

The City of
SAN DIEGO

**FISCAL YEAR 2023
YEAR-END FINANCIAL
PERFORMANCE REPORT**



Todd Gloria
Mayor

Eric Dargan
Chief Operating Officer

Matthew Vespi
Chief Financial Officer

Rolando Charvel
Director and City Comptroller

Benjamin Battaglia
Assistant Director

Christopher Purcell
Financial Operations Manager

October 2023

INTRODUCTION

The Fiscal Year 2023 Year-End Financial Performance Report (Year-End Performance Report) provides a detailed comparison between unaudited revenue and expenditure activity through the end of Fiscal Year (FY) 2023; and the respective projections included in the [Fiscal Year 2023 Third Quarter Budget Monitoring Report](#) (Third Quarter Report). Per City Council Budget Policy (Policy No. 000- 02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. This report is integral to the budget process as it provides transparency to the City of San Diego's (City) budget and finances and delivers critical data for informed decision-making.

In collaboration with City departments, the Year-End Performance Report aims to contextualize significant variances between unaudited actuals and projections included in the Third Quarter Report, including detailing the following:

- Discussion of significant General Fund revenue and expenditure variances
- Updates on the Proposition B unwinding
- Updates on General Fund Balance and Reserves
- Discussion of significant non-General Fund revenue and expenditure variances
- Status update of non-General Fund Reserves

In accordance with Section 39 of the City Charter, the Year-End Performance Report also includes **Attachment 4: Fiscal Year 2023 Charter 39 Report – Period ending June 30, 2023**, which compares unaudited revenue and expenditures against the FY 2023 budget for the General Fund and non-General Funds. This serves as a financial management tool and reflects the City's commitment to fiscal discipline and transparency.

This report also includes, as attachments, revenue and expenditure comparisons for the General Fund and non-General Funds, position vacancy data, and updates requested by City Council via Resolution or the Fiscal Year 2023 Appropriation Ordinance. These updates include **Attachment 6: Reporting Requirements – Section 19 of the Fiscal Year 2023 Appropriation Ordinance** provided by the Office of the City Attorney and **Attachment 7: Fiscal Year 2023 Year-End Performance and Grant Funding Update** provided by the Homelessness Strategies and Solutions Department.

The actuals included in this report and attached Charter 39 Schedules are the most current data available at the time of publication and are subject to change as a result of the completion of the audit of the City of San Diego's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023.

GENERAL FUND EXECUTIVE SUMMARY

As reflected in **Table 1: Summary of FY 2023 General Fund Performance**, General Fund unaudited revenues and expenditures are expected to decrease by \$4.3 million, or 0.2 percent, and \$10.2 million, or 0.5 percent, respectively, when compared to the Third Quarter Report. This results in an increase in the net projected activity of \$5.9 million. The following sections further detail these variances.

Summary of FY 2023 General Fund Performance				
Table 1				in millions
Revenue/Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 2,016.2	\$ 2,012.0	\$ (4.3)	- 0.2%
Major General Fund Revenues (less ARPA)	1,497.1	1,491.7	(5.4)	- 0.4%
American Rescue Plan Act (ARPA)	147.6	147.6	-	0.0%
Departmental Revenues	371.5	372.6	1.1	0.3%
Expenditures	\$ 1,970.1	\$ 1,959.9	\$ 10.2	0.5%
Personnel Expenditures	764.5	765.3	(0.9)	- 0.1%
Fringe & Non-Personnel Expenditures	1,205.7	1,194.6	11.1	0.9%
Net Projected Activity	\$ 46.1	\$ 52.0	\$ 5.9	

General Fund unaudited revenues are expected to end the fiscal year at \$2,012.0 million, which represents a decrease of \$4.3 million, or 0.2 percent, from the Third Quarter Report. This includes the recognition of \$147.6 million in budgeted American Rescue Plan Act (ARPA) funds. The decrease is primarily attributed to:

- \$11.0 million in sales tax receipts due to an unanticipated change in consumer behavior including declining consumer spending as a direct result of the increasing impact of persistent inflation on taxable goods; and a shift from the purchase of goods to services, which are not generally subject to sales tax.
- \$1.8 million in transient occupancy tax receipts resulting from a decline in room demand growth and occupancy due to elevated room prices as a result of persistent inflation.

These are partially offset by the following increases:

- \$6.0 million in property tax receipts due to higher than anticipated collections from the sale of new property and increased pass-through payments from the Redevelopment Property Tax Trust Fund (RPTTF).
- \$1.1 million in additional departmental revenue primarily due to increased participation in programs administered by the Fire-Rescue department, a larger reimbursement from the Environmental Growth Funds, and an unanticipated litigation settlement payment.

A full listing of General Fund third quarter revenue projections and unaudited actuals is included as **Attachment 1: General Fund Revenues Comparison**. Departments with notable variances are discussed later in this report.

General Fund unaudited expenditures are expected to end the fiscal year at \$1,959.9 million, which represents a decrease of \$10.2 million, or 0.5 percent, from the projected expenditures in the Third Quarter Report. This decrease is primarily attributed to an \$11.1 million decrease in fringe benefits and non-personnel expenditures primarily as a result of savings in all categories except energy and utilities, which came in over projections due to rate increases and the recognition of expenses associated with street lighting. This decrease is partially offset by \$0.9 million in increased personnel expenditures primarily resulting from an increase in overtime that exceeded salary savings.

A listing of General Fund third quarter expenditure projections and unaudited actuals is included as **Attachment 2: General Fund Expenditures Comparison**. Expenditure categories and departments with notable variances are discussed later in this report.

The increase in revenues and decrease in expenditures results in a change to the net projected activity of \$5.9 million, increasing from the \$46.1 million projected in the Third Quarter Report to \$52.0 million. These additional resources will be available for programming in FY 2024 or future fiscal years through the budget monitoring or budget development processes.

GENERAL FUND REVENUE

As reflected in **Table 2: FY 2023 General Fund Revenue Performance**, General Fund revenues are expected at \$2,012.0 million in FY 2023, which represents a decrease of \$4.3 million, or 0.2 percent, when compared to the Third Quarter Report. This is comprised of a decrease of \$5.4 million in major General Fund revenues, which is partially offset by an increase of \$1.1 million in departmental revenues.

FY 2023 General Fund Revenue Performance				
Table 2		in millions		
Revenue Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Major General Fund Revenues ¹	\$ 1,644.8	\$ 1,639.4	\$ (5.4)	-0.3%
Departmental Revenues	371.5	372.6	1.1	0.3%
Total	\$ 2,016.2	\$ 2,012.0	\$ (4.3)	-0.2%

¹Major General Fund Revenues includes the \$147.6 million in American Rescue Plan Act projection and unaudited actuals.

MAJOR GENERAL FUND REVENUES

As reflected in **Table 3: FY 2023 Major General Fund Revenue Performance**, the City's major General Fund revenues are expected to be \$1,639.4 million in FY 2023, which represents a decrease of \$5.4 million, or 0.3 percent, from the Third Quarter Report.

FY 2023 Major General Fund Revenue Performance				
Table 3		in millions		
Revenue Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Property Tax	\$ 715.5	\$ 721.4	\$ 6.0	0.8%
Sales Tax	395.7	384.7	(11.0)	-2.8%
Transient Occupancy Tax	163.6	161.8	(1.8)	-1.1%
Franchise Fees	110.9	111.3	0.4	0.4%
Other Major Revenues ¹	259.1	260.1	1.0	0.4%
Major General Fund Revenue Total	\$ 1,644.8	\$ 1,639.4	\$ (5.4)	-0.3%

¹Other Major Revenues includes the \$147.6 million in American Rescue Plan Act projection and unaudited actuals.

Property Tax

Property tax revenue is expected at \$721.4 million in FY 2023, which represents an increase of \$6.0 million, or 0.8 percent, from the Third Quarter Report. This increase is comprised of \$4.4 million in 1.0% property tax collections as a result of higher than anticipated collections from the sale of new property—while the Third Quarter Report assumed growth in assessed value of properties for calendar year 2021, actuals exceeded these initial assumptions. Additionally, \$1.5 million in increased residual tax sharing revenue from the Redevelopment Property Tax Trust Fund (RPTTF) is due to a higher than anticipated RPTTF deposit. The City received the Recognized Obligation Payment Schedule (ROPS) RPTTF distributions from the County of San Diego in June 2023, which reflected a higher than anticipated RPTTF deposit, subsequently

increasing the City's pass-through payment and residual RPTTF balance after all enforceable obligations were met.

Sales Tax

Sales tax revenue is expected at \$384.7 million in FY 2023, which represents a decrease of \$11.0 million, or 2.8 percent, from the Third Quarter Report. This decrease is primarily attributed to less than anticipated sales tax receipts collected in the last quarter of the fiscal year due to shifts in consumer behavior. This includes a decline in consumer discretionary spending as consumers respond to the sustained impacts of inflation on taxable goods. While the Third Quarter Report assumed sustained consumer spending, combined with elevated inflation on consumer products, the projection did not anticipate consumers to pull back so significantly on discretionary spending. Job and wage gains have mostly offset the impact of inflation; however, the savings that had been stockpiled during the pandemic is dwindling and no longer providing consumers with the same level of spending power. Additionally, consumers have made a significant shift from spending on *goods* (which are generally subject to sales tax) to *services* (which are generally not subject to sales tax), as prices of goods continue to remain elevated.

The San Diego Consumer Price Index (CPI), a metric that measures costs across many consumer items, increased by 5.2 percent from 343.502 in May 2022 to 361.339 in May 2023—increasing slightly, and remaining above the Federal Reserve's target rate of 2.0 percent. This level of elevated inflation is consistent with the UCLA Anderson's June 2023 Economic Forecast, which assumes elevated inflation will continue through FY 2024, and steadily begin to decrease in FY 2025.

Transient Occupancy Tax

General Fund transient occupancy tax (TOT) revenue is expected at \$161.8 million in FY 2023, which represents a decrease of \$1.8 million, or 1.1 percent, from the Third Quarter Report. The decrease in TOT revenue can largely be attributed to the impact that inflation has had on room rates and room demand growth and the effect it has had on traveler behavior during the last quarter of FY 2023. While the Third Quarter Report assumed continued improvements in leisure travel and the gradual return of business and group travel, the effect of persistent inflation on travel-related costs resulted in TOT receipts coming in below projections.

This is recognized in recent economic reports, including the San Diego Lodging Forecast Update, released by Tourism Economics in July 2023. When compared to the forecast included in the Third Quarter Report, **Table 4: San Diego County Visitor Industry**, reflects slight increases in Revenue Per Available Room (PAR) and the Average Daily Room (ADR) rate; while simultaneously reflecting a slight decrease in occupancy and room demand growth for hotel rooms through calendar year 2023. For reference, the forecast used to develop the third quarter projection assumed an Average Daily rate of \$200.06, Revenue PAR of \$148.19, average occupancy of 74.1 percent, and room demand growth of 2.9 percent. Although leisure travel activity was relatively stable through the end of the fiscal year, the looming economic uncertainty coupled with the persistent inflation—which has increased travel costs—has put a slight damper on future leisure travel demand activity.

San Diego County Visitor Industry					
Table 4					in millions
	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023 ²
Average Occupancy	76.6%	48.5%	61.5%	72.5%	73.5%
Average Daily Rate	\$165.79	\$ 130.05	\$ 165.51	\$204.88	\$ 207.62
Revenue PAR ¹	\$ 127.07	\$ 63.06	\$ 101.79	\$148.59	\$ 152.50
Room Demand Growth	-0.4%	-41.6%	35.9%	18.1%	1.3%

Source: San Diego Tourism Authority and Tourism Economics

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

²Forecast - Tourism Economics, July 2023

Franchise Fees

Franchise fee revenue is expected at \$111.3 million in FY 2023, which represents a net increase of \$445,000, or 0.4 percent, from the Third Quarter Report. The largest contributor to the increase is the \$375,000 General Fund component of a minimum bid payment received for a renewed temperature-controlled water system franchise contract—this agreement was presented to, and approved by, the City Council in May 2023, after the third quarter projections were prepared. The City received a minimum bid payment of \$500,000, of which 25 percent was transferred to the Environmental Growth Funds, under the renewed 20-year contract with Energy Center San Diego, LLC. Additionally, \$326,000 is attributed to an increase in refuse collector fees due to increased tonnage. These increases are partially offset by a decrease in cable franchise revenue of \$236,000 due to a continued decline in cable market share as customers shift to digital competitors that do not have franchise fees levied against them.

Other Major Revenues

Other major revenues are expected at \$260.1 million in FY 2023, which represents an increase of \$1.0 million, or 0.4 percent, from the Third Quarter Report. This increase is primarily attributed to the following:

- \$1.4 million in excess vehicle license fee collection payments from the State Controller's Office in accordance with Revenue and Taxation Code section 11001.5(b).
- \$1.3 million in realized interest earnings on pooled investments as a result of higher than anticipated investment returns.
- \$1.2 million in unanticipated revenue for risk recoveries related to fire hazmat.
- \$303,000 in unclaimed monies and other refunds.

These increases are partially offset by the following decreases:

- \$2.6 million in one-time settlement proceeds associated with the purchase of the 101 Ash Street building. While the Third Quarter Report assumed \$7.5 million of disgorged profits would be received as revenue, with a corresponding transfer to support the purchase, \$2.6 million of the anticipated amount was accounted for as a credit on the acquisition cost of the building, reducing the revenue received.
- \$448,000 in a delayed reimbursement from the State Controller's Office associated with SB90 State Mandated Cost reimbursements for Program 375 – Racial and Identity profiling, which is now anticipated to be received in FY 2024.

- \$237,000 in the one-cent TOT transfer to the General Fund due to the overall decrease in TOT revenue. Per Municipal Code 35.0128, a one-cent transfer shall be deposited into the General Fund. As noted in the Transient Occupancy Tax section of this report, there is a decrease in overall TOT revenue, which subsequently decreases the availability of TOT funds to be transferred to the General Fund.

DEPARTMENTAL REVENUE

General Fund departmental revenues are expected at \$372.6 million in FY 2023, which represents a net increase of \$1.1 million, or 0.3 percent, from the Third Quarter Report. As summarized in **Table 5: FY 2023 General Fund Departmental Revenue Performance**, the following section highlights departments with significant variances in revenue, defined as a greater than +/- \$1.0 million variance when compared to the Third Quarter Report.

FY 2023 General Fund Departmental Revenue Performance				
Table 5		in millions		
Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Fire-Rescue	55.6	57.4	1.8	3.3%
Homelessness Strategies and Solutions	0.6	1.6	1.0	162.0%
Parks and Recreation	55.1	56.7	1.7	3.0%
Police	49.0	47.8	(1.2)	-2.4%
Transportation	56.3	53.7	(2.6)	-4.7%
All Other Departments	154.9	155.3	0.4	0.3%
Departmental Revenue Total	\$ 371.5	\$ 372.6	\$ 1.1	0.3%

Fire-Rescue

Departmental revenues in the Fire-Rescue department are expected at \$57.4 million in FY 2023, which represents an increase of \$1.8 million, or 3.3 percent, from the Third Quarter Report. This increase is primarily attributed to higher than anticipated reimbursements from other funds, including the Junior Lifeguard Program Fund and Emergency Medical Services Fund due to an increase in the number of participants, attributed to fewer participant cancellations. Additional increases are associated with other services that the Fire-Rescue department performs, such as including fire prevention, plan check, and tank inspections, as well as lifeguard and stand-by services.

Homelessness Strategies and Solutions

Departmental revenues in the Homelessness Strategies and Solutions department (HSSD) are expected at \$1.6 million in FY 2023, which represents an increase of \$1.0 million, or 162.0 percent, from the Third Quarter Report. This increase is primarily attributed to a settlement reimbursement from United Site Service of California for overpayment of portable showers at the San Diego Convention Center, during FYs 2020 and 2021, when the convention center served as a temporary emergency shelter in response to the COVID-19 pandemic. At the time that the third quarter projections were prepared, it was unknown that the City had settled this litigation and that the settlement proceeds would be received by the HSSD.

Parks and Recreation

Departmental revenues in the Parks and Recreation department are expected at \$56.7 million in FY 2023, which represents an increase of \$1.7 million, or 3.0 percent, from the Third Quarter Report. This increase is primarily attributed to higher than anticipated reimbursements from the Environmental Growth funds for eligible park and open space maintenance costs. After further evaluation, a series of eligible departmental expenditures were identified and subsequently reimbursed with available Environmental Growth funds.

Police

Departmental revenues in the Police department are expected at \$47.8 million in FY 2023, which represents a decrease of \$1.2 million, or 2.4 percent, from the Third Quarter Report. This decrease is comprised of \$1.7 million in less than anticipated reimbursements for services provided at special events due to limitations with meeting the projected special event demand assumed in the Third Quarter Report, including limited staffing levels and less than anticipated demand for these services; as well as outstanding revenue that has yet to be received for services rendered—\$740,000 in outstanding revenue is now anticipated to be received in FY 2024. Additionally, \$384,000 is attributed to less than anticipated licensing and permitting revenue from user fees, including alarm and entertainment permits, due to permit requests not reaching the levels assumed in the Third Quarter Report.

These decreases are partially offset by \$507,000 in increased municipal court revenue as a result of higher than anticipated regional revenue collected for vehicle code and ordinance violations—the Third Quarter Report assumed a decline based on year-to-date actuals; however, the decrease was less than anticipated—and \$495,000 in increased parking citation revenue due to the implementation of a new staffing schedule for Parking Enforcement Officers in May 2023, which resulted in operational efficiencies that increased the number of citations being issued.

Transportation

Departmental revenues in the Transportation department are expected at \$53.7 million in FY 2023, which represents a decrease of \$2.6 million, or 4.7 percent, from the Third Quarter Report. This decrease is comprised of \$1.7 million in less than anticipated gas tax reimbursements received from the State. While the Third Quarter Report assumed a decrease in gas tax reimbursements, based on year-to-date trends, the decline exceeded the initial assumptions. Additionally, \$946,000 is attributed to a decrease in reimbursement for traffic engineering services rendered. While the third quarter projection was based on year-to-date trends, the available budget for reimbursement of Gas Tax and TransNet projects had already been utilized by the third quarter, which resulted in an overestimated projection.

