

The City of  
**SAN DIEGO**  
**FISCAL YEAR 2024**  
**FIRST QUARTER BUDGET**  
**MONITORING REPORT**



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## INTRODUCTION

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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. Quarterly reports are integral to the budget process as they provide transparency to the City of San Diego's (City) budget and finances and deliver critical data for informed decision-making. The Fiscal Year 2024 First Quarter Budget Monitoring Report (First Quarter Report) provides the City Council, and the public, with a first look at the projected fiscal performance for the new fiscal year. The Department of Finance (DoF) produces this report in collaboration with City departments and focuses on the select revenue and expenditure projections listed below. Due to the limited data available, detailed year-end projections for departmental revenues and expenditures are not included in this report, however, will be available in subsequent quarterly budget monitoring reports.

- Major General Fund revenue projections
- American Rescue Plan Act (ARPA) Updates
- Public Safety personnel expenditure projections (staffing, overtime, Neighborhood Policing, and fire season response)
- Status of General Fund balance and reserves
- Select Non-Discretionary expenditures
- Reserve status for select funds per the City's Reserve Policy

The analyses included in this report are based on the most current data available at the time of publication, including three months of actual (unaudited) activity, statistical data and economic analyses from economic consultants, and/or other resources, which are subject to change. DoF and departments will continue to monitor actual revenues and expenditures and will conduct a more detailed review of projections and note any significant changes in the Fiscal Year (FY) 2024 Mid-Year and Third Quarter Budget Monitoring Reports.

In accordance with Section 39 of the City Charter, the First Quarter Report also includes **Attachment 1: Fiscal Year 2024 Charter 39 Report – Period ending September 30, 2023**, which compares unaudited revenue and expenditures against the FY 2024 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, position vacancy data and updates requested by the City Council via Resolution or the Fiscal Year 2024 Appropriation Ordinance. These updates include **Attachment 3: Reporting Requirement in Accordance with Section 19 of the Fiscal Year 2024 Appropriation Ordinance** provided by the Office of the City Attorney and **Attachment 4: Fiscal Year 2024 First Quarter Budget Monitoring Report and Grant Funding Update** provided by the Homelessness Strategies and Solutions Department.

## GENERAL FUND REVENUE

### MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to end the fiscal year at \$1,437.0 million, which represents a decrease of \$4.4 million, or 0.3 percent, from the current budget. This decrease includes reductions of \$16.5 million in sales tax and \$1.4 million in transient occupancy tax revenue, which are partially offset by increases of \$13.2 million in property tax revenue and \$260,000 in franchise fees. **Table 1: FY 2024 Major General Fund Revenue Projections** summarizes the projections by major General Fund revenue category.

FY 2024 Major General Fund Revenue Projections					
<i>Table 1</i>	<i>in millions</i>				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax	\$ 758.6	\$ 758.6	\$ 771.9	\$ 13.2	1.7%
Sales Tax	401.7	401.7	385.2	(16.5)	-4.1%
Transient Occupancy Tax <sup>1</sup>	172.6	172.6	171.2	(1.4)	-0.8%
Franchise Fees <sup>2</sup>	108.5	108.5	108.7	0.3	0.2%
<b>Total</b>	<b>\$ 1,441.4</b>	<b>\$ 1,441.4</b>	<b>\$ 1,437.0</b>	<b>\$ (4.4)</b>	<b>-0.3%</b>

<sup>1</sup>Total City FY 2024 Adopted Budget for transient occupancy tax is \$328.2 million and the projection is \$325.5 million. The balance is budgeted in the Transient Occupancy Tax Fund.

<sup>2</sup>Total City FY 2024 Adopted Budget for franchise fees revenue is \$237.2 million and the projection is \$237.4 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

Projections for major General Fund revenues are based on actual revenue distributions received as of the first quarter, and the most recent economic information available to the City at the time of preparation of this report. While the Fiscal Year 2024 Adopted Budget (FY 2024 Adopted Budget) assumed positive yet moderate growth for major General Fund revenues, due to recent shifts in the local economy, which began in the fourth quarter of FY 2023, the first quarter projection now assumes further conservative growth for sales tax and a slight decrease in transient occupancy tax. These decreases are partially offset by anticipated growth in property tax and franchise fees. Factors supporting the respective decreases in sales tax and transient occupancy tax include a decreasing trend in monthly revenue receipts received in the first quarter of the fiscal year, as well as economic uncertainty and fluctuating consumer confidence. Further detail supporting the first quarter projection for each major General Fund revenue is provided in later sections of this report.

**Table 2: Local Economic Indicators** compares local key economic indicator data as of September 2023 to the same time last fiscal year.

Local Economic Indicators

Table 2

Economic Indicator	September-22	September-23	Change %
City of San Diego Unemployment	2.9%	3.9%	34.5%
City of San Diego Number of Unemployed	21,300	28,600	34.3%
City of San Diego Home Sales (CYTD)	10,865	8,067	-25.8%
City of San Diego Median Home Price	\$825,000	\$862,500	4.5%
San Diego County Foreclosures (CYTD)	169	160	-5.3%
San Diego County Notices of Default (CYTD)	1,511	1,660	9.9%
Consumer Confidence	107.8	103.0	-4.5%

Source: California Employment Development Department, The Conference Board Index of Leading Economic Indicators, HDL Coren & Cone, San Diego County Assessor/Auditor/Recorder's Office

When compared to September 2022, the unemployment rate in the City of San Diego for September 2023 has increased by 1.0 percent, reaching 3.9 percent, and the number of unemployed has grown by approximately 7,300. The unemployment rate has slowly increased over the last year and is now slightly higher than pre-pandemic levels. The Department of Finance will continue to track this indicator as the fiscal year continues.

As of September 2023, the median home price in San Diego was \$862,500, which represents an increase of 4.5 percent from the September 2022 median home price of \$825,000. Conversely, as of September 2023, the number of home sales is down by 25.8 percent when compared to this same time last year. The decrease in home sales is primarily attributed to increasing interest rates approved by the Federal Open Market Committee (FOMC). Over the last 16 months, the FOMC has raised the federal funds rate by more than five percentage points in an effort to help reduce record high inflation. With increasing interest rates and elevated median home prices, housing is becoming less affordable for San Diego residents, and many home buyers are choosing to wait until home prices or interest rates decrease. Rate increases in the federal funds rate during calendar year 2022 have only slightly impacted FY 2024. Any possible future increases are not expected to impact FY 2024 property tax revenues because property tax receipts reflect real estate market trends 12 to 18 months prior. This is due to the delay between when the value of each property is assessed and when property taxes are due from property owners. Foreclosures and notices of default have seen continuous increases when comparing month over month through September 2023 data, which is now reaching normalized growth.

Consumer confidence has fluctuated month-to-month as a result of rising interest rates, high inflation, and geopolitical conflicts impacting the supply chain, which has significantly impacted sales tax receipts. As of September 2023, consumer confidence is reported at 103.0, which is a decrease of 4.5 percent when compared to the September 2022 rate of 107.8. Although consumer confidence has decreased for two consecutive months, it is still above the 85.7 level recorded at the outset of the pandemic.

These local economic indicators are supportive of the overall projection for below-trend revenue growth and reflect a more moderate, albeit softening, economy. The Department of Finance will continue to monitor revenues and economic indicators throughout the fiscal year and will incorporate updates from industry experts and the City's property tax and sales tax

consultants in the upcoming budget monitoring reports. Details on the major components of the City's General Fund FY 2024 Adopted Budget and current projections are provided in the following sections. For information on future fiscal year revenue projections, please reference the Fiscal Year 2025–2029 Five-Year Financial Outlook.

## Property Tax

FY 2024 Property Tax Revenue Projections					
Table 3					in millions
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate	5.64%	5.64%	5.64%	0.0%	0.0%
Property Tax Projection	\$ 758.6	\$ 758.6	\$ 771.9	\$ 13.2	1.7%

As reflected in **Table 3: FY 2024 Property Tax Revenue Projections**, property tax is projected to increase by \$13.2 million, or 1.7 percent, at fiscal year-end. This increase is primarily attributed to an increase in the 1.0% property tax collections and motor vehicle license fees. Higher than anticipated home prices and the number of homes sold in calendar year 2022—fueled by low interest rates in the first half of calendar year 2022—supported a strong real estate market. Property tax growth for FY 2024 is based on real estate activity through calendar year 2022. This is due to a lag between when the County Assessor's Office assesses the property's valuation and when property owners pay the property tax. The assessed value of each property is determined as of January 1st each year; however, the resulting property tax payments based on this assessed valuation are not due from property owners until December and April of the following year. Due to this delay, property tax revenue projections do not fully reflect recent market activity. **Table 4: FY 2024 Property Tax Revenue Projection Details** provides a breakdown of the property tax projection by revenue source.

FY 2024 Property Tax Revenue Projection Details					
Table 4					in millions
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
1.0% Property Tax	\$ 514.4	\$ 514.4	\$ 524.7	\$ 10.3	2.0%
MVLF Backfill	191.4	191.4	194.2	2.8	1.5%
RPTTF Tax Sharing Pass-through Payments	12.0	12.0	12.0	(0.0)	0.0%
RPTTF Residual Property Tax	40.8	40.8	40.9	0.1	0.3%
<b>Total</b>	<b>\$ 758.6</b>	<b>\$ 758.6</b>	<b>\$ 771.9</b>	<b>\$ 13.2</b>	<b>1.7%</b>

The 1.0% property tax collections are projected to increase by \$10.3 million, or 2.0 percent, by fiscal year-end. This is primarily due to a higher than anticipated increase in the number of homes sold and the assessed values of properties based on the most recent apportionment report provided by the County of San Diego in September 2023. However, the property tax collection rate has been revised from 99.1 percent to 98.9 percent for the City's 1.0% property tax revenue. This is a slight decrease from the FY 2024 Adopted Budget and is in line with the collection rate in FY 2023; however, it is offset by the projected increase in collections from the 1.0% property tax.

Additionally, \$2.8 million is attributed to an increase in motor vehicle license fee (MVLF) revenue, based on the most recent calculation and payment schedule provided by the County of San Diego in September 2023.

Lastly, \$126,000 is attributed to an increase in residual property tax revenue received from the Redevelopment Property Tax Trust Fund (RPTTF), which is the City's proportionate share of funds received once all enforceable obligations have been met. This is based on the most recent estimate of the upcoming Recognized Obligation Payment Schedule (ROPS) received from the County of San Diego in October 2023.

