in accordance with the 101 Ash Street settlement agreement, which is consistent with the Mid-Year Report. When compared to the Mid-Year Report, the \$1.0 million decrease is primarily due to charges for services from client departments for IT application consultant transition costs, which are no longer anticipated to be incurred. At the time of the Mid-Year, it was unknown that staff from the previous consultant would transfer to the new consultant, subsequently eliminating costs associated with training new consultant staff.

Expenditures in the Information Technology Fund are projected to be under budget by \$1.3 million, or 1.5 percent, at fiscal year-end, which represents a decrease of \$1.2 million when compared to the Mid-Year Report. Correlated to the charges for services variance noted above, this decrease is primarily attributed to consultant transition costs for IT application services. At the time of the Mid-Year, it was unknown that staff from the previous consultant would transfer to the new consultant, subsequently eliminating the need for transitions costs associated with training new staff.

OneSD Support Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
Revenue	\$ 27.8	\$ 27.8	\$ 28.3	\$ 0.5	1.8%
Personnel Expenditures	3.7	3.7	3.7	0.0	0.4%
Fringe & Non-Personnel Expenditures	26.6	26.6	23.9	2.7	10.1%
Expenditures	30.4	30.4	27.7	2.7	8.9%
Net Year-End Projection	\$ (2.6)	\$ (2.6)	\$ 0.6	\$ 3.2	

Revenues in the OneSD Support Fund are projected to be over budget by \$514,000, or 1.8 percent, at fiscal year-end, which represents an increase of \$171,000 when compared to the Mid-Year Report. This is primarily attributed to charges for services for non-discretionary support provided to client departments based on budgeted department allocations. When compared to the Mid-Year Report, the increase of \$171,000 is primarily due to interest earnings.

Expenditures in the OneSD Support Fund are projected to be under budget by \$2.7 million, or 8.9 percent, at fiscal year-end, which represents a decrease of \$2.4 million when compared to the Mid-Year Report. This decrease is primarily attributed to savings in consultant transition costs for application development and maintenance support, which are no longer anticipated to be incurred. At the time of the Mid-Year, it was unknown that staff from the previous consultant would transfer to the new consultant, subsequently eliminating costs associated with new consultant staff training. Additional savings include delays in the procurement process for the SAP S/4 Hana conversion, decrease in the cost for the EAM Work Manager Implementation project, and decreased consultant fees due to remote consultant work.

Recycling Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
Revenue	\$ 27.3	\$ 27.3	\$ 33.3	\$ 6.0	22.1%
Personnel Expenditures	6.8	6.8	6.5	0.3	4.0%
Fringe & Non-Personnel Expenditures	20.8	20.8	21.7	(0.9)	-4.3%
Expenditures	27.6	27.6	28.2	(0.6)	-2.3%
Net Year-End Projection	\$ (0.4)	\$ (0.4)	\$ 5.1	\$ 5.4	

Revenues in the Recycling Fund are projected to be over budget by \$6.0 million, or 22.1 percent, at fiscal year-end, which represents an increase of \$680,000 when compared to the Mid-Year Report. Consistent with the Mid-Year Report, this increase 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. When compared to the Mid-Year Report, the increase of \$680,000 is primarily attributed to increased interest earnings and unclaimed deposits.

Expenditures in the Recycling Fund are projected to be over budget by \$625,000, or 2.3 percent, at fiscal year-end, which represents an increase of \$630,00 when compared to the Mid-Year Report. This increase is primarily attributed to the increased costs in fuel and fringe benefits.

Refuse Disposal Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
Revenue	\$ 40.4	\$ 40.4	\$ 42.0	\$ 1.6	4.1%
Personnel Expenditures	9.3	9.3	9.5	(0.2)	-1.7%
Fringe & Non-Personnel Expenditures	37.8	37.8	36.9	1.0	2.6%
Expenditures	47.2	47.2	46.3	0.8	1.7%
Net Year-End Projection	\$ (6.8)	\$ (6.8)	\$ (4.3)	\$ 2.5	

Revenues in the Refuse Disposal Fund are projected to be over budget by \$1.6 million, or 4.1 percent at fiscal year-end, which represents a decrease of \$805,000 when compared to the Mid-Year Report. Similar to the Mid-Year Report, this increase is primarily due to \$1.0 million in increased tonnage from customers at the Miramar Landfill, as well as \$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. When compared to the Mid-Year Report, this represents a decrease of \$996,000 primarily due to fewer refuse disposal fees associated with a decrease in loads from Franchise Haulers to the Miramar Landfill.

Expenditures in the Refuse Disposal Fund are projected to be under budget by \$809,000 million, or 1.7 percent, at fiscal year-end, which represents an increase of \$961,000 when compared to the Mid-Year Report. The increase in expenditures is primarily attributed to vehicle assignment fees due to vehicles reaching replacement age, less than anticipated engineering services for the landfill gas collection system, and a decrease in Proposition B transition costs. When compared to the Mid-Year Report, the increase of \$961,000 is primarily attributed to vehicle assignment fees due to increased efforts to replace vehicles that have reached replacement age.

Sewer Utility Funds

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
Revenue	\$ 708.0	\$ 708.0	\$ 513.0	\$ (195.0)	-27.5%
Personnel Expenditures	39.7	68.2	65.1	3.0	4.5%
Fringe & Non-Personnel Expenditures	379.3	350.8	333.4	17.4	5.0%
Expenditures	419.0	419.0	398.5	20.5	4.9%
Net Year-End Projection	\$ 289.0	\$ 289.0	\$ 114.5	\$ (174.5)	

Revenues in the Sewer Utility Funds are projected to be under budget by \$195.0 million, or 27.5 percent, at fiscal year-end, which represents a decrease of \$144.0 million when compared to the Mid-Year Report. Many of the general trends identified in the Mid-Year Report, including reimbursements of capital expenditures from bonds and loans, and sewer charges, are still applicable; however, projections tied to loan reimbursements have been adjusted. The Sewer Utility Funds now project a net decrease of \$194.8 million in loan reimbursements (City bonds, state revolving loans, and variable revolver reimbursements) resulting from a decrease in projected Pure Water Program construction spending, a lack of reimbursement of construction costs from State Revolving Fund (SRF) loans, and the decision to not use the \$150.0 million in variable interest short-term borrowing product. This is a \$141.1 million decrease from the

projection in the Mid-Year Report, but reimbursements are expected to occur in the next fiscal year and will not have an impact on the department's operations.

Expenses in the Sewer Utility Funds are projected to be under by \$20.5 million, or 4.9 percent, at fiscal year-end, which represents a decrease of \$18.1 million when compared to the Mid-Year Report. The decrease from current budget is primarily due to:

- \$25.0 million in contractual expenditures as a result of savings in the delayed execution of the Pure Water phase 2 management contract, integrated master planning efforts, and landscape and professional services contracts.
- \$4.7 million in personnel and fringe benefits due to vacancies that the department had originally anticipated to fill at a faster pace than what was ultimately realized.

These decreases are partially offset by an increase of \$14.6 million in the supplies primarily due to an increase in the cost of chemicals due to supply chain related issues, which is consistent with the assumptions included in the Mid-Year Report. Additionally, due to increases in electricity usage and rates that were unanticipated when the budget was being developed, the energy & utilities category is projected to be over budget by \$3.8 million.

Underground Surcharge Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 79.5	\$ 79.5	\$ 99.1	\$ 19.6	24.6%
Personnel Expenditures	2.1	2.1	1.9	0.1	6.8%
Fringe & Non-Personnel Expenditures	91.0	91.0	18.5	72.4	79.6%
Expenditures	93.0	93.0	20.5	72.6	78.0%
Net Year-End Projection	\$ (13.5)	\$ (13.5)	\$ 78.6	\$ 92.2	

Revenues in the Underground Surcharge Fund are projected over budget by \$19.6 million, or 24.6 percent, at fiscal year-end, which represents an increase of \$21.5 million when compared to the Mid-Year Report. This increase is primarily due to \$20.1 million in franchise fee revenue from SDG&E related to the February 2023 clean-up payment. As noted in the franchise fees revenue section of this report, the clean-up payment includes higher than anticipated rate increases for both electricity and gas and fees generated from Community Choice Aggregation (CCA) companies, like SD Community Power, for the usage of their lines and utilities to transport electricity to consumers, which includes the cost of infrastructure operated by SDG&E and certain State-mandated program costs—this increase, as well \$355,000 in a one-time lease reimbursement for FY 2020-2022 101 Ash Street office rent payments, was not assumed in the Mid-Year Report. These increases are partially offset by a decrease of \$854,000 in interest earnings due to available balance.

Expenditures in the Underground Surcharge fund are projected to be under budget by \$72.6 million, or 78.0 percent, at fiscal year-end, which represents a decrease of \$16.7 million when compared to the Mid-Year Report. Similar to the Mid-Year Report, this decrease is 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 the end of the fiscal year. Since the Mid-Year Report, there have been further delays, which decreased the projections by \$1.6 million when compared to the Mid-Year Report.

Water Utility Operating Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 1,167.2	\$ 1,167.2	\$ 792.9	\$ (374.2)	-32.1%
Personnel Expenditures	63.4	63.4	62.9	0.5	0.8%
Fringe & Non-Personnel Expenditures	566.4	575.3	550.5	24.8	4.3%
Expenditures	629.8	638.7	613.4	25.3	4.0%
Net Year-End Projection	\$ 537.4	\$ 528.5	\$ 179.5	\$ (348.9)	

Revenues in the Water Utility Operating Fund are projected to be under budget by \$374.2 million, or 32.1 percent, at fiscal year-end, which represents a decrease of \$73.3 million when compared to the Mid-Year Report. The same general trends identified in the Mid-Year Report, including reimbursement of capital expenditures from bonds and loans, and lower water sales, are still applicable, with the following notable changes:

- \$344.0 million decrease associated with the level of reimbursement of capital expenditures under the Water Infrastructure Finance and Innovation (WIFIA), State Revolving Fund (SRF) loans, and the City's commercial paper borrowing program due to decreased capital expenditures and the timing of execution of SRF loans. This is a \$75.2 million decrease from the projection in the Mid-Year Report, but reimbursements are expected to occur in the next fiscal year and will not have an impact on the department's operations.
- \$32.8 million decrease in projected water sales than anticipated when the budget was developed and is slightly less than in the 5-Year Outlook projection. Water sales are heavily dependent on the amount of rainfall received during the year and average monthly temperatures. Historically, trends assume water use is highest in the summer lines due to the higher temperatures and lower rainfall. The \$4.0 million decrease in water sales from the Mid-Year Report is due to the cooler weather and rain observed in April.

Expenditures in the Water Utility Operating Fund are projected to be under budget by \$25.3 million, or 3.9 percent, at fiscal year-end, which represents a decrease of \$18.5 million when compared to the Mid-Year Report. The decrease from current budget is primarily due to:

- \$14.5 million in supplies primarily due to the increase in local water used and decreases in water sales based on the amount of rain received over the winter months.
- \$9.8 million in contracts resulting from the delay in environmental mitigation projections, Pure Water phase 2 program management contract, and other small contractual expenses.

Consistent with other departments and funds, the Water Utility Operating Fund is projected to be over budget in the energy & utilities category resulting from unanticipated rate increases and electricity usage. However, the department is realizing savings associated with vehicle purchases, IT expenses, and interest payments resulting from the Water system paying back short-term Commercial Paper debt which is being used to offset the increased energy costs.

NON-GENERAL FUND RESERVES

The City's Reserve Policy (Council Policy 100-20) documents the City's approach to establishing and maintaining reserves across City operations. **Table 20: FY 2023 Non-General Fund Reserves** displays each non-General Fund Reserve, each respective FY 2023 Target Level in accordance with the Reserve Policy, and the current Target Status.

FY 2023 Non-General Fund Reserves				
Table 20			in millions	
Description	Fund Name	Reserve Type	FY 2023 Target	Status
Development Services	Development Services Fund ¹	Operating Reserve	\$ 10.9	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

¹ The FY 2023 Target for the Development Services Fund Reserve reflects a revised target amount when compared to the FY 2023 Mid-Year Budget Monitoring Report, based on updated audited financial statements, which impact the reserve target calculation.

Consistent with the Mid-Year Report, all Non-General Fund Reserves are projected to meet or exceed target levels by fiscal year-end. One notable change, when compared to the Mid-Year Report, is that in order to continue to meet reserve target levels, the contributions to the Workers' Compensation and Long-Term Disability funds have been increased by \$5.3 million and \$400,000, respectively. These increases are required due to operating expenditures, within the funds, exceeding prior projections as a result of increased staffing levels citywide, which cause claims to trend higher, and medical treatment costs rising at a pace that has exceeded initial projections.

CITY COUNCIL REQUESTED AUTHORITIES

BUDGET CONTROL AUTHORITIES

As is typically included in the Third Quarter Report, additional authorities are requested to maintain budgetary control through the end of the fiscal year and remain in compliance with the City Charter and Municipal Code.

Increase Appropriations from Available Sources Citywide

Authority is requested to adjust appropriations as needed for unforeseen events to close Fiscal Year 2023 with departments and funds in balance. Available sources include the use of fund balance or increased revenues.

GENERAL FUND

Additional authorities are requested to allow for budget transfers and re-appropriations between General Fund departments to address events that may occur prior to year-end. These authorities are typically requested in the Third Quarter Report to maintain budgetary control through the end of the fiscal year and to remain in compliance with the City Charter and Municipal Code.

Salary and Non-Personnel Budget Transfers

Authority is requested to transfer salary appropriations in one General Fund department for fringe benefits and/or non-personnel appropriations to another General Fund department with no net increase to either department's total budgets. This will allow departments to remain balanced, within the Charter Section 73 requirement that salary appropriations may not be used for any other purpose.

Bottom Line Re-Appropriations

Authority is requested to transfer excess appropriations from one General Fund department to offset a deficit in another General Fund department during fiscal year closing. This will result in a change to the bottom-line department budgets; however, there will be no net change to the bottom-line General Fund budget. The bottom-line appropriation transfer authority is to be used at fiscal year close, if necessary, after salary and non-personnel budget transfers have been applied.

RECOMMENDED APPROPRIATION ADJUSTMENTS

Authorities are requested to appropriate \$12.9 million in increased major General Fund revenue and allow for budget transfers between General Fund departments, in order to allow for continued departmental operations. As displayed in **Table 21: FY 2023 Third Quarter General Fund Appropriation Adjustments**, adjustments are balanced by \$12.9 million of increased major General Fund revenue and the reallocation of savings across various departments.

Additionally, based on the Third-Quarter projections, a number of departments not included in the table below may need bottom line appropriations by the close of the fiscal year. The authorities requested above are anticipated to support those adjustments, should the projections materialize, and would not require a net change to the bottom-line General Fund budget.