GENERAL FUND EXPENDITURES

General Fund expenditures are expected to be \$1,959.9 million in FY 2023, which represents a net decrease of \$10.2 million, or 0.5 percent, from the Third Quarter Report. As displayed in **Table 6: FY 2023 General Fund Expenditure Performance**, this variance is primarily attributed to a decrease of \$12.2 million in other non-personnel expenditures; partially offset by an increase of \$1.1 million in fringe benefits and \$0.9 million in personnel expenditures.

FY 2023 General Fund Expenditure Performance				
Table 6		in millions		
Expenditures Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Personnel Expenditures	\$ 764.5	\$ 765.3	\$ (0.9)	-0.1%
Fringe Benefits	516.9	518.0	(1.1)	-0.2%
Other Non-Personnel Expenditures	688.8	676.6	12.2	1.8%
Total	\$ 1,970.1	\$ 1,959.9	\$ 10.2	0.5%

PERSONNEL EXPENDITURES

As displayed in **Table 7: FY 2023 General Fund Personnel Expenditure Performance**, personnel expenditures are expected to be \$765.3 million in FY 2023, which represents an increase of \$0.9 million, or 0.1 percent, from the Third Quarter Report.

FY 2023 General Fund Personnel Expenditure Performance				
Table 7		in millions		
Personnel Expenditures Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Salaries	\$ 631.3	\$ 627.6	\$ 3.6	0.6%
Overtime	109.7	113.7	(4.0)	-3.7%
Hourly	12.3	12.7	(0.4)	-3.4%
Pay-in-Lieu of Annual Leave	6.9	7.0	(0.1)	-1.2%
Termination Pay	4.3	4.3	0.0	0.6%
Personnel Expenditures Total	\$ 764.5	\$ 765.3	\$ (0.9)	-0.1%

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

Personnel expenditures are expected at \$765.3 million in FY 2023, which represents an increase of \$0.9 million, or 0.1 percent, from the Third Quarter Report. This increase is primarily attributed to \$4.0 million in the overtime category offset by a decrease of \$3.6 million in salaries. The increase in overtime is primarily associated with the Police and Fire-

Rescue departments. The Police department is projected to exceed overtime projections by \$1.7 million, due to attrition-related staffing shortages which resulted in a need for \$1.1 million in increased Extension of Shift overtime to continue supporting the City's strategic objective of safe and livable neighborhoods and \$820,000 due to more participation in Neighborhood Policing activity than what was anticipated in the third quarter projection. The Fire-Rescue department is projected to exceed overtime projections by \$1.5 million and is the result of constant staffing due to sworn and dispatcher vacancies, increased deployments, backfill for compensatory time, and continuing education and other training requirements. While the offsetting decrease in salaries is comprised of vacancies across various City departments as departments continue recruitment efforts to fill positions—various departments contribute vacancies to prolonged recruitment efforts, including pending background clearances, limited availability of eligible candidates, and attrition.

FRINGE BENEFITS

Fringe benefits are expected to be \$518.0 million in FY 2023, which represents an increase of \$1.1 million, or 0.2 percent, when compared to the Third Quarter Report. This increase is primarily attributed to \$1.3 million in variable fringe, which is partially offset with a decrease of \$190,000 in fixed fringe benefits. **Table 8: FY 2023 General Fund Fringe Benefits Performance** summarizes this detail.

FY 2023 General Fund Fringe Benefits Performance				
Table 8		in millions		
Fringe Benefits Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Fixed	\$ 394.5	\$ 394.3	\$ 0.2	0.0%
Variable	122.5	123.7	(1.3)	-1.0%
Fringe Benefits Total	\$ 516.9	\$ 518.0	\$ (1.1)	-0.2%

Fixed Fringe Benefits

Fixed fringe benefit expenditures include the following: Actuarially Determined Contribution (ADC) to the San Diego City Employees' Retirement System (SDCERS), and contributions for Workers' Compensation, Long-Term Disability (LTD), Other Post-Employment Benefits (OPEB), Unemployment Insurance, and Risk Management Administration (RMA). Fixed fringe costs are considered annual liabilities, and as a result, the City is obligated to pay these expenditures regardless of current employee count or salary amounts—a proportionate change of filled positions in the General Fund and the non-General Funds affects actual and projected expenditures.

When compared to the Third Quarter Report, fixed fringe benefits are expected to end the fiscal year \$190,000 below projections. This decrease is the result of a reduction of \$1.3 million in contributions for the pay-as-you-go costs of the Retiree Healthcare/OPEB plan, which ended the fiscal year below budgeted levels. This is offset by an increase of \$1.0 million in Workers' Compensation contributions, primarily due to the difficulty in projecting payouts that ultimately exceeded projections over the last quarter of the year. The fixed fringe benefits cost allocations assumed in the Third Quarter Report, which were based on projected positions, have been trued-up based on actual filled positions.

Variable Fringe Benefits

Variable fringe benefit expenditures include Flexible Benefits, Supplemental Pension Savings Plan (SPSP), Medicare, Employee Offset Savings, Deferred Retirement Option Plan (DROP), and Retiree Medical Trust.

When compared to the Third Quarter Report, variable fringe benefits expenditures are expected to increase by \$1.3 million, primarily due to flexible benefits expenditures as a result of higher than anticipated flexible benefit selections for new or returning employees. Variable fringe benefit costs are driven by actual payroll activity and are impacted by hiring, attrition, retirements, and vacancies.

OTHER NON-PERSONNEL EXPENDITURES

As displayed in **Table 9: FY 2023 General Fund Other Non-Personnel Expenditure Performance**, non-personnel expenditures are expected to be \$676.6 million in FY 2023, when fringe benefits are excluded, which represents a decrease of \$12.2 million, or 1.8 percent, from the Third Quarter Report. The following section discusses non-personnel expenditure categories and departments with significant variances, defined as a greater than +/- \$1.0 million variance when compared to the Third Quarter Report.

FY 2023 General Fund Other Non-Personnel Expenditure Performance				
Table 9		in millions		
Expenditure Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Supplies	\$ 38.2	\$ 37.7	\$ 0.5	1.2%
Contracts and Services	351.5	349.3	2.2	0.6%
Information Technology	59.4	58.2	1.2	2.0%
Energy and Utilities	61.7	64.0	(2.3)	-3.7%
Other	8.3	4.7	3.7	44.0%
Transfers Out	153.8	149.9	3.9	2.5%
Capital Expenditures	4.6	1.7	3.0	63.8%
Debt	11.2	11.1	0.1	0.8%
Total	\$ 688.8	\$ 676.6	\$ 12.2	1.8%

Contracts and Services

Contracts and services expenditures are expected to be \$349.3 million in FY 2023, which represents a decrease of \$2.2 million, or 0.6 percent, from the Third Quarter Report. This decrease is primarily attributed to the following:

- \$3.1 million in the Police department comprised of \$2.3 million in fleet assignment fees due to the deferral of replacement vehicles as a result of manufacturer shortages, which have caused recent delays in the order and delivery of vehicles—the replacement of these vehicles is anticipated to be prioritized in the FY 2024 vehicle replacement plan. Additionally, \$626,000 is attributed to less than anticipated rent paid for the firing range training facility, due to delays in extending training days from three to five days, and rent paid to the County of San Diego for the Central Jail as a result of higher than anticipated offset of jail processing fees from State payments to the County, which reduce the City's fees.

- \$1.3 million in the Parks and Recreation department primarily attributed to budgetary constraints that resulted in the deferral of non-essential spending including indoor and outdoor court resurfacing; replacement of playground, lighting, fence, and solar panel equipment; and brush management maintenance due to the non-profit vendor's limited ability to maintain brush management crews at capacity. It is anticipated that the deferral of these projects will utilize existing FY 2024 budget and will not require adjustments to complete.
- \$629,000 in the Citywide Program Expenditures department primarily attributed to \$997,000 in reimbursement from the County of San Diego Registrar of Voters for the November 2022 Gubernatorial General Election—a preliminary estimate was not available at the time that the third quarter projections were prepared. This reimbursement is partially offset by \$457,000 in increased non-discretionary rent for Civic Center Plaza operating expenditures—the Third Quarter Report assumed these costs would be allocated to various departments; however, further evaluation determined that the costs would be solely allocated to the Citywide Program Expenditures department.

A remaining \$2.0 million net decrease is comprised of savings across various departments including, the delayed delivery of electric vehicle charging equipment in the Sustainability and Mobility department, which is now anticipated to be received in FY 2024; the deferral of invoice payments for security services in the Library department due to processing delays, which are now anticipated to be completed in FY 2024; and reduction in as-needed citywide fire suppression and fire alarm services in the General Services department.

These decreases are partially offset by the following increases:

- \$4.9 million in the Environmental Services department primarily due to the reclassification of \$3.3 million in expenditures associated with vehicle acquisitions from the capital expenditures category to the contracts and services category. The Third Quarter Report assumed that the one-time transfer of vehicles from the Recycling Fund and Refuse Disposal Fund to the General Fund would be classified as capital expenditures instead of in the contracts and services category. Additionally, \$900,000 is attributed to increased fleet vehicle usage and assignment fees associated with the outfitting of collection service vehicles, which were not included as part of the projections in the Third Quarter Report. Lastly, \$600,000 is attributed to increased refuse disposal fees due to higher than anticipated tonnage following the rollout of the Organic Waste Recycling Program. At the time that the third quarter projections were prepared, it was assumed this program would result in reduced tonnage and increased organic waste; however, this assumption did not materialize in the last quarter of the fiscal year—the department anticipates impacts from the Organic Waste Recycling Program to materialize beginning in FY 2024.

Information Technology

Information technology expenditures are expected to be \$58.2 million in FY 2023, which represents a decrease of \$1.2 million, or 2.0 percent, from the Third Quarter Report. This decrease is primarily attributed to the following:

- \$548,000 in the Fire-Rescue department primarily attributed to less than anticipated network access services and non-discretionary expenditures.
- \$418,000 in the Office of the City Attorney primarily attributed to \$210,000 for the Your Safe Place—A Family Justice Center intake system and network updates—these expenditures are now anticipated to be incurred in FY 2024. The remaining decrease is primarily comprised of postponed item deliveries and project services related to various content management systems and network maintenance projects.
- \$281,000 in the Police department primarily due to the reclassification of smart boards and network equipment from the information technology category to the capital expenditures category; and delays in the rollout of the cloud-based storage solution system for various Police Units.

These decreases are partially offset by the following increase:

- \$588,000 in the Library department primarily attributed to \$800,000 for Emergency Connectivity Fund laptops. While the Third Quarter Report assumed the grant reimbursement for these laptops in departmental revenues, the associated expense was erroneously unaccounted for in the projections. This overage is partially offset by \$164,000 in delayed delivery of vector equipment, which is now anticipated to be received in FY 2024.

Energy and Utilities

Energy and utilities expenditures are expected to be \$64.0 million in FY 2023, which represents an increase of \$2.3 million, or 3.7 percent, from the Third Quarter Report. This increase is primarily attributed to the following:

- \$2.9 million in the Citywide Program Expenditures department due to the reclassification of smart streetlights expenditures from the other category to the energy and utilities category. The Third Quarter Report assumed that General Fund reimbursement to the Community Development Block Grant (CDBG) Program for streetlights that were not put into service, and thus no longer qualifying for grant funding, would be classified in the other category.
- \$2.6 million in the Transportation department primarily due to increased energy costs associated with streetlights and traffic signals. At the time that the third quarter projections were prepared, the department was unaware of significant rate increases impacting streetlight and traffic signal costs, subsequently resulting in a material variance.

These increases are partially offset by the following decreases:

- \$1.4 million in the Parks and Recreation department primarily attributed to reduced water usage as a result of higher than anticipated wet weather in the last quarter of the fiscal year—increased wet weather results in paused irrigation across various community and developed regional parks.
- \$967,000 in the Fire-Rescue department primarily attributed to less than anticipated fuel consumption associated with reduced helicopter deployments due to necessary emergency repairs, as well as fuel efficiencies identified by the fuel management system, which were not considered in the third quarter projection; and decreased cellular and data costs due to unanticipated credits related to the 911 system.
- \$530,000 in the Police department primarily due to savings that the department experienced as a result of a review of their broadband services for patrol devices and the ensuing suspension or termination of inactive accounts, credits the department

received for the purchase of new phones issues to sworn officers, and a combination of reporting issues and lower fuel costs that resulted in savings in non-discretionary fleet fuel.

Other

Other expenditures are expected to be \$4.7 million in FY 2023, which represents a decrease of \$3.7 million, or 44.0 percent, from the Third Quarter Report. This decrease is primarily attributed to the Citywide Program Expenditure department where the \$2.9 million General Fund reimbursement of Community Development Block Grant (CDBG) funds, which were previously used to pay for streetlights that ultimately were not put into service, was projected to occur within this category. However, it was ultimately determined that those charges were more appropriate in the energy and utilities category, as noted in that section of this report. Additionally, the annual Preservation of Benefits payment had previously been projected using prior-year actuals but based on the actual year-end benefit balance, the total amount was \$427,000 less than projections.

Transfers Out

Transfers out expenditures are expected to be \$149.9 million in FY 2023, which represents a decrease of \$3.9 million, or 2.5 percent, from the Third Quarter Report. This decrease is primarily attributed to:

- \$3.4 million in the Citywide Program Expenditures department comprised of a \$2.6 million reduced transfer to the General Fund Capital Improvement Program (GFCIP) Fund associated with the purchase of the 101 Ash Street building. In the Third Quarter Report, it was assumed that disgorged profits would be received as revenue by the General Fund and then transferred to the GF CIP to supplement the purchase of the building, however, \$2.6 million of the disgorged profits was applied as a credit against the acquisition cost of the building—thus, a correcting entry was processed to reduce the transfer to the GFCIP. Also contributing to the decrease was a reduction of \$1.1 million in the transfers to the San Diego Regional Parks Improvement and the Mission Bay Park Improvement Funds due to less than anticipated Mission Bay revenues received by the Department of Real Estate and Airport Management. Per City Charter section 55.2, Mission Bay revenues in excess of \$20.0 million are to be transferred to these funds based on the calculation listed in the City Charter. Subsequently, a decrease in Mission Bay lease revenues results in a corresponding decrease in the transfers to these funds.
- \$497,000 in the Library department associated with donations received for the Library Donations Matching Fund failing to meet the ambitious goals, that were based on year-to-date trends, set by the department. This resulted in a corresponding reduction in the transfers from the department to match the external donations.

Capital Expenditures

Capital expenditures are expected at \$1.7 million in FY 2023, which represents a decrease of \$3.0 million, or 63.8 percent, from the Third Quarter Report. This decrease is primarily attributed to the reclassification of \$3.3 million of expenditures in the Environmental Services department associated with vehicle acquisitions from the Recycling Fund and Refuse Disposal Fund. The Third Quarter Report projected that the one-time transfer of vehicles to the General Fund would be classified within this category; however, it was later determined those expenditures would be reported in the contracts and services category, as detailed in that section of this report. This decrease is partially offset by an increase of \$551,000 in the Transportation department due to the reclassification of expenditures associated with the

reconfiguration of cubicles at various facilities from the Contracts and Services category to this category.

Other Departments with Notable Non-Personnel Expenditure Variances

Police Department

The Police department anticipates the supplies category at \$7.8 million in FY 2023, which represents a decrease of \$1.3 million when compared to the Third Quarter Report. This decrease is comprised of \$828,000 in delayed delivery of ammunition due to supply chain issues—the department now anticipates this ammunition to be received in FY 2024. Additionally, \$507,000 is attributed to less than anticipated need for dry goods and wearing apparel as a result of reduced staffing levels, including smaller academy sizes; and delayed procurement of chemicals and medical supplies for use in crime labs and other facilities.

PROPOSITION B UNWINDING

As reported in the Third Quarter 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 joined the SDCERS pension system. As a result, total costs incurred by the City in FY 2023 were \$62.8 million citywide, of which \$37.2 million occurred in the General Fund. When compared to the FY 2023 Adopted Budget, this resulted in savings of \$14.9 million, of which \$8.3 million was in the General Fund. These savings were mostly due to the SDCERS' Board decision to amortize the pension liability cost component instead of requiring an upfront payment from the City. These expenditures include one-time costs related to the interest penalty payments mandated by the court, principal transfer for member contribution shortfalls, and the unpaid normal costs associated with FY 2022 and FY 2023. Additionally, the City continues to incur ongoing SPSP-H costs for the employees who elected to remain in that plan.

GENERAL FUND BALANCES AND RESERVES

The City's Reserve Policy ([Council Policy 100-20](#)) documents the City's approach to establishing and maintaining reserves across City operations. The following section provides an update on the General Fund FY 2023 projected ending fund balance and reserve estimates and considers the FY 2023 unaudited actuals. All General Fund reserve target goals are based on a percentage of the three-year average of General Fund Operating Revenues for the most recent fiscal years as reported in the City of San Diego's Annual Comprehensive Financial Report (ACFR), currently FY 2020 through FY 2022.

FISCAL YEAR 2023 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

Table 10: FY 2023 General Fund Balances and Reserve Estimates Performance displays the General Fund balance and reserve estimates calculation.

FY 2023 General Fund Balances and Reserve Estimates Performance				
Table 10				in millions
Description	Third Quarter Projection	Unaudited Actuals	Variance	% of Operating Revenues ¹
FY 2023 Audited Beginning Fund Balance	\$ 283.9	\$ 283.9	\$ -	19.6%
Fiscal Year 2023 Projected Activity				
Revenue	\$ 2,016.2	\$ 2,012.0	\$ (4.3)	
Expenditures	(1,970.1)	(1,959.9)	10.2	
Net Projected Activity	46.1	52.0	5.9	
FY 2023 Projected Ending Fund Balance	\$ 330.1	\$ 336.0	\$ 5.9	23.2%
Emergency Reserve	\$ 107.6	\$ 107.6	\$ -	7.4%
Stability Reserve	99.5	99.5	-	6.9%
FY 2023 Reserve Balance	207.1	207.1	-	14.3%
FY 2023 Ending Fund Balance (Excess Equity)²	\$ 123.0	\$ 128.9	\$ 5.9	8.9%

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).

² \$72.2 million of Fund Balance is programmed to be used in FY 2024.