The major economic drivers of property tax revenue are home price, home sales, the California Consumer Price Index (CCPI), and foreclosures. The average median home price increased by 13.2 percent from \$749,000 in calendar year 2021 to \$848,000 in calendar year 2022. Partially offsetting the increase in median home prices is a decrease in home sales of 32.6 percent when comparing calendar year 2021 to calendar year 2022—as previously mentioned, property tax receipts in FY 2024 are reflective of the real estate market from calendar year 2022. Additionally, the CCPI limits assessed valuation growth under Proposition 13 which specifies that a property's value may increase at the rate of the CCPI but cannot exceed 2.0 percent per year unless the property is improved or sold to establish a new assessed value. The FY 2024 Adopted Budget projected CCPI growth for assessed valuation to continue over the 2.0 percent limit under Proposition 13. Since the CCPI as of October 2022 was 324.819, a 7.2 percent increase over the October 2021 CCPI of 302.973, the First Quarter Report continues to assume a 2.0 percent CCPI growth for assessed valuation.

Future risks to the property tax revenue projection include changes in interest rates—which could further reduce the number of home sales and potentially decrease median home prices—delinquency rates, refunds, exemptions, and RPTTF residual distributions, the latter of which is largely determined by enforceable obligations to be placed on the upcoming Recognized Obligation Payment Schedule (ROPS), which is subject to the California Department of Finance's approval in April 2024. An update to the projection of the residual property tax distributions will be provided at that time.

## Sales Tax

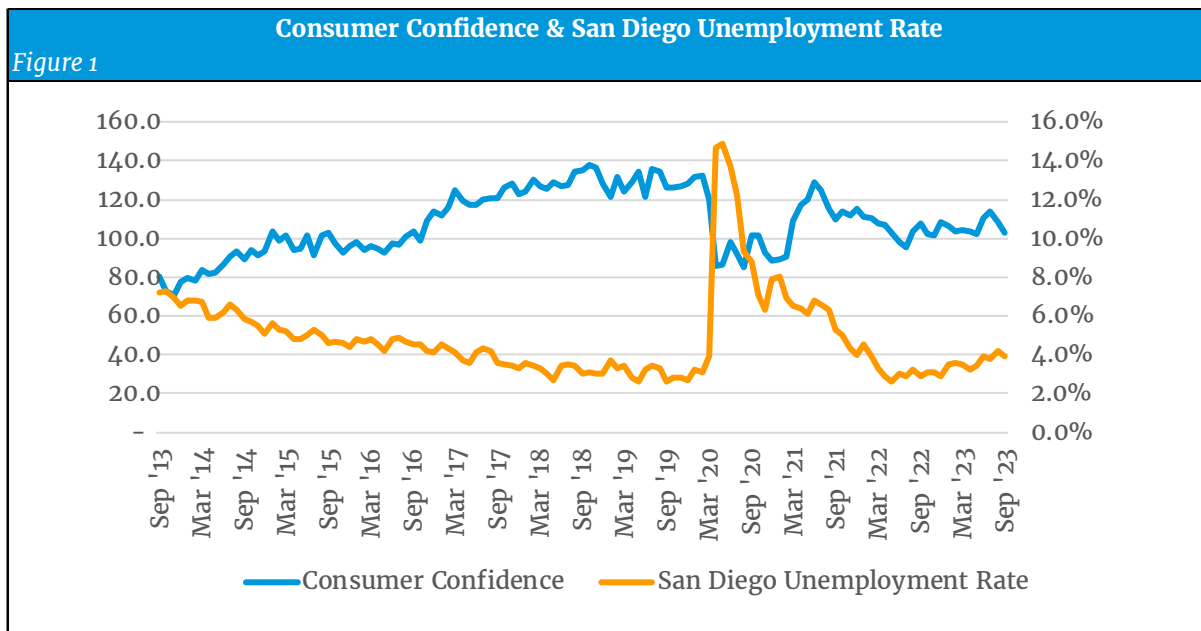
FY 2024 Sales Tax Revenue Projections					
<i>Table 5</i>	<i>in millions</i>				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Sales Tax Growth Rate	1.50%	1.50%	0.20%	-1.30%	N/A
Sales Tax Projection	\$ 401.7	\$ 401.7	\$ 385.2	\$ (16.5)	-4.1%

As displayed in **Table 5: FY 2024 Sales Tax Revenue Projections**, sales tax revenue is projected to decrease by \$16.5 million, or 4.1 percent, at fiscal year-end. Sales tax is levied at 7.75 percent in the City and collected at the point of sale for certain goods and services. Sales tax receipts are allocated to the City by the California Department of Tax and Fee Administration in monthly payments.

The \$16.5 million decrease in sales tax is primarily attributed to a recent trending decline in sales tax receipts collected, which first began in the last quarter of FY 2023. To better align with actual sales tax receipts received through September 2023, the initial 1.50 percent growth rate assumed in the FY 2024 Adopted Budget has now been revised to 0.20 percent. This revision is primarily due to an evolving shift in consumer consumption patterns as consumers respond to prolonged elevated inflation. While the development of the FY 2024 Adopted Budget assumed a slowing of the economy, it did not anticipate consumers to pull back so significantly

on discretionary spending—a trend that has continued since the last quarter of FY 2023. This has materialized in the form of reduced purchase quantity, particularly for goods, as well as a shift towards services, which are generally not subject to sales tax. The San Diego Consumer Price Index (CPI), a metric that measures costs across many consumer items, increased by 4.7 percent—from 350.721 in September 2022 to 367.185 in September 2023—sustaining continued elevated inflation. This level of elevated inflation is consistent with recent economic reports, including the UCLA Anderson Forecast - October 2023 Economic Forecast, which assumes inflation to gradually decline year-over-year, reaching 2.8 percent in Fiscal Year 2026.

Primary economic indicators that drive consumer spending and growth in sales tax receipts include the unemployment rate and consumer confidence. As preliminarily reported by the California Employment Development Department, the September 2023 unemployment rate for the City of San Diego is 3.9 percent, which represents an increase of 1.0 percent when compared to 2.9 percent in September 2022. Moreover, consumer confidence, a measurement of consumers' willingness to spend, was recorded at 103.0 in September 2023, which represents a decrease of 4.5 percent when compared to 107.8 in September 2022. Consumer confidence continues to fluctuate month-to-month as consumers respond to reservations regarding inflation, economic uncertainty, and geopolitical events. These indicators are depicted in **Figure 1: Consumer Confidence & San Diego Unemployment Rate**.



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

## Transient Occupancy Tax (TOT)

FY 2024 Transient Occupancy Tax (TOT) Revenue Projections <sup>1</sup>					
Table 6		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	5.9%	5.9%	5.9%	0.0%	N/A
TOT Projection	\$ 172.6	\$ 172.6	\$ 171.2	\$ (1.4)	-0.8%

<sup>1</sup>Total City FY 2024 Adopted Budget for transient occupancy tax is \$328.2 million and the projection is \$325.5 million. The balance is budgeted in the Transient Occupancy Tax Fund.

As displayed in **Table 6: FY 2024 Transient Occupancy Tax (TOT) Revenue Projections**, TOT revenue is projected to decrease by \$1.4 million, or 0.8 percent, by fiscal year-end. TOT is levied at 10.5 cents per dollar on taxable rent for a transient's stay of less than a month, and is received by the City from hotels, Short Term Residential Occupancy units (STROs), and Recreational Vehicle Parks (RV Parks).

The \$1.4 million decrease in TOT revenue is primarily attributed to lower than anticipated TOT receipts received in the first quarter of the fiscal year due to softening demand for leisure travel, which first began in the last quarter of FY 2023. While the FY 2024 Adopted Budget anticipated continued growth in leisure travel and progressive increases in group and international travel, which was based on the demand experienced throughout most of FY 2023, the softening impact that sustained elevated room rates have had on demand for leisure travel was not anticipated. The April 2023 San Diego Lodging Forecast, which was used to prepare the FY 2024 Adopted Budget, anticipated a 6.3 percent growth in room demand and a 77.6 percent occupancy for calendar year 2024; however, based on the most recent San Diego Travel Forecast released in August 2023, the forecast has decreased to 5.2 percent growth in room demand and 77.0 percent occupancy. Additionally, while the revised forecast includes gradual increases in the Average Daily Rate and Revenue Per Available Room (PAR), this activity is slightly lower than previously anticipated when developing the Adopted Budget. For reference, the forecast used to develop the Adopted Budget projection assumed an Average Daily rate of \$203.35 and \$210.44 for calendar years 2023 and 2024, respectively, and Revenue PAR of \$149.18 and \$163.26 for calendar years 2023 and 2024, respectively. **Table 7: San Diego County Visitor Industry** displays data from the August 2023 San Diego Travel Forecast.

San Diego County Visitor Industry					
Table 7		in millions			
Hotel Sector	CY 2020	CY 2021	CY 2022	CY 2023 <sup>2</sup>	CY 2024 <sup>2</sup>
Average Occupancy	48.5%	61.5%	72.5%	73.5%	77.0%
Average Daily Rate	\$ 130.05	\$ 165.51	\$ 204.88	\$ 207.62	\$ 210.66
Revenue PAR <sup>1</sup>	\$ 63.06	\$ 101.79	\$ 148.59	\$ 152.50	\$ 162.15
Room Demand (growth)	-41.6%	35.9%	18.1%	1.3%	5.2%

Source: San Diego Tourism Authority and Tourism Economics

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

<sup>2</sup> Forecast - Tourism Economics, August 2023

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

## Franchise Fees

FY 2024 Franchise Fee Revenue Projections					
Table 8					in millions
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	8.05%	8.1%	8.1%	0.0%	N/A
Cable Growth Rate	-4.75%	-4.8%	-4.8%	0.0%	N/A
Franchise Fee Projection	\$ 108.5	\$ 108.5	\$ 108.7	\$ 0.3	0.2%

As displayed in **Table 8: FY 2024 Franchise Fee Revenue Projections**, franchise fee revenue is projected to increase by \$260,000, or 0.2 percent, by fiscal year-end. Franchise fee revenues are generated from agreements with private utility companies and refuse haulers in exchange for use of the City's rights-of-way. Currently, the City has franchise agreements with San Diego Gas & Electric (SDG&E), Cox Communications, Spectrum, AT&T, and several refuse haulers. Approximately 81.5 percent of franchise fee revenue is comprised of revenue from SDG&E and cable companies.