FY 2023 Third Quarter General Fund Appropriation Adjustments

Table 21

in whole dollars

Department	Increase / (Decrease)		Net Impact
	Revenue	Expenditures	
Major General Fund Revenues	\$ 12,884,030	\$ -	\$ 12,884,030
Citywide Program Expenditures	-	8,279,838	(8,279,838)
Department of Information Technology	-	(999,776)	999,776
Economic Development	-	(944,052)	944,052
Fire-Rescue	-	4,484,512	(4,484,512)
General Services	-	652,662	(652,662)
Homelessness Strategies and Solutions	-	(2,127,512)	2,127,512
Library	-	1,071,695	(1,071,695)
Office of the City Attorney	-	(901,320)	901,320
Office of the City Treasurer	-	(1,065,379)	1,065,379
Parks & Recreation	-	(812,383)	812,383
Police	-	4,126,419	(4,126,419)
Purchasing & Contracting	-	(843,501)	843,501
Real Estate and Airport Management	-	(507,817)	507,817
Stormwater	-	1,927,912	(1,927,912)
Transportation	-	542,732	(542,732)
General Fund Total	\$ 12,884,030	\$ 12,884,030	\$ -

General Fund Appropriation Adjustments

Major General Fund Revenues:

As noted in the Major General Fund Revenues section of this report, the City's major General Fund revenues are projected to be over budget by \$80.5 million at fiscal year-end. As displayed in **Table 21: FY 2023 Third Quarter General Fund Appropriation Adjustments**, staff requests the appropriation of \$12.9 million of the projected increase to mitigate overages in several General Fund departments to allow for continued operations.

Department Projected Savings:

Additionally, several General Fund departments have identified savings in non-personnel expenditures, while other General Fund departments have projected overages in non-personnel expenditures. As also displayed in **Table 21: FY 2023 Third Quarter General Fund Appropriation Adjustments**, staff is recommending that identified savings be reallocated to departments with projected overages to offset increases.

Department Projected Overages:

The following section details departments with projected overages, which require appropriation adjustments to allow for continued department operations. The overages noted below are consistent with increases detailed in previous sections of this report.

Citywide Program Expenditures

The Citywide Program Expenditures department requires a net appropriation adjustment of \$8.3 million in non-personnel expenditures to mitigate an increased transfer to the San Diego Regional Parks Improvement Fund and the Mission Bay Park Improvement Fund due to higher than projected Mission Bay lease revenues; an increased transfer to the Climate Equity Fund

as a result of increased franchise fee revenue from SDG&E following receipt of the February 2023 clean-up payment; and expenditures for smart streetlights that were not put into service and thus are no longer eligible for grant funding—subsequently, the CDBG Program will be refunded by the General Fund. These appropriation adjustments requests are partially offset with an appropriation adjustment request to reallocate savings related to Proposition B transition costs from the Citywide Program Expenditures department to the Fire-Rescue and Police departments. This request is similar to how increases associated with Proposition B interest penalty payments we addressed in other departments.

Fire-Rescue

The Fire-Rescue department requires an appropriation adjustment of \$4.5 million in non-personnel expenditures to mitigate interest penalty payments paid to impacted employees as part of the unwinding of Proposition B. As previously stated, available budget, for this purpose, in the Citywide Program Expenditures department is requested to be appropriated to the Fire-Rescue department to support these expenditures.

General Services

The General Services department requires an appropriation adjustment of \$652,662 in non-personnel expenditures to mitigate the increased cost of supplies and materials necessary for routine repair and maintenance resulting from impacts of inflation and continued supply chain issues; as well as unanticipated tenant improvements, service needs at homeless shelters, and fire alarm and suppression repairs.

Library

The Library department requires an appropriation adjustment of \$1.1 million in non-personnel expenditures to mitigate an increase in security services expenditures, due to the required need for security guards with specialized skills, as well as higher than anticipated costs in contractual landscaping and janitorial services, and energy due to increases in electricity usage and rates.

Police

The Police department requires an appropriation adjustment of \$4.1 million in non-personnel expenditures to mitigate interest penalty payments paid to impacted employees as part of the unwinding of Proposition B; increases in energy due to increased electricity usage and rates; and the lease of training facilities due to the closure of the police range; as well as asbestos, lead and mold abatement maintenance at these facilities. Available savings, for this purpose, in the Citywide Program Expenditures department is requested to be appropriated to the Police department to support Proposition B interest penalty payments.

Stormwater

The Stormwater department requires an appropriation adjustment of \$1.9 million in non-personnel expenditures to mitigate incurred consulting services for the Water Infrastructure Finance and Innovation Act (WIFIA) program management, specialized vehicle rentals related to backlog for vehicle purchases, and critical pump station repairs.

Transportation

The Transportation department requires an appropriation adjustment of \$542,732 in non-personnel expenditures to mitigate vehicle and equipment rental expenditures needed to operate while the department experiences extended delays in repair, maintenance, and

replacement of existing vehicles and equipment; as well increases in energy due to increased electricity usage and rates.

Non-General Fund Appropriation Adjustments

Authorities are also requested to increase appropriations in non-General Funds as displayed in **Table 22: FY 2023 Non-General Fund Third Quarter Appropriation Adjustments**. All adjustments are balanced by increased revenue or available fund balance.

FY 2023 Third Quarter Non-General Fund Appropriation Adjustments				
Table 22				in whole dollars
Non-General Fund	Increase / (Decrease)			
	Revenue	Expenditures	Net Impact	
Central Stores Fund	\$ 1,069,883	\$ 1,280,323	\$ (210,440)	
Fire & Lifeguard Facilities Fund	15,000	15,000	-	
GIS Fund	129,517	129,517	-	
Public Safety Services & Debt Service Fund	-	15,000	(15,000)	
Non-General Fund Total	\$ 1,214,400	\$ 1,439,840	\$ (225,440)	

Central Stores Fund

The Central Stores Fund requires an appropriation adjustment of \$1.3 million in expenditures to mitigate an overage in expenditures associated with inventory purchase needs to keep pace with City department's demand for goods and increasing costs of goods resulting from inflation. This request is balanced by an increase of \$1.1 million in revenue appropriations, which is supported by an increase in revenue received from City departments for the purchase of these goods.

Fire & Lifeguard Facilities Fund

The Fire & Lifeguard Facilities Fund requires an appropriation adjustment of \$15,000 in expenditures to mitigate projected overages in administrative costs. This request is supported by \$15,000 in revenue from available fund balance in the Public Safety Services & Debt Services Fund. As indicated in the Public Safety Services & Debt Services Fund section below, these expenditures are eligible for reimbursement.

GIS Fund

The GIS Fund requires an appropriation adjustment of \$129,517 in expenditures to mitigate an overage in the new licensing agreement for geospatial service operations. This request is balanced by an increase of \$129,517 in revenue appropriations, which is supported by revenue received from City departments that benefit from the licensing agreement.

Public Safety Services & Debt Service Fund

The Public Safety Services & Debt Service Fund requires an appropriation adjustment of \$15,000 in expenditures to support a transfer out to the Fire & Lifeguard Facilities Fund to mitigate an increase in expenditures for administrative costs. The Public Safety Services & Debt Service Fund can be used to support public safety services and debt service-related expenditures, which includes operations in the Fire & Lifeguard Facilities Fund.

CONCLUSION

The Fiscal Year 2023 Third Quarter Report projects both General Fund revenues and expenditures will end the year over budget with revenues exceeding expenditures by \$46.1 million. Since the projected revenues exceed expenditures, this will result in an increase to fund balance in excess of reserves (Excess Equity). It is important to note that the City is still relying on \$147.6 million in American Rescue Plan Act (ARPA) funding to ensure continued operations without having to reduce services. The balance of remaining ARPA funds will be \$52.1 million, which is anticipated to be used in Fiscal Year 2024.

General Fund revenues are projected to end the fiscal year \$67.4 million over the current budget, including an increase of \$80.5 million in major General Fund revenues offset by a reduction of \$13.1 million in departmental revenues. While the budget assumed major General Fund revenues would exceed pre-pandemic levels, the actual activity has surpassed these expectations as demand for leisure travel continues, inflation remains at elevated levels, and consumer spending has stabilized. The reduced departmental revenue is reflected in a number of individual departments but is significant in the Office of the City Treasurer which experienced considerable decreases in Cannabis Business Tax and Short-Term Residential Occupancy applications, and in the Police Department which saw a decrease in citation revenue as a result of vacancies and change in State law. Offsetting these was overbudget revenues in Real Estate and Airport Management with increased Mission Bay revenue resulting from the increased tourism activity from continued leisure travel.

General Fund expenditures are projected to end the fiscal year \$9.2 million over budget, comprised of personnel expenditures being under budget by \$3.7 million while fringe & non-personnel expenditures are projected over budget by \$12.9 million. The primary driver of the savings within the Personnel category are tied to difficulties that some departments have experienced with filling vacancies; however, there is hope that the results of recent labor negotiations will have a positive impact on the ability to fill positions in the future. The variance within the Fringe & Non-Personnel Expenditures categories are primarily the result of actions that have occurred since the budget was developed and adopted, such as increases in energy and utility rates and usage, the impacts that inflation has had on the cost of goods and services, the results of litigation, and the impacts that increased revenues have had on City Charter or other mandated transfers.

Due to the increases in expenditures included in the Third Quarter projections, there is a need to request appropriation adjustments to reallocate and/or increase the budget. The recommended adjustments are intended to allow for continued departmental operations, are supported by increased revenues, and are needed to close Fiscal Year 2023 with departments and funds in balance.

This report does not include any proposed actions related to the projected General Fund Excess Equity; however the May Revision to the Fiscal Year 2024 Proposed Budget has recommended the use of a portion of it as a resource to ensure the budget remains balanced as required by the City Charter. It is important to note that the outlook for upcoming fiscal years indicate structural budget deficits and there still remains the possibility of a recession as a result of actions by the Federal Reserve, so any decisions on the potential future usage of Excess Equity will need to take these into account to ensure the City can continue to deliver services to residents.

DoF and City departments will continue to monitor revenues, expenditures, and any potential impacts associated with the current economic environment. DoF will release the Fiscal Year 2023 Year-End Performance Report on October 11, 2023, which will contain a comparison of the projections included within this report to the unaudited actual revenues and expenditures for Fiscal Year 2023.

ATTACHMENTS

1. General Fund Projected Revenues
2. General Fund Projected Expenditures
3. Non-General Fund Projections
4. Third Quarter Budget Monitoring Report – Vacancy Status Report
5. Fiscal Year 2023 Charter 39 Supporting Schedules, as of March 2023
6. Office of the City Attorney – Reporting Requirements in Accordance with Section 19 of the Appropriation Ordinance
7. Homelessness Strategies and Solutions Department – Fiscal Year 2023 Third Quarter Monitoring and Grant Funding Update

General Fund Projected Revenues

Department	Adopted Budget ¹	Current Budget ²	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 ³	93,763,376	93,763,376	110,865,444	17,102,068	18.2%
Interest and Dividends	3,408,893	3,408,893	3,408,893	-	0.0%
Motor Vehicle License Fees	645,426	645,426	646,424	998	0.2%
Fines, Forfeitures, and Penalties	-	-	9,476,762	9,476,762	100.0%
Other Revenue	-	-	2,068	2,068	100.0%
Property Tax	706,243,579	706,243,579	715,486,490	9,242,911	1.3%
Property Transfer Tax	15,492,155	15,492,155	11,798,173	(3,693,982)	-23.8%
Refuse Collector Business Tax	1,227,000	1,227,000	1,470,320	243,320	19.8%
Revenue from Federal and Other Agencies	-	-	-	-	0.0%
Revenue from Money and Property	5,661,531	5,661,531	5,933,577	272,046	4.8%
Sales Tax	380,244,571	380,244,571	395,729,782	15,485,211	4.1%
Transfers In	195,643,195	195,643,195	199,267,215	3,624,020	1.9%
Transient Occupancy Tax ⁴	135,181,525	135,181,525	163,624,884	28,443,359	21.0%
<i>Subtotal Major General Fund Revenues</i>	<i>\$ 1,564,245,165</i>	<i>\$ 1,564,245,165</i>	<i>\$ 1,644,758,571</i>	<i>\$ 80,513,406</i>	<i>5.1%</i>
City Auditor	\$ -	\$ -	\$ 347	\$ 347	100.0%
City Clerk	158,934	158,934	224,887	65,953	41.5%
City Planning	3,172,181	3,172,181	3,489,687	317,506	10.0%
Citywide Program Expenditures	-	-	-	-	0.0%
Commission on Police Practices	-	-	174	174	100.0%
Communications	372,107	372,107	525,263	153,156	41.2%
Compliance	1,633,363	1,633,363	339,369	(1,293,994)	-79.2%
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	-	-	1	1	100.0%
Council District 2 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 3	-	-	10,172	10,172	100.0%
Council District 3 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 4	-	-	9,340	9,340	100.0%
Council District 4 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 5	-	-	3,202	3,202	100.0%
Council District 5 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 6	-	-	3,915	3,915	100.0%
Council District 6 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 7	-	-	1,904	1,904	100.0%
Council District 7 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 8	-	-	14,323	14,323	100.0%
Council District 8 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 9	-	-	28,103	28,103	100.0%
Council District 9 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Debt Management	628,250	628,250	419,600	(208,650)	-33.2%
Department of Finance	2,264,984	2,264,984	2,051,237	(213,747)	-9.4%

General Fund Projected Revenues					
Department	Adopted Budget ¹	Current Budget ²	Year-End Projection	Variance	Variance %
Department of Information Technology	\$ 1,115,520	\$ 1,115,520	\$ 614,005	\$ (501,515)	-45.0%
Department of Real Estate and Airport Management	55,795,989	55,795,989	66,292,922	10,496,933	18.8%
Development Services	788,234	788,234	276,679	(511,555)	-64.9%
Economic Development	5,969,520	5,969,520	6,597,448	627,928	10.5%
Environmental Services	1,397,220	1,397,220	1,607,568	210,348	15.1%
Ethics Commission	-	-	5,330	5,330	100.0%
Facilities Services	3,923,756	3,923,756	3,916,250	(7,506)	-0.2%
Fire-Rescue	56,928,588	56,928,588	55,568,518	(1,360,070)	-2.4%
Government Affairs	319,094	319,094	-	(319,094)	-100.0%
Homelessness Strategies & Solutions	393,605	393,605	612,448	218,843	55.6%
Human Resources	1,098,825	1,098,825	403,803	(695,022)	-63.3%
Library	1,459,597	1,459,597	2,480,178	1,020,581	69.9%
Office of Boards and Commissions	-	-	14	14	100.0%
Office of Emergency Services	1,602,742	1,602,742	1,618,879	16,137	1.0%
Office of Race & Equity	-	-	-	-	0.0%
Office of the Chief Operating Officer	-	-	25,282	25,282	100.0%
Office of the City Attorney	3,748,965	3,748,965	3,897,024	148,059	3.9%
Office of the City Treasurer	52,560,219	52,560,219	44,536,373	(8,023,846)	-15.3%
Office of the Independent Budget Analyst	-	-	-	-	0.0%
Office of the Mayor	-	-	38,759	38,759	100.0%
Parks and Recreation	54,872,747	54,872,747	55,062,706	189,959	0.3%
Performance and Analytics	-	-	25,906	25,906	100.0%
Personnel	5,390	5,390	32,432	27,042	501.7%
Police	53,496,725	53,496,725	49,004,439	(4,492,286)	-8.4%
Public Utilities	1,786,075	1,786,075	1,673,810	(112,265)	-6.3%
Purchasing and Contracting	2,422,363	2,422,363	1,229,600	(1,192,763)	-49.2%
Sustainability & Mobility	2,848,201	2,848,201	1,460,593	(1,387,608)	-48.7%
Stormwater	12,201,322	12,201,322	11,073,106	(1,128,216)	-9.2%
Transportation	61,595,235	61,595,235	56,304,088	(5,291,147)	-8.6%
<i>Subtotal Departmental General Fund Revenues</i>	<i>\$ 384,559,751</i>	<i>\$ 384,559,751</i>	<i>\$ 371,482,181</i>	<i>\$ (13,077,570)</i>	<i>-3.4%</i>
Total General Fund Revenues	\$ 1,948,804,916	\$ 1,948,804,916	\$ 2,016,240,752	\$ 67,435,836	3.5%

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

²The current budget presented in this table is as of March 2023 (accounting period 9) unless otherwise noted.