As reported in the ACFR, the FY 2022 ending (FY 2023 beginning) fund balance is \$283.9 million, or 19.6 percent, of the three-year average of General Fund operating revenues for FY 2020 through FY 2022.

The FY 2022 ending balance of \$283.9 million includes \$205.6 million for the Emergency and Stability Reserves, which is the same amount reported in FY 2022 and FY 2021 due to the suspension of contributions during the pandemic. In FY 2023, the City included a \$1.5 million contribution to the Emergency Reserve which brought the total balance of the General Fund Reserves to \$207.1 million, or 14.3 percent of operating revenues. Additionally, during FY 2023 the City's Reserve Policy was updated to reflect revised target percentages by fiscal year with the goal to achieve reserves totaling 16.7 percent, or two months, of operating revenues by FY 2030—the current reserve balance of \$207.1 million is consistent with the updated Reserve Policy.

The FY 2023 net projected activity, or resources less expenditures, for the General Fund is expected to be \$52.0 million, an increase of \$5.9 million from the amount projected in the Third Quarter Report. This balance, when combined with the FY 2022 unassigned fund balance in excess of reserves (Excess Equity) of \$78.3 million and less the \$1.5 million reserve contribution in FY 2023, will result in the General Fund ending FY 2023 with a projected \$128.9 million in Excess Equity. Projected Excess Equity will be final upon the completion of the FY 2023 ACFR in December 2023.

The Year-End Performance Report does not include any action items for Council consideration regarding the use of these funds; however, it should be noted that \$72.2 million has been programmed to be used in FY 2024 as part of the budget development process. Any authority for the use of the remaining \$56.7 million in excess equity may be requested in subsequent budget monitoring reports in FY 2024 or through the FY 2025 budget development process.

Pension Payment Stabilization Reserve

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

The Fiscal Year 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 previous quarterly monitoring reports, 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 FY 2030.

NON-GENERAL FUNDS

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

Development Services Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 119.6	\$ 121.6	\$ 2.0	1.7%
Personnel Expenditures	53.5	53.0	0.5	0.9%
Non-Personnel Expenditures	53.9	53.5	0.4	0.8%
Expenditures	\$ 107.4	\$ 106.5	\$ 0.9	0.9%
Net Year-End Projection	\$ 12.2	\$ 15.1	\$ 2.9	

Revenues

Revenues in the Development Services fund are expected at \$121.6 million in FY 2023, which represents an increase of \$2.0 million, or 1.7 percent, from the Third Quarter Report. This increase is primarily attributed to billable permit activity as a result of increased permit demand in the last quarter of the fiscal year, as well as the onboarding of recent hires and the procurement of as-needed services to expedite the review of plan checks and address the backlog of inspection reviews—the Third Quarter Report assumed moderate progress in addressing the backlog of billable work and demand for permit activity.

Expenditures

Expenditures are expected at \$106.5 million in FY 2023, which represents a decrease of \$933,000, or 0.9 percent, from the Third Quarter Report. This decrease is primarily comprised of \$567,000 in deferred plan review licenses and network services anticipated to be incurred in FY 2024; and \$486,000 in personnel expenditures associated with pending personnel clearance of candidates who have received and accepted offers of employment—the department anticipates filling these pending positions in early FY 2024. These savings are partially offset by an increase of \$410,000 in contracts and services due to an increase in customer plan checks and inspection services.

Fleet Operations Operating Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 65.8	\$ 62.1	\$ (3.7)	-5.7%
Personnel Expenditures	14.6	14.1	0.5	3.1%
Non-Personnel Expenditures	53.7	51.9	1.9	3.5%
Expenditures	\$ 68.3	\$ 66.0	\$ 2.3	3.4%
Net Year-End Projection	\$ (2.5)	\$ (3.9)	\$ (1.4)	

Revenues

Revenues in the Fleet Operations Operating fund are expected at \$62.1 million in FY 2023, which represents a decrease of \$3.7 million, or 5.7 percent, from the Third Quarter Report. This decrease is primarily comprised of \$2.1 million in reduced fuel billing received from city departments. This includes \$1.6 million related to reduced consumption of unleaded and diesel fuel—while the Third Quarter Report assumed a reduction in fuel expenditures, the corresponding decrease in revenue was not included in the projections; and \$500,000 in fuel billing from the last period of the fiscal year, which was processed in FY 2024. Additionally, a variance of \$1.9 million resulting from approximately \$1.0 million in insurance proceeds and \$792,000 of pool vehicle rental revenue that was recorded in the Fleet Operations Fund and was ultimately reallocated to the Vehicle Replacement Fund.

Expenditures

Expenditures are expected at \$66.0 million in FY 2023, which represents a decrease of \$2.3 million, or 3.4 percent, from the Third Quarter Report. This decrease is primarily comprised of \$1.1 million in supplies and contractual expenditures due to departmental efforts to reduce non-essential spending to focus on core operational needs. Additionally, \$604,000 in personnel expenditures and related fringe benefits due to less than anticipated overtime expenditures than assumed in the Third Quarter Report—the department initially assumed an increase in overtime expenditures to meet repair and maintenance needs for refuse vehicles to maintain regular pick-up service.

Golf Course Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 32.3	\$ 36.9	\$ 4.6	14.4%
Personnel Expenditures	5.9	5.9	0.0	0.2%
Non-Personnel Expenditures	17.2	17.0	0.2	1.3%
Expenditures	\$ 23.1	\$ 22.9	\$ 0.2	1.0%
Net Year-End Projection	\$ 9.2	\$ 14.0	\$ 4.9	

Revenues

Revenues in the Golf Course fund are expected at \$36.9 million in FY 2023, which represents an increase of \$4.6 million, or 14.4 percent, from the Third Quarter Report. Consistent with the Third Quarter Report, this increase is primarily attributed to a continued rise in the number of rounds played at golf courses, combined with the 3 to 5 percent fee increases implemented at Torrey Pines, Balboa Park and Mission Bay Golf Courses on January 1, 2023. While the Third Quarter Report assumed a rise in the number of rounds played at golf courses and impacts from the new fees, the projection did factor in the cancellation of night-golf at Mission Bay Golf Course, due to lighting issues, and impacts from potentially unfavorable weather. However, demand exceeded these expectations as a result of the sustained popularity of the sport.

Expenditures

Expenditures are expected at \$22.9 million in FY 2023, which represents a decrease of \$228,000, or 1.0 percent, from the Third Quarter Report. This decrease is primarily attributed

to reduced water usage in the last quarter of the fiscal year as a result of increased wet weather, subsequently pausing irrigation across golf courses.

Information Technology Fund

<i>in millions</i>				
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 86.1	\$ 84.6	\$ (1.5)	-1.8%
Personnel Expenditures	5.1	5.0	0.1	1.4%
Non-Personnel Expenditures	82.3	78.6	3.6	4.4%
Expenditures	\$ 87.4	\$ 83.7	\$ 3.7	4.2%
Net Year-End Projection	\$ (1.3)	\$ 0.9	\$ 2.2	

Revenues

Revenues in the Information Technology (IT) fund are expected at \$84.6 million in FY 2023, which represents a decrease of \$1.5 million, or 1.8 percent, from the Third Quarter Report. This decrease is comprised of \$700,000 in less than anticipated reimbursable revenue received from city departments for non-discretionary services provided. The fund has experienced a series of challenges, including delays, associated with citywide non-discretionary services support contracts, which are further discussed in the expenditures section below—these expenditures total \$4.0 million of which \$3.3 million was anticipated to be funded with the use of fund balance and the remaining \$700,000 to be reimbursed by client departments. The remaining \$800,000 in reduced revenue is attributed to the department inadvertently assuming reimbursement for non-discretionary services from its own fund.

Expenditures

Expenditures are expected at \$83.7 million in FY 2023, which represents a decrease of \$3.7 million, or 4.2 percent, from the Third Quarter Report. This decrease is primarily attributed to the following:

- \$2.7 million in the procurement of a multi-year network infrastructure licensing and support contract. The Third Quarter Report assumed upfront expenditures associated with a multi-year contract; however, because the City was unable to reach an agreement on a multi-year contract, the department proceeded with a one-year renewal as a short-term solution—the one-year renewal eliminated the upfront costs associated with the remaining two years of the multi-year contract.
- \$2.0 million is the result of delays and resource availability, specifically \$800,000 in delayed server and database projects; \$600,000 in enterprise computer projects as a result of limited resource availability from the City's managed service provider; and \$600,000 related to delays in the cloud application and platform projects; as well as less than anticipated application license requests from City departments.

These decreases are partially offset by \$700,000 in increased cyber security program and tool enhancements to reduce cyber security risks.

PETCO Park Fund

<i>in millions</i>				
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 18.2	\$ 21.5	\$ 3.3	18.0%
Personnel Expenditures	0.0	0.1	(0.0)	-57.6%
Non-Personnel Expenditures	18.1	18.7	(0.6)	-3.3%
Expenditures	\$ 18.2	\$ 18.8	\$ (0.6)	-3.4%
Net Year-End Projection	\$ 0.0	\$ 2.6	\$ 2.6	

Revenues

Revenues in the PETCO Park fund are expected at \$21.5 million in FY 2023, which represents an increase of \$3.3 million, or 18.0 percent, from the Third Quarter Report. This increase is comprised of \$2.7 million in higher than anticipated special event revenue for events held at PETCO Park—the park continues to see an increase in events held, including concerts, graduations, and corporate events. Additionally, \$493,000 is related to increased reimbursements between funds, fees, permits, inspections, and deferred revenue—increases in these revenue sources correspond with increased special events.

Expenditures

Expenditures in the PETCO Park Fund are expected at \$18.8 million in FY 2023, which represents an increase of \$627,000, or 3.4 percent, from the Third Quarter Report. This increase is primarily attributed to \$582,000 in increased city services billed by the Police department for services provided at special events held at PETCO Park; and \$282,000 in the annual installment for the Joint Ballpark Operating Expenses (JBOE), due to a higher than anticipated Consumer Price Index (CPI) adjustment.

Recycling Fund

<i>in millions</i>				
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 33.3	\$ 37.4	\$ 4.1	12.4%
Personnel Expenditures	6.5	6.3	0.2	3.8%
Non-Personnel Expenditures	21.7	22.2	(0.4)	-2.1%
Expenditures	\$ 28.2	\$ 28.4	\$ (0.2)	-0.7%
Net Year-End Projection	\$ 5.1	\$ 9.0	\$ 3.9	

Revenues

Revenues in the Recycling fund are expected at \$37.4 million in FY 2023, which represents an increase of \$4.1 million, or 12.4 percent, from the Third Quarter Report. This increase is comprised of \$2.1 million in increased refuse disposal fees due to higher than anticipated tonnage following the rollout of the Organic Waste Recycling Program. At the time that the third quarter projections were prepared, it was assumed that the rollout of this program would result in reduced tonnage and increased organic waste; however, impacts from the rollout of the program are still materializing. The remaining increase is comprised of \$739,000 in liquidated damages, which are penalties from Franchise Haulers for not meeting diversion requirements, \$633,000 in higher than anticipated interest earnings, and \$405,000 in forfeited refunds from construction permit fees.

Expenditures

Expenditures are expected at \$28.4 million in FY 2023, which represents an increase of \$197,000, or 0.7 percent, from the Third Quarter Report. This increase is primarily the impact of unanticipated recycling processing services.

Refuse Disposal Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 42.0	\$ 44.1	\$ 2.1	5.0%
Personnel Expenditures	9.5	9.8	(0.3)	-3.6%
Non-Personnel Expenditures	36.9	34.7	2.2	5.9%
Expenditures	\$ 46.3	\$ 44.5	\$ 1.8	4.0%
Net Year-End Projection	\$ (4.3)	\$ (0.4)	\$ 3.9	

Revenues

Revenues in the Refuse Disposal fund are expected at \$44.1 million in FY 2023, which represents an increase of \$2.1 million, or 5.0 percent, from the Third Quarter Report. This increase is comprised of \$1.7 million in increased refuse disposal fees due to higher than anticipated tonnage following the rollout of the Organic Waste Recycling Program. At the time that the third quarter projections were prepared, it was assumed that the rollout of this program would result in reduced tonnage and increased organic waste; however, impacts from the rollout of the program are still materializing. The remaining increase is comprised of \$351,000 in higher than anticipated interest earnings.

Expenditures

Expenditures are expected at \$44.5 million in FY 2023, which represents a decrease of \$1.8 million, or 4.0 percent, from the Third Quarter Report. This decrease is comprised of \$1.0 million in contractual expenditures for landfill gas system operations and maintenance due to fewer repairs needed at the Miramar, South Chollas, and Arizona Street landfills, due to improvements from recent capital improvement projects; and \$1.0 million in less than anticipated planning, surveying, monitoring, and grading engineering services to meet stormwater compliance at the North and South Miramar Landfills, in accordance with the State Water Resources Control Board Industrial General Permit and Consent Decree.

Seized Assets – Federal Treasury Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 0.1	\$ 0.1	\$ 0.0	10.4%
Personnel Expenditures	-	-	-	0.0%
Non-Personnel Expenditures	2.6	0.7	1.9	72.0%
Expenditures	\$ 2.6	\$ 0.7	\$ 1.9	72.0%
Net Year-End Projection	\$ (2.6)	\$ (0.7)	\$ 1.9	

Revenues

Revenues in the Seized Assets – Federal Treasury fund are expected at \$75,000 in FY 2023, which remains consistent with the Third Quarter Report.

Expenditures

Expenditures are expected at \$737,000 in FY 2023, which represents a decrease of \$1.9 million, or 72.0 percent, from the Third Quarter Report. This decrease is the result of delays associated with \$1.0 million in equipment and contractual services, including mobile command, unmanned aerial vehicles and crime laboratory equipment, due to issues with equipment delivery as well as the approval of the technologies subjected to the City's Surveillance Ordinance, which paused procurement for some of these sources. Additionally, \$797,000 in reduced expenditures are related to the Headquarters Network Upgrade project due to difficulties that the respective consultant has encountered in providing the necessary number of qualified staff that would be available to work on these upgrades, including required background checks. This has subsequently limited the consultant's ability to make progress on the project—the department is evaluating alternative technologies for this upgrade and the subsequent maintenance.

Sewer Utility Funds

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 513.0	\$ 536.6	\$ 23.5	4.6%
Personnel Expenditures	65.1	64.5	0.6	1.0%
Non-Personnel Expenditures	333.4	336.7	(3.3)	-1.0%
Expenditures	\$ 398.5	\$ 401.2	\$ (2.6)	-0.7%
Net Year-End Projection	\$ 114.5	\$ 135.4	\$ 20.9	

Revenues

Revenues in the Sewer Utility Funds are expected at \$536.6 million, which is an increase of \$23.5 million, or 4.6 percent, from the projections included in the Third Quarter Report. The increase is due to the following:

- \$21.2 million increase in sewer service charges primarily due to prior year adjustments for payments from the participating agencies for sewage processing that are finalized as part of the yearly audit of Metro sewer expenses, as well as a larger than anticipated year-end accrual tied to services for accounts that are mid-billing cycle and have not had an invoice recorded. The amount of the year-end accruals is difficult to estimate prior to the fiscal year-end.
- \$7.9 million increase in revenue from the California Water and Wastewater Arrearage Payment Program. At the time of the third quarter projections, it was not expected to have a budgetary impact.
- \$3.2 million increase in development capacity fee charges due to increased development over the last quarter of the year that exceeded typical averages used in developing the projection.

Offsetting these was a decrease of \$10.4 million in the other revenue category primarily due to a reduced level of reimbursement from Pure Water State Revolving Fund (SRF) loans than anticipated in the Third Quarter Report. The State has been taking in excess of 4–6 months to approve claims submitted by the City, which is slower than anticipated.

Expenditures

Expenditures in the Sewer Utility Funds are expected to end the fiscal year at \$401.2 million, which is an increase of \$2.6 million, or 0.7 percent, from the third quarter projections. This increase is primarily due to the following:

- \$4.9 million in energy and utilities primarily due to an increase in water services and the impact that increased rain has on sewer pumping activities. During wet weather events, water infiltrates the sewer system increasing the amount of sewage flow causing pumps to run at a higher level than normal.
- \$3.1 million increase in contracts and services associated with the previously mentioned wet weather events that occurred during the final quarter of the fiscal year. Consistent with the increased sewage flow, contractual services tied to the wastewater treatment plants experienced a corresponding increase.
- \$1.6 million increase in transfers out due to an unanticipated need to provide funding to maintain the necessary inventory to be able to properly respond to and support daily operations.

Offsetting these increases are savings of \$2.8 million within the information technology category due to a delay in the approval of a contract for a distributed control system. The department had projected the procurement process would be finalized this fiscal year, but now it is anticipated to be awarded in FY 2024. Additionally, \$4.7 million in savings within the contracts and services category in advanced expenditure construction related to the prepayment for East County-Sewer. At the time of the third quarter projection, it was not yet known that accounting protocols would require this to be reclassified as a prepaid asset which does not have a budgetary impact.

State COPS Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 3.0	\$ 3.6	\$ 0.6	19.3%
Personnel Expenditures	-	-	-	0.0%
Non-Personnel Expenditures	5.4	3.5	1.9	35.9%
Expenditures	\$ 5.4	\$ 3.5	\$ 1.9	35.9%
Net Year-End Projection	\$ (2.4)	\$ 0.1	\$ 2.5	

Revenues

Revenues in the State COPS fund are expected at \$3.6 million in FY 2023, which represents an increase of \$587,000, or 19.3 percent, from the Third Quarter Report. This increase is primarily attributed to higher than anticipated revenue from the State of California Vehicle License Fees (VLF).

Expenditures

Expenditures are expected at \$3.5 million in FY 2023, which represents a decrease of \$1.9 million, or 35.9 percent, from the Third Quarter Report. This decrease is primarily comprised of less than anticipated equipment, including body worn cameras and tasers, due to the reissuance of existing equipment, unanticipated attrition, and the decision to pause the purchase of new equipment in anticipation of new upgraded products becoming available in

the near future. Additionally, some information technology contracts, such as ShotSpotter, were not implemented due to being subjected to the City's Surveillance Ordinance.