The \$260,000 increase in franchise fee revenue is primarily attributed to an increase in refuse hauler collections due to a higher than anticipated increase in tonnage during the first quarter of the fiscal year. Based on data and assumptions available at the time of preparation of this report, the projection for the remaining franchise agreements remains consistent with the FY 2024 Adopted Budget—this includes projections for SDG&E and cable franchise fee revenues. The City receives an annual cleanup payment from SDG&E in February at which time the revenue projections will be updated for SDG&E franchise fee revenue. Cable revenues are received on a quarterly basis with the first invoice anticipated to be received in November 2023, at which time the revenue projections will be updated.

## DEPARTMENTAL REVENUE

General Fund departments were requested to submit an update for any anticipated decreases of \$500,000 or more in departmental budgeted revenues. The following section summarizes each respective submission along with an update regarding the impact that TOT revenue may have on departmental revenue.

### Office of the City Treasurer

The FY 2024 Adopted Budget for the Office of the City Treasurer includes \$21.4 million in Cannabis Business Tax revenue. The department anticipates this category to end the fiscal year at \$20.3 million, which represents a decrease of \$1.1 million at fiscal year-end. This decrease is attributed to impacts from an oversupply of cannabis goods in California, which has resulted in a decrease in prices and taxable gross receipts, as well as increased competition from neighboring municipalities and the illegal market. As of the first quarter, monthly gross receipts reported by outlets have decreased from the previous fiscal year. The department anticipates the decline in receipts reported by outlets to stabilize and result in an overall decrease of roughly 6.0 percent when compared to FY 2023 unaudited actuals.

### Sustainability and Mobility

The FY 2024 Adopted Budget for the Sustainability and Mobility Department includes \$1.3 million in revenue from Shared Mobility Devices (SMD). The department projects this category to end the fiscal year at \$696,000, which represents a decrease of \$604,000. This decrease is primarily due to an unanticipated decrease in the number of vendors operating in the City. As of the first quarter only one of three approved vendors is operating in the City, subsequently reducing the number of SMDs that are deployed. The two vendors that are not currently in operation have been issued a notice to terminate, unless defaults on their contracts are recovered, with confirmation of termination received from one vendor in October 2023 and the second vendor requesting an extension, which is in the process of being evaluated. The department will continue to work with SMD vendors and provide an update in the Mid-Year Report.

### Transportation

The FY 2024 Adopted Budget for the Transportation Department includes \$36.6 million in gas tax revenue. The department projects this category to end the fiscal year at \$34.6 million, which represents a decrease of approximately \$1.9 million and is based on the most recent forecast provided by the State in May 2023.

Additionally, the FY 2024 Adopted Budget for the Transportation Department includes \$3.2 million in revenue from trench restoration services. The department anticipates this category to end the fiscal year at \$1.6 million, which represents a decrease of \$1.6 million. This decrease is primarily attributed to a combination of vacancies and existing staff who have experienced injuries, which limits the department's ability to maintain crews at full capacity and meet service levels for billable work.

### Transient Occupancy Tax Impact on Departmental Revenues

TOT revenue collected from hotels, STROs, and RV parks is used for special promotional programs that maintain and enhance visitor-related facilities and support the promotion of the City's cultural amenities and natural attractions. The FY 2024 Adopted Budget includes \$88.2 million in transfers from the TOT fund to the General Fund to reimburse departments for the safety and maintenance of visitor-related facilities, including Fire-Rescue Lifeguard

support, homelessness services, street sweeping in high-tourist locations, security services at Mission Bay Park, public safety support services at major events, and parks and recreation centers. Due to the projected decrease in TOT revenue discussed in the major General Fund revenues section of this report, there is the potential for less available funding to be allocated for special promotional programs. DoF will continue to monitor TOT revenue and will provide an update on the impacts it may have on departmental revenues in the Mid-Year Report.

## AMERICAN RESCUE PLAN ACT

On March 11, 2021, the federal government passed the American Rescue Plan Act (ARPA). The ARPA established the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19, and efforts to contain impacts on their communities, residents, and businesses. The ARPA allows funds provided to the City to be used through December 31, 2024. In accordance with the ARPA language, funds may be used to:

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

In FY 2021, the City received \$299.7 million in SLFRF and has used its allocation for general revenue replacement for lost revenue resulting from the COVID-19 pandemic. The funds allocated to the General Fund were used to maintain essential services that otherwise would have been eliminated or reduced due to the impacts of the COVID-19 pandemic. Note, the services did not include any of the following uses: as a deposit into a pension fund, as a non-federal grant match, as a payment to service debt, to satisfy a judgment or settlement, or to contribute to reserves.

In FY 2022 and FY 2023, the City utilized \$100.0 million and \$147.6 million of ARPA funds, respectively. The FY 2024 Adopted Budget included the use of the remaining \$52.1 million, which occurred with the recognition of that revenue during the first quarter of the fiscal year. Additionally, the City has recognized \$3.2 million of interest earnings that accumulated while the City was drawing from the ARPA funds and has been transferred to support the General Fund.

## GENERAL FUND EXPENDITURES

### PUBLIC SAFETY PERSONNEL EXPENDITURE PROJECTIONS AND STAFFING

As part of the FY 2024 budget process, and in an effort to right-size the personnel expenditure budget for public-safety based on projections included in the FY 2023 Third Quarter Report, the City increased the overtime budgets in the Fire-Rescue and Police Departments by \$15.6 million and \$9.1 million, respectively, when compared to FY 2023. Despite these efforts, as shown in **Table 9: FY 2024 Public Safety Overtime Projections**, overtime expenditures in the Fire-Rescue and Police Departments are projected to exceed the budget by a combined \$9.5 million, or 9.7 percent, by fiscal year-end. When compared to FY 2023 unaudited actuals, these projections represent a decrease of \$1.2 million in Fire-Rescue and an increase of \$6.4 million in Police. The following sections further detail the variances compared to the Adopted Budget and provide updates on select programs due to their impacts on past budgets and continued interest by the public and City Council.

FY 2024 Public Safety Overtime Projections					
Table 9					in millions
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fire-Rescue	\$ 48.4	\$ 48.4	\$ 50.1	\$ (1.7)	-3.4%
Police	49.3	49.3	57.2	(7.8)	-15.8%
<b>Total</b>	<b>\$ 97.8</b>	<b>\$ 97.8</b>	<b>\$ 107.3</b>	<b>\$ (9.5)</b>	<b>-9.7%</b>

### Fire-Rescue

#### Staffing and Overtime

The Fire-Rescue Department continues recruitment efforts and anticipates filling a number of sworn vacancies through the fire academies planned for this fiscal year as well as through the Fire Captain and Fire Engineer promotional process; however, full staffing is not anticipated to be reached until FY 2025.

As of the first quarter, the 97<sup>th</sup> Fire Academy, which was budgeted in FY 2023, graduated in August 2023 and resulted in the recruitment of 23 Fire Recruits; the 98<sup>th</sup> Fire Academy began in October 2023, with 36 Fire Recruits, and is anticipated to graduate in March 2024; and the 99<sup>th</sup> Fire Academy is scheduled to start in March 2024 with 36 Fire Recruits and a graduation date in July 2024—hiring from the 99<sup>th</sup> Fire Academy will not materialize until FY 2025. Moreover, while the promotional process for Fire Captain and Fire Engineers is in progress, including concurrent promotional exams, it is a prolonged process. The department anticipates filling approximately half of the current 79.00 FTE vacancies by December 2023, with the hiring process for the remaining vacancies anticipated to begin in January 2024. These factors, along with other factors noted in the following section, are anticipated to increase overtime expenditures in an effort to maintain service levels.

The Fire-Rescue Department is projecting overtime expenditures to be over budget by \$1.7 million, or 3.4 percent, at fiscal year-end. This increase is primarily attributed to sworn constant staffing necessary to maintain service levels. The shortfall in sworn constant staffing is primarily due to attrition, the aforementioned delays in the Fire Captain and Fire Engineer

promotions process, full staffing not anticipated to be accomplished via the scheduled academies until FY 2025, the lack of implementation of the relief pool due to the impending achievement of full staffing, as well as backfill for leave time taken. The Fire-Rescue Department will continue to monitor staffing levels and overtime expenditures and provide an update in the Mid-Year Report.

## Fire Season Response

The calendar year 2023 California fire season has been moderate, with most large wildfires occurring in the northern part of the State. To date, the State has seen 6,181 wildfires that have burned approximately 328,596 acres. There have not been record-breaking fires, primarily due to the above-average rainfall and moisture experienced throughout the winter and summer months; however, Southern California fire season historically peaks with the most destructive fires in late October. As a result, there is a continued potential for increased fire response through the upcoming peak season.

As of the first quarter, the Fire-Rescue Department has provided support to the mutual aid system across the State of California, as well as to outside states. In-state responses include the deployment of engine strike teams and incident management personnel to support the following wildland fires: Johnson Fire (Mecca, CA), Sycamore Fire (Miramar), and Bonny Fire (Riverside County). Incident management personnel was also deployed to support additional in-state and out-of-state incidents, including the York Fire (Barstow, CA), Ridge Fire (Flathead National Forest, MT), Happy Camp Complex (Klamath National Forest, CA), 2023 SRF Lightning Complex (Six Rivers National Forest, CA), Chilcoot Fire (Umpqua National Forest, OR), and South Fork Complex (Shasta Trinity National Forest, CA). Moreover, Fire-Rescue Department personnel did respond to the Maui, Hawaii Wildfire. Deployed personnel supported FEMA Urban Search and Rescue body recovery efforts and the Environmental Protection Agency hazardous materials mitigation. These deployments required overtime expenditures for deployed personnel and those backfilling in operations.

The Fire-Rescue Department will continue to monitor fire season response and provide an update in the Mid-Year Report, including an update on impacts from the peak Southern California fire season.

## Police Department

### Overtime

The Police Department projects overtime to be over budget by \$7.8 million at fiscal year-end. This increase is attributed to minimum staffing levels following historic staffing shortages and ongoing recruitment challenges. While the Police Department has experienced significant improvements in attrition since the elevated levels experienced in FY 2022 and FY 2023, the department does anticipate continued challenges with hiring and retaining officers through fiscal year-end. As of late October 2023, the monthly attrition of officers has stabilized to 13 officers per month versus 18 officers per month during the same time last fiscal year. Additionally, recent academy participant levels have been less than the department's goal of 50 recruits per academy, with an average of 30 graduates in each of the last two academies. As a result, with the current trend in vacancies and academies, the department anticipates an overall net loss of officers by fiscal year-end, resulting in increased overtime to maintain service levels.