³Total City FY 2023 Adopted Budget for Franchise Fees is \$195.0 million and the projection is \$236.1 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

⁴Total City FY 2023 Adopted Budget for Transient Occupancy Tax is \$256.7 million and the projection is \$311.0 million. The balance is budgeted in the Transient Occupancy Tax Fund.

General Fund Projected Expenditures

Department	Adopted Budget ¹	Current Budget ²	Year-End Projection	Variance	Variance %
City Auditor	\$ 4,562,333	\$ 4,593,790	\$ 4,361,299	\$ 232,491	5.1%
City Clerk	6,951,684	7,233,662	6,772,009	461,653	6.4%
City Planning	9,882,949	10,300,645	9,479,467	821,178	8.0%
Citywide Program Expenditures ³	257,114,816	226,496,581	232,890,755	(6,394,174)	-2.8%
Commission on Police Practices	2,550,352	2,591,217	922,484	1,668,733	64.4%
Communications	6,018,908	6,159,516	5,983,656	175,860	2.9%
Compliance	4,642,842	4,818,474	4,516,605	301,869	6.3%
Council Administration	2,812,705	2,907,697	2,068,690	839,007	28.9%
Council District 1	1,702,633	1,952,266	1,794,496	157,770	8.1%
Council District 1 - Community Projects, Programs and Services	150,000	148,851	148,851	-	0.0%
Council District 2	1,693,581	2,019,297	1,907,185	112,112	5.6%
Council District 2 - Community Projects, Programs and Services	150,000	150,000	150,000	-	0.0%
Council District 3	1,648,563	2,094,521	1,856,559	237,962	11.4%
Council District 3 - Community Projects, Programs and Services	150,000	149,000	149,000	-	0.0%
Council District 4	1,841,981	1,939,039	1,684,098	254,941	13.1%
Council District 4 - Community Projects, Programs and Services	150,000	150,000	150,000	-	0.0%
Council District 5	1,656,622	2,065,672	1,787,161	278,511	13.5%
Council District 5 - Community Projects, Programs and Services	150,000	150,000	150,000	-	0.0%
Council District 6	1,538,659	1,681,056	1,364,303	316,753	18.8%
Council District 6 - Community Projects, Programs and Services	326,972	308,197	308,197	-	0.0%
Council District 7	1,684,357	1,978,822	1,783,971	194,851	9.8%
Council District 7 - Community Projects, Programs and Services	150,000	150,000	150,000	-	0.0%
Council District 8	1,918,741	1,993,769	1,701,011	292,758	14.7%
Council District 8 - Community Projects, Programs and Services	306,795	306,795	306,795	-	0.0%
Council District 9	1,489,794	1,763,570	1,701,491	62,079	3.5%
Council District 9 - Community Projects, Programs and Services	150,000	150,000	150,000	-	0.0%
Debt Management	2,737,315	2,841,858	2,469,464	372,394	13.1%
Department of Finance	21,042,149	21,848,159	21,833,815	14,344	0.1%
Department of Information Technology	2,881,016	2,881,016	1,781,240	1,099,776	38.2%
Department of Real Estate and Airport Management	8,911,626	7,857,846	6,092,908	1,764,938	22.5%
Development Services	11,490,472	11,941,338	10,965,639	975,699	8.2%
Economic Development	17,038,178	17,334,943	15,866,962	1,467,981	8.5%
Environmental Services	81,002,411	81,990,887	81,207,825	783,062	1.0%
Ethics Commission	1,470,894	1,525,625	1,467,594	58,031	3.8%
Facilities Services	25,573,106	26,726,378	26,139,013	587,365	2.2%
Fire-Rescue	310,961,654	322,870,498	347,676,431	(24,805,933)	-7.7%
Government Affairs	1,347,842	1,382,616	1,233,642	148,974	10.8%
Homelessness Strategies & Solutions	25,157,607	25,178,396	22,872,713	2,305,683	9.2%

General Fund Projected Expenditures

Department	Adopted Budget ¹	Current Budget ²	Year-End Projection	Variance	Variance %
Human Resources	\$ 8,964,549	\$ 9,285,198	\$ 8,461,795	\$ 823,403	8.9%
Library	66,823,341	68,839,515	67,882,838	956,677	1.4%
Office of Boards and Commissions	781,868	851,454	862,648	(11,194)	-1.3%
Office of Emergency Services	3,719,387	3,800,509	3,199,922	600,587	15.8%
Office of Race & Equity	1,277,592	1,277,592	817,784	459,808	36.0%
Office of the Chief Operating Officer	4,446,873	4,520,142	4,170,768	349,374	7.7%
Office of the City Attorney	74,905,930	79,183,746	79,204,475	(20,729)	0.0%
Office of the City Treasurer	20,560,668	21,248,821	19,210,953	2,037,868	9.6%
Office of the Independent Budget Analyst	2,668,158	2,736,330	2,345,084	391,246	14.3%
Office of the Mayor	4,163,183	4,310,787	4,144,492	166,295	3.9%
Parks and Recreation	161,934,929	164,713,970	160,625,894	4,088,076	2.5%
Performance and Analytics	5,376,838	5,521,838	5,222,905	298,933	5.4%
Personnel	12,095,787	12,565,720	13,360,103	(794,383)	-6.3%
Police	584,706,166	588,839,528	592,932,541	(4,093,013)	-0.7%
Public Utilities	2,831,991	2,831,991	2,502,392	329,599	11.6%
Purchasing and Contracting	9,887,605	10,145,379	8,522,661	1,622,718	16.0%
Sustainability & Mobility	7,250,279	7,370,837	6,970,635	400,202	5.4%
Stormwater	66,457,083	68,081,040	70,635,661	(2,554,621)	-3.8%
Transportation	93,646,966	96,204,856	95,218,841	986,015	1.0%
Total General Fund Expenditures	\$ 1,953,508,750	\$ 1,960,961,250	\$ 1,970,137,721	\$ (9,176,471)	-0.5%

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

²The current budget presented in this table is as of March 2023 (accounting period 9) unless otherwise noted.

³The 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 ¹	Year-End Projection	Variance	Variance %
Airports Fund	Revenue	\$ 7,103,341	\$ 7,103,341	\$ 7,584,834	\$ 481,493	6.8%
	Expenditures	9,485,826	9,485,826	7,048,742	2,437,084	25.7%
Central Stores Fund	Revenue	7,675,019	7,675,019	8,744,902	1,069,883	13.9%
	Expenditures	7,376,573	7,376,573	8,644,059	(1,267,486)	-17.2%
Concourse and Parking Garages Operating Fund	Revenue	2,521,718	2,521,718	3,353,195	831,477	33.0%
	Expenditures	2,724,454	2,724,454	2,947,863	(223,409)	-8.2%
Department of Information Technology Fund	Revenue	85,355,648	85,355,648	86,098,313	742,665	0.9%
	Expenditures	88,693,539	88,693,539	87,359,932	1,333,607	1.5%
Development Services Fund	Revenue	105,346,119	105,346,119	119,631,628	14,285,509	13.6%
	Expenditures	110,258,169	110,258,169	107,430,164	2,828,005	2.6%
Energy Conservation Program Fund	Revenue	5,644,231	5,644,231	7,015,252	1,371,021	24.3%
	Expenditures	5,881,724	5,881,724	5,727,838	153,886	2.6%
Engineering and Capital Projects Fund	Revenue	136,819,545	136,819,545	131,917,790	(4,901,755)	-3.6%
	Expenditures	141,635,641	141,635,641	140,834,506	801,135	0.6%
Facilities Financing Fund	Revenue	3,495,477	3,495,477	4,148,929	653,452	18.7%
	Expenditures	3,517,783	3,517,783	3,453,013	64,770	1.8%
Fire/EMS Transportation Program Fund	Revenue	10,480,712	10,480,712	14,003,142	3,522,430	33.6%
	Expenditures	10,449,959	10,449,959	11,556,821	(1,106,862)	-10.6%
Fleet Operating Fund	Revenue	61,435,245	64,914,857	65,847,997	933,140	1.4%
	Expenditures	65,104,651	68,584,263	68,345,821	238,442	0.3%
GIS Fund	Revenue	5,226,148	5,226,148	5,451,707	225,559	4.3%
	Expenditures	5,271,628	5,271,628	5,203,023	68,605	1.3%
Golf Course Fund	Revenue	23,470,347	24,333,677	32,284,999	7,951,322	32.7%
	Expenditures	21,988,760	22,852,090	23,123,735	(271,645)	-1.2%
Junior Lifeguard Program Fund	Revenue	942,900	942,900	815,550	(127,350)	-13.5%
	Expenditures	947,047	947,047	929,202	17,845	1.9%
Local Enforcement Agency Fund	Revenue	1,121,293	1,121,293	1,006,606	(114,687)	-10.2%
	Expenditures	981,266	981,266	952,218	29,048	3.0%
Los Peñasquitos Canyon Preserve Fund	Revenue	196,000	196,000	304,288	108,288	55.2%
	Expenditures	300,275	300,275	297,394	2,881	1.0%
OneSD Support Fund	Revenue	27,787,305	27,787,305	28,301,093	513,788	1.8%
	Expenditures	30,367,688	30,367,688	27,658,535	2,709,153	8.9%
Parking Meter Operations Fund	Revenue	9,000,000	9,000,000	8,976,907	(23,093)	-0.3%
	Expenditures	8,227,130	8,227,130	9,022,023	(794,893)	-9.7%

Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget ¹	Year-End Projection	Variance	Variance %
Petco Park Fund	Revenue	\$ 17,403,700	\$ 17,403,700	\$ 18,185,410	\$ 781,710	4.5%
	Expenditures	17,402,909	17,402,909	18,185,162	(782,253)	-4.5%
Publishing Services Fund	Revenue	1,640,551	1,640,551	853,004	(787,547)	-48.0%
	Expenditures	1,714,930	1,714,930	1,586,734	128,196	7.5%
Recycling Fund	Revenue	27,250,760	27,250,760	33,284,629	6,033,869	22.1%
	Expenditures	27,608,649	27,608,649	28,232,488	(623,839)	-2.3%
Refuse Disposal Fund	Revenue	40,362,567	40,362,567	42,011,865	1,649,298	4.1%
	Expenditures	47,152,214	47,152,214	46,342,141	810,073	1.7%
Risk Management Administration Fund	Revenue	14,122,276	14,122,276	14,363,458	241,182	1.7%
	Expenditures	13,983,274	13,983,274	13,912,394	70,880	0.5%
Seized Assets - Federal DOJ Fund	Revenue	470,311	470,311	83,077	(387,234)	-82.3%
	Expenditures	477,765	477,765	477,760	5	0.0%
Seized Assets - California Fund	Revenue	75,000	75,000	90,345	15,345	20.5%
	Expenditures	500,000	500,000	499,997	3	0.0%
Seized Asset Fund - Federal Treasury Fund	Revenue	118,812	118,812	67,781	(51,031)	-43.0%
	Expenditures	2,882,000	2,882,000	2,630,108	251,892	8.7%
Sewer Utility Funds ¹	Revenue	708,017,933	708,017,933	513,038,714	(194,979,219)	-27.5%
	Expenditures	418,989,205	418,989,205	398,538,459	20,450,746	4.9%
State COPS	Revenue	3,000,000	3,000,000	3,037,332	37,332	1.2%
	Expenditures	5,565,366	5,565,366	5,422,806	142,560	2.6%
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	117,898	25,966	28.2%
Major Revenues	Revenue	-	-	-	-	0.0%
Special Promotional Programs	Revenue	121,494,044	121,494,044	147,351,643	25,857,599	21.3%
<i>Total Transient Occupancy Tax Fund Revenue</i>		<i>\$ 121,585,976</i>	<i>\$ 121,585,976</i>	<i>\$ 147,697,465</i>	<i>\$ 26,111,489</i>	
Cultural Affairs	Expenditures	\$ 2,214,640	\$ 2,214,640	\$ 2,191,260	\$ 23,380	1.1%
Commission for Arts and Culture Department	Expenditures	-	-	-	-	0.0%
Special Events & Filming	Expenditures	1,225,452	1,225,452	1,161,201	64,251	5.2%
Major Revenues	Expenditures	-	-	-	-	0.0%
Special Promotional Programs	Expenditures	127,534,647	127,766,960	130,698,099	(2,931,139)	-2.3%
<i>Total Transient Occupancy Tax Fund Expenditures</i>		<i>\$ 130,974,739</i>	<i>\$ 131,207,052</i>	<i>\$ 134,050,560</i>	<i>\$ (2,843,508)</i>	
Underground Surcharge Fund	Revenue	79,539,423	79,539,423	99,114,077	19,574,654	24.6%
	Expenditures	93,042,262	93,042,262	20,479,198	72,563,064	78.0%

Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget ¹	Year-End Projection	Variance	Variance %
Water Utility Operating Fund ²	Revenue	\$ 1,167,152,877	\$ 1,167,152,877	\$ 792,922,354	\$ (374,230,523)	-32.1%
	Expenditures	629,797,577	638,692,577	613,410,276	25,282,301	4.0%
Wireless Communications Technology Fund	Revenue	10,252,941	10,252,941	10,969,374	716,433	7.0%
	Expenditures	10,767,355	10,767,355	10,640,391	126,964	1.2%

¹The current budget presented in this table is as of March 2023 (accounting period 9) unless otherwise noted. Capital Improvements Program expenditure budgets are excluded.