Underground Surcharge Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	in millions	
				Variance %	
Revenue	\$ 99.1	\$ 96.4	\$ (2.7)	-2.7%	
Personnel Expenditures	1.9	1.9	0.0	0.6%	
Non-Personnel Expenditures	18.5	19.8	(1.3)	-6.8%	
Expenditures	\$ 20.5	\$ 21.7	\$ (1.3)	-6.1%	
Net Year-End Projection	\$ 78.6	\$ 74.7	\$ (3.9)		

Revenues

Revenues in the Underground Surcharge fund are expected at \$96.4 million in FY 2023, which represents a decrease of \$2.7 million, or 2.7 percent, from the Third Quarter Report. This decrease is primarily attributed to \$5.0 million in the transfer of franchise fee revenue to the Underground Surcharge CIP Fund to support the annual allocation to the Utilities Undergrounding Program—this transfer was erroneously unaccounted for in the third quarter projection. This increase is partially offset by \$2.4 million in increased interest earnings gained from available fund balance.

Expenditures

Expenditures are expected at \$21.7 million in FY 2023, which represents an increase of \$1.3 million, or 6.1 percent from the Third Quarter Report. This increase is primarily comprised of \$662,000 in environmental monitoring and engineering services and \$611,000 in increased support for SDG&E construction projects related to the Utilities Undergrounding Program.

Water Utility Operating Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	in millions	
				Variance %	
Revenue	\$ 792.9	\$ 796.7	\$ 3.7	0.5%	
Personnel Expenditures	62.9	62.4	0.5	0.8%	
Non-Personnel Expenditures	550.5	554.9	(4.4)	-0.8%	
Expenditures	\$ 613.4	\$ 617.3	\$ (3.9)	-0.6%	
Net Year-End Projection	\$ 179.5	\$ 179.3	\$ (0.2)		

Revenues

Revenues in the Water Utility Operating Fund are expected at \$796.7 million, which is a decrease of \$3.7 million, or 0.5 percent, from the third quarter projections primarily due to the following:

- \$5.4 million increase in revenue from other agencies associated with payment from the San Diego County Water Authority related to the Lake Hodges Emergency Repairs which was not known at the time the third quarter projections were produced.
- \$3.4 million increase in charges for services related to differences between water usage assumptions at the customer group level included in the third quarter projections and

the actuals that occurred at year-end. Customers are grouped based on consumption and the associated costs, such as residential, commercial, and industrial customers, and those costs are determined based on expected water usage. When water usage varies from assumptions, which can be impacted by many factors outside of the department's control, it impacts the bottom-line revenue receipts. Additionally, the year-end accrual to account for customers who were mid-billing cycle was larger than anticipated. The amount of the year-end accrual is difficult to estimate prior to the fiscal year-end.

- \$2.4 million increase in development capacity fee charges due to increased development over the last quarter of the year that exceeded typical averages used in developing the projection.
- \$2.1 million increase in interest and dividends during the final quarter of the fiscal year that exceeded expectations included in the projections.

These increases were offset by a reduction of \$9.4 million in revenue from financing activities, including bond reimbursements and commercial paper proceeds, due to the rate of the construction process and the pace of reimbursement from lenders being different than anticipated for the third quarter projections.

Expenditures

Expenditures in the Water Utility Operating Fund are expected to end the fiscal year at \$617.3 million, which is an increase of \$3.9 million, or 0.6 percent, from the third quarter projections. The primary driver of this was an increase of \$6.0 million in the Supplies category due to the increasing cost of chemicals used in the treatment plants, as well as pipe fittings that are integral to quickly resolving water main breaks. In addition, the use of local water fell below assumptions and required additional water purchases. Also contributing to the increase were approximately \$2.0 million of claims payouts—these payments are difficult to project as claims can take years before they reach settlement. Offsetting these increases were combined savings of \$3.0 million within the Information Technology and Energy and Utilities categories due to a delay in the awarding of a water modeling contract that is now anticipated to occur in FY 2024 and savings in non-discretionary electricity which were projected using a flat increase, but ultimately did not impact the department's facilities as anticipated.

NON-GENERAL FUND RESERVES

The City's Reserve Policy ([Council Policy 100-20](#)) documents the City's approach to establishing and maintaining reserves across City operations. **Table 11: FY 2023 Non-General Fund Reserves** displays each non-General Fund Reserve; the respective FY 2023 Target Level—in accordance with the respective Reserve Policy—and the respective status. Consistent with the Third Quarter Report, all non-General Fund Reserves are on target.

FY 2023 Non-General Fund Reserves				
Table 11			in millions	
Description	Fund Name	Reserve Type	FY 2023 Target	Status
Development Services	Development Services Fund	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

CONCLUSION

The FY 2023 Year-End Performance Report provides the City Council and the public with unaudited revenue and expenditure activity compared to the respective year-end projections included in the FY 2023 Third Quarter Report. General Fund revenues and expenditures are expected to end the fiscal year below the projections included in the Third Quarter report with variances of 0.2 percent and 0.5 percent, respectively. This has increased the estimated positive net projected activity from \$46.1 million to \$52.0 million. This results in the General Fund now anticipated to end the fiscal year with excess equity of \$128.9 million.

As the General Fund Balances and Reserves section of this report notes, the City contributed \$1.5 million to the City's General Fund reserves in FY 2023, which marks the resumption of contributions since the start of the pandemic. While this increased the balance of the General Fund reserves to \$207.1 million, the percentage it represents of the three-year average of operating revenue decreased from 14.9 percent at the end of FY 2022 to 14.3 percent at the end of FY 2023. During FY 2023, the City reevaluated the City's Reserve Policy in light of the impacts that the pandemic and halting of contributions had on the target percentages. The updated reserve policy maintains the goal of achieving 16.7 percent, or two months, of operating revenues, although it is now anticipated to occur by FY 2030. The current reserve balance as of FY 2023 is consistent with the updated reserve policy.

Although the City is anticipated to end the fiscal year with excess equity of \$128.9 million, a large portion of this has already been programmed for use. The development of the FY 2024 Adopted Budget included the use of \$72.2 million of this excess equity to balance. This leaves approximately \$56.7 million which will be critical to address anticipated structural budget deficits that are projected to occur in the coming fiscal years.

The FY 2023 Year-End Performance Report is informational only and does not include any action items for City Council consideration regarding the use of excess equity. Any authority for the use of excess equity is expected to be requested in subsequent budget monitoring reports for FY 2024 or through the FY 2025 budget development process.

Updated projections are anticipated to be completed in November with the release of the Fiscal Year 2025-2029 Five-Year Financial Outlook Report, which will help inform discussions about how to best use these funds. The Department of Finance will also report to the City Council quarterly, in November 2023 and in January 2024, through the release of the First Quarter and the Mid-Year Budget Monitoring reports, with any significant changes as discussed in the Budget and Reserve policies.

ATTACHMENTS

1. General Fund Revenues Comparison
2. General Fund Expenditures Comparison
3. Non-General Funds Comparison
4. Fiscal Year 2023 Charter 39 Report - Period Ending June 30, 2023
5. Year-End Financial Performance Report – Vacancy Status Report
6. Office of the City Attorney – Reporting Requirement in accordance with Section 19 of the Fiscal Year 2023 Appropriation Ordinance
7. Homelessness Strategies and Solutions Department – Fiscal Year 2023 Year-End Performance and Grant Funding Update

General Fund Revenues Comparison

Department	Third Quarter Projection		Unaudited Actuals		Variance	Variance %
General Fund Major Revenues						
Charges for Current Services	\$	27,048,539	\$	28,274,168	\$ 1,225,629	4.5%
Franchise Fees		110,865,444		111,310,577	445,133	0.4%
Interest and Dividends		3,408,893		4,757,486	1,348,593	39.6%
Motor Vehicle License Fees		999		1,415,989	1,414,990	141640.6%
Fines, Forfeitures, and Penalties		9,476,762		14,317,214	4,840,452	51.1%
Other Revenue		2,068		305,262	303,194	14661.2%
Property Tax		715,486,490		721,441,410	5,954,920	0.8%
Property Transfer Tax		11,798,173		11,959,903	161,730	1.4%
Refuse Collector Business Tax		1,470,320		1,524,980	54,660	3.7%
Revenue from Federal and Other Agencies		645,425		197,130	(448,295)	-69.5%
Revenue from Money and Property		5,933,577		5,947,004	13,427	0.2%
Sales Tax		395,729,782		384,732,753	(10,997,029)	-2.8%
Transfers In		199,267,215		191,387,856	(7,879,359)	-4.0%
Transient Occupancy Tax		163,624,884		161,811,341	(1,813,543)	-1.1%
<i>Subtotal Major General Fund Revenues</i>	\$	1,644,758,571	\$	1,639,383,073	\$ (5,375,498)	-0.3%
City Attorney	\$	3,897,024	\$	4,105,272	\$ 208,248	5.3%
City Auditor		347		749	402	115.9%
City Clerk		224,887		255,009	30,122	13.4%
City Planning		3,489,687		3,300,024	(189,663)	-5.4%
City Treasurer		44,536,373		44,048,609	(487,764)	-1.1%
Commission on Police Practices		174		2,772	2,598	1493.1%
Communications		525,263		525,709	446	0.1%
Compliance		339,369		452,666	113,297	33.4%
Council Administration		2,497		6,109	3,612	144.7%
Council District 2 - Community Projects, Programs, and Services		1		1	-	0.0%
Council District 3		5,172		10,320	5,148	99.5%
Council District 3 - Community Projects, Programs, and Services		5,000		5,000	-	0.0%
Council District 4		7,858		19,207	11,349	144.4%
Council District 4 - Community Projects, Programs, and Services		1,482		1,482	-	0.0%
Council District 5		1,390		1,390	-	0.0%
Council District 5 - Community Projects, Programs, and Services		1,812		1,812	-	0.0%
Council District 6		2,415		7,469	5,054	209.3%
Council District 6 - Community Projects, Programs, and Services		1,500		1,500	-	0.0%
Council District 7		-		-	-	0.0%
Council District 7 - Community Projects, Programs, and Services		1,904		1,904	-	0.0%
Council District 8		14,323		24,591	10,268	71.7%
Council District 8 - Community Projects, Programs, and Services		-		-	-	0.0%
Council District 9		28,103		41,499	13,396	47.7%
Council District 9 - Community Projects, Programs, and Services		-		-	-	0.0%

General Fund Revenues Comparison

Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Debt Management	\$ 419,600	\$ 446,559	\$ 26,959	6.4%
Department of Finance	2,051,237	2,094,632	43,395	2.1%
Department of Information Technology	614,005	415,778	(198,227)	-32.3%
Development Services	276,679	253,040	(23,639)	-8.5%
Economic Development	6,597,448	6,774,258	176,810	2.7%
Environmental Services	1,607,568	1,787,452	179,884	11.2%
Ethics Commission	5,330	11,555	6,225	116.8%
Facilities Services	3,916,250	3,731,917	(184,333)	-4.7%
Fire-Rescue	55,568,518	57,412,051	1,843,533	3.3%
Homelessness Strategies & Solutions	612,448	1,604,913	992,465	162.0%
Human Resources	403,803	431,839	28,036	6.9%
Library	2,480,178	3,194,351	714,173	28.8%
Office of Boards & Commissions	14	14	-	0.0%
Office of Emergency Services	1,618,879	1,536,905	(81,974)	-5.1%
Office of Race & Equity	-	3	3	100.0%
Office of the Chief Operating Officer	25,282	45,344	20,062	79.4%
Office of the Mayor	38,759	98,479	59,720	154.1%
Parks and Recreation	55,062,706	56,716,440	1,653,734	3.0%
Performance & Analytics	25,906	852	(25,054)	-96.7%
Personnel	32,432	30,397	(2,035)	-6.3%
Police	49,004,439	47,805,248	(1,199,191)	-2.4%
Public Utilities	1,673,810	1,480,967	(192,843)	-11.5%
Purchasing & Contracting	1,229,600	1,242,267	12,667	1.0%
Real Estate and Airport Management	66,292,922	66,217,087	(75,835)	-0.1%
Stormwater	11,073,106	11,801,207	728,101	6.6%
Sustainability & Mobility	1,460,593	935,065	(525,528)	-36.0%
Transportation	\$ 56,304,088	\$ 53,685,906	\$ (2,618,182)	-4.7%
<i>Subtotal Departmental General Fund Revenues</i>	<i>\$ 371,482,181</i>	<i>\$ 372,567,620</i>	<i>\$ 1,085,439</i>	<i>0.3%</i>
Total General Fund Revenues	\$ 2,016,240,752	\$ 2,011,950,693	\$ (4,290,059)	-0.2%

General Fund Expenditures Comparison

Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
City Attorney	\$ 79,204,475	\$ 77,966,696	\$ 1,237,779	1.6%
City Auditor	4,361,299	4,322,250	39,049	0.9%
City Clerk	6,772,009	6,624,616	147,393	2.2%
City Planning	9,479,467	9,208,075	271,392	2.9%
City Treasurer	19,210,953	18,966,684	244,269	1.3%
Citywide Program Expenditures	232,890,755	228,260,870	4,629,885	2.0%
Commission on Police Practices	922,484	791,820	130,664	14.2%
Communications	5,983,656	5,900,245	83,411	1.4%
Compliance	4,516,605	4,508,841	7,764	0.2%
Council Administration	2,068,690	2,161,898	(93,208)	-4.5%
Council District 1	1,794,496	1,756,200	38,296	2.1%
Council District 1 - Community Projects, Programs and Services	148,851	135,839	13,012	8.7%
Council District 2	1,907,185	1,891,906	15,279	0.8%
Council District 2 - Community Projects, Programs and Services	150,000	147,215	2,785	1.9%
Council District 3	1,856,559	1,906,917	(50,358)	-2.7%
Council District 3 - Community Projects, Programs and Services	149,000	149,000	-	0.0%
Council District 4	1,684,098	1,710,040	(25,942)	-1.5%
Council District 4 - Community Projects, Programs and Services	150,000	147,000	3,000	2.0%
Council District 5	1,787,161	1,789,979	(2,818)	-0.2%
Council District 5 - Community Projects, Programs and Services	150,000	122,608	27,392	18.3%
Council District 6	1,364,303	1,523,266	(158,963)	-11.7%
Council District 6 - Community Projects, Programs and Services	308,197	308,197	-	0.0%
Council District 7	1,783,971	1,817,811	(33,840)	-1.9%
Council District 7 - Community Projects, Programs and Services	150,000	150,000	-	0.0%
Council District 8	1,701,011	1,729,853	(28,842)	-1.7%
Council District 8 - Community Projects, Programs and Services	306,795	259,295	47,500	15.5%
Council District 9	1,701,491	1,692,543	8,948	0.5%
Council District 9 - Community Projects, Programs and Services	150,000	149,500	500	0.3%
Debt Management	2,469,464	2,398,805	70,659	2.9%
Department of Finance	21,833,815	21,788,216	45,599	0.2%
Department of Information Technology	1,781,240	1,702,938	78,302	4.4%
Development Services	10,965,639	10,737,839	227,800	2.1%
Economic Development	15,866,962	15,335,421	531,541	3.3%
Environmental Services	81,207,825	82,933,992	(1,726,167)	-2.1%
Ethics Commission	1,467,594	1,450,173	17,421	1.2%
Facilities Services	26,139,013	24,957,050	1,181,963	4.5%
Fire-Rescue	347,676,431	349,879,032	(2,202,601)	-0.6%
Government Affairs	1,233,642	1,205,653	27,989	2.3%
Homelessness Strategies & Solutions	22,872,713	22,920,182	(47,469)	-0.2%

General Fund Expenditures Comparison

Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Human Resources	\$ 8,461,795	\$ 8,386,745	\$ 75,050	0.9%
Library	67,882,838	67,588,129	294,709	0.4%
Office of Boards & Commissions	862,648	872,989	(10,341)	-1.2%
Office of Emergency Services	3,199,922	3,179,794	20,128	0.6%
Office of Race & Equity	817,784	787,692	30,092	3.7%
Office of the Chief Operating Officer	4,170,768	4,253,792	(83,024)	-2.0%
Office of the Independent Budget Analyst	2,345,084	2,328,461	16,623	0.7%
Office of the Mayor	4,144,492	3,990,301	154,191	3.7%
Parks and Recreation	160,633,487	157,889,539	2,743,948	1.7%
Performance & Analytics	5,222,905	5,031,426	191,479	3.7%
Personnel	13,360,103	13,381,148	(21,045)	-0.2%
Police	592,932,541	588,908,279	4,024,262	0.7%
Public Utilities	2,502,392	2,572,028	(69,636)	-2.8%
Purchasing & Contracting	8,522,661	8,532,211	(9,550)	-0.1%
Estate and Airport Management	6,092,908	5,485,298	607,610	10.0%
Stormwater	70,635,661	70,861,457	(225,796)	-0.3%
Sustainability & Mobility	6,970,635	6,638,506	332,129	4.8%
Transportation	95,218,841	97,835,451	(2,616,610)	-2.7%
Total General Fund Expenditures	\$ 1,970,145,314	\$ 1,959,931,711	\$ 10,213,603	0.5%