The \$7.8 million increase in overtime expenditures is primarily attributed to the following:

- \$6.9 million in extension of shift overtime primarily due to staffing shortages and prioritizing staffing vacancies in patrol operations to be responsive to priority radio calls and emergencies.
- \$1.4 million in holiday overtime associated with negotiated non-discretionary compensation for employees on city holidays as well as the addition of Juneteenth as a City-observed holiday.
- \$1.3 million in other overtime primarily related to increased Neighborhood Policing operations resulting from increased partnerships with the Environmental Services Department for abatement security, as well as increased participation in Neighborhood Policing Division overtime opportunities.
- \$397,000 in special events overtime associated with July 4th holiday support to address public safety concerns at the beaches.
- \$259,000 increase in call back overtime, which is when an officer or eligible civilian is called back to duty from home or other non-working location, due to employee callouts.

These overages are partially offset by savings of \$898,000 in court pay, which is received when officers appear in court, \$897,000 in miscellaneous overtime, and \$632,000 in Grant and Task Force overtime due to reduced activity as a result of staffing shortages.

### **Police Staffing - Officer Recruitment and Marketing Plan**

As of the first quarter, the Police Department continues extensive recruitment efforts. This includes offering the written examination for the Police Recruit position at military bases within San Diego County and outside the County. Additionally, certain qualifying candidates are eligible to have the written test waived and can apply directly for the Physical Ability Test (PAT). The Recruiting Unit has also attended over 50 in-person events this quarter, including Comic-Con, Miramar Air Show, San Diego County Fair, National Night Out, career fairs, sporting events, community events, and military events. Lastly, the department has four scheduled police academies in FY 2024. The 134<sup>th</sup> academy graduated in August 2023 resulting in 29 recruits, and the 135<sup>th</sup> and 136<sup>th</sup> academies are currently in progress with 29 and 30 recruits, respectively. The 137<sup>th</sup> academy is set to begin in December 2023 with an anticipated graduation date of June 2024.

Moreover, the department is in the second year of the lateral incentive and recruitment incentive program. These incentive programs offer lateral transfers up to \$15,000 to join the Police Department, up to \$4,000 to current sworn personnel who refer a lateral transfer, and up to \$3,000 to sworn personnel who refer a recruit. The department's goal is to average 50 recruits per academy. Since the start of the program, six Lateral Officers have joined the department due to the FY 2023 and 2024 recruitment incentives, however, one has since left the department, leaving five remaining. Eligible sworn employees also recruited 39 new potential sworn officers to the department, including two of the Lateral Officers, due to the incentive, though three of the recruits are no longer employed with the department as of early October 2023.

The department's successful recruitment of talented Police recruits is a top priority. The Backgrounds and Recruiting Unit is currently engaged in the Request for Proposal (RFP) process to retain a consultant to develop a branding and marketing strategy for implementing a recruitment campaign exclusively for the Police Department. The consultant will work closely with the department to create branding and consistent messaging that can be utilized across all marketing media and communication delivery methods to reach a core target demographic and develop retention strategies for the Police Department.

### **Neighborhood Policing Division Updates**

The mission of the Police Department's Neighborhood Policing Division (NPD) is to enhance the quality of life and safety in San Diego neighborhoods in a manner that is compassionate, professional, and fair to all. NPD continues to partner with the Environmental Services Department (ESD) to respond to community complaints regarding encampments that negatively impact the quality of life in City neighborhoods.

The FY 2024 Adopted Budget includes \$3.0 million in overtime expenditures to support the NPD. The Police Department projects NPD overtime expenditures to be over budget by \$857,000 at fiscal year-end, primarily due to increased participation in NPD overtime opportunities. In June 2023, the San Diego City Council passed the "Unsafe Camping Ordinance," which restricts establishing encampments on public property. NPD began enforcement of this ordinance in July 2023, adding additional responsibilities. Furthermore, NPD has continued to be impacted by low staffing, which affects the department's ability to assign a dedicated team to each police service area. As a result, teams have been consolidated, and the six teams are responsible for several communities. The downtown communities are the only part of the City where NPD conducts seven-day enforcement efforts. Overtime has been offered to officers to catch up on "Get it Done" requests, be more responsive to the community and lower the hold times for responses. NPD is committed to offering shelter placement and services to all unsheltered individuals.

### ***CleanSD***

The CleanSD Program is a citywide waste and debris abatement program, and the program's efforts extend throughout the City, including Downtown, other City-owned properties, and open space areas such as canyons, creek beds, and the San Diego River Park. The objective of CleanSD is to maintain the public right-of-way, keep City property clear from waste and illegal dumping, and ensure property owners comply with the San Diego Municipal Code. Police officers are a critical component of the CleanSD program because they provide the security needed for cleaning crews to abate abandoned property and remove litter in unsafe areas. There is a need to keep City streets and sidewalks clean to prevent potential outbreaks of deadly diseases and maintain the community's overall health.

The FY 2024 Adopted Budget includes \$2.2 million in overtime expenditures to support the NPD CleanSD operations. The Police Department is projecting CleanSD overtime expenditures to be over budget by \$217,000 at fiscal year-end. This increase is primarily due to an increase in the number of cleaning crews deployed by ESD, which subsequently increases the need for safety security.

### ***Homeless Outreach Team (HOT)***

The Police Department's Homeless Outreach Team (HOT) uses a community-oriented policing approach to address the unique needs of the City's homeless population. HOT leaders bring together behavioral health clinicians from the Psychiatric Emergency Response Team (PERT), public health nurses, and social workers from the Health and Human Services Agency to provide outreach and engagement services throughout the City of San Diego to connect unsheltered individuals with available services. HOT places willing participants in homeless shelters and provides them with resources based on each person's needs. HOT officers utilize compassion to establish trust and form relationships with individuals to encourage them to accept services or shelter to improve their quality of life. The FY 2024 Adopted Budget includes \$3.4 million for HOT, and the department is on target to meet budget.

## OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The City began offering post-employment retiree health (Retiree Healthcare) benefits to employees in 1982 and closed the plan to new employees hired after July 1, 2005. In FY 2008, the City entered into an agreement with the CalPERS Employer Retiree Benefit Trust (CERBT) to pre-fund expenses related to Retiree Healthcare.

In FY 2012, the City entered into a 15-year memorandum of understanding (MOU) with each of its recognized employee organizations to reform Retiree Healthcare benefits for employees who were members of the closed plan (active employees hired between 1982 and 2005). Retired employees retained their existing healthcare benefits while active employees elected one of three plans (Options A, B, and C). Options A and B offered defined benefit plans, providing a specific annual healthcare benefit amount after retirement. Option C offered a defined contribution plan in the form of a one-time lump sum payment when the employee became service and age eligible.

The City has funded Retiree Healthcare costs on a pay-as-you-go basis. Each year, the City establishes a retiree healthcare employer contribution amount through the annual budgetary process (Annual City Contribution), allocating these costs to various City funds based on employee payroll. Retiree Healthcare costs vary each fiscal year. If the Retiree Healthcare costs for a given fiscal year exceed the Annual City Contribution, the shortfall is paid for by a withdrawal from the CERBT. In contrast, if the Annual City Contribution exceeds the Retiree Healthcare costs for that fiscal year, the City has the option to deposit the surplus into the CERBT. Since these are closed plans, the annual Retiree Healthcare costs are projected to decrease over time as the plans' obligations are met.

The level of funding for Retiree Healthcare is set at the discretion of Management, so long as the City continues to meet obligations to members of the various plans per the Retiree Healthcare MOU approved in FY 2012. In May 2023, the City engaged with actuarial consultants to analyze the City's planned funding strategy. Prior to this, the actuary had assumed that the City would maintain contributions of \$65.4 million annually until FY 2035. After FY 2035, the Annual City Contribution would decrease markedly to about \$5.2 million since these benefits would be almost entirely prefunded. After FY 2035, contributions would continue to gradually decrease until no additional contributions would be required after FY 2047. The updated cash flow analysis provided by the actuary presented the City with the option to adjust the Annual City Contribution to approximately \$50.0 million beginning in FY 2024 while also drawing from the CERBT and further reducing the annual contributions by 2% per fiscal year thereafter.

For FY 2024, the Adopted Budget for the Annual City Contribution was set at \$65.4 million, of which, the General Fund portion is \$43.2 million. By implementing the proposal from the actuary, the adjusted contribution would be reduced to \$50.0 million, resulting in budgetary savings Citywide of \$15.4 million, of which \$10.2 million is related to the General Fund. This reduced contribution will require higher withdrawals from the CERBT; however, the analysis supports that the trust will remain solvent under the assumptions selected so long as the City adheres to the proposed contribution schedule. These budgetary savings are anticipated to help mitigate the projected General Fund budget shortfall for FY 2025 and future fiscal years reported in the FY2025-FY2029 Five-Year Financial Outlook.

## GENERAL FUND BALANCES AND RESERVES

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

### FISCAL YEAR 2024 GENERAL FUND BALANCES AND RESERVES

**Table 10: FY 2024 General Fund Balances and Reserve Estimates** displays the General Fund Fiscal Year 2024 beginning balance, reserve levels, and estimated ending fund balance.

FY 2024 General Fund Balances and Reserve Estimates		
Table 10		in millions
Description	Amount	% of Operating Revenues <sup>1</sup>
<b>FY 2023 Unaudited Ending Fund Balance</b>	<b>\$ 336.0</b>	<b>21.2%</b>
<b>FY 2024 Adopted Budget</b>		
Revenue	2,017.8	
Expenditures	(2,081.8)	
<b>Budgeted Change in Net Position (Use of Excess Equity)<sup>2</sup></b>	<b>(64.1)</b>	
<b>FY 2024 Projected Ending Fund Balance</b>	<b>\$ 271.9</b>	<b>17.1%</b>
Emergency Reserve	107.6	6.8%
Stability Reserve	99.5	6.3%
FY 2024 Reserve Contribution <sup>2</sup>	8.1	0.5%
<b>FY 2024 Projected Reserve Balance</b>	<b>215.2</b>	<b>13.6%</b>
<b>FY 2024 Projected Available Fund Balance (Excess Equity)</b>	<b>\$ 56.7</b>	<b>3.6%</b>

<sup>1</sup>Based on FY 2021 and 2022 operating revenues as reported in the ACFR and FY 2023 (unaudited) Operating revenues in accordance with the City's Reserve Policy (CP 100-20).