²Revenues 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 Third Quarter Budget Monitoring- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of May 1, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Airports	Airports Enterprise Fund	Equipment Operator 1	1.00
Airports	Airports Enterprise Fund	Grounds Maintenance Worker 2	1.00
Airports	Airports Enterprise Fund	Program Manager	1.00
Airports	Airports Enterprise Fund	Property Agent	1.00
Airports	Airports Enterprise Fund	Senior Airport Operations Assistant	2.00
Airports	Airports Enterprise Fund	Utility Worker 2	1.00
Airports Total			7.00
City Attorney	General Fund	Clerical Assistant 2	4.00
City Attorney	General Fund	Court Support Clerk 1	10.00
City Attorney	General Fund	Court Support Clerk 2	5.00
City Attorney	General Fund	Deputy City Attorney	12.50
City Attorney	General Fund	Legal Secretary 1	1.00
City Attorney	General Fund	Office Support Specialist	1.00
City Attorney	General Fund	Paralegal	2.00
City Attorney	General Fund	Senior Clerk/Typist	1.00
City Attorney	General Fund	Senior Victim Services Coordinator	1.00
City Attorney	General Fund	Victim Services Coordinator	2.00
City Attorney Total			39.50
City Clerk	General Fund	Associate Management Analyst	2.00
City Clerk	General Fund	Assistant City Clerk	1.00
City Clerk	General Fund	Clerical Assistant 2	1.00
City Clerk	General Fund	Deputy City Clerk 1	2.00
City Clerk	General Fund	Deputy City Clerk 2	1.00
City Clerk	General Fund	Payroll Specialist 1	1.00
City Clerk Total			8.00
City Treasurer	General Fund	Account Clerk	1.00
City Treasurer	General Fund	Accountant 2	2.00
City Treasurer	General Fund	Accountant 3	3.00
City Treasurer	General Fund	Accountant Trainee	1.00
City Treasurer	General Fund	Administrative Aide 2	3.00
City Treasurer	General Fund	Assistant Investment Officer	1.00
City Treasurer	General Fund	Clerical Assistant 2	1.00
City Treasurer	General Fund	Collections Investigator 1	5.00
City Treasurer	General Fund	Collections Investigator 2	1.00
City Treasurer	General Fund	Collections Investigator Supervisor	1.00
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	3.00
City Treasurer	General Fund	Senior Account Clerk	1.00
City Treasurer	General Fund	Supervising Management Analyst	1.00
City Treasurer	Parking Meter Operations Fund	Parking Meter Supervisor	1.00
City Treasurer Total			28.00
Commission on Police Practices	General Fund	Administrative Aide 2	1.00
Commission on Police Practices	General Fund	Program Coordinator	2.00
Commission on Police Practices	General Fund	Program Manager	4.00
Commission on Police Practices Total			7.00
Communications	General Fund	Multimedia Production Coordinator	2.00
Communications	General Fund	Public Information Officer	2.00
Communications	General Fund	Supervising Public Information Officer	2.00
Communications Total			6.00
Compliance	General Fund	Administrative Aide 1	1.00
Compliance	General Fund	Administrative Aide 2	1.00
Compliance	General Fund	Associate Engineer-Civil	1.00
Compliance	General Fund	Management Trainee	1.00
Compliance	General Fund	Program Manager	1.00
Compliance	General Fund	Safety and Training Manager	1.00
Compliance	General Fund	Senior Management Analyst	2.00
Compliance Total			8.00
Council Administration	General Fund	Council Representative 1	2.00
Council Administration Total			2.00
Council District 1	General Fund	Council Representative 1	5.00
Council District 2	General Fund	Council Representative 2A	2.00
Council District 1 Total			7.00
Council District 2	General Fund	Council Representative 1	4.00
Council District 2 Total			4.00
Council District 3	General Fund	Council Assistant	1.00
Council District 4	General Fund	Council Representative 1	3.00
Council District 3 Total			4.00
Council District 4	General Fund	Council Representative 1	5.75
Council District 4 Total			5.75
Council District 5	General Fund	Council Representative 1	7.00
Council District 5 Total			7.00
Council District 6	General Fund	Council Representative 1	6.00
Council District 6 Total			6.00
Council District 7	General Fund	Council Representative 1	4.00
Council District 8	General Fund	Council Representative 2A	1.00
Council District 7 Total			5.00
Council District 8	General Fund	Council Representative 1	6.00
Council District 8 Total			6.00
Council District 9	General Fund	Council Representative 1	4.00
Council District 9 Total			4.00
Debt Management	General Fund	Department Director	1.00
Debt Management	General Fund	Program Coordinator	1.00
Debt Management Total			2.00
Department of Finance	General Fund	Account Audit Clerk	1.00
Department of Finance	General Fund	Accountant Trainee	1.00
Department of Finance	General Fund	Finance Analyst II	2.00
Department of Finance	General Fund	Finance Analyst III	1.00
Department of Finance	General Fund	Finance Analyst IV	1.00
Department of Finance Total			6.00

Fiscal Year 2023 Third Quarter Budget Monitoring- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of May 1, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
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	2.00
Development Services	General Fund	Combination Inspector 1	1.00
Development Services	General Fund	Combination Inspector 2	1.00
Development Services	General Fund	Police Code Compliance Officer	2.00
Development Services	General Fund	Police Code Compliance Officer	1.00
Development Services	General Fund	Program Manager	1.00
Development Services	General Fund	Senior Zoning Investigator	4.00
Development Services	General Fund	Zoning Investigator 1	2.00
Development Services	General Fund	Zoning Investigator 2	5.00
Development Services	Local Enforcement Agency Fund	Hazardous Materials Inspector 3	1.00
Development Services	Planning & Development Revenue Fund	Administrative Aide 1	9.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Civil	5.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Electrical	1.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Fire Protection	1.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Mechanical	1.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Traffic	2.00
Development Services	Planning & Development Revenue Fund	Associate Management Analyst	1.00
Development Services	Planning & Development Revenue Fund	Associate Planner	5.00
Development Services	Planning & Development Revenue Fund	Assistant Development Services Director	1.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Civil	26.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Civil	2.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Electrical	3.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Traffic	2.00
Development Services	Planning & Development Revenue Fund	Cashier	1.00
Development Services	Planning & Development Revenue Fund	Clerical Assistant 2	2.00
Development Services	Planning & Development Revenue Fund	Combination Inspector 2	2.00
Development Services	Planning & Development Revenue Fund	Development Project Manager 2	2.00
Development Services	Planning & Development Revenue Fund	Environmental Biologist 3	0.75
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	Junior Engineer-Civil	4.00
Development Services	Planning & Development Revenue Fund	Mechanical Inspector 1	1.00
Development Services	Planning & Development Revenue Fund	Payroll Specialist 2	1.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 2	2.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 3	7.00
Development Services	Planning & Development Revenue Fund	Program Coordinator	1.00
Development Services	Planning & Development Revenue Fund	Public Information Clerk	8.00
Development Services	Planning & Development Revenue Fund	Senior Civil Engineer	2.00
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 Planner	1.00
Development Services	Planning & Development Revenue Fund	Structural Engineering Associate	1.00
Development Services	Planning & Development Revenue Fund	Structural Inspector 2	3.00
Development Services	Planning & Development Revenue Fund	Supervising Plan Review Specialist	1.00
Development Services	Planning & Development Revenue Fund	Zoning Investigator 2	1.00
Development Services Total			126.75
Economic Development	General Fund	Account Clerk	1.00
Economic Development	General Fund	Administrative Aide 1	1.00
Economic Development	General Fund	Administrative Aide 2	1.00
Economic Development	General Fund	Community Development Specialist 2	1.00
Economic Development	General Fund	Community Development Specialist 3	2.00
Economic Development	General Fund	Senior Management Analyst	1.00
Economic Development Total			7.00
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	2.00
Emergency Medical Services Total			5.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Account Clerk	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 1	8.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 2	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	7.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	4.00
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	24.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	1.00
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	Geographic Info Systems Analyst 3	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Analyst 2	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Analyst 3	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineer-Civil	5.00
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	10.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Park Designer	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Drafting Aide	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Engineering Aide	20.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	7.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	10.00
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	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Planner	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Survey Aide	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Supervising Management Analyst	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Training Supervisor	1.00
Engineering & Capital Projects Total			140.50

Fiscal Year 2023 Third Quarter Budget Monitoring- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of May 1, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Environmental Services	General Fund	Account Clerk	1.35
Environmental Services	General Fund	Administrative Aide 1	1.00
Environmental Services	General Fund	Administrative Aide 2	0.35
Environmental Services	General Fund	Area Refuse Collection Supervisor	1.00
Environmental Services	General Fund	Associate Management Analyst	0.60
Environmental Services	General Fund	Clerical Assistant 2	1.00
Environmental Services	General Fund	Code Compliance Officer	5.00
Environmental Services	General Fund	District Refuse Collection Supervisor	0.75
Environmental Services	General Fund	Environmental Health Coordinator	1.00
Environmental Services	General Fund	Environmental Health Inspector 2	1.00
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	2.00
Environmental Services	General Fund	Information Systems Analyst 3	0.76
Environmental Services	General Fund	Public Information Clerk	1.26
Environmental Services	General Fund	Sanitation Driver 1	2.00
Environmental Services	General Fund	Sanitation Driver 2	5.00
Environmental Services	General Fund	Sanitation Driver 3	3.00
Environmental Services	General Fund	Sanitation Driver Trainee	2.00
Environmental Services	General Fund	Supervising Management Analyst	0.85
Environmental Services	General Fund	Utility Worker 1	1.00
General Fund Total			33.37
Environmental Services	Recycling Enterprise Fund	Account Clerk	0.31
Environmental Services	Recycling Enterprise Fund	Administrative Aide 2	0.31
Environmental Services	Recycling Enterprise Fund	Associate Management Analyst	0.40
Environmental Services	Recycling Enterprise Fund	District Refuse Collection Supervisor	0.25
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	0.56
Environmental Services	Recycling Enterprise Fund	Public Information Clerk	1.32
Environmental Services	Recycling Enterprise Fund	Recycling Specialist 2	2.00
Environmental Services	Recycling Enterprise Fund	Sanitation Driver 3	1.00
Environmental Services	Recycling Enterprise Fund	Supervising Management Analyst	0.81
Environmental Services	Recycling Enterprise Fund	Utility Worker 2	1.00
Recycling Enterprise Fund Total			9.41
Environmental Services	Refuse Disposal Enterprise Fund	Account Clerk	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Administrative Aide 2	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Associate Engineer-Civil	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Associate Engineer-Mechanical	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Associate Planner	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Assistant Engineer-Civil	2.00
Environmental Services	Refuse Disposal Enterprise Fund	Assistant Engineer-Electrical	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Disposal Site Representative	3.00
Environmental Services	Refuse Disposal Enterprise Fund	Disposal Site Supervisor	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Equipment Operator 2	7.00
Environmental Services	Refuse Disposal Enterprise Fund	Equipment Technician 2	2.00
Environmental Services	Refuse Disposal Enterprise Fund	Hazardous Materials Program Manager	0.10
Environmental Services	Refuse Disposal Enterprise Fund	Heavy Truck Driver 1	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Information Systems Analyst 3	0.68
Environmental Services	Refuse Disposal Enterprise Fund	Laborer	7.00
Environmental Services	Refuse Disposal Enterprise Fund	Landfill Equipment Operator	3.00
Environmental Services	Refuse Disposal Enterprise Fund	Public Information Clerk	0.42
Environmental Services	Refuse Disposal Enterprise Fund	Recycling Program Manager	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Recycling Specialist 3	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Senior Disposal Site Representative	2.00
Environmental Services	Refuse Disposal Enterprise Fund	Senior Mechanical Engineer	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Supervising Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Supervising Management Analyst	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Utility Worker 1	2.00
Environmental Services	Refuse Disposal Enterprise Fund	Utility Worker 2	3.00
Refuse Disposal Enterprise Fund Total			43.22
Environmental Services Total			86.00
Facilities Services	General Fund	Administrative Aide 1	1.00
Facilities Services	General Fund	Apprentice 2-Electrician (5 Yr)	2.00
Facilities Services	General Fund	Associate Management Analyst	1.00
Facilities Services	General Fund	Building Service Technician	6.00
Facilities Services	General Fund	Building Supervisor	2.00
Facilities Services	General Fund	Carpenter	4.00
Facilities Services	General Fund	Custodian 1	3.00
Facilities Services	General Fund	Custodian 2	4.00
Facilities Services	General Fund	Electrician	4.00
Facilities Services	General Fund	HVACR Technician	5.00
Facilities Services	General Fund	Locksmith	1.00
Facilities Services	General Fund	Painter	4.00
Facilities Services	General Fund	Plasterer	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 Building Maintenance Supervisor	1.00
Facilities Services	General Fund	Senior Locksmith	1.00
Facilities Services Total			42.00
Fire-Rescue	General Fund	Administrative Aide 1	1.00
Fire-Rescue	General Fund	Associate Management Analyst	1.00
Fire-Rescue	General Fund	Code Compliance Officer	1.00
Fire-Rescue	General Fund	Dispatcher 1	6.00
Fire-Rescue	General Fund	Fire Battalion Chief	1.00
Fire-Rescue	General Fund	Fire Captain	31.00
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	27.00
Fire-Rescue	General Fund	Fire Fighter 1	3.00
Fire-Rescue	General Fund	Fire Fighter 2	23.00
Fire-Rescue	General Fund	Helicopter Mechanic	1.00
Fire-Rescue	General Fund	Information Systems Analyst 2	3.00
Fire-Rescue	General Fund	Project Assistant	1.00
Fire-Rescue	General Fund	Senior Clerk/Typist	1.00
Fire-Rescue Total			102.00