Non-General Fund Comparison					
Fund	Revenue/ Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Airports Fund	Revenue	\$ 7,584,834	\$ 7,631,963	\$ 47,129	0.6%
	Expenditures	7,048,742	7,031,329	17,413	0.2%
Central Stores Fund	Revenue	8,744,902	9,044,892	299,990	3.4%
	Expenditures	8,644,059	8,906,343	(262,284)	-3.0%
Concourse and Parking Garages Operating Fund	Revenue	3,353,195	2,652,589	(700,606)	-20.9%
	Expenditures	2,947,863	2,007,711	940,152	31.9%
Development Services Fund	Revenue	119,631,628	121,608,599	1,976,971	1.7%
	Expenditures	107,430,164	106,497,659	932,505	0.9%
Energy Conservation Program Fund	Revenue	7,015,252	7,122,350	107,098	1.5%
	Expenditures	5,727,838	5,582,619	145,219	2.5%
Engineering & Capital Projects Fund	Revenue	131,917,790	131,266,027	(651,763)	-0.5%
	Expenditures	140,834,506	139,671,036	1,163,470	0.8%
Facilities Financing Fund	Revenue	4,148,929	4,369,745	220,816	5.3%
	Expenditures	3,453,013	3,370,965	82,048	2.4%
Fire/EMS Transport Program Fund	Revenue	14,003,142	13,837,771	(165,371)	-1.2%
	Expenditures	11,556,821	11,634,123	(77,302)	-0.7%
Fleet Operations Operating Fund	Revenue	65,847,997	62,120,106	(3,727,891)	-5.7%
	Expenditures	68,345,821	66,029,095	2,316,726	3.4%
GIS Fund	Revenue	5,451,707	5,444,533	(7,174)	-0.1%
	Expenditures	5,203,023	5,219,405	(16,382)	-0.3%
Golf Course Fund	Revenue	32,284,999	36,931,439	4,646,440	14.4%
	Expenditures	23,123,735	22,896,067	227,668	1.0%
Information Technology Fund	Revenue	86,098,313	84,581,926	(1,516,387)	-1.8%
	Expenditures	87,359,932	83,671,285	3,688,647	4.2%
Junior Lifeguard Program Fund	Revenue	815,550	892,908	77,358	9.5%
	Expenditures	929,202	957,153	(27,951)	-3.0%
Local Enforcement Agency Fund	Revenue	1,006,606	1,043,123	36,517	3.6%
	Expenditures	952,218	926,187	26,031	2.7%
Los Peñasquitos Canyon Preserve Fund	Revenue	304,288	209,198	(95,090)	-31.3%
	Expenditures	297,394	297,810	(416)	-0.1%
OneSD Support Fund	Revenue	28,301,093	28,366,186	65,093	0.2%
	Expenditures	27,658,535	28,039,741	(381,206)	-1.4%
Parking Meter Operations Fund	Revenue	8,976,907	9,642,843	665,936	7.4%
	Expenditures	9,022,023	9,541,606	(519,583)	-5.8%
Petco Park Fund	Revenue	18,185,410	21,461,170	3,275,760	18.0%
	Expenditures	18,185,162	18,812,060	(626,898)	-3.4%
Publishing Services Fund	Revenue	853,004	1,577,416	724,412	84.9%
	Expenditures	1,586,734	1,575,522	11,212	0.7%

Non-General Fund Comparison					
Fund	Revenue/ Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Recycling Fund	Revenue	\$ 33,284,629	\$ 37,402,068	\$ 4,117,439	12.4%
	Expenditures	28,232,488	28,429,644	(197,156)	-0.7%
Refuse Disposal Fund	Revenue	42,011,865	44,092,792	2,080,927	5.0%
	Expenditures	46,342,141	44,501,088	1,841,053	4.0%
Risk Management Administration Fund	Revenue	14,363,458	13,398,494	(964,964)	-6.7%
	Expenditures	13,912,394	13,329,015	583,379	4.2%
Seized Assets - California Fund	Revenue	90,345	122,400	32,055	35.5%
	Expenditures	499,997	165,647	334,350	66.9%
Seized Assets - Federal DOJ Fund	Revenue	83,077	308,025	224,948	270.8%
	Expenditures	477,760	229,045	248,715	52.1%
Seized Assets - Federal Treasury Fund	Revenue	67,781	74,816	7,035	10.4%
	Expenditures	2,630,108	736,796	1,893,312	72.0%
Sewer Utility Funds	Revenue	513,038,714	536,564,396	23,525,682	4.6%
	Expenditures	398,538,459	401,157,704	(2,619,245)	-0.7%
State COPS	Revenue	3,037,332	3,624,588	587,256	19.3%
	Expenditures	5,422,806	3,476,612	1,946,194	35.9%
Transient Occupancy Tax Fund					
Cultural Affairs	Revenue	\$ 147,697,465	\$ 146,595,694	\$ (1,101,771)	-0.7%
<i>Total Transient Occupancy Tax Fund Revenue</i>		<i>\$ 147,697,465</i>	<i>\$ 146,595,694</i>	<i>\$ (1,101,771)</i>	<i>-0.7%</i>
Cultural Affairs	Expenditures	\$ 2,191,260	\$ 2,108,422	\$ 82,838	3.8%
Special Events & Filming	Expenditures	1,161,201	1,097,143	64,058	5.5%
Special Promotional Programs	Expenditures	130,698,099	130,275,861	422,238	0.3%
<i>Total Transient Occupancy Tax Fund Expenditures</i>		<i>\$ 134,050,560</i>	<i>\$ 133,481,427</i>	<i>\$ (569,133)</i>	<i>-0.4%</i>
Underground Surcharge Fund	Revenue	\$ 99,114,077	\$ 96,438,530	\$ (2,675,547)	-2.7%
	Expenditures	20,479,198	21,731,480	(1,252,282)	-6.1%
Water Utility Operating Fund	Revenue	792,922,354	796,650,965	3,728,611	0.5%
	Expenditures	613,410,276	617,304,719	(3,894,443)	-0.6%
Wireless Communications Technology Fund	Revenue	10,969,374	10,996,422	27,048	0.2%
	Expenditures	10,640,391	10,417,883	222,508	2.1%

The City of
SAN DIEGO

FISCAL YEAR 2023
Financial Performance Report
As of June 2023



October 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 12 (as of June 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 June 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>

<u>Table of Contents</u>	<u>Page</u>
General Fund Summary	3
Schedule 1 – General Fund Revenue Status Report	4
Schedule 2 – General Fund Expenditure Status Report	6
Schedule 2a – Citywide Program Expenditure Status Report	8
Schedule 2b – Council Districts Expenditure Status Report	9
Schedule 3 – Other Budgeted Funds Revenue Status Report	10
Schedule 4 – Other Budgeted Funds Expenditure Status Report	12

General Fund Summary								
As of Period 12, Ended June, 2023 (100% 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	\$ 721,441,410	102.2%	\$ 663,142,025	\$ 58,299,385	8.8%	
Sales Taxes	380,244,571	380,244,571	384,732,753	101.2%	375,602,440	9,130,313	2.4%	
Transient Occupancy Taxes	135,181,525	148,065,555	161,811,341	109.3%	136,468,102	25,343,239	18.6%	
Property Transfer Tax	15,492,155	15,492,155	11,959,903	77.2%	17,403,531	(5,443,628)	-31.3%	
Licenses & Permits	56,469,411	56,469,411	46,483,221	82.3%	43,841,784	2,641,437	6.0%	
Fines & Forfeitures	34,472,492	34,472,492	43,572,770	126.4%	30,278,934	13,293,836	43.9%	
Interest & Dividends	3,408,893	3,408,893	5,036,046	147.7%	995,579	4,040,467	405.8%	
Franchises	95,595,494	95,595,494	113,137,573	118.4%	91,403,321	21,734,252	23.8%	
Rents & Concessions	60,476,343	60,476,343	71,514,458	118.3%	70,300,940	1,213,518	1.7%	
Revenues from Other Agencies	5,333,495	7,771,071	7,284,017	93.7%	8,005,310	(721,292)	-9.0%	
Charges for Current Services	203,458,961	201,021,385	201,127,510	100.1%	174,505,566	26,621,944	15.3%	
Other Revenue	2,050,151	2,050,151	3,435,526	167.6%	7,539,203	(4,103,677)	-54.4%	
Transfers	250,377,846	250,377,846	240,414,164	96.0%	189,455,654	50,958,510	26.9%	
Total General Fund Revenue	\$ 1,948,804,916	\$ 1,961,688,946	\$ 2,011,950,692	102.6%	\$ 1,808,942,388	\$ 203,008,304	11.2%	
Expenditures								
Personnel Services	\$ 766,966,468	\$ 768,949,546	\$ 765,313,383	99.5%	\$ 688,326,458	\$ 76,986,925	11.2%	
Total PE	\$ 766,966,468	\$ 768,949,546	\$ 765,313,383	99.5%	\$ 688,326,458	\$ 76,986,925	11.2%	
Fringe Benefits	511,427,776	522,281,247	518,013,967	99.2%	529,880,862	(11,866,895)	-2.2%	
Supplies	38,912,434	39,803,176	37,712,673	94.7%	29,994,779	7,717,894	25.7%	
Contracts & Services ¹	360,922,848	349,454,253	349,319,591	100.0%	291,028,946	58,290,645	20.0%	
Information Technology	61,095,635	59,402,232	58,217,777	98.0%	54,399,107	3,818,670	7.0%	
Energy & Utilities	55,510,820	59,370,507	64,016,368	107.8%	55,555,512	8,460,857	15.2%	
Capital Expenditures	4,704,474	5,501,281	1,680,241	30.5%	1,701,466	(21,225)	-1.2%	
Debt	14,950,193	11,231,084	11,139,964	99.2%	14,165,571	(3,025,607)	-21.4%	
Other Expenditures	5,712,551	5,712,551	4,657,352	81.5%	4,231,342	426,010	10.1%	
Transfers	134,805,551	155,639,403	149,860,395	96.3%	90,948,149	58,912,245	64.8%	
Total NPE	\$ 1,188,042,282	\$ 1,208,395,734	\$ 1,194,618,327	98.9%	\$ 1,071,905,734	\$ 122,712,593	11.4%	
Total General Fund Expenditures	\$ 1,955,008,750	\$ 1,977,345,280	\$ 1,959,931,710	99.1%	\$ 1,760,232,191	\$ 199,699,518	11.3%	
Net Impact	\$ (6,203,834)	\$ (15,656,334)	\$ 52,018,982		\$ 48,710,196	\$ 3,308,786		

¹ Titled as Contracts in prior fiscal years.

Schedule 1

General Fund Revenue Status Report
As of Period 12, Ended June, 2023 (100% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Property Taxes	\$ 721,441,410	\$ 706,243,579	102.2%	\$ 663,142,025	\$ 58,299,385	8.8%
Sales Taxes	384,732,753	380,244,571	101.2%	375,602,440	9,130,313	2.4%
Transient Occupancy Taxes	161,811,341	148,065,555	109.3%	136,468,102	25,343,239	18.6%
Property Transfer Tax	11,959,903	15,492,155	77.2%	17,403,531	(5,443,628)	-31.3%
Licenses & Permits						
Business Taxes	25,906,396	33,254,609	77.9%	29,973,984	(4,067,589)	-13.6%
Rental Unit Taxes	7,671,021	7,284,502	105.3%	7,149,344	521,677	7.3%
Alarm Permit Fees	1,116,407	989,700	112.8%	513,343	603,064	117.5%
Other Licenses and Permits	11,789,397	14,940,600	78.9%	6,205,112	5,584,285	90.0%
Total Licenses & Permits	46,483,221	56,469,411	82.3%	43,841,784	2,641,437	6.0%
Fines & Forfeitures						
Parking Citations	22,553,288	26,364,281	85.5%	23,150,903	(597,616)	-2.6%
Municipal Court	3,032,955	4,210,758	72.0%	3,351,213	(318,258)	-9.5%
Other Fines & Forfeitures	17,974,807	3,847,453	467.2%	3,760,317	14,214,490	378.0%
Negligent Impound	11,720	50,000	23.4%	16,500	(4,780)	-29.0%
Total Fines & Forfeitures	43,572,770	34,472,492	126.4%	30,278,934	13,293,836	43.9%
Interest & Dividends	5,036,046	3,408,893	147.7%	995,579	4,040,467	405.8%
Franchises						
SDG&E	76,225,617	59,042,458	129.1%	55,672,774	20,552,843	36.9%
CATV	11,846,565	12,307,369	96.3%	12,633,063	(786,498)	-6.2%
Refuse Collection	16,189,689	13,622,000	118.8%	13,122,934	3,066,754	23.4%
Other Franchises	8,875,702	10,623,667	83.5%	9,974,549	(1,098,847)	-11.0%
Total Franchises	113,137,573	95,595,494	118.4%	91,403,321	21,734,252	23.8%

Continued on Next Page

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	\$ 38,881,660	\$ 31,763,380	122.4%	\$ 36,240,932	\$ 2,640,728	7.3%
Pueblo Lands	9,816,258	7,697,132	127.5%	8,954,646	861,612	9.6%
Other Rents and Concessions	22,816,540	21,015,831	108.6%	25,105,362	(2,288,822)	-9.1%
Total Rents & Concessions	71,514,458	60,476,343	118.3%	70,300,940	1,213,518	1.7%
Revenue from Other Agencies	7,284,017	7,771,071	93.7%	8,005,310	(721,292)	-9.0%
Charges for Current Services	201,127,510	201,021,385	100.1%	174,505,566	26,621,944	15.3%
Other Revenue	3,435,526	2,050,151	167.6%	7,539,203	(4,103,677)	-54.4%
Transfers	240,414,164	250,377,846	96.0%	189,455,654	50,958,510	26.9%
Total General Fund Revenue	\$ 2,011,950,692	\$ 1,961,688,946	102.6%	\$ 1,808,942,388	\$ 203,008,304	11.2%

Schedule 2

General Fund Department Expenditure Status Report
As of Period 12, Ended June, 2023 (100% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 77,966,696	\$ 78,282,426	99.6%	\$ 69,700,865	\$ 8,265,831	11.9%
City Auditor	4,322,250	4,593,790	94.1%	4,291,491	30,759	0.7%
City Clerk	6,624,616	7,233,662	91.6%	5,901,878	722,738	12.2%
City Council - District 1	1,892,039	2,088,105	90.6%	1,404,121	487,918	34.7%
City Council - District 2	2,039,121	2,166,512	94.1%	1,529,364	509,757	33.3%
City Council - District 3	2,055,917	2,243,521	91.6%	1,432,379	623,538	43.5%
City Council - District 4	1,857,040	2,086,039	89.0%	1,547,418	309,622	20.0%
City Council - District 5	1,912,587	2,188,280	87.4%	1,250,340	662,247	53.0%
City Council - District 6	1,831,463	1,989,253	92.1%	1,111,619	719,844	64.8%
City Council - District 7	1,967,811	2,128,822	92.4%	1,417,256	550,555	38.8%
City Council - District 8	1,989,148	2,253,064	88.3%	1,640,439	348,709	21.3%
City Council - District 9	1,842,043	1,912,653	96.3%	1,259,749	582,294	46.2%
City Treasurer	18,966,684	19,159,260	99.0%	16,802,903	2,163,780	12.9%
Citywide Program Expenditures	228,260,870	233,877,142	97.6%	165,744,239	62,516,631	37.7%
Commission on Police Practices	791,820	1,775,789	44.6%	491,415	300,406	61.1%
Communications	5,900,245	6,159,516	95.8%	5,139,723	760,522	14.8%
Compliance	4,508,841	4,508,841	100.0%	2,103,757	2,405,084	114.3%
Council Administration	2,161,898	2,907,697	74.4%	2,915,856	(753,958)	-25.9%
Debt Management	2,398,805	2,524,198	95.0%	2,255,930	142,875	6.3%
Department of Finance	21,788,216	21,848,159	99.7%	19,906,969	1,881,247	9.5%
Department of Information Technology	1,702,938	1,881,240	90.5%	1,263,608	439,330	34.8%
Development Services	10,737,839	10,827,839	99.2%	8,423,582	2,314,256	27.5%
Economic Development	15,335,421	15,335,421	100.0%	20,767,739	(5,432,318)	-26.2%
Environmental Services	82,933,992	85,254,046	97.3%	57,368,219	25,565,773	44.6%
Ethics Commission	1,450,173	1,525,625	95.1%	1,176,396	273,777	23.3%
Facilities	24,957,050	24,971,063	99.9%	22,225,804	2,731,246	12.3%
Fire-Rescue	349,879,032	350,081,201	99.9%	329,622,885	20,256,148	6.1%
Government Affairs	1,205,653	1,382,616	87.2%	1,170,572	35,081	3.0%
Homelessness Strategies & Solutions	22,920,182	23,064,576	99.4%	9,815,742	13,104,439	133.5%
Human Resources	8,386,745	8,386,745	100.0%	6,677,527	1,709,218	25.6%

Continued on Next Page

Schedule 2 (cont.)