<sup>2</sup>The FY 2024 Adopted Budget included the usage of \$72.2 million of Excess Equity, which is comprised of the \$64.1 million Budgeted Change in Net Position and \$8.1 million Reserve Contribution.

The FY 2023 unaudited ending fund balance (FY 2024 beginning fund balance) is \$336.0 million, or 21.2 percent of the three-year average of FY 2021 and FY 2022 audited and FY 2023 unaudited General Fund operating revenues.

The FY 2024 Adopted Budget includes the use of \$72.2 million of fund balance. This is comprised of \$64.1 million to balance budgeted expenditures in excess of budgeted revenues and an \$8.1 million reserve contribution.

When including the reserve contribution, the General Fund reserves are projected to end the fiscal year with a balance of \$215.2 million, or 13.57 percent of the three-year average of General Fund operating revenues. As a result, the projected reserve balance would be slightly

below the target percentage level identified in the City's Reserve Policy for FY 2024 (13.58 percent). In order to comply with the Reserve Policy, it is estimated that an additional \$250,000 contribution would be required to achieve FY 2024 target levels.

The FY 2024 projected available fund balance in excess of reserves (Excess Equity) based on the Adopted Budget is estimated at \$56.7 million, consistent with the amount reported in the Fiscal Year 2023 Year-End Financial Performance Report. As noted, this amount could change pending the completion of the audit of the City of San Diego's Annual Comprehensive Financial Report (ACFR) ending June 30, 2023. The Mid-Year Report will include an update on the FY 2024 projected ending fund balance.

The First Quarter Report does not include any action items for City Council consideration regarding the use of Excess Equity. Any authority for the use of Excess Equity will be requested in subsequent budget monitoring reports for FY 2024 or through the FY 2025 budget development process.

## NON-DISCRETIONARY PROJECTIONS

### Debt

FY 2024 Debt Services Projection					
Table 11	in millions				
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 42.0	\$ 42.0	\$ 42.0	\$ (0.0)	0.0%
Non-General Funds	254.4	254.4	247.4	6.9	2.7%
<b>Total</b>	<b>\$ 296.4</b>	<b>\$ 296.4</b>	<b>\$ 289.5</b>	<b>\$ 6.9</b>	<b>2.3%</b>

The Department of Finance is projecting citywide non-discretionary debt expenditures to be under budget by \$6.9 million at fiscal year-end; this includes a net zero change to the General Fund and a \$6.9 million decrease in the non-General Funds.

Departments with significant savings include the following:

- \$6.2 million in the Public Utilities Department—Water Utility Operating Fund due to a decrease in principal drawn for the Water Infrastructure Finance and Innovation Act (WIFIA) and State Revolving Fund (SRF) loans, as well as Commercial Paper note issuance based on current project schedules. This includes \$3.7 million less in anticipated interest due on the WIFIA loan. During the development of the FY 2024 budget, it was assumed that \$614.0 million would be drawn by fiscal year-end. However, based on current-year draw trends, it is now assumed that \$465.0 million will be drawn by fiscal year-end. Additionally, \$1.2 million in less than anticipated interest due on the SRF loans is due to a change in the timeline for various pipeline projects from FY 2024 to FY 2025 and FY 2026. These projects include the Morena Pipeline, Alvarado 2<sup>nd</sup> Extension Pipelines, and Otay 2<sup>nd</sup> Pipeline, which have not yet started construction. Further, the Lakeside Valve Station will no longer pursue SRF funding due to the timing between the anticipated project start date and delays in SRF review. Lastly, \$1.1 million in less than anticipated interest accrued for Water Commercial Paper notes is due to the lack of issuances in the first quarter. Nonetheless, \$180.0 million in Water Commercial Paper notes are anticipated to be issued, beginning in the second quarter, to finance Water Utility capital improvement projects through fiscal year-end.
- \$1.2 million in the Fleet Operations Fund based on the current fleet lease plan. As of the first quarter, fewer fleet vehicles have been leased than originally anticipated due to supply chain issues, which reduces debt service paid. Two new leases are anticipated to be executed by November 2023, subsequently accruing anticipated debt service through fiscal year-end.

These savings are partially offset by an overage of \$400,000 in the Environmental Services Department due to unanticipated debt issuance origination fees for the IBank Loan for the Organics Processing Facility, which is anticipated to be executed by February 2024.

The Department of Finance will continue to monitor monthly variances and provide an update in the Mid-Year Report.

## Energy

FY 2024 Energy Services Projection					
<i>Table 12</i>	<i>in millions</i>				
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 31.1	\$ 31.1	\$ 29.5	\$ 1.6	5.0%
Non-General Funds	57.9	57.9	52.3	5.6	9.7%
<b>Total</b>	<b>\$ 89.0</b>	<b>\$ 89.0</b>	<b>\$ 81.8</b>	<b>\$ 7.2</b>	<b>8.0%</b>

The Sustainability and Mobility Department is projecting citywide expenditures in energy services to be under budget by \$7.2 million at fiscal year-end; this includes \$1.6 million in the General Fund and \$5.6 million in the non-General Funds.

Energy services include electricity, natural gas, streetlights, and traffic signals, all of which are projected at budget, with the exception of natural gas. Electricity, streetlights, and traffic signals are projected at budget based on limited information and known assumptions available at the time of preparation of this report. The \$7.2 million decrease in natural gas is primarily attributed to a rate decrease in the commodity portion of the rate following the restoration of two major gas lines that were previously down. The development of the FY 2024 Adopted Budget assumed a 25.0 percent increase in the commodity rate based on rate estimates received in October 2022. At the time of development, there was limited information about the driver of the significant increase, which increased assumed commodity rates from \$0.655 per therm to \$0.819 per therm. However, it is now known that the increase, which was implemented in January 2023, was temporary and contingent on the restoration of two major gas lines. Following the restoration of these gas lines, commodity costs have since stabilized to between \$0.48 and \$0.58 per therm.

## Fuel

FY 2024 Fuel Services Projections					
<i>Table 13</i>	<i>in millions</i>				
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 13.1	\$ 13.1	\$ 13.4	\$ (0.2)	-1.8%
Non-General Funds	3.8	3.8	3.8	(0.0)	-0.4%
<b>Total</b>	<b>\$ 16.9</b>	<b>\$ 16.9</b>	<b>\$ 17.1</b>	<b>\$ (0.3)</b>	<b>-1.5%</b>

The General Services Department is projecting citywide non-discretionary fuel expenditures to be over budget by \$253,000 at fiscal year-end, primarily impacting the General Fund.

This overage is primarily due to increased fuel costs. Since the development of the FY 2024 Adopted Budget, which was based on the average annual fuel cost as of May 2023, fuel prices for diesel and unleaded fuel have increased by an average of \$0.18 per gallon—this average increase is now assumed through fiscal year-end. This increase is partially offset by an anticipated decrease of 76,000 gallons in citywide fuel consumption by fiscal year-end, which is consistent with the most recent six-month year-to-date activity. The variances in the General Fund and non-General Funds are based on current department operations, which the

department adjusts for based on the six-month rolling average, and contingent on department operations.

The General Services Department will continue to monitor fuel costs and monthly usage and will provide an update in the Mid-Year Report.

## Information Technology

FY 2024 Information Technology Services Projections					
<i>Table 14</i>	<i>in millions</i>				
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 40.1	\$ 40.1	\$ 39.9	\$ 0.2	0.6%
Non-General Funds	33.6	33.6	33.8	(0.2)	-0.6%
<b>Total</b>	<b>\$ 73.8</b>	<b>\$ 73.8</b>	<b>\$ 73.7</b>	<b>\$ 0.0</b>	<b>0.1%</b>

The Department of Information Technology (DoIT) is projecting citywide non-discretionary information technology expenditures to be at budget by fiscal year-end; this includes savings of \$238,000 in the General Fund, offset by an overage of \$201,000 in the non-General Funds. The variances in the General Fund and non-General Funds are based on current department operations, which the DoIT adjusts for throughout the fiscal year and is contingent on department needs. While there are intradepartmental variances, the DoIT expects citywide expenditures to remain within budget.

The DoIT will continue to monitor department needs through FY 2024 and provide an update in the Mid-Year Report.

## Rent

FY 2024 Rent Services Projections					
<i>Table 15</i>	<i>in millions</i>				
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 13.2	\$ 13.2	\$ 13.3	\$ (0.1)	-1.1%
Non-General Funds	14.7	14.7	14.2	0.5	3.5%
<b>Total</b>	<b>\$ 27.9</b>	<b>\$ 27.9</b>	<b>\$ 27.5</b>	<b>\$ 0.4</b>	<b>1.4%</b>

The Department of Real Estate and Airport Management is projecting citywide non-discretionary rent expenditures to be under budget by \$378,000 at fiscal year-end, this includes an overage of \$142,000 in the General Fund, offset by savings of \$519,000 in the non-General Funds.

The overage in the General Fund is primarily attributed to \$162,000 in the Citywide Expenditures Program Department due to \$271,000 in unanticipated operating expenditures, included in the rent allocation, for the replacement of a water pump and new security scanners at Civic Center Plaza. These increases are partially offset by \$131,000 in rent savings due to the suspension of the Ruffin Road office space expansion, which is no longer planned for FY 2024.

The savings in the non-General Funds are primarily attributed to \$541,000 in the Engineering and Capital Projects Department due to a credit received for abated rent at 525 B Street for the months of July 2022 and April 2023. While rent at 525 B Street was abated during these months, the department erroneously paid the respective rent on the first and last month. Once these erroneous payments were identified, a subsequent credit was carried over for FY 2024.

## Water Services

FY 2024 Water Services Projections					
Table 16					in millions
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 14.0	\$ 14.0	\$ 11.8	\$ 2.1	15.3%
Non-General Funds	21.3	21.3	18.9	2.4	11.1%
<b>Total</b>	<b>\$ 35.2</b>	<b>\$ 35.2</b>	<b>\$ 30.7</b>	<b>\$ 4.5</b>	<b>12.8%</b>

The water services non-discretionary budget for FY 2024 was developed in November 2022 and assumed water use similar to FY 2022, which was impacted during the COVID-19 pandemic, and incorporated a 2.5 percent passthrough rate that was authorized by the City Council to become effective January 2023. Consistent with best practices, the Public Utilities Department did not assume any other rate increases that had not already been approved by the City Council when preparing the budget. Subsequent to the development of the budget, the City Council authorized a rate increase effective December 1, 2023 intended to generate 5.0 percent additional revenue. The impact on the commercial/industrial customer class, which includes the City's accounts, was an effective rate increase of 6.9 percent. The impact of these rate increases is primarily offset by reduced water usage citywide, which is further detailed below.