Fiscal Year 2023 Third Quarter Budget Monitoring- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of May 1, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
General Services	Fleet Operations Operating Fund	Apprentice 2-Fleet Technician	1.00
General Services	Fleet Operations Operating Fund	Assistant Fleet Technician	8.00
General Services	Fleet Operations Operating Fund	Auto Parts Stock Clerk	4.00
General Services	Fleet Operations Operating Fund	Equipment Operator 1	1.00
General Services	Fleet Operations Operating Fund	Equipment Operator 2	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	16.00
General Services	Fleet Operations Operating Fund	Master Fleet Technician	4.00
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	Payroll Specialist 2	1.00
General Services	Fleet Operations Operating Fund	Safety and Training Manager	1.00
General Services	Fleet Operations Operating Fund	Storekeeper 1	2.00
General Services Total			43.00
Homelessness Strategies & Sol	General Fund	Community Development Specialist 3	1.00
Homelessness Strategies & Sol	General Fund	Senior Management Analyst	1.00
Homelessness Strategies & Sol Total			2.00
Human Resources	General Fund	Associate Department Human Resources Analyst	3.00
Human Resources	General Fund	Program Coordinator	2.00
Human Resources	General Fund	Program Manager	1.00
Human Resources	General Fund	Supervising Department Human Resources Analyst	3.00
Human Resources	General Fund	Trainer	1.00
Human Resources Total			10.00
Independent Budget Analyst	General Fund	Budget/Legislative Analyst 1	1.00
Independent Budget Analyst Total			1.00
Information Technology	Information Technology Fund	Administrative Aide 2	1.00
Information Technology	Information Technology Fund	Program Coordinator	2.00
Information Technology	Information Technology Fund	Program Manager	4.00
Information Technology	GIS Fund	Geographic Info Systems Analyst 2	5.00
Information Technology	GIS Fund	Geographic Info Systems Analyst 3	2.00
Information Technology	SAP Support Fund	Program Coordinator	2.00
Information Technology	Wireless Communications Technology Fund	Associate Communications Engineer	1.00
Information Technology	Wireless Communications Technology Fund	Communications Technician	6.00
Information Technology	Wireless Communications Technology Fund	Equipment Technician 2	1.00
Information Technology Total			24.00
Library	General Fund	Administrative Aide 1	1.00
Library	General Fund	Arts Management Associate	1.00
Library	General Fund	Associate Management Analyst	1.00
Library	General Fund	Information Systems Technician	1.00
Library	General Fund	Librarian 1	2.50
Library	General Fund	Librarian 2	2.50
Library	General Fund	Librarian 3	1.00
Library	General Fund	Librarian 4	1.00
Library	General Fund	Library Assistant I	31.00
Library	General Fund	Library Assistant II	5.00
Library	General Fund	Library Assistant III	9.50
Library	General Fund	Library Technician	1.00
Library	General Fund	Literacy Program Administrator	1.00
Library	General Fund	Literacy Tutor/Learner Coordinator	4.00
Library	General Fund	Payroll Specialist 2	1.50
Library	General Fund	Senior Clerk/Typist	1.00
Library	General Fund	Senior Management Analyst	1.00
Library Total			66.00
Office of Emergency Services	General Fund	Emergency Services Coordinator	3.00
Office of Emergency Services	General Fund	Program Coordinator	2.00
Office of Emergency Services Total			5.00
Office of Race & Equity	General Fund	Program Coordinator	2.00
Office of Race & Equity	General Fund	Program Manager	2.00
Office of Race & Equity Total			4.00
Office of the COO	General Fund	Executive Assistant	1.00
Office of the COO	General Fund	Finance Analyst II	1.00
Office of the COO	General Fund	Senior Management Analyst	1.00
Office of the COO Total			3.00
Office of the Mayor	General Fund	Mayor Representative 2	1.00
Office of the Mayor	General Fund	Program Coordinator	1.00
Office of the Mayor Total			2.00
Parks & Recreation	General Fund	Account Clerk	2.00
Parks & Recreation	General Fund	Administrative Aide 2	1.00
Parks & Recreation	General Fund	Associate Management Analyst	1.00
Parks & Recreation	General Fund	Assistant Recreation Center Director	6.00
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	2.00
Parks & Recreation	General Fund	Electrician	1.00
Parks & Recreation	General Fund	Equipment Operator 1	4.00
Parks & Recreation	General Fund	Equipment Technician 1	1.00
Parks & Recreation	General Fund	Equipment Technician 2	2.00
Parks & Recreation	General Fund	Geographic Info Systems Analyst 2	1.00
Parks & Recreation	General Fund	Grounds Maintenance Manager	1.00
Parks & Recreation	General Fund	Grounds Maintenance Supervisor	2.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 1	4.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 2	47.00
Parks & Recreation	General Fund	Heavy Truck Driver 1	2.00
Parks & Recreation	General Fund	Information Systems Analyst 2	1.00
Parks & Recreation	General Fund	Irrigation Specialist	4.00
Parks & Recreation	General Fund	Laborer	3.00
Parks & Recreation	General Fund	Light Equipment Operator	1.00
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	2.00
Parks & Recreation	General Fund	Pool Guard 2	17.00

Fiscal Year 2023 Third Quarter Budget Monitoring- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of May 1, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Parks & Recreation	General Fund	Public Information Clerk	1.00
Parks & Recreation	General Fund	Recreation Center Director 1	2.00
Parks & Recreation	General Fund	Recreation Center Director 2	1.00
Parks & Recreation	General Fund	Recreation Center Director 3	2.00
Parks & Recreation	General Fund	Recreation Leader 1	20.00
Parks & Recreation	General Fund	Recreation Leader 2	17.50
Parks & Recreation	General Fund	Recreation Leader 2	5.00
Parks & Recreation	General Fund	Recreation Specialist	1.00
Parks & Recreation	General Fund	Seven-Gang Mower Operator	2.00
Parks & Recreation	General Fund	Senior Clerk/Typist	1.00
Parks & Recreation	General Fund	Senior Management Analyst	1.00
Parks & Recreation	General Fund	Supervising Aquatic Recreation Specialist	1.00
Parks & Recreation	General Fund	Swimming Pool Manager 1	9.00
Parks & Recreation	General Fund	Swimming Pool Manager 3	1.00
Parks & Recreation	General Fund	Therap Recreatn Spec	1.00
Parks & Recreation	General Fund	Utility Supervisor	1.00
Parks & Recreation	General Fund	Utility Worker 2	8.00
Parks & Recreation	Golf Course Fund	Account Clerk	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 Supervisor	1.00
Parks & Recreation	Golf Course Fund	Grounds Maintenance Worker 1	1.00
Parks & Recreation	Golf Course Fund	Payroll Specialist 2	1.00
Parks & Recreation	Golf Course Fund	Pesticide Applicator	1.00
Parks & Recreation	Maintenance Assessment District Fund	Grounds Maintenance Manager	1.00
Parks & Recreation Total			218.00
Performance & Analytics	General Fund	Program Manager	1.00
Performance & Analytics Total			1.00
Personnel	General Fund	Associate Personnel Analyst	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
Personnel Total			4.00
PETCO Park	Petco Park Fund	Program Manager	1.00
PETCO Park Total			1.00
Planning	General Fund	Associate Planner	2.00
Planning	General Fund	Development Project Manager 3	1.00
Planning	General Fund	Information Systems Analyst 2	1.00
Planning	General Fund	Information Systems Analyst 4	1.00
Planning	General Fund	Park Designer	1.00
Planning	General Fund	Payroll Specialist 2	1.00
Planning	General Fund	Senior Management Analyst	1.00
Planning	General Fund	Senior Planner	3.00
Planning Total			11.00
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	4.00
Police	General Fund	Clerical Assistant 2	2.00
Police	General Fund	Crime Scene Specialist	1.00
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	Geographic Info Systems Analyst 3	1.00
Police	General Fund	Information Systems Analyst 4	2.00
Police	General Fund	Laboratory Technician	3.00
Police	General Fund	Latent Print Examiner 2	1.00
Police	General Fund	Latent Print Examiner Aide	1.00
Police	General Fund	Office Support Specialist	7.00
Police	General Fund	Parking Enforcement Officer 1	29.00
Police	General Fund	Parking Enforcement Officer 2	3.00
Police	General Fund	Police Code Compliance Officer	1.00
Police	General Fund	Police Detective	109.00
Police	General Fund	Police Dispatch Supervisor	1.00
Police	General Fund	Police Dispatcher	11.00
Police	General Fund	Police Investigative Service Officer 2	1.00
Police	General Fund	Police Lead Dispatcher	1.00
Police	General Fund	Police Officer 1	8.00
Police	General Fund	Police Officer 2	73.00
Police	General Fund	Police Officer 3	1.00
Police	General Fund	Police Property & Evidence Specialist	3.00
Police	General Fund	Police Records Clerk	3.00
Police	General Fund	Police Recruit	12.00
Police	General Fund	Police Sergeant	20.00
Police	General Fund	Police Service Officer 2	1.00
Police Total			321.00
Public Facilities Planning	Facilities Financing Fund	Associate Planner	1.00
Public Facilities Planning	Facilities Financing Fund	Information Systems Analyst 2	1.00
Public Facilities Planning Total			2.00
Public Utilities	Metropolitan Sewer Utility Fund	Account Clerk	2.10
Public Utilities	Metropolitan Sewer Utility Fund	Accountant 3	0.24
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 1	1.22
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 2	3.06
Public Utilities	Metropolitan Sewer Utility Fund	Associate Chemist	0.95
Public Utilities	Metropolitan Sewer Utility Fund	Associate Department Human Resources Analyst	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Civil	0.72
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Electrical	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Associate Management Analyst	3.35
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Chemist	1.33
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Department Director	0.06
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Deputy Director	1.04
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Civil	1.60
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Mechanical	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Laboratory Technician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Management Analyst	0.35

Fiscal Year 2023 Third Quarter Budget Monitoring- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of May 1, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
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 2	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Clerical Assistant 2	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Electrician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Electronics Technician	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Environmental Biologist 3	0.44
Public Utilities	Metropolitan Sewer Utility Fund	Equipment Technician 1	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Geographic Info Systems Analyst 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	3.30
Public Utilities	Metropolitan Sewer Utility Fund	Junior Chemist	0.95
Public Utilities	Metropolitan Sewer Utility Fund	Laboratory Technician	3.90
Public Utilities	Metropolitan Sewer Utility Fund	Laborer	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Office Support Specialist	1.14
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	Plant Maintenance Coordinator	3.35
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Electrician	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 1	6.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 2	13.00
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	Principal Drafting Aide	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Program Manager	0.70
Public Utilities	Metropolitan Sewer Utility Fund	Project Assistant	0.66
Public Utilities	Metropolitan Sewer Utility Fund	Pump Station Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Safety Representative 2	0.30
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	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Chemist	0.17
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	2.96
Public Utilities	Metropolitan Sewer Utility Fund	Senior Plant Technician Supervisor	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Senior Power Plant Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Operations Supervisor	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Plant Operator	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Stock Clerk	0.90
Public Utilities	Metropolitan Sewer Utility Fund	Storekeeper 2	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Economist	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Management Analyst	0.87
Public Utilities	Metropolitan Sewer Utility Fund	Trainer	0.60
Public Utilities	Metropolitan Sewer Utility Fund	Water Systems Technician 3	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Operations Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Plant Operator	3.00
Metropolitan Sewer Utility Fund Total			94.49
Public Utilities	Municipal Sewer Revenue Fund	Account Clerk	1.20
Public Utilities	Municipal Sewer Revenue Fund	Accountant 3	0.16
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 1	0.32
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 2	1.23
Public Utilities	Municipal Sewer Revenue Fund	Associate Chemist	0.05
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	2.96
Public Utilities	Municipal Sewer Revenue Fund	Assistant Chemist	0.10
Public Utilities	Municipal Sewer Revenue Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Municipal Sewer Revenue Fund	Assistant Department Director	0.08
Public Utilities	Municipal Sewer Revenue Fund	Assistant Deputy Director	0.78
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Civil	1.60
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Mechanical	0.32
Public Utilities	Municipal Sewer Revenue Fund	Assistant Management Analyst	0.70
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	3.32
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Representative	7.00
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	6.50
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	1.10
Public Utilities	Municipal Sewer Revenue Fund	Laborer	2.00
Public Utilities	Municipal Sewer Revenue Fund	Office Support Specialist	2.66
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	Plant Maintenance Coordinator	0.20
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 Drafting Aide	0.32
Public Utilities	Municipal Sewer Revenue Fund	Principal Engineering Aide	1.00

Fiscal Year 2023 Third Quarter Budget Monitoring- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of May 1, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Public Utilities	Municipal Sewer Revenue Fund	Program Coordinator	0.50
Public Utilities	Municipal Sewer Revenue Fund	Program Manager	0.90
Public Utilities	Municipal Sewer Revenue Fund	Project Assistant	0.96
Public Utilities	Municipal Sewer Revenue Fund	Safety Representative 2	0.23
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	1.00
Public Utilities	Municipal Sewer Revenue Fund	Senior Drafting Aide	0.64
Public Utilities	Municipal Sewer Revenue Fund	Senior Management Analyst	1.43
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	0.69
Public Utilities	Municipal Sewer Revenue Fund	Storekeeper 2	0.23
Public Utilities	Municipal Sewer Revenue Fund	Supervising Economist	0.20
Public Utilities	Municipal Sewer Revenue Fund	Supervising Management Analyst	0.43
Public Utilities	Municipal Sewer Revenue Fund	Trainer	0.46
Public Utilities	Municipal Sewer Revenue Fund	Utility Worker 1	6.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Supervisor	3.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Worker	11.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 1	2.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	3.00
Municipal Sewer Revenue Fund Total			88.27
Public Utilities	Water Utility Operating Fund	Account Clerk	2.70
Public Utilities	Water Utility Operating Fund	Accountant 3	0.10
Public Utilities	Water Utility Operating Fund	Administrative Aide 1	3.46
Public Utilities	Water Utility Operating Fund	Administrative Aide 2	3.71
Public Utilities	Water Utility Operating Fund	Associate Department Human Resources Analyst	0.47
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	1.96
Public Utilities	Water Utility Operating Fund	Associate Engineer-Electrical	0.46
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	5.69
Public Utilities	Water Utility Operating Fund	Assistant Chemist	2.57
Public Utilities	Water Utility Operating Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Assistant Department Director	0.86
Public Utilities	Water Utility Operating Fund	Assistant Deputy Director	1.18
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	3.80
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Corrosion	1.00
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Mechanical	0.46
Public Utilities	Water Utility Operating Fund	Assistant Management Analyst	0.95
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	3.46
Public Utilities	Water Utility Operating Fund	Code Compliance Officer	1.00
Public Utilities	Water Utility Operating Fund	Customer Services Representative	8.00
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	14.50
Public Utilities	Water Utility Operating Fund	Geographic Info Systems Analyst 2	1.00
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	2.00
Public Utilities	Water Utility Operating Fund	Laborer	12.00
Public Utilities	Water Utility Operating Fund	Lake Aide 2	3.00
Public Utilities	Water Utility Operating Fund	Office Support Specialist	1.20
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	Plant Maintenance Coordinator	2.45
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 Technician 1	3.00
Public Utilities	Water Utility Operating Fund	Plant Technician 2	5.00
Public Utilities	Water Utility Operating Fund	Plant Technician 3	1.00
Public Utilities	Water Utility Operating Fund	Principal Customer Services Representative	1.50
Public Utilities	Water Utility Operating Fund	Principal Drafting Aide	0.46
Public Utilities	Water Utility Operating Fund	Principal Engineering Aide	1.00
Public Utilities	Water Utility Operating Fund	Program Coordinator	0.50
Public Utilities	Water Utility Operating Fund	Program Manager	1.40
Public Utilities	Water Utility Operating Fund	Project Assistant	1.38
Public Utilities	Water Utility Operating Fund	Project Officer 1	1.00
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	1.00
Public Utilities	Water Utility Operating Fund	Safety Representative 2	0.47
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	1.00
Public Utilities	Water Utility Operating Fund	Senior Chemist	0.83
Public Utilities	Water Utility Operating Fund	Senior Civil Engineer	0.46
Public Utilities	Water Utility Operating Fund	Senior Customer Services Representative	1.00
Public Utilities	Water Utility Operating Fund	Senior Drafting Aide	0.92
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	3.36
Public Utilities	Water Utility Operating Fund	Senior Plant Technician Supervisor	0.45
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	1.41
Public Utilities	Water Utility Operating Fund	Storekeeper 2	0.47
Public Utilities	Water Utility Operating Fund	Supervising Economist	0.45