	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Library	\$ 67,588,129	\$ 67,734,507	99.8%	\$ 61,227,682	\$ 6,360,447	10.4%
Mobility ¹	-	-	100.0%	3,058,315	(3,058,315)	-100.0%
Office of Boards & Commissions	872,989	877,091	99.5%	775,816	97,172	12.5%
Office of Emergency Services	3,179,794	3,179,794	100.0%	3,137,221	42,572	1.4%
Office of Race & Equity	787,692	1,070,773	73.6%	228,911	558,781	244.1%
Office of the Chief Operating Officer	4,253,792	4,520,142	94.1%	3,184,184	1,069,609	33.6%
Office of the IBA	2,328,461	2,736,330	85.1%	2,213,049	115,413	5.2%
Office of the Mayor	3,990,301	4,310,787	92.6%	3,308,951	681,350	20.6%
Parks & Recreation	157,889,539	158,297,481	99.7%	128,758,854	29,130,685	22.6%
Performance & Analytics	5,031,426	5,521,838	91.1%	4,603,615	427,812	9.3%
Personnel	13,381,148	13,381,148	100.0%	10,915,165	2,465,983	22.6%
Planning	9,208,075	9,208,075	100.0%	8,197,159	1,010,916	12.3%
Police	588,908,279	589,559,693	99.9%	604,200,010	(15,291,731)	-2.5%
Public Utilities	2,572,028	2,600,621	98.9%	2,761,320	(189,292)	-6.9%
Purchasing & Contracting	8,532,211	8,576,346	99.5%	18,368,795	(9,836,584)	-53.6%
Real Estate & Airport Management	5,485,298	5,485,298	100.0%	5,304,424	180,874	3.4%
Stormwater	70,861,457	71,022,731	99.8%	51,677,296	19,184,161	37.1%
Sustainability & Mobility	6,638,506	6,702,137	99.1%	806,131	5,832,375	723.5%
Transportation	97,835,451	97,923,389	99.9%	81,145,508	16,689,943	20.6%
Total General Fund Expenditures	\$ 1,959,931,710	\$ 1,977,345,280	99.1%	\$ 1,760,232,191	\$ 199,699,518	11.3%

¹ Merged with Sustainability to form Sustainability & Mobility in Fiscal Year 2023

<div> <div>Schedule 2a</div> <div> Citywide Program Expenditure Status Report As of Period 12, Ended June, 2023 (100% Completed) (Unaudited) </div> </div>						
	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Citywide Program Expenditures						
Assessments To Public Property	\$ 1,086,791.77	\$ 1,113,455	97.6%	\$ 957,303	\$ 129,488	13.5%
Citywide Elections	1,789,245	2,287,305	78.2%	442,000	1,347,245	304.8%
Corporate Master Leases Rent	11,892,877	12,608,737	94.3%	22,285,163	(10,392,286)	-46.6%
Deferred Capital Debt Service	28,057,430	27,867,100	100.7%	25,669,687	2,387,743	9.3%
Engineering and Capital Projects	1,756,802	1,740,190	101.0%	867,989	888,812	102.4%
General Fund Reserve	-	1,500,000	0.0%	-	-	100.0%
Insurance	4,131,244	4,193,060	98.5%	3,311,069	820,175	24.8%
Memberships	1,090,730	1,063,762	102.5%	1,064,146	26,584	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	845,458	1,500,000	56.4%	1,272,912	(427,453)	-33.6%
Property Tax Administration	4,996,333	4,457,052	112.1%	4,695,806	300,527	6.4%
Public Liability Claims Xfer-Claims Fund	25,566,991	25,566,991	100.0%	36,473,661	(10,906,670)	-29.9%
Public Use Leases	1,445,160	1,445,160	100.0%	1,582,144	(136,984)	-8.7%
Redistricting Commission	-	-	100.0%	244,805	(244,805)	-100.0%
Special Consulting Services	4,423,480	2,739,469	161.5%	1,916,300	2,507,180	130.8%
Supplemental COLA Benefit	1,009,451	1,536,000	65.7%	1,128,564	(119,113)	-10.6%
Transfer to Capital Improvement Program	71,109,404	74,037,831	96.0%	19,851,494	51,257,910	258.2%
Transfer to Park Improvement Funds	18,881,660	20,043,218	94.2%	16,307,270	2,574,390	15.8%
Transfer to Infrastructure Fund	28,444,223	28,444,223	100.0%	10,000,000	18,444,223	184.4%
Total Citywide Program Expenditures	\$ 228,260,870	\$ 233,877,142	97.6%	\$ 165,744,239	\$ 62,516,631	37.7%

<div> <div>Schedule 2b</div> <div> Council Districts Expenditure Status Report As of Period 12, Ended June, 2023 (100% Completed) (Unaudited) </div> </div>								
	FY23 Actuals ¹	FY23 Adopted Budget	FY23 Current Budget	FY23 Budget Change	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Council District 1	\$ 1,756,200	\$ 1,702,633	\$ 1,952,266	\$ 249,633	90.0%	\$ 1,308,351	\$ 447,849	34.2%
District 1 CPPS	135,839	150,000	135,839	(14,161)	100.0%	95,770	40,069	41.8%
Total Council District 1	1,892,039	1,852,633	2,088,105	235,472	90.6%	1,404,121	487,918	34.7%
Council District 2	1,891,906	1,693,581	2,019,297	325,716	93.7%	1,429,411	462,495	32.4%
District 2 CPPS	147,215	150,000	147,215	(2,785)	100.0%	99,953	47,262	47.3%
Total Council District 2	2,039,121	1,843,581	2,166,512	322,931	94.1%	1,529,364	509,757	33.3%
Council District 3	1,906,917	1,648,563	2,094,521	445,958	91.0%	1,334,379	572,538	42.9%
District 3 CPPS	149,000	150,000	149,000	(1,000)	100.0%	98,000	51,000	52.0%
Total Council District 3	2,055,917	1,798,563	2,243,521	444,958	91.6%	1,432,379	623,538	43.5%
Council District 4	1,710,040	1,841,981	1,939,039	97,058	88.2%	1,450,418	259,622	17.9%
District 4 CPPS	147,000	150,000	147,000	(3,000)	100.0%	97,000	50,000	51.5%
Total Council District 4	1,857,040	1,991,981	2,086,039	94,058	89.0%	1,547,418	309,622	20.0%
Council District 5	1,789,979	1,656,622	2,065,672	409,050	86.7%	1,156,340	633,639	54.8%
District 5 CPPS	122,608	150,000	122,608	(27,392)	100.0%	94,000	28,608	30.4%
Total Council District 5	1,912,587	1,806,622	2,188,280	381,658	87.4%	1,250,340	662,247	53.0%
Council District 6	1,523,266	1,538,659	1,681,056	142,397	90.6%	1,019,821	503,445	49.4%
District 6 CPPS	308,197	326,972	308,197	(18,775)	100.0%	91,798	216,399	235.7%
Total Council District 6	1,831,463	1,865,631	1,989,253	123,622	92.1%	1,111,619	719,844	64.8%
Council District 7	1,817,811	1,684,357	1,978,822	294,465	91.9%	1,348,256	469,555	34.8%
District 7 CPPS	150,000	150,000	150,000	-	100.0%	69,000	81,000	117.4%
Total Council District 7	1,967,811	1,834,357	2,128,822	294,465	92.4%	1,417,256	550,555	38.8%
Council District 8	1,729,853	1,918,741	1,993,769	75,028	86.8%	1,545,439	184,414	11.9%
District 8 CPPS	259,295	306,795	259,295	(47,500)	100.0%	95,000	164,295	172.9%
Total Council District 8	1,989,148	2,225,536	2,253,064	27,528	88.3%	1,640,439	348,709	21.3%
Council District 9	1,692,543	1,489,794	1,763,153	273,359	96.0%	1,159,749	532,794	45.9%
District 9 CPPS	149,500	150,000	149,500	(500)	100.0%	100,000	49,500	49.5%
Total Council District 9	1,842,043	1,639,794	1,912,653	272,859	96.3%	1,259,749	582,294	46.2%
Total Council Districts	\$ 17,387,170	\$ 16,858,698	\$ 19,056,249	\$ 2,197,551	91.2%	\$ 12,592,687	\$ 4,794,484	38.1%

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 12, Ended June, 2023 (100% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Airports Fund	\$ 7,631,963	\$ 7,103,341	107.4%	\$ 6,961,320	\$ 670,643	9.6%
Automated Refuse Container Fund	1,567,853	1,600,000	98.0%	1,608,809	(40,955)	-2.5%
Capital Outlay - Misc Revenue	246,592	-	100.0%	358,204	(111,612)	-31.2%
Central Stores Internal Service Fund	9,044,892	8,744,902	103.4%	6,714,974	2,329,918	34.7%
Climate Equity Fund	10,385,046	7,404,246	140.3%	7,069,444	3,315,602	46.9%
Community Equity Fund	50,800	-	100.0%	23,550	27,250	115.7%
Concourse and Parking Garages Operating Fund	2,652,589	2,521,718	105.2%	1,848,693	803,896	43.5%
Convention Center Expansion Funds	13,369,126	13,343,976	100.2%	23,227,500	(9,858,374)	-42.4%
Development Services Fund	121,608,599	105,346,119	115.4%	103,901,108	17,707,491	17.0%
Energy Conservation Program Fund	7,122,350	5,644,231	126.2%	5,096,708	2,025,641	39.7%
Energy Independence Fund	2,208,442	-	100.0%	-	2,208,442	100.0%
Engineering and Capital Projects	131,266,027	136,819,545	95.9%	115,873,536	15,392,491	13.3%
Environmental Growth Fund 1/3	9,555,656	7,640,516	125.1%	7,091,633	2,464,023	34.7%
Environmental Growth Fund 2/3	19,595,912	16,277,541	120.4%	14,690,113	4,905,799	33.4%
Facilities Financing Fund	4,369,745	3,495,477	125.0%	3,505,660	864,085	24.6%
Fire/Emergency Medical Services Fund	13,837,771	11,664,876	118.6%	11,893,396	1,944,376	16.3%
Fire and Lifeguard Facilities Fund	1,398,383	1,411,169	99.1%	1,392,560	5,823	0.4%
Fleet Operations	158,038,760	151,813,048	104.1%	117,850,803	40,187,957	34.1%
Gas Tax Fund	35,197,917	41,323,241	85.2%	30,025,781	5,172,136	17.2%
General Plan Maintenance Fund	4,397,795	3,599,826	122.2%	3,665,721	732,073	20.0%
GIS Fund	5,444,533	5,355,665	101.7%	4,621,510	823,022	17.8%
Golf Course Fund	36,931,439	24,333,677	151.8%	32,929,968	4,001,470	12.2%
Information Technology Fund	84,581,926	85,355,648	99.1%	83,428,073	1,153,854	1.4%
Infrastructure Fund	28,444,223	28,444,223	100.0%	10,000,065	18,444,158	184.4%
Junior Lifeguard Program Fund	892,908	942,900	94.7%	933,735	(40,827)	-4.4%
Local Enforcement Agency Fund	1,043,123	1,121,293	93.0%	718,943	324,180	45.1%
Long Range Property Management Fund	2,998,892	35,806,506	8.4%	1,524,296	1,474,596	96.7%
Los Penasquitos Canyon Preserve Fund	209,198	196,000	106.7%	272,323	(63,124)	-23.2%
Low-Moderate Income Housing Asset Fund	7,987,999	7,072,934	112.9%	7,728,981	259,018	3.4%
Maintenance Assessment District (MAD) Funds	30,819,851	29,411,677	104.8%	27,872,066	2,947,785	10.6%
Mission Bay/Balboa Park Improvement Fund	1,410,592	1,410,691	100.0%	1,848,688	(438,096)	-23.7%
Mission Bay Improvement Fund	12,801,956	7,646,197	167.4%	10,843,520	1,958,436	18.1%
New Convention Facility Fund	2,655,000	2,655,000	100.0%	-	2,655,000	100.0%
OneSD Support Fund	28,366,186	27,787,305	102.1%	25,444,904	2,921,283	11.5%

Continued on Next Page

Schedule 3 (cont.)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Parking Meter Operations	\$ 9,642,843	\$ 9,642,843	100.0%	\$ 8,879,409	\$ 763,434	8.6%
PETCO Park Fund	21,461,170	18,813,030	114.1%	17,845,440	3,615,731	20.3%
Public Art Fund	1,559,301	85,000	1834.5%	794,957	764,344	96.1%
Public Safety Services & Debt Service Fund	12,867,125	12,853,011	100.1%	12,294,015	573,110	4.7%
Publishing Services Internal Fund	1,577,416	1,640,551	96.2%	1,586,075	(8,659)	-0.5%
Recycling Fund	37,361,045	27,250,760	137.1%	29,722,460	7,638,585	25.7%
Refuse Disposal Fund	44,092,792	40,362,567	109.2%	43,977,933	114,859	0.3%
Refuse Disposal - Miramar Clousure	554,683	50,000	1109.4%	257,140	297,543	115.7%
Regional Park Improvements Fund	6,814,165	4,117,183	165.5%	5,774,310	1,039,855	18.0%
Risk Management Administration Fund	13,398,494	14,122,276	94.9%	11,617,278	1,781,216	15.3%
Road Maintenance & Rehabilitation	31,851,153	32,164,043	99.0%	28,742,749	3,108,404	10.8%
Seized and Forfeited Assets Funds	525,778	664,123	79.2%	693,727	(167,949)	-24.2%
State COPS	3,624,588	3,000,000	120.8%	3,575,033	49,555	1.4%
Storm Drain Fund	5,367,903	5,700,000	94.2%	5,232,373	135,530	2.6%
Successor Agency Admin & Project Fund	1,608,792	1,934,326	83.2%	1,327,372	281,420	21.2%
Transient Occupancy Tax Fund	146,595,694	124,279,487	118.0%	124,676,427	21,919,267	17.6%
TOT - Major Events Revolving FD	457,247	403,253	113.4%	108,729	348,519	320.5%
TransNet Extension Funds	53,687,073	47,668,000	112.6%	47,406,443	6,280,630	13.2%
Trolley Extension Reserve Fund	1,063,318	1,060,875	100.2%	1,062,601	717	0.1%
Underground Surcharge Fund	96,438,530	79,539,423	121.2%	68,001,100	28,437,431	41.8%
Wastewater Department Funds	537,353,880	708,017,933	75.9%	554,818,490	(17,464,611)	-3.1%
Water Department Funds	796,639,438	1,167,152,877	68.3%	831,027,174	(34,387,736)	-4.1%
Wireless Communication Technology Fund	10,996,422	10,252,941	107.3%	8,716,700	2,279,722	26.2%
Zoological Exhibits Maintenance Fund	18,395,390	18,345,589	100.3%	16,821,973	1,573,417	9.4%

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 12, Ended June, 2023 (100% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Airports Fund	\$ 7,031,329	\$ 9,485,826	74.1%	\$ 6,325,789	\$ 705,540	11.2%
Automated Refuse Container Fund	1,510,062	1,952,906	77.3%	1,296,834	213,228	16.4%
Capital Outlay - Misc Revenue	7,306,321	7,306,322	100.0%	4,046,336	3,259,985	80.6%
Central Stores Internal Service Fund	8,906,343	8,656,896	102.9%	6,577,277	2,329,066	35.4%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	2,007,711	2,724,454	73.7%	2,038,386	(30,675)	-1.5%
Convention Center Expansion Funds	12,979,032	13,343,976	97.3%	23,229,962	(10,250,930)	-44.1%
Development Services Fund	106,497,659	110,258,169	96.6%	88,032,023	18,465,637	21.0%
Energy Conservation Program Fund	5,582,619	5,881,724	94.9%	4,982,280	600,339	12.0%
Engineering and Capital Projects	139,671,036	141,635,641	98.6%	126,259,172	13,411,864	10.6%
Environmental Growth Fund 1/3	6,528,111	6,958,655	93.8%	5,161,136	1,366,975	26.5%
Environmental Growth Fund 2/3	15,402,505	15,233,137	101.1%	13,477,943	1,924,561	14.3%
Facilities Financing Fund	3,370,965	3,517,783	95.8%	2,943,993	426,971	14.5%
Fire/Emergency Medical Services Fund	11,634,123	11,634,123	100.0%	12,876,144	(1,242,021)	-9.6%
Fire and Lifeguard Facilities Fund	1,398,113	1,416,381	98.7%	1,395,147	2,966	0.2%
Fleet Operations	138,957,755	310,035,842	44.8%	99,082,838	39,874,916	40.2%
Gas Tax Fund	29,850,623	37,100,127	80.5%	34,918,413	(5,067,791)	-14.5%
General Plan Maintenance Fund	4,267,906	4,660,000	91.6%	3,954,555	313,351	7.9%
GIS Fund	5,219,405	5,401,145	96.6%	4,631,031	588,374	12.7%
Golf Course Fund	22,896,067	22,852,090	100.2%	20,774,713	2,121,355	10.2%
Information Technology Fund	83,671,285	88,693,539	94.3%	81,143,974	2,527,311	3.1%
Infrastructure Fund	34,947,222	35,491,678	98.5%	7,276,995	27,670,227	380.2%
Junior Lifeguard Program Fund	957,153	947,047	101.1%	992,220	(35,067)	-3.5%
Local Enforcement Agency Fund	926,187	981,266	94.4%	944,229	(18,042)	-1.9%
Long Range Property Management Fund	2,024,979	36,518,934	5.5%	1,004,563	1,020,416	101.6%
Los Penasquitos Canyon Preserve Fund	297,810	300,275	99.2%	290,312	7,498	2.6%
Low-Moderate Income Housing Asset Fund	2,343,363	45,684,026	5.1%	5,484,489	(3,141,126)	-57.3%
Maintenance Assessment District (MAD) Funds	29,770,450	37,769,550	78.8%	26,726,579	3,043,871	11.4%
Mission Bay/Balboa Park Improvement Fund	1,412,684	1,420,313	99.5%	1,871,382	(458,698)	-24.5%
New Convention Facility Fund	2,655,000	2,655,000	100.0%	-	2,655,000	100.0%
OneSD Support Fund	28,039,741	30,367,688	92.3%	24,953,995	3,085,746	12.4%

Continued on Next Page

Schedule 4 (cont.)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Parking Meter Operations	\$ 9,541,606	\$ 9,595,132	99.4%	\$ 8,852,104	\$ 689,503	7.8%
PETCO Park Fund	18,812,060	18,812,239	100.0%	17,912,747	899,313	5.0%
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	126,033	(126,033)	-100.0%
Public Art Fund	248,600	7,038,449	3.5%	441,256	(192,656)	-43.7%
Public Safety Services & Debt Service Fund	12,868,011	12,868,011	100.0%	12,197,870	670,141	5.5%
Publishing Services Internal Fund	1,575,522	1,714,930	91.9%	1,670,046	(94,523)	-5.7%
Recycling Fund	28,429,644	27,608,649	103.0%	26,073,712	2,355,932	9.0%
Refuse Disposal Fund	44,501,088	47,152,214	94.4%	41,301,345	3,199,743	7.7%
Risk Management Administration Fund	13,329,015	13,983,274	95.3%	12,308,064	1,020,951	8.3%
Road Maintenance & Rehabilitation	15,737,606	61,831,333	25.5%	10,631,706	5,105,901	48.0%
Seized and Forfeited Assets Funds	1,131,487	3,859,765	29.3%	1,149,083	(17,596)	-1.5%
State COPS	3,476,612	5,565,366	62.5%	5,651,387	(2,174,775)	-38.5%
Storm Drain Fund	5,250,004	5,700,000	92.1%	5,485,274	(235,271)	-4.3%
Successor Agency Admin & Project Fund	1,608,792	1,934,326	83.2%	1,327,372	281,420	21.2%
Transient Occupancy Tax Fund	133,481,427	133,900,563	99.7%	108,231,114	25,250,313	23.3%
TOT - Major Events Revolving FD	450,359	687,820	65.5%	95,325	355,034	372.4%
TransNet Extension Funds	22,681,756	24,019,771	94.4%	18,230,721	4,451,036	24.4%
Trolley Extension Reserve Fund	1,061,530	1,063,875	99.8%	1,062,030	(500)	0.0%
Underground Surcharge Fund	16,901,679	93,042,262	18.2%	14,804,670	2,097,009	14.2%
Wastewater Department Funds	401,825,463	418,989,205	95.9%	366,720,991	35,104,472	9.6%
Water Department Funds	617,414,917	638,692,577	96.7%	595,416,295	21,998,622	3.7%
Wireless Communication Technology Fund	10,417,883	10,767,355	96.8%	9,801,954	615,928	6.3%
Zoological Exhibits Maintenance Fund	18,345,588	18,345,589	100.0%	16,548,223	1,797,365	10.9%