The impact of these rate increases has been incorporated into the non-discretionary projections for FY 2024, which are based on actual expenditure activity through September 2023 and incorporate the assumptions used to develop the budget. The Public Utilities Department now projects that non-discretionary water charges will end the fiscal year \$4.5 million under budget Citywide. This is comprised of estimated savings of \$2.1 million within the General Fund and \$2.4 million in the non-General Funds.

The \$2.1 million estimated savings in the General Fund is primarily within the Parks and Recreation Department due to the assumption that FY 2024 will experience increased wet weather, which results in paused irrigation and conservation efforts across various community and developed regional parks, as well as the halting of irrigation services during irrigation systems maintenance.

The \$2.4 million savings in the non-General Funds is primarily attributed to reduced water usage across various departments. This includes \$2.1 million in the Sewer Utility Funds due to the reinstatement of previously shutdown treatment plants that are now operating properly—operation of the treatment plants reduces water use—and the North City Pure Water Pipeline project not anticipating completion until Spring 2024, which has reduced the projected use of water from 550.0 million gallons to 275.0 million gallons. Additionally, \$1.4 million in the Parks and Recreation Department due to reduced water usage based on the same assumptions noted above for the General Fund, including the assumption that FY 2024 will experience increased wet weather which will result in paused irrigation at spaces supported by the

Environmental Growth Fund and various Maintenance Assessment District (MAD) funds. These savings are primarily offset by \$1.2 million in the Water Utility Funds, due to the 6.9 percent rate increase noted, effective December 1, 2023.

The City's projected water use heavily depends on the amount of rainfall received during the year and the average temperature observed each month. The first quarter projection assumes historical trends will hold, where water use is highest in the summer months in line with higher temperatures and low rainfall with lower use in the winter months. The forecast also assumes that no mandatory drought restrictions are implemented this fiscal year and rainy weather occurs during the winter months. If wetter weather does not occur, these projected savings will decrease across the General Fund and non-General Funds. The Public Utilities Department will continue to monitor water usage and provide an update in the Mid-Year Report.

## NON-GENERAL FUND RESERVES

The City's Reserve Policy (Council Policy 100-20) documents the City's approach to establishing and maintaining reserves across City operations. **Table 15: FY 2024 Non-General Fund Reserves** displays each non-General Fund reserve; the projected FY 2024 Target Level (in accordance with the City's Reserve Policy), and the current status. As of the first quarter all non-General Fund reserves are on target to meet their respective target.

Based on limited information available at the time of publication, the FY 2024 Reserve Targets included in the table below may be based on unaudited actuals, projected actuarial valuations, or other respective variables which carry the potential to impact each reserve target calculation. It is anticipated that final data will be available by the preparation of the Mid-Year Report, at which point, final Reserve Target amounts will be presented. The Department of Finance will continue to work with responsible departments to monitor non-General Fund reserve levels and will provide an update in the Mid-Year Report.

FY 2024 Non-General Fund Reserves					
Table 15					in millions
Description	Fund Name	Reserve Type	FY 2024 Projected Reserve Target	Status	
Development Services	Development Services Fund	Operating Reserve	\$ 13.1	On Target	
Golf Course	Golf Course Fund	Operating Reserve	3.7	On Target	
Environmental Services	Recycling Enterprise Fund	Operating Reserve	4.1	On Target	
	Refuse Disposal Fund	Operating Reserve	8.2	On Target	
Public Utilities	Sewer Utility Funds	Emergency Operating Reserve	65.4	On Target	
		Emergency Capital Reserve	10.0	On Target	
		Rate Stabilization Fund Reserve	19.1	On Target	
	Water Utility Funds	Emergency Operating Reserve	55.8	On Target	
		Emergency Capital Reserve	5.0	On Target	
		Rate Stabilization Fund Reserve	28.6	On Target	
		Secondary Purchase Reserve	15.6	On Target	
Risk Management	Long-Term Disability Fund	Liability Reserve	5.0	On Target	
	Public Liability Fund	Liability Reserve	38.8	On Target	
	Workers' Compensation Fund	Liability Reserve	35.1	On Target	

## CONCLUSION

The Fiscal Year 2024 First Quarter Budget Monitoring Report is developed using three months of actual activity and is focused primarily on General Fund major revenues, select programs and initiatives, and reserves. The Department of Finance and City departments will continue to monitor actual revenues and expenditures and provide more detailed and updated projections in the Mid-Year Report.

Major General Fund revenues are currently trending to end the fiscal year \$4.4 million below budget. This is primarily the result of decreases in sales tax and TOT being partially offset by increases in property tax. The decline in sales tax and TOT continues a trend first seen during the last quarter of FY 2023, which saw a change in consumer spending patterns and consumer confidence resulting from the impacts of persistent inflation. Those decreases are offset by anticipated growth in property tax resulting from higher than anticipated home prices and sales in calendar year 2022, which impact property tax collected in FY 2024.

Departmental revenues are also anticipated to end the fiscal year below budget, with three departments projecting combined revenue to be \$5.1 million below budget. Cannabis Business Tax revenue, within the Office of the City Treasurer, continues to see the impacts of increased competition from neighboring municipalities and the effects of an oversupply of products on gross receipts. Shared Mobility Device revenue, within the Sustainability and Mobility Department, is also expected to decline as the number of contracted vendors and devices have decreased. Lastly, the Transportation Department expects reimbursements, tied to their gas tax eligible work, to decrease due to reduced receipts from the State and reductions in reimbursable work for trench restoration as the team struggles with injuries and vacancies.

General Fund public safety overtime expenditures are projected to exceed budget by \$9.5 million at fiscal year-end, despite efforts to right-size the budget to projected activity in the current year. The Fire-Rescue Department accounts for \$1.7 million of the projected overage due to sworn constant staffing backfill for vacancies. The department is hopeful to achieve full staffing in FY 2025 via scheduled academies. The Police Department overtime is trending over budget by \$7.8 million, due to staffing challenges including a drop in academy participation which is resulting in a net loss of officers during the fiscal year.

There is anticipated to be budgeted savings within the Fringe Benefits category of \$10.2 million that could help offset the projected increase in Overtime noted above. The City has worked with actuarial consultants to review the planned funding for the closed Retiree Healthcare plans provided to select employees. In review of the funding schedules, it was determined that savings could be generated by smoothing the Annual City Contributions beginning in FY 2024. While this results in higher withdrawals from the CERBT, the analysis supports that the trust will remain solvent under the assumptions selected and so long as the contribution schedule is adhered to by the City.

The FY 2024 General Fund ending fund balance in excess of reserves (Excess Equity) is currently projected at \$56.7 million. However, due to the limited focus of the report, this only considers FY 2024 budgeted revenues and expenditures and *does not* consider the projected activity included in this report. Additionally, while it includes the budgeted contributions to the General Fund reserves, it does not include the anticipated increase that may be required to remain in compliance with the City's Reserve Policy. During the FY 2024 Mid-Year Report, the projected activity will be updated to include projections for revenues and expenditures.

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

## ATTACHMENTS

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1. Fiscal Year 2024 Charter 39 Report - Period Ending September 30, 2023
2. FY 2024 First Quarter Budget Monitoring Report – Vacancy Status Report
3. Office of the City Attorney – Reporting Requirement in Accordance with Section 19 of the Fiscal Year 2024 Appropriation Ordinance
4. Homelessness Strategies and Solutions Department – Fiscal Year 2024 First Quarter Budget Monitoring Report and Grant Funding Update

# The City of **SAN DIEGO**

## **FISCAL YEAR 2024** **Financial Performance Report** As of September 2023



November 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 3 (as of September 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 September 2023, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Annual Comprehensive Financial Report. The attached report contains unaudited information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<https://www.sandiego.gov/finance/financialrpts>

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## Financial Performance Report – Period Ended September 2023