Fiscal Year 2023 Third Quarter Budget Monitoring- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of May 1, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Public Utilities	Water Utility Operating Fund	Supervising Management Analyst	0.70
Public Utilities	Water Utility Operating Fund	Trainer	0.94
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	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	17.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	5.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician Supervisor	1.00
Water Utility Operating Fund Total			183.49
Public Utilities Total			366.25
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	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	2.00
Purchasing & Contracting	Publishing Services Fund	Publishing Specialist 2	1.00
Purchasing & Contracting	Publishing Services Fund	Senior Offset Press Operator	1.00
Purchasing & Contracting	Stores Revolving Fund	Account Clerk	2.00
Purchasing & Contracting	Stores Revolving Fund	Auto Messenger 1	4.00
Purchasing & Contracting	Stores Revolving Fund	Stock Clerk	1.00
Purchasing & Contracting Total			29.00
Real Estate & Airport Mgmt	General Fund	Associate Property Agent	3.00
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	7.00
Real Estate & Airport Mgmt	General Fund	Public Information Clerk	1.00
Real Estate & Airport Mgmt	General Fund	Supervising Management Analyst	1.00
Real Estate & Airport Mgmt	General Fund	Supervising Property Agent	1.00
Real Estate & Airport Mgmt	General Fund	Supervising Property Agent	1.00
Real Estate & Airport Mgmt Total			16.00
Risk Management	Risk Management Administration Fund	Administrative Aide 1	1.00
Risk Management	Risk Management Administration Fund	Claims Clerk	4.00
Risk Management	Risk Management Administration Fund	Clerical Assistant 2	1.00
Risk Management	Risk Management Administration Fund	Deputy Director	1.00
Risk Management	Risk Management Administration Fund	Employee Benefits Specialist 2	1.00
Risk Management	Risk Management Administration Fund	Liability Claims Representative 1	1.00
Risk Management	Risk Management Administration Fund	Payroll Specialist 1	1.00
Risk Management	Risk Management Administration Fund	Senior Management Analyst	1.00
Risk Management	Risk Management Administration Fund	Supervising Workers' Compensation Claims Representative	2.00
Risk Management Total			13.00
Stormwater	General Fund	Account Clerk	1.00
Stormwater	General Fund	Associate Planner	1.00
Stormwater	General Fund	Assistant Deputy Director	1.00
Stormwater	General Fund	Clerical Assistant 2	1.00
Stormwater	General Fund	Code Compliance Officer	1.00
Stormwater	General Fund	Deputy Director	1.00
Stormwater	General Fund	Equipment Operator 1	3.00
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	Heavy Truck Driver 2	2.00
Stormwater	General Fund	Motor Sweeper Operator	1.00
Stormwater	General Fund	Parking Enforcement Officer 1	2.00
Stormwater	General Fund	Parking Enforcement Officer 2	1.00
Stormwater	General Fund	Payroll Specialist 2	1.00
Stormwater	General Fund	Plant Maintenance Coordinator	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	4.00
Stormwater	General Fund	Storm Water Compliance Manager	2.00
Stormwater	General Fund	Storm Water Inspector II	2.00
Stormwater	General Fund	Utility Worker 1	1.00
Stormwater	General Fund	Utility Worker 2	7.00
Stormwater Total			48.00
Sustainability & Mobility	Energy Conservation Program Fund	Associate Management Analyst	1.00
Sustainability & Mobility	Energy Conservation Program Fund	Program Manager	2.00
Sustainability & Mobility	Energy Conservation Program Fund	Senior Management Analyst	1.00
Sustainability & Mobility	General Fund	Program Coordinator	1.00
Sustainability & Mobility	General Fund	Senior Planner	1.00
Sustainability & Mobility Total			6.00
Transportation	General Fund	Administrative Aide 2	1.00
Transportation	General Fund	Associate Engineer-Civil	2.00
Transportation	General Fund	Associate Engineer-Traffic	1.00
Transportation	General Fund	Associate Management Analyst	1.00
Transportation	General Fund	Assistant Deputy Director	1.00
Transportation	General Fund	Assistant Engineer-Civil	2.00
Transportation	General Fund	Assistant Engineer-Traffic	5.00
Transportation	General Fund	Clerical Assistant 2	2.00
Transportation	General Fund	Code Compliance Supervisor	1.00
Transportation	General Fund	Electrician	2.00
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	8.00
Transportation	General Fund	Geographic Info Systems Analyst 2	1.00
Transportation	General Fund	Geographic Info Systems Analyst 3	1.00
Transportation	General Fund	Heavy Truck Driver 1	1.00
Transportation	General Fund	Heavy Truck Driver 2	5.00

Fiscal Year 2023 Third Quarter Budget Monitoring- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of May 1, 2023)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Transportation	General Fund	Information Systems Analyst 2	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	1.00
Transportation	General Fund	Payroll Specialist 2	1.00
Transportation	General Fund	Principal Engineering Aide	1.00
Transportation	General Fund	Principal Utility Supervisor	1.00
Transportation	General Fund	Project Officer 1	1.00
Transportation	General Fund	Public Works Dispatcher	2.00
Transportation	General Fund	Safety and Training Manager	1.00
Transportation	General Fund	Safety Officer	2.00
Transportation	General Fund	Senior Clerk/Typist	1.00
Transportation	General Fund	Senior Management Analyst	5.00
Transportation	General Fund	Traffic Signal Supervisor	1.00
Transportation	General Fund	Traffic Signal Technician 2	9.00
Transportation	General Fund	Tree Trimmer	1.00
Transportation	General Fund	Utility Worker 1	8.00
Transportation	General Fund	Utility Worker 2	4.00
Transportation	Underground Surcharge Fund	Associate Engineer-Civil	1.00
Transportation	Underground Surcharge Fund	Assistant Engineer-Civil	1.00
Transportation	Underground Surcharge Fund	Principal Engineering Aide	1.00
Transportation Total			86.00
Grand Total			1,953.75

Fund Type	FTE
General Fund	1,162.62
Non-General Fund	791.13
Grand Total	1,953.75

The City of **SAN DIEGO**

FISCAL YEAR 2023 **Financial Performance Report** As of March 2023



May 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 9 (as of March 2023).

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 March 2023, 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 March 2023

General Fund Summary								
As of Period 9, Ended March, 2023 (75% Completed)								
(Unaudited)								
	FY23 Adopted Budget	FY23 Current Budget	FY23 Actuals ¹	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change	
Revenue								
Property Taxes	\$ 706,243,579	\$ 706,243,579	\$ 413,303,792	58.5%	\$ 383,135,581	\$ 30,168,210	7.9%	
Sales Taxes	380,244,571	380,244,571	231,950,411	61.0%	215,705,582	16,244,829	7.5%	
Transient Occupancy Taxes	135,181,525	135,181,525	105,561,433	78.1%	81,063,970	24,497,463	30.2%	
Property Transfer Tax	15,492,155	15,492,155	8,102,469	52.3%	11,985,886	(3,883,417)	-32.4%	
Licenses & Permits	56,469,411	56,469,411	34,425,651	61.0%	32,234,284	2,191,367	6.8%	
Fines & Forfeitures	34,472,492	34,472,492	28,526,581	82.8%	19,463,327	9,063,254	46.6%	
Interest & Dividends	3,408,893	3,408,893	114,580	3.4%	78,507	36,073	45.9%	
Franchises	95,595,494	95,595,494	64,884,088	67.9%	50,477,790	14,406,298	28.5%	
Rents & Concessions	60,476,343	60,476,343	51,380,137	85.0%	50,689,750	690,387	1.4%	
Revenues from Other Agencies	5,333,495	7,771,071	4,872,933	62.7%	4,932,316	(59,383)	-1.2%	
Charges for Current Services	203,458,961	201,021,385	96,544,073	48.0%	87,562,791	8,981,281	10.3%	
Other Revenue	2,050,151	2,050,151	1,412,480	68.9%	5,364,061	(3,951,581)	-73.7%	
Transfers	250,377,846	250,377,846	199,918,785	79.8%	132,814,469	67,104,316	50.5%	
Total General Fund Revenue	\$ 1,948,804,916	\$ 1,948,804,916	\$ 1,240,997,413	63.7%	\$ 1,075,508,316	\$ 165,489,097	15.4%	
Expenditures								
Personnel Services	\$ 766,966,468	\$ 768,142,138	\$ 569,673,800	74.2%	\$ 517,088,366	\$ 52,585,434	10.2%	
Total PE	\$ 766,966,468	\$ 768,142,138	\$ 569,673,800	74.2%	\$ 517,088,366	\$ 52,585,434	10.2%	
Fringe Benefits	511,427,776	524,613,433	393,722,295	75.0%	376,385,322	17,336,974	4.6%	
Supplies	38,912,434	39,271,141	25,945,851	66.1%	21,060,767	4,885,085	23.2%	
Contracts & Services ²	360,922,848	347,970,977	228,876,790	65.8%	209,163,572	19,713,218	9.4%	
Information Technology	61,095,635	60,122,362	25,713,362	42.8%	9,171,047	16,542,315	180.4%	
Energy & Utilities	55,510,820	55,667,628	45,752,749	82.2%	36,430,150	9,322,599	25.6%	
Capital Expenditures	4,704,474	4,898,917	614,741	12.5%	1,185,920	(571,179)	-48.2%	
Debt	14,950,193	10,903,685	9,529,705	87.4%	12,112,737	(2,583,031)	-21.3%	
Other Expenditures	5,712,551	5,712,551	2,457,014	43.0%	1,978,416	478,598	24.2%	
Transfers	134,805,551	145,158,419	88,479,858	61.0%	31,108,051	57,371,807	184.4%	
Total NPE	\$ 1,188,042,282	\$ 1,194,319,112	\$ 821,092,367	68.7%	\$ 698,595,980	\$ 122,496,386	17.5%	
Total General Fund Expenditures	\$ 1,955,008,750	\$ 1,962,461,250	\$ 1,390,766,166	70.9%	\$ 1,215,684,346	\$ 175,081,820	14.4%	
General Fund Encumbrances								
			72,755,400		63,848,409	8,906,991		
Net Impact	\$ (6,203,834)	\$ (13,656,334)	\$ (222,524,153)		\$ (204,024,439)	\$ (18,499,714)		

¹ Includes adjustments made in future periods² Titled as Contracts in prior fiscal years.

Financial Performance Report – Period Ended March 2023

Schedule 1

General Fund Revenue Status Report
As of Period 9, Ended March, 2023 (75% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Property Taxes	\$ 413,303,792	\$ 706,243,579	58.5%	\$ 383,135,581	\$ 30,168,210	7.9%
Sales Taxes	231,950,411	380,244,571	61.0%	215,705,582	16,244,829	7.5%
Transient Occupancy Taxes	105,561,433	135,181,525	78.1%	81,063,970	24,497,463	30.2%
Property Transfer Tax	8,102,469	15,492,155	52.3%	11,985,886	(3,883,417)	-32.4%
Licenses & Permits						
Business Taxes	17,765,466	33,254,609	53.4%	20,529,017	(2,763,551)	-13.5%
Rental Unit Taxes	6,666,870	7,284,502	91.5%	6,296,461	370,409	5.9%
Alarm Permit Fees	560,032	989,700	56.6%	382,244	177,789	46.5%
Other Licenses and Permits	9,433,283	14,940,600	63.1%	5,026,563	4,406,720	87.7%
Total Licenses & Permits	34,425,651	56,469,411	61.0%	32,234,284	2,191,367	6.8%
Fines & Forfeitures						
Parking Citations	14,794,206	26,364,281	56.1%	14,890,101	(95,895)	-0.6%
Municipal Court	1,642,364	4,210,758	39.0%	2,141,559	(499,195)	-23.3%
Other Fines & Forfeitures	12,078,666	3,847,453	313.9%	2,418,692	9,659,974	399.4%
Negligent Impound	11,345	50,000	22.7%	12,975	(1,630)	-12.6%
Total Fines & Forfeitures	28,526,581	34,472,492	82.8%	19,463,327	9,063,254	46.6%
Interest & Dividends	114,580	3,408,893	3.4%	78,507	36,073	45.9%
Franchises						
SDG&E	41,965,484	59,042,458	71.1%	29,037,806	12,927,678	44.5%
CATV	6,013,125	12,307,369	48.9%	5,941,898	71,227	1.2%
Refuse Collection	9,080,735	13,622,000	66.7%	3,594,939	5,485,795	152.6%
Other Franchises	7,824,745	10,623,667	73.7%	11,903,147	(4,078,402)	-34.3%
Total Franchises	64,884,088	95,595,494	67.9%	50,477,790	14,406,298	28.5%

Continued on Next Page

Financial Performance Report – Period Ended March 2023

Schedule 1 (cont.)						
	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Rents & Concessions						
Mission Bay	\$ 25,700,928	\$ 31,763,380	80.9%	\$ 22,321,925	\$ 3,379,004	15.1%
Pueblo Lands	6,520,032	7,697,132	84.7%	5,849,998	670,034	11.5%
Other Rents and Concessions	19,159,177	21,015,831	91.2%	22,517,827	(3,358,650)	-14.9%
Total Rents & Concessions	51,380,137	60,476,343	85.0%	50,689,750	690,387	1.4%
Revenue from Other Agencies	4,872,933	7,771,071	62.7%	4,932,316	(59,383)	-1.2%
Charges for Current Services	96,544,073	201,021,385	48.0%	87,562,791	8,981,281	10.3%
Other Revenue	1,412,480	2,050,151	68.9%	5,364,061	(3,951,581)	-73.7%
Transfers	199,918,785	250,377,846	79.8%	132,814,469	67,104,316	50.5%
Total General Fund Revenue	\$ 1,240,997,413	\$ 1,948,804,916	63.7%	\$ 1,075,508,316	\$ 165,489,097	15.4%

¹ Includes adjustments made in future periods

Financial Performance Report – Period Ended March 2023

Schedule 2

General Fund Department Expenditure Status Report
As of Period 9, Ended March, 2023 (75% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 58,071,603	\$ 79,183,746	73.3%	\$ 49,626,356	\$ 8,445,247	17.0%
City Auditor	3,154,463	4,593,790	68.7%	3,030,720	123,743	4.1%
City Clerk	4,846,952	7,233,662	67.0%	3,947,500	899,452	22.8%
City Council - District 1	1,298,687	2,101,117	61.8%	910,648	388,039	42.6%
City Council - District 2	1,385,106	2,169,297	63.9%	976,170	408,936	41.9%
City Council - District 3	1,425,689	2,243,521	63.5%	917,555	508,134	55.4%
City Council - District 4	1,258,264	2,089,039	60.2%	1,019,865	238,399	23.4%
City Council - District 5	1,358,592	2,215,672	61.3%	812,349	546,243	67.2%
City Council - District 6	1,006,206	1,989,253	50.6%	758,526	247,680	32.7%
City Council - District 7	1,339,837	2,128,822	62.9%	950,659	389,177	40.9%
City Council - District 8	1,243,082	2,300,564	54.0%	1,085,625	157,457	14.5%
City Council - District 9	1,218,434	1,913,570	63.7%	827,666	390,768	47.2%
City Treasurer	13,631,142	21,248,821	64.2%	11,602,237	2,028,905	17.5%
Citywide Program Expenditures	141,188,473	227,996,581	61.9%	99,896,326	41,292,147	41.3%
Commission on Police Practices	629,453	2,591,217	24.3%	312,497	316,955	101.4%
Communications	4,365,480	6,159,516	70.9%	3,658,150	707,330	19.3%
Compliance	3,372,630	4,818,474	70.0%	1,468,633	1,903,998	129.6%
Council Administration	1,546,854	2,907,697	53.2%	2,035,264	(488,410)	-24.0%
Debt Management	1,708,733	2,841,858	60.1%	1,586,281	122,452	7.7%
Department of Finance	16,303,581	21,848,159	74.6%	14,091,792	2,211,789	15.7%
Department of Information Technology	516,472	2,881,016	17.9%	506,850	9,622	1.9%
Development Services	7,659,514	11,941,338	64.1%	6,023,813	1,635,701	27.2%
Economic Development	10,939,517	17,334,943	63.1%	18,036,662	(7,097,145)	-39.3%
Environmental Services	50,943,530	81,990,887	62.1%	35,112,469	15,831,060	45.1%
Ethics Commission	1,067,672	1,525,625	70.0%	845,039	222,633	26.3%
Facilities	19,107,561	26,726,378	71.5%	16,319,419	2,788,142	17.1%
Fire-Rescue	256,872,838	322,870,498	79.6%	237,823,703	19,049,135	8.0%
Government Affairs	882,729	1,382,616	63.8%	874,919	7,810	0.9%
Homelessness Strategies & Solutions	11,655,619	25,178,396	46.3%	1,861,795	9,793,823	526.0%
Human Resources	6,296,066	9,285,198	67.8%	4,632,246	1,663,820	35.9%