Fiscal Year 2023 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2023)

Attachment 5

Department Name	Fund Name	Job Classification	Sum of FTE
Airports	Airports Enterprise Fund	Airport Operations Assistant	1.00
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			8.00
City Attorney	General Fund	Administrative Aide 2	1.00
City Attorney	General Fund	City Attorney Investigator	1.00
City Attorney	General Fund	Clerical Assistant 2	4.00
City Attorney	General Fund	Court Support Clerk 1	5.00
City Attorney	General Fund	Court Support Clerk 2	4.00
City Attorney	General Fund	Deputy City Attorney	13.50
City Attorney	General Fund	Legal Secretary 1	1.00
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			33.50
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 2	1.00
City Clerk	General Fund	Information Systems Analyst 3	1.00
City Clerk Total			6.00
City Treasurer	General Fund	Accountant 2	1.00
City Treasurer	General Fund	Accountant 3	3.00
City Treasurer	General Fund	Accountant Trainee	1.00
City Treasurer	General Fund	Administrative Aide 1	1.00
City Treasurer	General Fund	Administrative Aide 2	2.00
City Treasurer	General Fund	Assistant Investment Officer	1.00
City Treasurer	General Fund	Collections Investigator 1	7.00
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	1.00
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 Technician	1.00
City Treasurer Total			24.00
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	Public Information Officer	2.00
Communications	General Fund	Senior Public Information Officer	2.00
Communications	General Fund	Graphic Communications Manager	1.00
Communications Total			5.00
Compliance	General Fund	Associate Engineer-Civil	1.00
Compliance	General Fund	Management Trainee	1.00
Compliance	General Fund	Program Coordinator	1.00
Compliance	General Fund	Safety and Training Manager	1.00
Compliance	General Fund	Safety Representative 2	1.00
Compliance Total			5.00
Council Administration	General Fund	Council Representative 1	1.00
Council Administration Total			1.00
Council District 1	General Fund	Council Representative 1	3.00
Council District 1	General Fund	Council Rep 2 A	2.00
Council District 1 Total			5.00
Council District 2	General Fund	Council Rep 1	4.00
Council District 2 Total			4.00
Council District 3	General Fund	Council Representative 1	3.00
Council District 3 Total			3.00
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 Rep 1	6.00
Council District 6 Total			6.00
Council District 7	General Fund	Council Rep 1	4.00
Council District 7	General Fund	Council Representative 2A	1.00
Council District 7 Total			5.00
Council District 8	General Fund	Council Representative 1	7.00
Council District 8 Total			7.00
Council District 9	General Fund	Council Representative 1	5.00
Council District 9 Total			5.00
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	Administrative Aide 2	2.00
Department of Finance	General Fund	Finance Analyst 1	1.00
Department of Finance	General Fund	Finance Analyst 2	2.00
Department of Finance	General Fund	Finance Analyst 3	2.00
Department of Finance	General Fund	Financial Operations Manager	1.00
Department of Finance	General Fund	Payroll Specialist 2	1.00
Department of Finance Total			10.00
Development Services	General Fund	Administrative Aide 2	1.00
Development Services	General Fund	Combination Inspector 1	1.00
Development Services	General Fund	Combination Inspector 3	1.00

Fiscal Year 2023 Year-End Financial Performance- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2023)

Attachment 5

Department Name	Fund Name	Job Classification	Sum of FTE
Development Services	General Fund	Police Code Compliance Officer	2.00
Development Services	General Fund	Police Code Compliance Officer Supervisor	1.00
Development Services	General Fund	Senior Zoning Investigator	4.00
Development Services	General Fund	Zoning Investigator 2	2.00
Development Services	Local Enforcement Agency Fund	Hazardous Materials Inspector 3	1.00
Development Services	Planning & Development Revenue Fund	Police Code Compliance Officer	1.00
Development Services	Planning & Development Revenue Fund	Police Code Compliance Officer	5.00
Development Services	Planning & Development Revenue Fund	Administrative Aide 2	2.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Electrical	2.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Traffic	1.00
Development Services	Planning & Development Revenue Fund	Associate Planner	8.00
Development Services	Planning & Development Revenue Fund	Assistant Development Services Director	1.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Civil	22.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Civil	1.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Electrical	3.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Traffic	1.00
Development Services	Planning & Development Revenue Fund	Clerical Assistant 2	1.00
Development Services	Planning & Development Revenue Fund	Combination Inspector 2	1.00
Development Services	Planning & Development Revenue Fund	Electrical Inspector 1	1.00
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	3.00
Development Services	Planning & Development Revenue Fund	Junior Planner	1.00
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	1.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 3	4.00
Development Services	Planning & Development Revenue Fund	Program Coordinator	1.00
Development Services	Planning & Development Revenue Fund	Public Information Clerk	4.00
Development Services	Planning & Development Revenue Fund	Senior Civil Engineer	1.00
Development Services	Planning & Development Revenue Fund	Senior Clerk/Typist	2.00
Development Services	Planning & Development Revenue Fund	Senior Life Safety Inspector	1.00
Development Services	Planning & Development Revenue Fund	Structural Engineering Associate	1.00
Development Services	Planning & Development Revenue Fund	Structural Inspector 2	2.00
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	Planning & Development Revenue Fund	Development Services Technician	6.00
Development Services Total			96.75
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 3	2.00
Economic Development	General Fund	Program Manager	1.00
Economic Development	General Fund	Senior Management Analyst	2.00
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	Administrative Aide 1	9.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	5.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Planner	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Deputy Director	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	26.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Traffic	2.00
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	Executive Assistant	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	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Technician	1.00
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 Assistant	11.00
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	17.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	7.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	12.00
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	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 Public Information Officer	1.00
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	Supervising Public Information Officer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Training Supervisor	1.00
Engineering & Capital Projects Total			138.50
Environmental Services	General Fund	Account Clerk	0.35
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	1.00
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 Program Manager	0.45

Fiscal Year 2023 Year-End Financial Performance- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2023)

Attachment 5

Department Name	Fund Name	Job Classification	Sum of FTE
Environmental Services	General Fund	Heavy Truck Driver 1	1.00
Environmental Services	General Fund	Heavy Truck Driver 2	1.00
Environmental Services	General Fund	Information Systems Analyst 3	0.76
Environmental Services	General Fund	Sanitation Driver 1	2.00
Environmental Services	General Fund	Sanitation Driver 2	7.00
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			27.11
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	Information Systems Analyst 3	0.56
Environmental Services	Recycling Enterprise Fund	Recycling Specialist 2	2.00
Environmental Services	Recycling Enterprise Fund	Sanitation Driver 1	1.00
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			8.09
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	5.00
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	5.00
Environmental Services	Refuse Disposal Enterprise Fund	Landfill Equipment Operator	3.00
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 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 2	4.00
Refuse Disposal Enterprise Fund Total			35.80
Environmental Services Total			71.00
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	5.00
Facilities Services	General Fund	Building Supervisor	1.00
Facilities Services	General Fund	Carpenter	4.00
Facilities Services	General Fund	Custodian 1	1.00
Facilities Services	General Fund	Custodian 2	2.00
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 2	1.00
Facilities Services	General Fund	Roofer	1.00
Facilities Services	General Fund	Senior Building Maintenance Supervisor	1.00
Facilities Services	General Fund	Senior Locksmith	1.00
Facilities Services Total			36.00
Fire-Rescue	General Fund	Administrative Aide 1	1.00
Fire-Rescue	General Fund	Administrative Aide 2	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	1.00
Fire-Rescue	General Fund	Dispatcher 2	1.00
Fire-Rescue	General Fund	Fire Captain	35.00
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	5.00
Fire-Rescue	General Fund	Fire Fighter 2	25.00
Fire-Rescue	General Fund	Information Systems Analyst 2	3.00
Fire-Rescue	General Fund	Lifeguard 2	1.00
Fire-Rescue	General Fund	Paramedic Coordinator	1.00
Fire-Rescue	General Fund	Payroll Specialist 2	1.00
Fire-Rescue	General Fund	Project Assistant	1.00
Fire-Rescue Total			107.00
General Services	Fleet Operations Operating Fund	Apprentice 2-Fleet Technician	1.00
General Services	Fleet Operations Operating Fund	Assistant Fleet Technician	9.00
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 Repair 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	Payroll Specialist 2	1.00
General Services	Fleet Operations Operating Fund	Storekeeper 1	2.00
General Services	Fleet Operations Operating Fund	Training Supervisor	1.00
General Services Total			44.00

Fiscal Year 2023 Year-End Financial Performance- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2023)

Attachment 5

Department Name	Fund Name	Job Classification	Sum of FTE
Homelessness Strategies & Solutions	General Fund	Community Development Specialist 3	1.00
Homelessness Strategies & Solutions	General Fund	Senior Management Analyst	1.00
Homelessness Strategies & Solutions Total			2.00
Human Resources	General Fund	Associate Department Human Resources Analyst	3.00
Human Resources	General Fund	Assistant Deputy Director	1.00
Human Resources	General Fund	Program Coordinator	3.00
Human Resources	General Fund	Supervising Department Human Resources Analyst	3.00
Human Resources Total			10.00
Information Technology	Information Technology Fund	Administrative Aide 2	1.00
Information Technology	Information Technology Fund	Program Manager	4.00
Information Technology	Information Technology Fund	Supervising Management Analyst	1.00
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	Communications Technician	6.00
Information Technology	Wireless Communications Technology Fund	Equipment Technician 1	1.00
Information Technology	Wireless Communications Technology Fund	Equipment Technician 2	1.00
Information Technology Total			23.00
Library	General Fund	Account Clerk	1.00
Library	General Fund	Arts Management Associate	1.00
Library	General Fund	Associate Management Analyst	1.00
Library	General Fund	Information Systems Analyst 2	1.00
Library	General Fund	Librarian 1	2.50
Library	General Fund	Librarian 2	3.50
Library	General Fund	Librarian 3	2.00
Library	General Fund	Librarian 4	2.00
Library	General Fund	Library Assistant 1	13.50
Library	General Fund	Library Assistant 2	4.00
Library	General Fund	Library Assistant 3	11.00
Library	General Fund	Library Technician	1.00
Library	General Fund	Literacy Tutor/Learner Coordinator	3.00
Library	General Fund	Payroll Specialist 2	1.50
Library	General Fund	Senior Management Analyst	1.00
Library Total			49.00
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	1.00
Office of Race & Equity	General Fund	Program Manager	1.00
Office of Race & Equity Total			2.00
Office of the City Auditor	General Fund	Performance Auditor	1.00
Office of the City Auditor Total			1.00
Office of the COO	General Fund	Executive Assistant	1.00
Office of the COO	General Fund	Finance Analyst 2	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 Total			1.00
Parks & Recreation	General Fund	Account Clerk	2.00
Parks & Recreation	General Fund	Aquatics Technician 2	1.00
Parks & Recreation	General Fund	Area Manager 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	1.50
Parks & Recreation	General Fund	Custodian 3	1.00
Parks & Recreation	General Fund	District Manager	1.00
Parks & Recreation	General Fund	Electrician	1.00
Parks & Recreation	General Fund	Equipment Operator 1	4.00
Parks & Recreation	General Fund	Equipment Operator 2	1.00
Parks & Recreation	General Fund	Equipment Technician 1	4.00
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 Supervisor	1.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 1	3.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 2	28.00
Parks & Recreation	General Fund	Heavy Truck Driver 1	2.00
Parks & Recreation	General Fund	Horticulturist	1.00
Parks & Recreation	General Fund	Information Systems Analyst 2	1.00
Parks & Recreation	General Fund	Irrigation Specialist	2.00
Parks & Recreation	General Fund	Laborer	4.00
Parks & Recreation	General Fund	Nursery Gardener	1.00
Parks & Recreation	General Fund	Park Designer	4.00
Parks & Recreation	General Fund	Park Ranger	13.00
Parks & Recreation	General Fund	Payroll Supervisor	1.00
Parks & Recreation	General Fund	Pesticide Applicator	1.00
Parks & Recreation	General Fund	Pool Guard 2	20.00
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	5.00
Parks & Recreation	General Fund	Recreation Leader 1	20.00
Parks & Recreation	General Fund	Recreation Leader 2	16.00
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 Management Analyst	1.00
Parks & Recreation	General Fund	Senior Park Ranger	1.00
Parks & Recreation	General Fund	Swimming Pool Manager 1	5.00
Parks & Recreation	General Fund	Swimming Pool Manager 2	1.00
Parks & Recreation	General Fund	Utility Worker 2	8.00
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	6.00
Parks & Recreation	Golf Course Fund	Golf Operations Assistant	2.00
Parks & Recreation	Golf Course Fund	Pesticide Applicator	1.00
Parks & Recreation	Maintenance Assessment District Fund	Grounds Maintenance Manager	2.00
Parks & Recreation Total			196.50
Performance & Analytics	General Fund	Program Manager	1.00
Performance & Analytics Total			1.00
Personnel	General Fund	Associate Personnel Analyst	1.00
Personnel	General Fund	Executive Assistant	1.00
Personnel	General Fund	Office Support Specialist	1.00
Personnel	General Fund	Personnel Assistant 2	1.00

Fiscal Year 2023 Year-End Financial Performance- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2023)

Attachment 5

Department Name	Fund Name	Job Classification	Sum of FTE
Personnel	General Fund	Test Monitor 2	1.00
Personnel Total			5.00
Planning	General Fund	Associate Planner	2.00
Planning	General Fund	Information Systems Analyst 2	1.00
Planning	General Fund	Information Systems Analyst 4	1.00
Planning	General Fund	Park Designer	2.00
Planning	General Fund	Payroll Specialist 2	1.00
Planning	General Fund	Senior Management Analyst	1.00
Planning	General Fund	Senior Planner	1.00
Planning Total			9.00
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	2.00
Police	General Fund	Clerical Assistant 2	3.00
Police	General Fund	Crime Scene Specialist	3.00
Police	General Fund	Criminalist 1	2.00
Police	General Fund	Criminalist 2	6.00
Police	General Fund	Dispatcher 1	2.00
Police	General Fund	Dispatcher 2	13.00
Police	General Fund	Geographic Information 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 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	Payroll Spec 2	1.00
Police	General Fund	Police Code Compliance Officer	1.00
Police	General Fund	Police Detective	111.00
Police	General Fund	Police Dispatch Supervisor	1.00
Police	General Fund	Police Dispatcher	7.00
Police	General Fund	Police Investigative Service Officer 1	1.00
Police	General Fund	Police Investigative Service Officer 2	1.00
Police	General Fund	Police Officer 1	16.00
Police	General Fund	Police Officer 2	39.00
Police	General Fund	Police Officer 3	2.00
Police	General Fund	Police Property & Evidence Specialist	2.00
Police	General Fund	Police Records Clerk	2.00
Police	General Fund	Police Recruit	12.00
Police	General Fund	Police Sergeant	20.00
Police	General Fund	Police Service Officer 2	1.00
Police	General Fund	Supervising Criminalist	1.00
Police Total			298.00
Public Facilities Planning	Facilities Financing Fund	Associate Planner	1.00
Public Facilities Planning Total			1.00
Public Utilities	Metropolitan Sewer Utility Fund	Account Clerk	1.57
Public Utilities	Metropolitan Sewer Utility Fund	Accountant 3	0.24
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 1	1.74
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 2	1.35
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Civil	1.72
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Electrical	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Associate Management Analyst	2.40
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Chemist	1.76
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Department Director	0.06
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Deputy Director	0.52
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Civil	1.38
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Mechanical	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Management Analyst	0.35
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	2.00
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	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	1.90
Public Utilities	Metropolitan Sewer Utility Fund	Junior Engineer-Civil	0.43
Public Utilities	Metropolitan Sewer Utility Fund	Laboratory Technician	1.95
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	Plant Maintenance Coordinator	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Operator Trainee	1.00
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	10.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 3	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Principal Drafting Aide	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Program Manager	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Project Assistant	0.66
Public Utilities	Metropolitan Sewer Utility Fund	Pump Station Operator Supervisor	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 Clerk/Typist	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Drafting Aide	0.44
Public Utilities	Metropolitan Sewer Utility Fund	Senior Management Analyst	3.48
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	0.60
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	1.17
Public Utilities	Metropolitan Sewer Utility Fund	Trainer	0.60
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Chief Plant Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Operations Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Plant Operator	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Associate Eng-Control Systems	0.35

Fiscal Year 2023 Year-End Financial Performance- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2023)

Attachment 5

Department Name	Fund Name	Job Classification	Sum of FTE
	Metropolitan Sewer Utility Fund Total		82.47
Public Utilities	Municipal Sewer Revenue Fund	Account Clerk	0.83
Public Utilities	Municipal Sewer Revenue Fund	Accountant 3	0.16
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 1	0.55
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 2	1.52
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	1.93
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	0.55
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Civil	1.28
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	6.00
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	5.00
Public Utilities	Municipal Sewer Revenue Fund	Field Representative	5.30
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	0.10
Public Utilities	Municipal Sewer Revenue Fund	Laboratory Technician	1.05
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	Plant Technician 1	1.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Technician 2	2.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Technician 3	1.00
Public Utilities	Municipal Sewer Revenue Fund	Principal Customer Services Representative	1.00
Public Utilities	Municipal Sewer Revenue Fund	Principal Drafting Aide	0.32
Public Utilities	Municipal Sewer Revenue Fund	Principal Engineering Aide	1.00
Public Utilities	Municipal Sewer Revenue Fund	Program Coordinator	0.50
Public Utilities	Municipal Sewer Revenue Fund	Program Manager	0.70
Public Utilities	Municipal Sewer Revenue Fund	Project Assistant	0.96
Public Utilities	Municipal Sewer Revenue Fund	Pump Station Operator Supervisor	1.00
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 Customer Services Representative	1.50
Public Utilities	Municipal Sewer Revenue Fund	Senior Drafting Aide	0.64
Public Utilities	Municipal Sewer Revenue Fund	Senior Engineering Aide	2.00
Public Utilities	Municipal Sewer Revenue Fund	Senior Management Analyst	1.98
Public Utilities	Municipal Sewer Revenue Fund	Stock Clerk	0.46
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	1.66
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	5.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Worker	13.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 2	2.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	1.00
Public Utilities	Municipal Sewer Revenue Fund	Associate Eng-Control Systems	0.20
	Municipal Sewer Revenue Fund Total		90.41
Public Utilities	Water Utility Operating Fund	Account Clerk	1.60
Public Utilities	Water Utility Operating Fund	Accountant 3	0.10
Public Utilities	Water Utility Operating Fund	Administrative Aide 1	2.71
Public Utilities	Water Utility Operating Fund	Administrative Aide 2	4.13
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	3.96
Public Utilities	Water Utility Operating Fund	Associate Engineer-Electrical	0.46
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	3.67
Public Utilities	Water Utility Operating Fund	Assistant Chemist	3.14
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	0.93
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	3.34
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	4.46
Public Utilities	Water Utility Operating Fund	Code Compliance Officer	1.00
Public Utilities	Water Utility Operating Fund	Customer Services Representative	7.00
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	1.00
Public Utilities	Water Utility Operating Fund	Equipment Technician 1	1.00
Public Utilities	Water Utility Operating Fund	Field Representative	11.70
Public Utilities	Water Utility Operating Fund	Geographic Info Systems Analyst 2	1.00
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	2.97
Public Utilities	Water Utility Operating Fund	Junior Engineer-Civil	0.57
Public Utilities	Water Utility Operating Fund	Laboratory Technician	1.00
Public Utilities	Water Utility Operating Fund	Laborer	11.00
Public Utilities	Water Utility Operating Fund	Lake Aide 2	2.00
Public Utilities	Water Utility Operating Fund	Office Support Specialist	2.20
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	4.00
Public Utilities	Water Utility Operating Fund	Plant Technician 2	3.00