General Fund Summary								
As of Period 3, Ended September, 2023 (25% Completed)								
(Unaudited)								
	FY24 Adopted Budget	FY24 Current Budget	FY24 Actuals <sup>1</sup>	FY24 % of Current Budget	FY23 Actuals <sup>1</sup>	FY24/FY23 Actuals Change	FY24/FY23 % Change	
<b>Revenue</b>								
Property Taxes	\$ 758,616,941	\$ 758,616,941	\$ 14,262,988	1.9%	\$ 12,201,937	\$ 2,061,051	16.9%	
Sales Taxes	401,665,728	401,665,728	33,401,425	8.3%	33,615,930	(214,504)	-0.6%	
Transient Occupancy Taxes	172,641,883	172,641,883	33,410,043	19.4%	34,579,361	(1,169,317)	-3.4%	
Property Transfer Tax	11,952,564	11,952,564	968,766	8.1%	1,330,273	(361,507)	-27.2%	
Licenses & Permits	44,887,030	44,887,030	6,496,670	14.5%	7,061,638	(564,969)	-8.0%	
Fines & Forfeitures	32,662,407	32,662,407	5,516,135	16.9%	5,112,929	403,206	7.9%	
Interest & Dividends	1,800,000	1,800,000	(1,291,784)	-71.8%	(424,804)	(866,981)	204.1%	
Franchises	110,311,677	110,311,677	6,615,918	6.0%	6,437,445	178,473	2.8%	
Rents & Concessions	70,895,475	70,895,475	14,374,078	20.3%	16,680,022	(2,305,944)	-13.8%	
Revenues from Other Agencies	10,352,561	10,352,561	3,738,429	36.1%	740,510	2,997,919	404.8%	
Charges for Current Services	243,394,156	243,394,156	29,175,555	12.0%	21,576,167	7,599,388	35.2%	
Other Revenue	2,000,151	2,000,151	413,887	20.7%	693,789	(279,902)	-40.3%	
Transfers	156,587,119	156,587,119	65,446,271	41.8%	11,536,084	53,910,187	467.3%	
<b>Total General Fund Revenue</b>	<b>\$ 2,017,767,692</b>	<b>\$ 2,017,767,692</b>	<b>\$ 212,528,380</b>	<b>10.5%</b>	<b>\$ 151,141,282</b>	<b>\$ 61,387,098</b>	<b>40.6%</b>	
<b>Expenditures</b>								
Personnel Services	\$ 850,146,861	\$ 850,146,861	\$ 218,383,529	25.7%	\$ 192,026,223	\$ 26,357,307	13.7%	
<b>Total PE</b>	<b>\$ 850,146,861</b>	<b>\$ 850,146,861</b>	<b>\$ 218,383,529</b>	<b>25.7%</b>	<b>\$ 192,026,223</b>	<b>\$ 26,357,307</b>	<b>13.7%</b>	
Fringe Benefits	551,224,487	551,224,487	136,889,521	24.8%	127,732,674	9,156,847	7.2%	
Supplies	43,754,944	43,770,688	13,710,227	31.3%	11,433,624	2,276,603	19.9%	
Contracts & Services <sup>2</sup>	375,542,684	377,349,079	48,147,401	12.8%	58,701,634	(10,554,234)	-18.0%	
Information Technology	58,649,291	58,712,104	4,217,532	7.2%	2,658,649	1,558,883	58.6%	
Energy & Utilities	72,328,719	72,330,967	13,116,333	18.1%	11,871,168	1,245,164	10.5%	
Capital Expenditures	1,478,279	1,478,279	12,684	0.9%	68,408	(55,724)	-81.5%	
Debt	9,203,636	9,203,636	3,108,396	33.8%	3,812,115	(703,719)	-18.5%	
Other Expenditures	7,265,817	7,261,417	499,890	6.9%	1,455,627	(955,737)	-65.7%	
Transfers	112,238,472	110,355,672	472,895	0.4%	18,233,186	(17,760,291)	-97.4%	
<b>Total NPE</b>	<b>\$ 1,231,686,329</b>	<b>\$ 1,231,686,329</b>	<b>\$ 220,174,877</b>	<b>17.9%</b>	<b>\$ 235,967,086</b>	<b>\$ (15,792,208)</b>	<b>-6.7%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 2,081,833,190</b>	<b>\$ 2,081,833,190</b>	<b>\$ 438,558,407</b>	<b>21.1%</b>	<b>\$ 427,993,308</b>	<b>\$ 10,565,099</b>	<b>2.5%</b>	
<b>General Fund Encumbrances</b>								
<b>Net Impact</b>	<b>\$ (64,065,498)</b>	<b>\$ (64,065,498)</b>	<b>\$ (362,107,819)</b>		<b>\$ 112,068,793</b>	<b>\$ 24,008,999</b>		

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

## Financial Performance Report – Period Ended September 2023

Schedule 1

**General Fund Revenue Status Report**  
**As of Period 3, Ended September, 2023 (25% Completed)**  
*(Unaudited)*

	<b>FY24 Actuals<sup>1</sup></b>	<b>FY24 Current Budget</b>	<b>FY24 % of Current Budget</b>	<b>FY23 Actuals<sup>1</sup></b>	<b>FY24/FY23 Actuals Change</b>	<b>FY24/FY23 % Change</b>
<b>Property Taxes</b>	\$ 14,262,988	\$ 758,616,941	1.9%	\$ 12,201,937	\$ 2,061,051	16.9%
<b>Sales Taxes</b>	33,401,425	401,665,728	8.3%	33,615,930	(214,504)	-0.6%
<b>Transient Occupancy Taxes</b>	33,410,043	172,641,883	19.4%	34,579,361	(1,169,317)	-3.4%
<b>Property Transfer Tax</b>	968,766	11,952,564	8.1%	1,330,273	(361,507)	-27.2%
<b>Licenses &amp; Permits</b>						
Business Taxes	4,197,726	28,807,409	14.6%	4,975,952	(778,227)	-15.6%
Rental Unit Taxes	641,081	7,284,502	8.8%	327,038	314,043	96.0%
Alarm Permit Fees	(193,229)	989,700	-19.5%	196,314	(389,543)	-198.4%
Other Licenses and Permits	1,851,092	7,805,419	23.7%	1,562,334	288,758	18.5%
<b>Total Licenses &amp; Permits</b>	<b>6,496,670</b>	<b>44,887,030</b>	<b>14.5%</b>	<b>7,061,638</b>	<b>(564,969)</b>	<b>-8.0%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	4,186,415	25,472,821	16.4%	3,912,849	273,566	7.0%
Municipal Court	352,658	2,780,569	12.7%	404,970	(52,312)	-12.9%
Other Fines & Forfeitures	977,062	4,359,017	22.4%	746,615	230,447	30.9%
Negligent Impound	-	50,000	0.0%	48,495	(48,495)	-100.0%
<b>Total Fines &amp; Forfeitures</b>	<b>5,516,135</b>	<b>32,662,407</b>	<b>16.9%</b>	<b>5,112,929</b>	<b>403,206</b>	<b>7.9%</b>
<b>Interest &amp; Dividends</b>	<b>(1,291,784)</b>	<b>1,800,000</b>	<b>-71.8%</b>	<b>(424,804)</b>	<b>(866,981)</b>	<b>204.1%</b>
<b>Franchises</b>						
SDG&E	-	76,883,957	0.0%	-	-	100.0%
CATV	-	11,522,828	0.0%	-	-	100.0%
Refuse Collection	21,069	13,200,000	0.2%	36,513	(15,444)	-42.3%
Other Franchises	6,594,849	8,704,892	75.8%	6,400,933	193,917	3.0%
<b>Total Franchises</b>	<b>6,615,918</b>	<b>110,311,677</b>	<b>6.0%</b>	<b>6,437,445</b>	<b>178,473</b>	<b>2.8%</b>

Continued on Next Page

## Financial Performance Report – Period Ended September 2023

Schedule 1 (cont.)						
	FY24 Actuals <sup>1</sup>	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals <sup>1</sup>	FY24/FY23 Actuals Change	FY24/FY23 % Change
<b>Rents &amp; Concessions</b>						
Mission Bay	\$ 8,317,141	\$ 39,799,571	20.9%	\$ 9,956,225	\$ (1,639,084)	-16.5%
Pueblo Lands	1,602,125	8,309,838	19.3%	2,015,848	(413,723)	-20.5%
Other Rents and Concessions	4,454,811	22,786,066	19.6%	4,707,948	(253,137)	-5.4%
<b>Total Rents &amp; Concessions</b>	<b>14,374,078</b>	<b>70,895,475</b>	<b>20.3%</b>	<b>16,680,022</b>	<b>(2,305,944)</b>	<b>-13.8%</b>
<b>Revenue from Other Agencies</b>	<b>3,738,429</b>	<b>10,352,561</b>	<b>36.1%</b>	<b>740,510</b>	<b>2,997,919</b>	<b>404.8%</b>
<b>Charges for Current Services</b>	<b>29,175,555</b>	<b>243,394,156</b>	<b>12.0%</b>	<b>21,576,167</b>	<b>7,599,388</b>	<b>35.2%</b>
<b>Other Revenue</b>	<b>413,887</b>	<b>2,000,151</b>	<b>20.7%</b>	<b>693,789</b>	<b>(279,902)</b>	<b>-40.3%</b>
<b>Transfers</b>	<b>65,446,271</b>	<b>156,587,119</b>	<b>41.8%</b>	<b>11,536,084</b>	<b>53,910,187</b>	<b>467.3%</b>
<b>Total General Fund Revenue</b>	<b>\$ 212,528,380</b>	<b>\$ 2,017,767,692</b>	<b>10.5%</b>	<b>\$ 151,141,282</b>	<b>\$ 61,387,098</b>	<b>40.6%</b>

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

## Financial Performance Report – Period Ended September 2023

Schedule 2

**General Fund Department Expenditure Status Report**  
**As of Period 3, Ended September, 2023 (25% Completed)**  
*(Unaudited)*

	<b>FY24</b>	<b>FY24</b>	<b>FY24 % of</b>	<b>FY23</b>	<b>FY24/FY23</b>	<b>FY24/FY23</b>
	<b>Actuals<sup>1</sup></b>	<b>Current Budget</b>	<b>Current Budget</b>	<b>Actuals<sup>1</sup></b>	<b>Actuals Change</b>	<b>% Change</b>
City Attorney	\$ 19,198,658	\$ 83,809,234	22.9%	\$ 19,253,358	\$ (54,700)	-0.3%
City Auditor	1,048,241	5,104,700	20.5%	869,375	178,866	20.6%
City Clerk	1,535,280	7,389,266	20.8%	1,499,615	35,665	2.4%
City Council - District 1	430,981	2,317,322	18.6%	410,859	20,123	4.9%
City Council - District 2	495,995	2,394,223	20.7%	430,861	65,134	15.1%
City Council - District 3	479,374	2,456,305	19.5%	425,956	53,417	12.5%
City Council - District 4	408,590	2,369,049	17.2%	386,509	22,080	5.7%
City Council - District 5	425,063	2,528,887	16.8%	418,152	6,912	1.7%
City Council - District 6	340,781	2,315,402	14.7%	268,151	72,630	27.1%
City Council - District 7	426,888	2,337,338	18.3%	408,399	18,489	4.5%
City Council - District 8	409,167	2,588,847	15.8%	390,816	18,351	4.7%
City Council - District 9	373,797	2,082,737	17.9%	366,630	7,167	2.0%
City Treasurer	3,907,915	21,588,175	18.1%	4,353,193	(445,278)	-10.2%
Citywide Program Expenditures	8,553,574	206,265,540	4.1%	27,364,736	(18,811,162)	-68.7%
Commission on Police Practices	191,626	2,241,817	8.5%	162,600	29,027	17.9%
Communications	1,584,186	6,573,758	24.1%	1,461,251	122,935	8.4%
Compliance	1,159,700	5,686,109	20.4%	1,098,325	61,375	5.6%
Council Administration	550,988	2,749,024	20.0%	419,597	131,391	31.3%
Debt Management <sup>2</sup>	-	-	100.0%	542,690	(542,690)	-100.0%
Department of Finance	6,133,517	26,894,387	22.8%	5,509,108	624,409	11.3%
Department of Information Technology	(10,927)	2,849,519	-0.4%	40,757	(51,684)	-126.8%
Development Services	2,788,009	13,200,072	21.1%	2,232,791	555,218	24.9%
Economic Development	2,303,795	15,634,233	14.7%	5,470,273	(3,166,478)	-57.9%
Environmental Services	18,437,787	104,703,005	17.6%	13,771,774	4,666,013	33.9%
Ethics Commission	376,849	1,596,066	23.6%	295,792	81,058	27.4%
Fire-Rescue	91,931,098	351,733,003	26.1%	85,240,940	6,690,158	7.8%
General Services	5,906,733	26,918,450	21.9%	6,165,037	(258,303)	-4.2%
Government Affairs	316,499	1,416,713	22.3%	259,383	57,116	22.0%
Homelessness Strategies & Solutions	3,062,916	44,007,454	7.0%	3,935,997	(873,081)	-22.2%
Human Resources	2,463,724	10,830,034	22.7%	1,965,783	497,941	25.3%