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Financial Performance Report – Period Ended March 2023

Schedule 2 (cont.)						
	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Library	\$ 49,963,357	\$ 68,839,515	72.6%	\$ 41,916,919	\$ 8,046,439	19.2%
Mobility ²	-	-	100.0%	1,975,077	(1,975,077)	-100.0%
Office of Boards & Commissions	661,401	851,454	77.7%	556,203	105,199	18.9%
Office of Emergency Services	2,361,918	3,800,509	62.1%	1,869,583	492,335	26.3%
Office of Race & Equity	481,710	1,277,592	37.7%	158,367	323,342	204.2%
Office of the Chief Operating Officer	2,898,748	4,520,142	64.1%	2,320,186	578,562	24.9%
Office of the IBA	1,714,314	2,736,330	62.7%	1,639,404	74,911	4.6%
Office of the Mayor	2,950,829	4,310,787	68.5%	2,302,778	648,051	28.1%
Parks & Recreation	115,296,412	164,713,970	70.0%	89,072,725	26,223,686	29.4%
Performance & Analytics	3,720,405	5,521,838	67.4%	3,072,789	647,616	21.1%
Personnel	9,710,901	12,565,720	77.3%	7,559,659	2,151,242	28.5%
Planning	6,603,089	10,300,645	64.1%	5,607,977	995,112	17.7%
Police	436,407,872	588,839,528	74.1%	426,784,251	9,623,621	2.3%
Public Utilities	1,817,084	2,831,991	64.2%	2,350,866	(533,782)	-22.7%
Purchasing & Contracting	6,291,966	10,145,379	62.0%	12,262,969	(5,971,003)	-48.7%
Real Estate & Airport Management	3,860,058	7,857,846	49.1%	3,623,372	236,686	6.5%
Stormwater	46,609,425	68,081,040	68.5%	34,570,857	12,038,568	34.8%
Sustainability & Mobility	4,214,440	7,370,837	57.2%	517,048	3,697,392	715.1%
Transportation	68,907,459	96,204,856	71.6%	55,971,581	12,935,878	23.1%
Total General Fund Expenditures	\$ 1,390,766,166	\$ 1,962,461,250	70.9%	\$ 1,215,684,346	\$ 175,081,820	14.4%

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

Financial Performance Report – Period Ended March 2023

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 9, Ended March, 2023 (75% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Citywide Program Expenditures						
Assessments To Public Property	\$ 218,911.92	\$ 1,113,455	19.7%	\$ 202,509	\$ 16,403	8.1%
Citywide Elections	2,683,300	2,287,305	117.3%	-	2,683,300	100.0%
Corporate Master Leases Rent	10,008,600	12,287,790	81.5%	18,540,484	(8,531,884)	-46.0%
Deferred Capital Debt Service	27,756,168	27,867,100	99.6%	24,444,873	3,311,295	13.5%
Engineering and Capital Projects	9,890	1,740,190	0.6%	99,301	(89,411)	-90.0%
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	1,089,830	1,063,762	102.5%	1,063,546	26,284	2.5%
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	614,100	4,457,052	13.8%	393,897	220,203	55.9%
Public Liability Claims Xfer-Claims Fund	12,783,496	25,566,991	50.0%	32,160,289	(19,376,794)	-60.3%
Public Use Leases	-	1,445,160	0.0%	-	-	100.0%
Redistricting Commission	-	-	100.0%	243,993	(243,993)	-100.0%
Special Consulting Services	1,043,508	7,459,693	14.0%	1,057,009	(13,501)	-1.3%
Supplemental COLA Benefit	1,009,451	1,536,000	65.7%	1,128,564	(119,113)	-10.6%
Transfer to Capital Improvement Program	41,100,000	72,037,831	57.1%	222,467	40,877,533	18374.7%
Transfer to Park Improvement Funds	-	11,763,380	0.0%	-	-	100.0%
Transfer to Infrastructure Fund	18,444,223	28,444,223	64.8%	226,367	18,217,856	8047.9%
Total Citywide Program Expenditures	\$ 141,188,473	\$ 227,996,581	61.9%	\$ 99,896,326	\$ 41,292,147	41.3%

¹ Includes adjustments made in future periods

Financial Performance Report – Period Ended March 2023

Schedule 2b

Council Districts Expenditure Status Report
As of Period 9, Ended March, 2023 (75% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Adopted Budget	FY23 Current Budget	FY23 Budget Change	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Council District 1	\$ 1,298,687	\$ 1,702,633	\$ 1,952,266	\$ 249,633	66.5%	\$ 910,648	\$ 388,039	42.6%
District 1 CPPS	-	150,000	148,851	(1,149)	0.0%	-	-	100.0%
Total Council District 1	1,298,687	1,852,633	2,101,117	248,484	61.8%	910,648	388,039	42.6%
Council District 2	1,382,361	1,693,581	2,019,297	325,716	68.5%	973,818	408,544	42.0%
District 2 CPPS	2,745	150,000	150,000	-	1.8%	2,353	392	16.7%
Total Council District 2	1,385,106	1,843,581	2,169,297	325,716	63.9%	976,170	408,936	41.9%
Council District 3	1,425,689	1,648,563	2,094,521	445,958	68.1%	917,555	508,134	55.4%
District 3 CPPS	-	150,000	149,000	(1,000)	0.0%	-	-	100.0%
Total Council District 3	1,425,689	1,798,563	2,243,521	444,958	63.5%	917,555	508,134	55.4%
Council District 4	1,258,264	1,841,981	1,939,039	97,058	64.9%	1,019,865	238,399	23.4%
District 4 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 4	1,258,264	1,991,981	2,089,039	97,058	60.2%	1,019,865	238,399	23.4%
Council District 5	1,358,592	1,656,622	2,065,672	409,050	65.8%	812,349	546,243	67.2%
District 5 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 5	1,358,592	1,806,622	2,215,672	409,050	61.3%	812,349	546,243	67.2%
Council District 6	1,006,206	1,538,659	1,681,056	142,397	59.9%	748,173	258,033	34.5%
District 6 CPPS	-	326,972	308,197	(18,775)	0.0%	10,353	(10,353)	-100.0%
Total Council District 6	1,006,206	1,865,631	1,989,253	123,622	50.6%	758,526	247,680	32.7%
Council District 7	1,339,837	1,684,357	1,978,822	294,465	67.7%	950,659	389,177	40.9%
District 7 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 7	1,339,837	1,834,357	2,128,822	294,465	62.9%	950,659	389,177	40.9%
Council District 8	1,243,082	1,918,741	1,993,769	75,028	62.3%	1,085,625	157,457	14.5%
District 8 CPPS	-	306,795	306,795	-	0.0%	-	-	100.0%
Total Council District 8	1,243,082	2,225,536	2,300,564	75,028	54.0%	1,085,625	157,457	14.5%
Council District 9	1,218,434	1,489,794	1,763,570	273,776	69.1%	827,666	390,768	47.2%
District 9 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 9	1,218,434	1,639,794	1,913,570	273,776	63.7%	827,666	390,768	47.2%
Total Council Districts	\$ 11,533,898	\$ 16,858,698	\$ 19,150,855	\$ 2,292,157	60.2%	\$ 8,259,063	\$ 3,274,834	39.7%

¹ Includes adjustments made in future periods.

Financial Performance Report – Period Ended March 2023

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 9, Ended March, 2023 (75% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 5,843,593	\$ 7,103,341	82.3%	\$ 5,542,434	\$ 301,160	5.4%
Automated Refuse Container Fund	1,182,596	1,600,000	73.9%	1,175,439	7,157	0.6%
Capital Outlay – Misc Revenue	-	-	100.0%	358,204	(358,204)	-100.0%
Central Stores Internal Service Fund	6,406,480	7,675,019	83.5%	4,987,833	1,418,648	28.4%
Climate Equity Fund	3,548,910	7,404,246	47.9%	(192)	3,549,102	-184,5415.2%
Community Equity Fund	17,618	-	100.0%	17,040	577	3.4%
Concourse and Parking Garages Operating Fund	2,050,837	2,521,718	81.3%	1,235,447	815,390	66.0%
Convention Center Expansion Funds	13,045,177	13,343,976	97.8%	13,022,855	22,322	0.2%
Development Services Fund	102,762,171	105,346,119	97.5%	80,672,425	22,089,746	27.4%
Energy Conservation Program Fund	6,535,802	5,644,231	115.8%	5,127,069	1,408,733	27.5%
Energy Independence Fund	2,184,691	-	100.0%	-	2,184,691	100.0%
Engineering and Capital Projects	95,661,989	136,819,545	69.9%	84,832,938	10,829,051	12.8%
Environmental Growth Fund 1/3	5,612,276	7,640,516	73.5%	3,246,221	2,366,054	72.9%
Environmental Growth Fund 2/3	11,217,105	15,288,029	73.4%	6,494,393	4,722,712	72.7%
Facilities Financing Fund	3,442,768	3,495,477	98.5%	2,019,414	1,423,354	70.5%
Fire/Emergency Medical Services Fund	8,284,319	10,480,712	79.0%	10,250,774	(1,966,455)	-19.2%
Fire and Lifeguard Facilities Fund	1,398,286	1,396,169	100.2%	1,392,487	5,799	0.4%
Fleet Operations	101,568,151	151,813,048	66.9%	89,866,766	11,701,385	13.0%
Gas Tax Fund	21,278,068	41,323,241	51.5%	16,247,790	5,030,278	31.0%
General Plan Maintenance Fund	3,276,428	3,599,826	91.0%	2,528,854	747,574	29.6%
GIS Fund	5,374,459	5,226,148	102.8%	4,543,075	831,384	18.3%
Golf Course Fund	25,194,762	24,333,677	103.5%	21,991,479	3,203,283	14.6%
Information Technology Fund	33,105,053	85,355,648	38.8%	11,206,954	21,898,099	195.4%
Infrastructure Fund	18,444,223	28,444,223	64.8%	226,432	18,217,791	8045.6%
Junior Lifeguard Program Fund	40,212	942,900	4.3%	749,622	(709,410)	-94.6%
Local Enforcement Agency Fund	886,957	1,121,293	79.1%	517,311	369,646	71.5%
Long Range Property Management Fund	2,808,672	35,806,506	7.8%	1,196,341	1,612,331	134.8%
Los Penasquitos Canyon Preserve Fund	115,023	196,000	58.7%	113,936	1,086	1.0%
Low-Moderate Income Housing Asset Fund	3,945,016	7,072,934	55.8%	4,313,944	(368,928)	-8.6%
Maintenance Assessment District (MAD) Funds	21,815,327	29,411,677	74.2%	18,999,968	2,815,359	14.8%
Mission Bay/Balboa Park Improvement Fund	1,074,253	1,410,691	76.2%	1,740,586	(666,333)	-38.3%
Mission Bay Improvement Fund	201,051	7,646,197	2.6%	185,588	15,463	8.3%
New Convention Facility Fund	2,655,000	2,655,000	100.0%	-	2,655,000	100.0%
OneSD Support Fund	28,216,097	27,787,305	101.5%	25,419,147	2,796,950	11.0%

Continued on Next Page

Financial Performance Report – Period Ended March 2023

Schedule 3 (cont.)							
	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change	
Parking Meter Operations	\$ 7,129,925	\$ 9,000,000	79.2%	\$ 6,454,659	\$ 675,266	10.5%	
PETCO Park Fund	16,785,127	17,403,700	96.4%	15,972,969	812,158	5.1%	
Public Art Fund	1,199,938	85,000	1411.7%	552,254	647,684	117.3%	
Public Safety Services & Debt Service Fund	8,862,374	11,594,620	76.4%	8,351,839	510,536	6.1%	
Publishing Services Internal Fund	686,886	1,640,551	41.9%	1,154,062	(467,176)	-40.5%	
Recycling Fund	20,188,047	27,250,760	74.1%	12,680,167	7,507,880	59.2%	
Refuse Disposal Fund	28,069,587	40,362,567	69.5%	25,924,146	2,145,441	8.3%	
Refuse Disposal - Miramar Clousure	192,366	50,000	384.7%	186,062	6,303	3.4%	
Regional Park Improvements Fund	77,683	4,117,183	1.9%	50,594	27,089	53.5%	
Risk Management Administration Fund	9,513,126	14,122,276	67.4%	6,987,094	2,526,031	36.2%	
Road Maintenance & Rehabilitation	18,105,931	32,164,043	56.3%	16,644,423	1,461,508	8.8%	
Seized and Forfeited Assets Funds	186,739	664,123	28.1%	188,878	(2,139)	-1.1%	
State COPS	2,594,059	3,000,000	86.5%	2,998,579	(404,520)	-13.5%	
Storm Drain Fund	4,027,852	5,700,000	70.7%	3,717,190	310,662	8.4%	
Successor Agency Admin & Project Fund	797,401	1,934,326	41.2%	571,545	225,856	39.5%	
Transient Occupancy Tax Fund	95,393,496	121,585,976	78.5%	72,854,151	22,539,345	30.9%	
TOT - Major Events Revolving FD	456,147	403,253	113.1%	108,729	347,419	319.5%	
TransNet Extension Funds	27,481,395	47,668,000	57.7%	25,892,597	1,588,798	6.1%	
Trolley Extension Reserve Fund	1,061,751	1,060,875	100.1%	1,062,290	(539)	-0.1%	
Underground Surcharge Fund	49,656,775	79,539,423	62.4%	32,991,446	16,665,329	50.5%	
Wastewater Department Funds	351,500,686	708,017,933	49.6%	282,455,076	69,045,610	24.4%	
Water Department Funds	524,157,849	1,167,152,877	44.9%	522,845,355	1,312,494	0.3%	
Wireless Communication Technology Fund	10,709,580	10,252,941	104.5%	8,608,933	2,100,646	24.4%	
Zoological Exhibits Maintenance Fund	11,099,287	17,730,202	62.6%	10,188,893	910,394	8.9%	