Fiscal Year 2023 Year-End Financial Performance- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2023)

Attachment 5

Department Name	Fund Name	Job Classification	Sum of FTE
Public Utilities	Water Utility Operating Fund	Plant Tech 4	2.00
Public Utilities	Water Utility Operating Fund	Principal Customer Services Representative	1.00
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	0.95
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	Reservoir Keeper	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 Customer Services Representative	1.50
Public Utilities	Water Utility Operating Fund	Senior Drafting Aide	0.92
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	4.29
Public Utilities	Water Utility Operating Fund	Senior Pure Water Plant Operator	4.50
Public Utilities	Water Utility Operating Fund	Stock Clerk	0.94
Public Utilities	Water Utility Operating Fund	Storekeeper 2	0.47
Public Utilities	Water Utility Operating Fund	Supervising Economist	0.45
Public Utilities	Water Utility Operating Fund	Supervising Management Analyst	1.17
Public Utilities	Water Utility Operating Fund	Trainer	0.94
Public Utilities	Water Utility Operating Fund	Utility Worker 1	1.00
Public Utilities	Water Utility Operating Fund	Water Operations Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Water Plant Operator	6.00
Public Utilities	Water Utility Operating Fund	Water Production Superintendent	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 1	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 2	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	11.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	7.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Welder	1.00
Public Utilities	Water Utility Operating Fund	Associate Eng-Control Systems	0.45
Water Utility Operating Fund Total			164.37
Public Utilities Total			337.25
Purchasing & Contracting	General Fund	Administrative Aide 1	1.00
Purchasing & Contracting	General Fund	Associate Management Analyst	2.00
Purchasing & Contracting	General Fund	Associate Procurement Contracting Officer	1.00
Purchasing & Contracting	General Fund	Assistant Engineer-Civil	4.00
Purchasing & Contracting	General Fund	Management Trainee	3.00
Purchasing & Contracting	General Fund	Program Coordinator	1.00
Purchasing & Contracting	General Fund	Senior Management Analyst	4.00
Purchasing & Contracting	General Fund	Senior Procurement Contracting Officer	2.00
Purchasing & Contracting	General Fund	Supervising Procurement Contracting Officer	1.00
Purchasing & Contracting	Publishing Services Fund	Publishing Specialist 2	1.00
Purchasing & Contracting	Publishing Services Fund	Senior Offset Press Operator	1.00
Purchasing & Contracting	Stores Revolving Fund	Account Clerk	2.00
Purchasing & Contracting	Stores Revolving Fund	Auto Messenger 1	4.00
Purchasing & Contracting	Stores Revolving Fund	Stock Clerk	1.00
Purchasing & Contracting Total			28.00
Real Estate & Airport Management	General Fund	Associate Property Agent	3.00
Real Estate & Airport Management	General Fund	Program Coordinator	1.00
Real Estate & Airport Management	General Fund	Program Manager	2.00
Real Estate & Airport Management	General Fund	Property Agent	6.00
Real Estate & Airport Management	General Fund	Public Information Clerk	1.00
Real Estate & Airport Management	General Fund	Supervising Property Agent	2.00
Real Estate & Airport Management	General Fund	Supervising Property Agent	1.00
Real Estate & Airport Management Total			16.00
Risk Management	Risk Management Administration Fund	Claims Aide	1.00
Risk Management	Risk Management Administration Fund	Claims Clerk	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	Payroll Specialist 1	1.00
Risk Management	Risk Management Administration Fund	Senior Management Analyst	1.00
Risk Management	Risk Management Administration Fund	Senior Workers' Compensation Claims Representative	1.00
Risk Management	Risk Management Administration Fund	Workers' Compensation Claims Aide	1.00
Risk Management	Risk Management Administration Fund	Workers' Compensation Claims Representative 2	1.00
Risk Management Total			9.00
Stormwater	General Fund	Associate Engineer-Civil	1.00
Stormwater	General Fund	Associate Planner	1.00
Stormwater	General Fund	Assistant Deputy Director	1.00
Stormwater	General Fund	Assistant Planner	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 2	2.00
Stormwater	General Fund	Field Representative	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	6.00
Stormwater	General Fund	Payroll Specialist 2	1.00
Stormwater	General Fund	Plant Maintenance Coordinator	1.00
Stormwater	General Fund	Plant Technician 1	3.00
Stormwater	General Fund	Plant Technician 3	1.00
Stormwater	General Fund	Principal Engineering Aide	1.00
Stormwater	General Fund	Public Works Superintendent	2.00
Stormwater	General Fund	Safety Officer	1.00
Stormwater	General Fund	Senior Account Clerk	1.00
Stormwater	General Fund	Senior Civil Engineer	1.00
Stormwater	General Fund	Senior Management Analyst	1.00
Stormwater	General Fund	Senior Planner	4.00
Stormwater	General Fund	Storm Water Compliance Manager	1.00
Stormwater	General Fund	Storm Water Environmental Specialist 2	1.00
Stormwater	General Fund	Storm Water Environmental Specialist 3	1.00
Stormwater	General Fund	Utility Worker 2	10.00
Stormwater Total			54.00
Sustainability & Mobility	Energy Conservation Program Fund	Program Manager	1.00
Sustainability & Mobility	Energy Conservation Program Fund	Senior Management Analyst	2.00
Sustainability & Mobility	General Fund	Senior Planner	1.00
Sustainability & Mobility Total			4.00

Fiscal Year 2023 Year-End Financial Performance- Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2023)

Attachment 5

Department Name	Fund Name	Job Classification	Sum of FTE
Transportation	General Fund	Administrative Aide 1	1.00
Transportation	General Fund	Associate Engineer-Civil	3.00
Transportation	General Fund	Associate Management Analyst	2.00
Transportation	General Fund	Associate Engineer-Civil	2.00
Transportation	General Fund	Assistant Engineer-Traffic	2.00
Transportation	General Fund	Cement Finisher	1.00
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	Equipment Operator 1	1.00
Transportation	General Fund	Equipment Operator 2	7.00
Transportation	General Fund	Executive Assistant	1.00
Transportation	General Fund	Heavy Truck Driver 1	1.00
Transportation	General Fund	Heavy Truck Driver 2	6.00
Transportation	General Fund	Information Systems Analyst 3	1.00
Transportation	General Fund	Junior Engineer-Civil	1.00
Transportation	General Fund	Laborer	3.00
Transportation	General Fund	Office Support Specialist	1.00
Transportation	General Fund	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	1.00
Transportation	General Fund	Safety and Training Manager	1.00
Transportation	General Fund	Safety Officer	2.00
Transportation	General Fund	Senior Management Analyst	2.00
Transportation	General Fund	Traffic Signal Supervisor	1.00
Transportation	General Fund	Traffic Signal Technician 2	8.00
Transportation	General Fund	Tree Trimmer	1.00
Transportation	General Fund	Utility Worker 1	6.00
Transportation	General Fund	Utility Worker 2	5.00
Transportation	Underground Surcharge Fund	Assistant Engineer-Civil	1.00
Transportation	Underground Surcharge Fund	Principal Engineering Aide	1.00
Transportation Total			71.00
Grand Total			1,780.25

Fund Type	FTE
General Fund	1,055.86
Non-General Fund	724.39
Grand Total	1,780.25



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: September 14, 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.

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

- \$270,000 Alcohol & Drug Prosecution Program
- \$65,000 Sexual Assault American Rescue Plan Program

The City Attorney's Office has expended \$847,404 in various grant funds including:

- Alcohol & Drug Prosecution Program
- G.R.I.P Children's Initiative
- CalOES Family Justice Program
- Gun Violence Restraining Order Training Program
- Sexual Assault American Rescue Plan Program

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


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, Principal Accountant, Department of Finance
Olivia Faith-Gutierrez, Finance Analyst, Department of Finance



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: September 27, 2023

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

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

SUBJECT: Fiscal Year 2023 Year-End Performance 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 has expended a total of \$56.8 million on homelessness programs and services overseen by the Department in Fiscal Year 2023. These expenditures include \$22.9 million from the General Fund and \$250,000 from the Low- and Moderate-Income Housing Asset Fund (LMIHAF). In addition, the Department expended \$33.6 million in grant funding in Fiscal Year 2023, 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 funding; and State Family Homelessness Challenge grant funding; and County of San Diego Capital grant funding.

The overall variance from the Fiscal Year 2023 Adopted Budget is 20%, and the variance from the Third Quarter Projection is 7%, driven primarily by Fiscal Year 2023 invoices for grant expenditures that will not be paid until Fiscal Year 2024. The variance from the Fiscal Year 2023 Adopted Budget is 9% when including Fiscal Year 2023 invoices that have been received and will be processed in Fiscal Year 2024. The following table provides a breakdown of the Department's expenditures compared to the Fiscal Year 2023 Adopted Budget and Third Quarter projections by funding source and program.

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

General Fund	FY 2023 Adopted Budget	Third Quarter Projection	Year-End Performance
Homeless Shelters and Services Programs	\$19,496,978	\$17,377,765	\$17,230,710
Coordinated Outreach	3,000,000	2,741,749	2,886,349
PEER Program	250,000	250,000	250,000
Coordination of City Homeless Programs and Services	2,410,629	2,502,788	2,553,122
Total General Fund	\$25,157,607	\$22,872,347	\$22,920,181

Low- to Moderate-Income Housing Asset Fund	FY 2023 Adopted Budget	Third Quarter Projection	Year-End Performance
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	Third Quarter Projection	Year-End Performance
Community Development Block Grant & CDBG CV	\$2,760,756	\$2,240,744	\$1,595,528
Emergency Solutions Grant (ESG)	1,031,565	1,033,226	503,021
Homeless Housing, Assistance and Prevention (HHAP)	41,353,357	34,183,447	30,805,972
Family Homelessness Challenge Grant	-	250,000	-
County of San Diego Capital Grants	-	-	667,219
Encampment Resolution Grant	-	250,000	-
Total Grant Funding	\$45,145,678	\$37,957,417	\$33,571,740
Total Homelessness Budget (All Funding Sources)	\$70,553,285	\$61,079,764	\$56,741,921

**Year-end financial performance table is reflective of expenses presented in City's system of record, SAP, but does not include \$8.0 million of Fiscal Year 2023 program invoices received but not processed until Fiscal Year 2024.*

General Fund Expenditures

A breakdown of General Fund expenditures by category can be seen in the following table below along with detail of significant variances from the Third Quarter Budget Monitoring process.

FY 2023 Homelessness Strategies and Solutions Department General Fund				
in millions				
Category	Adopted Budget	Third Quarter Projection	Year-End Performance	Variance from Adopted Budget
Shelter & Services	\$19.5	\$17.4	\$17.2	\$2.3
Outreach	3.0	2.7	2.9	0.1
PEER Program	0.3	0.3	0.3	-
Coordination	2.4	2.5	2.6	(0.2)
General Fund	\$25.2	\$22.9	\$22.9	\$2.2

Due to rounding totals do not foot.

Homeless Shelters and Services Programs

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 of San Diego. The Department projected that \$17.4 million would be expended by the end of the fiscal year during the Third Quarter Projection. Actual expenditures for the Shelters and Services programs totaled \$17.2 million, with savings of \$147k compared to the Third Quarter Projection largely attributed to the delayed startup and subsequent invoicing at the Rose Canyon Safe Parking lot. Despite this underspending in Fiscal Year 2023, the Department projects \$460k in additional Fiscal Year 2023 expenses to be posted in Fiscal Year 2024 as a result of invoices for several programs being received and processed after the closing of the fiscal year.

Coordinated Street Outreach Program

The Fiscal Year 2023 Adopted Budget included \$2.5 million in the General Fund to support the Coordinated Street Outreach Program in the Homelessness Strategies & Solutions Department, as well as an additional \$500,000 for a multidisciplinary outreach pilot program. Third Quarter projections for outreach anticipated spending \$2.7 million. Total expenditures for Fiscal Year 2023 reflected \$2.9 million with savings of \$114k compared to the Fiscal Year 2023 Adopted Budget, and actual expenditures were \$145k higher than the Third Quarter Projection. The variance from the Fiscal Year 2023 Adopted Budget was driven by previously projected savings in the PATH Coordinated Street Outreach contract in non-personnel categories including staff training and equipment. In addition, there were previously projected savings for the Healthcare in Action Coordinated Outreach Program due to the contract not being executed until April. However, actual spending for this program did not reflect the level of savings originally anticipated during the Third Quarter Projection.

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. The Department expended a total of \$2.6 million. The overage is due to increased energy costs associated with tracking energy to specific shelter and program sites.

Additionally, the Fiscal Year 2023 Adopted Budget included reimbursement revenue of \$393,605 from HHAP grant funds for the administration of the block grants. Revenue for the department totaled \$1.6 million due to increased reimbursements for staff time for HHAP programmatic administration and \$942k received through a legal settlement based on overcharges from United Site Services of CA, Inc.

Grant Funding Expenditures

The Fiscal Year 2023 Adopted Budget included \$45.1 million in grant funding for homelessness shelters and services. At the Third Quarter projection, the Department forecasted grant expenditures totaling \$38.0 million. For Fiscal Year 2023, the Department expended a total of \$33.6 million. This is a variance of \$4.4 million, or 12%, from the Third Quarter Projection, and \$11.6 million, or 26%, from the Fiscal Year 2023 Adopted

Budget. The underspending in Fiscal Year 2023 can be largely attributed to \$7.6 million in Fiscal Year 2023 invoices that will not be paid until Fiscal Year 2024 due to the timing of invoice from service providers. Of this \$7.6 million, \$6.9 million is related to Homeless Housing, Assistance, and Prevention (HHAP) grant funds primarily for Shelters and Services such as the Golden Hall Shelter, Rosecrans Shelter, and the Storage Connect Center in Sherman Heights.

New Grant Funding

Since the Fiscal Year 2023 budget development, the Department has been awarded three new grants of which \$500k was projected to be expended in Fiscal Year 2023 at the Third Quarter Projection. During Fiscal Year 2023, the Department expended a total of \$667K for these three new grants, and program details are as follows:

- **Family Homelessness Challenge Grant:** The project focuses on flexible housing resources for families living in vehicles enrolled in the Safe Parking Program. The Department projected to expend \$250,000 during the Third Quarter Projection, though Fiscal Year 2023 did not include any actual expenditures. The Department projects that \$16K in pending Fiscal Year 2023 invoices will be paid in Fiscal Year 2024.
- **Encampment Resolution Grant:** The project focuses on comprehensive and sustainable resolution of a designated encampment in the downtown E Street corridor. The Department projected to expend \$250,000 during the Third Quarter Projection but did not have any actual expenditures due to the program beginning in late Fiscal Year 2023. These expenditures are projected to be spent in Fiscal Year 2024.
- **County of San Diego Capital Emergency Housing Solutions Grants:** The Department expended \$667,219 on the County of San Diego Capital Emergency Housing Solutions grants for new shelter start-up at Rose Canyon Safe Parking lot and site improvements at the Seniors Landing Bridge Shelter. This amount was not included in the Third Quarter Projection due to anticipated administrative award delays from the funder. The remaining amounts of these grants and site improvement work will be carried out in Fiscal Year 2024.

Homeless Housing, Assistance and Prevention (HHAP) Funding

In Fiscal Year 2023 the Department managed 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 actuals.

Homeless Housing, Assistance and Prevention (HHAP) Funding ¹							<i>in millions</i>
Funding Round	Total Award	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Budget	FY 2023 Actuals	FY 2023 Pending Expenses	Remaining Balance
HHAP Round 1	\$22.5	\$2.6	\$2.9	\$9.8	\$11.2	\$4.7	\$1.1
HHAP Round 2	10.6	0.0	3.2	4.3	4.9	1.2	1.3
HHAP Round 3	27.5	0.0	0.0	27.3	14.6	1.0	11.8
Total	\$60.6	\$2.6	\$6.0	\$41.4	30.8	\$6.9	\$14.2

¹ Table may not foot due to rounding

Expenses include programs administered by the San Diego Housing Commission, as well as activities performed by the Department to implement the City's Community Action Plan on Homelessness. The Department has incorporated the balance of \$14.2 million of HHAP program savings into the Fiscal Year 2024 budget for continued implementation of grant funded shelters and programs. HHAP Round 4 funding is expected to be received in Fiscal Year 2024. The Department will continue to monitor the impacts on Fiscal Year 2024 grant funding and program plans.

Sarah Jarman

Sarah Jarman
Director, Homelessness Strategies & Solutions Department

cc: Eric Dargan, Chief Operating Officer
Paola Avila, Chief of Staff, Office of the Mayor
Kristina Peralá, 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