¹ Includes adjustments made in future periods

Financial Performance Report – Period Ended March 2023

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 9, Ended March, 2023 (75% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Airports Fund	\$ 5,077,553	\$ 9,485,826	53.5%	\$ 4,819,802	\$ 257,750	5.3%
Automated Refuse Container Fund	1,212,576	1,952,906	62.1%	813,941	398,635	49.0%
Capital Outlay - Misc Revenue	7,306,321	7,306,322	100.0%	4,047,370	3,258,952	80.5%
Central Stores Internal Service Fund	6,734,024	7,376,573	91.3%	4,723,542	2,010,482	42.6%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	2,049,306	2,724,454	75.2%	1,571,479	477,827	30.4%
Convention Center Expansion Funds	12,450,234	13,343,976	93.3%	2,915,364	9,534,870	327.1%
Development Services Fund	76,917,731	110,258,169	69.8%	65,087,426	11,830,305	18.2%
Energy Conservation Program Fund	3,855,105	5,881,724	65.5%	3,366,879	488,226	14.5%
Engineering and Capital Projects	103,902,631	141,635,641	73.4%	88,784,963	15,117,668	17.0%
Environmental Growth Fund 1/3	2,047,747	6,958,655	29.4%	1,430,094	617,653	43.2%
Environmental Growth Fund 2/3	1,803,878	14,243,625	12.7%	75,786	1,728,092	2280.2%
Facilities Financing Fund	2,408,539	3,517,783	68.5%	2,295,853	112,686	4.9%
Fire/Emergency Medical Services Fund	4,842,891	10,449,959	46.3%	3,694,415	1,148,477	31.1%
Fire and Lifeguard Facilities Fund	1,397,743	1,401,381	99.7%	1,394,678	3,066	0.2%
Fleet Operations	97,917,550	310,035,842	31.6%	72,414,244	25,503,306	35.2%
Gas Tax Fund	26,415,612	37,100,127	71.2%	21,775,459	4,640,154	21.3%
General Plan Maintenance Fund	3,371,438	4,660,000	72.3%	2,391,317	980,120	41.0%
GIS Fund	3,915,768	5,271,628	74.3%	3,084,266	831,502	27.0%
Golf Course Fund	18,257,637	22,852,090	79.9%	15,896,970	2,360,668	14.8%
Information Technology Fund	46,888,409	88,693,539	52.9%	43,309,131	3,579,278	8.3%
Infrastructure Fund	34,434,106	35,491,678	97.0%	4,311,512	30,122,595	698.7%
Junior Lifeguard Program Fund	654,460	947,047	69.1%	719,137	(64,677)	-9.0%
Local Enforcement Agency Fund	727,666	981,266	74.2%	646,355	81,311	12.6%
Long Range Property Management Fund	1,354,549	36,518,934	3.7%	264,696	1,089,854	411.7%
Los Penasquitos Canyon Preserve Fund	219,188	300,275	73.0%	204,932	14,256	7.0%
Low-Moderate Income Housing Asset Fund	1,509,276	45,684,026	3.3%	3,505,393	(1,996,117)	-56.9%
Maintenance Assessment District (MAD) Funds	21,113,687	37,736,050	56.0%	19,038,936	2,074,751	10.9%
Mission Bay/Balboa Park Improvement Fund	1,116,824	1,420,313	78.6%	1,744,029	(627,206)	-36.0%
Mission Bay Improvement Fund	-	-	100.0%	114	(114)	-100.0%
New Convention Facility Fund	2,655,000	2,655,000	100.0%	-	2,655,000	100.0%
OneSD Support Fund	17,297,584	30,367,688	57.0%	14,516,389	2,781,195	19.2%

Continued on Next Page

Financial Performance Report – Period Ended March 2023

Schedule 4 (cont.)						
	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Parking Meter Operations	\$ 2,739,027	\$ 8,227,130	33.3%	\$ 3,827,570	\$ (1,088,543)	-28.4%
PETCO Park Fund	16,423,957	17,402,909	94.4%	15,718,218	705,739	4.5%
Prop 42 Replacement – Transportation Relief Fund	-	-	100.0%	131,362	(131,362)	-100.0%
Public Art Fund	204,821	4,681,005	4.4%	270,116	(65,295)	-24.2%
Public Safety Services & Debt Service Fund	5,289,823	11,594,620	45.6%	6,046,977	(757,155)	-12.5%
Publishing Services Internal Fund	1,261,451	1,714,930	73.6%	1,348,955	(87,504)	-6.5%
Recycling Fund	20,368,751	27,608,649	73.8%	19,512,894	855,857	4.4%
Refuse Disposal Fund	32,020,570	47,152,214	67.9%	27,882,873	4,137,696	14.8%
Risk Management Administration Fund	10,182,918	13,983,274	72.8%	8,792,654	1,390,264	15.8%
Road Maintenance & Rehabilitation	8,866,351	61,831,333	14.3%	3,503,438	5,362,912	153.1%
Seized and Forfeited Assets Funds	448,638	3,859,765	11.6%	494,835	(46,196)	-9.3%
State COPS	937,540	5,565,366	16.8%	4,441,404	(3,503,863)	-78.9%
Storm Drain Fund	1,634,649	5,700,000	28.7%	2,919,982	(1,285,332)	-44.0%
Successor Agency Admin & Project Fund	797,401	1,934,326	41.2%	571,545	225,856	39.5%
Transient Occupancy Tax Fund	55,512,736	131,207,052	42.3%	43,846,083	11,666,653	26.6%
TOT – Major Events Revolving FD	437,839	633,826	69.1%	88,496	349,343	394.8%
TransNet Extension Funds	13,785,857	23,953,736	57.6%	9,118,678	4,667,179	51.2%
Trolley Extension Reserve Fund	1,061,530	1,063,875	99.8%	1,062,030	(500)	0.0%
Underground Surcharge Fund	5,789,847	93,042,262	6.2%	6,801,890	(1,012,042)	-14.9%
Wastewater Department Funds	229,067,595	418,989,205	54.7%	201,840,915	27,226,681	13.5%
Water Department Funds	459,969,492	638,692,577	72.0%	405,171,586	54,797,906	13.5%
Wireless Communication Technology Fund	8,040,736	10,767,355	74.7%	7,423,306	617,430	8.3%
Zoological Exhibits Maintenance Fund	6,859,739	17,730,202	38.7%	5,900,652	959,087	16.3%

¹ Includes adjustments made in future periods



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: March 15, 2023

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 Third Quarter 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 \$524,016 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
Eduardo Del Rio, Finance Analyst III, Department of Finance



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: May 16, 2023

TO: Honorable Budget Review Committee Members

FROM: Sarah Jarman, Director, Homelessness Strategies & Solutions Department

SUBJECT: Fiscal Year 2023 Third Quarter Monitoring and Grant Funding Update

This memorandum responds to City Council Resolution 313615¹ requesting the Homelessness Strategies & Solutions Department provide an update on homelessness programs and the process of spending 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 & Solutions Department (HSSD) is projecting a total of \$61.1 million to be spent on homeless programs and services overseen by the Department in Fiscal Year 2023. These projected expenditures include \$22.9 million from the General Fund, \$250,000 from the Low and Moderate Income Housing Asset Fund (LMIHAF), and \$37.9 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; 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 13% from the budget (or 12% from the Mid-Year projections). The following table presents a breakdown of Homelessness funding compared to Adopted Budget and Mid-Year projections by funding source.

General Fund	FY 2023 Adopted Budget	Mid-Year Budget Projection	Third Quarter Projection
Homeless Shelters and Services Programs	\$19,496,978	\$19,664,215	\$17,377,765
Coordinated Outreach	3,000,000	3,159,999	2,741,749
PEER Program	250,000	250,000	250,000
Coordination of City Homeless Programs and Services ¹	2,410,629	2,358,086	2,502,788
Total General Fund	\$25,157,607	\$25,432,300	\$22,872,347

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

Low- to Moderate-Income Housing Asset Fund	FY 2023 Adopted Budget	Mid-Year Budget Projection	Third Quarter Projection
Homelessness Response Center	\$250,000	\$250,000	\$250,000
Total Low-to Moderate-Income Housing Asset Fund	\$250,000	\$250,000	\$250,000

Grant Funding	FY 2023 Adopted Budget	Mid-Year Budget Projection	Third Quarter Projection
Community Development Block Grant & CDBG CV	\$2,760,756	\$2,760,756	\$2,240,744
Emergency Solutions Grant (ESG)	1,031,565	1,033,226	1,033,226
Homeless Housing, Assistance and Prevention (HHAP)	41,353,357	36,960,644	34,183,447
Family Homelessness Challenge Grant	-	352,921	250,000
County of San Diego capital grants	-	2,095,615	-
Encampment Resolution Grant	-	510,000	250,000
Total Grant Funding	\$45,145,678	\$43,713,162	\$37,957,417
Total Homelessness Budget (All Funding Sources)	\$70,553,285	\$69,395,462	\$61,079,764

Fiscal Year 2023 Third Quarter projected underspending reflects \$2.3 million in General Fund and \$7.2 million in grant funding. Grant funding variance is largely driven by uses in restricted categories such as youth funding, administration, or capital improvements and cannot be used for other activities without donor approval. Detail on variances for each funding source, by program, are covered below.

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 in millions					
Category	Adopted Budget	Actuals Periods 1-9	Projection Periods 10-12	Year-End Projection	Variance
Shelter & Services	\$19.5	\$7.9	\$9.4	\$17.4	\$(2.1)
Outreach	3.0	1.9	0.8	2.7	(0.3)
PEER Program	0.2	0.0	0.2	0.2	0.0
Coordination	2.4	1.8	0.7	2.5	0.1
General Fund	\$25.2	\$11.6	\$11.2	\$22.8	\$(2.3)

Due to rounding totals do not foot.

Homeless Shelters and Services Program

The Fiscal Year 2023 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 \$17.4 million will be spent by year-end with a variance of \$2.1 million from the Mid-Year projection. Within the Shelter and Services category, forecasted savings are driven by delayed start-up in shelter operations including the Seniors Landing non-congregate shelter which started in November 2022, shelter operations at Palm Avenue, and the family shelter at the former Travelodge hotel, resulting in a combined \$2.5 million in underspending. Additionally, savings from the Safe Haven shelter are forecasted as the negotiated contracted amount, pro-rated for the period of operation in the Fiscal Year resulted in \$773k in savings. The savings realized from these programs has been allocated to program overages and new programs, which were not

initially budgeted. These programs include: Rose Canyon safe parking, Old Downtown Central Library overnight shelter, and the Caltrans outreach program. 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 third quarter projections for outreach include a variance of 9% (\$258k). This variance is driven by savings from the Health Care in Action contract (\$100K) which was not executed until April, and savings under the PATH Coordinated Street Outreach contract in non-personnel categories including staff training and equipment.

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 \$2.5 million, with a variance of -4% (\$95k). In this area, savings in personnel expenses are offset by overages in energy costs associated with tracking energy to specific shelter and 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 are projected to be \$612,419 an increase of \$219k.

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 \$37.9 million, a 13% variance from mid-year projections (\$5.8 million), which includes a variance of \$2.4 million from what was projected to be spent in the mid-year report from new grants; however, is now projected to be spent in Fiscal Year 2024. Variances within grant funding are largely driven by a forecasted underspending in HHAP funding of \$7.1 million, \$4.4 million of which was noted in the mid-year. This is largely driven by the delayed start-up of two non-congregate shelters (\$2.3 million under budget) as well as underspending in the HHAP youth program set-aside (\$2.1 million, which had been budgeted for Fiscal Year 2023 but will be programmed in Fiscal Year 2024 to continue the LGBT youth shelter and support all youth-focused programming).

Additional savings since the mid-year report include:

- \$83k projected from HHAP 1.0 from costs associated with outreach coordination
- \$386k projected from HHAP 2.0 from costs related to a storage center and administrative expenses
- \$2.3 million projected from HHAP 3.0 resulting from \$735k in shelter savings from delayed start-ups, and hiring ramp-up times for expanded program including the Coordinated Outreach Program and the family reunification contract.

The underspending forecasted in HHAP programming are able to carry forward and has been factored into Fiscal Year 2024 and onward budget planning.

New Grant Funding

Since the Fiscal Year 2023 budget development, HSSD has been awarded three new grants totaling \$5 Million, of which only \$500k is projected to be spent this year, due to slower than anticipated program start-up times, compared to \$2.9 million anticipated when submitting the mid-year report. This accounts for \$2.4 million of the total grant funding variance from the mid-year report. New grant funding this Fiscal Year includes:

- Family Homelessness Challenge Grant, focused on flexible housing resources to families living in vehicles enrolled in the the Safe Parking Program. The award amount is \$441,151; \$250,000 is the forecasted spending in Fiscal Year 2023.
- Encampment Resolution Grant, focused on comprehensive and sustainable resolution of designated encampment in the downtown E Street Corridor. The award amount is \$2,446,500 over three years with \$250,000 projected to be spent in Fiscal Year 2023.
- County of San Diego 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. Based on administrative award delays from the funder, these are expected to be received in Fiscal Year 2024 with funding able to offset costs incurred in advance in Fiscal Year 2023 as well as costs for sites in the coming year. Shelter sites include: Seniors Landing non-congregate shelter; family non-congregate shelter at the former Travelodge hotel; Rose Canyon safe parking program; and the Old Central Library overnight shelter.

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 ¹						
<i>Table 2</i>						<i>in millions</i>
Funding Round	Total Award	FY 2021 Actuals	FY 2022 Actuals²	FY 2023 Budget	FY 2023 Projection²	Balance for FY 2024
HHAP Round 1	\$22.5	\$2.6	\$6.5	\$9.8	\$13.2	\$0.2
HHAP Round 2	10.6	0.0	5.4	4.3	4.3	1.0
HHAP Round 3	27.5	0.0	0.0	27.3	16.7	10.8
Total	\$60.6	\$2.6	\$11.9	\$41.4	\$34.2	\$12.0

¹ Table may not foot due to rounding

² 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. For Fiscal Year 2024, a projected carryover of \$10.8 million of HHAP 3.0 funding and another \$1.2 million in HHAP 1.0 and HHAP 2.0 will be budgeted for Fiscal Year 2024. When final expenditures for Fiscal year 2023 are reconciled, any eligible savings of HHAP rounds 1.0, 2.0 & 3.0 will be moved to cover HHAP 4.0 budgeted eligible costs in Fiscal Year 2024, which can establish HHAP 4.0 savings that can be extended into future Fiscal Years to maximize the sustainability of the HHAP funds.

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 Fiscal Year 2023 Third Quarter Monitoring report to Council.

Sarah Jarman
Director, Homelessness Strategies & Solutions Department

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