Continued on Next Page

## Financial Performance Report – Period Ended September 2023

## Schedule 2 (cont.)

	FY24 Actuals <sup>1</sup>	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals <sup>1</sup>	FY24/FY23 Actuals Change	FY24/FY23 % Change
Library	\$ 16,275,961	\$ 73,160,862	22.2%	\$ 15,657,203	\$ 618,758	4.0%
Office of Boards & Commissions	186,783	863,544	21.6%	201,837	(15,054)	-7.5%
Office of Emergency Services	676,884	4,053,682	16.7%	668,897	7,987	1.2%
Office of Race & Equity	321,615	1,570,569	20.5%	145,112	176,504	121.6%
Office of the Chief Operating Officer	1,452,858	6,759,685	21.5%	812,695	640,162	78.8%
Office of the IBA	668,210	2,750,210	24.3%	488,590	179,619	36.8%
Office of the Mayor	985,633	4,111,326	24.0%	920,145	65,487	7.1%
Parks & Recreation	41,534,198	178,289,156	23.3%	37,747,442	3,786,756	10.0%
Performance & Analytics	964,534	5,290,654	18.2%	998,319	(33,786)	-3.4%
Personnel	3,563,184	14,560,245	24.5%	3,078,316	484,868	15.8%
Planning	2,826,506	11,574,291	24.4%	2,051,937	774,569	37.7%
Police	152,184,964	622,908,762	24.4%	143,657,471	8,527,493	5.9%
Public Utilities	1,183,322	2,973,740	39.8%	562,340	620,982	110.4%
Purchasing & Contracting	2,008,856	10,912,429	18.4%	2,110,704	(101,847)	-4.8%
Real Estate & Airport Management	1,302,911	7,916,692	16.5%	1,274,319	28,592	2.2%
Stormwater	12,096,909	61,853,502	19.6%	11,167,460	929,450	8.3%
Sustainability & Mobility	1,942,238	7,876,254	24.7%	1,196,538	745,700	62.3%
Transportation	23,152,036	101,826,918	22.7%	19,835,276	3,316,761	16.7%
<b>Total General Fund Expenditures</b>	<b>\$ 438,558,407</b>	<b>\$ 2,081,833,190</b>	<b>21.1%</b>	<b>\$ 427,993,308</b>	<b>\$ 10,565,099</b>	<b>2.5%</b>

<sup>1</sup> Includes adjustments made in future periods<sup>2</sup> Merged with Department of Finance in Fiscal Year 2024

## Financial Performance Report – Period Ended September 2023

Schedule 2a

**Citywide Program Expenditure Status Report**  
**As of Period 3, Ended September, 2023 (25% Completed)**  
*(Unaudited)*

	<b>FY24</b>	<b>FY24</b>	<b>FY24 % of</b>	<b>FY23</b>	<b>FY24/FY23</b>	<b>FY24/FY23</b>
	<b>Actuals<sup>1</sup></b>	<b>Current Budget</b>	<b>Current Budget</b>	<b>Actuals<sup>1</sup></b>	<b>Actuals Change</b>	<b>% Change</b>
<b>Citywide Program Expenditures</b>						
Assessments To Public Property	\$ 21,287.22	\$ 1,180,573	1.8%	\$ -	\$ 21,287	100.0%
Citywide Elections	-	4,212,979	0.0%	-	-	100.0%
Corporate Master Leases Rent	4,006,336	13,305,531	30.1%	4,303,082	(296,746)	-6.9%
Deferred Capital Debt Service	82,002	36,706,250	0.2%	18,221,372	(18,139,370)	-99.5%
Engineering and Capital Projects	(57)	2,244,681	0.0%	2,477	(2,534)	-102.3%
Insurance	2,945,660	4,397,461	67.0%	2,693,408	252,253	9.4%
Memberships	1,005,887	1,063,762	94.6%	925,549	80,338	8.7%
PL Claims Trans-Ins	-	30,619,671	0.0%	-	-	100.0%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	92,671	4,757,247	1.9%	103,302	(10,631)	-10.3%
Public Liability Claims Xfer-Claims Fund	-	26,400,000	0.0%	-	-	100.0%
Public Use Leases	-	1,308,175	0.0%	-	-	100.0%
Special Consulting Services	399,788	4,735,611	8.4%	106,097	293,691	276.8%
Supplemental COLA Benefit	-	1,536,000	0.0%	1,009,451	(1,009,451)	-100.0%
Transfer to Capital Improvement Program	-	21,536,056	0.0%	-	-	100.0%
Transfer to Park Improvement Funds	-	19,799,571	0.0%	-	-	100.0%
Transfer to Infrastructure Fund	-	30,961,972	0.0%	-	-	100.0%
<b>Total Citywide Program Expenditures</b>	<b>\$ 8,553,574</b>	<b>\$ 206,265,540</b>	<b>4.1%</b>	<b>\$ 27,364,736</b>	<b>\$ (18,811,162)</b>	<b>-68.7%</b>

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

## Financial Performance Report – Period Ended September 2023

Schedule 2b

**Council Districts Expenditure Status Report**  
**As of Period 3, Ended September, 2023 (25% Completed)**  
*(Unaudited)*

	<b>FY24 Actuals<sup>1</sup></b>	<b>FY24 Adopted Budget</b>	<b>FY24 Current Budget</b>	<b>FY24 Budget Change</b>	<b>FY24 % of Current Budget</b>	<b>FY23 Actuals<sup>1</sup></b>	<b>FY24/FY23 Actuals Change</b>	<b>FY24/FY23 % Change</b>
Council District 1	\$ 426,820	\$ 2,172,870	\$ 2,172,870	\$ -	19.6%	\$ 410,859	\$ 15,962	3.9%
District 1 CPPS	4,161	152,091	144,452	(7,639)	2.9%	0	4,161	41611300.0%
<b>Total Council District 1</b>	<b>430,981</b>	<b>2,324,961</b>	<b>2,317,322</b>	<b>(7,639)</b>	<b>18.6%</b>	<b>410,859</b>	<b>20,123</b>	<b>4.9%</b>
Council District 2	498,703	2,244,223	2,244,223	-	22.2%	428,116	70,586	16.5%
District 2 CPPS	(2,707)	150,000	150,000	-	-1.8%	2,744	(5,452)	-198.7%
<b>Total Council District 2</b>	<b>495,995</b>	<b>2,394,223</b>	<b>2,394,223</b>	<b>-</b>	<b>20.7%</b>	<b>430,861</b>	<b>65,134</b>	<b>15.1%</b>
Council District 3	491,471	2,220,520	2,220,520	-	22.1%	425,956	65,515	15.4%
District 3 CPPS	(12,097)	235,785	235,785	-	-5.1%	-	(12,097)	-100.0%
<b>Total Council District 3</b>	<b>479,374</b>	<b>2,456,305</b>	<b>2,456,305</b>	<b>-</b>	<b>19.5%</b>	<b>425,956</b>	<b>53,417</b>	<b>12.5%</b>
Council District 4	416,495	2,116,849	2,116,849	-	19.7%	386,509	29,986	7.8%
District 4 CPPS	(7,905)	252,200	252,200	-	-3.1%	-	(7,905)	-100.0%
<b>Total Council District 4</b>	<b>408,590</b>	<b>2,369,049</b>	<b>2,369,049</b>	<b>-</b>	<b>17.2%</b>	<b>386,509</b>	<b>22,080</b>	<b>5.7%</b>
Council District 5	432,808	2,255,158	2,255,158	-	19.2%	418,152	14,657	3.5%
District 5 CPPS	(7,745)	273,729	273,729	-	-2.8%	-	(7,745)	-100.0%
<b>Total Council District 5</b>	<b>425,063</b>	<b>2,528,887</b>	<b>2,528,887</b>	<b>-</b>	<b>16.8%</b>	<b>418,152</b>	<b>6,912</b>	<b>1.7%</b>
Council District 6	361,649	2,000,259	2,000,259	-	18.1%	268,151	93,498	34.9%
District 6 CPPS	(20,868)	315,143	315,143	-	-6.6%	(0)	(20,868)	208676800.0%
<b>Total Council District 6</b>	<b>340,781</b>	<b>2,315,402</b>	<b>2,315,402</b>	<b>-</b>	<b>14.7%</b>	<b>268,151</b>	<b>72,630</b>	<b>27.1%</b>
Council District 7	437,515	2,145,413	2,145,413	-	20.4%	408,399	29,116	7.1%
District 7 CPPS	(10,627)	191,925	191,925	-	-5.5%	-	(10,627)	-100.0%
<b>Total Council District 7</b>	<b>426,888</b>	<b>2,337,338</b>	<b>2,337,338</b>	<b>-</b>	<b>18.3%</b>	<b>408,399</b>	<b>18,489</b>	<b>4.5%</b>
Council District 8	432,924	2,301,476	2,300,476	(1,000)	18.8%	390,816	42,108	10.8%
District 8 CPPS	(23,757)	288,371	288,371	-	-8.2%	0	(23,757)	-237570300.0%
<b>Total Council District 8</b>	<b>409,167</b>	<b>2,589,847</b>	<b>2,588,847</b>	<b>(1,000)</b>	<b>15.8%</b>	<b>390,816</b>	<b>18,351</b>	<b>4.7%</b>
Council District 9	388,239	1,932,737	1,932,737	-	20.1%	366,630	21,609	5.9%
District 9 CPPS	(14,442)	150,000	150,000	-	-9.6%	-	(14,442)	-100.0%
<b>Total Council District 9</b>	<b>373,797</b>	<b>2,082,737</b>	<b>2,082,737</b>	<b>-</b>	<b>17.9%</b>	<b>366,630</b>	<b>7,167</b>	<b>2.0%</b>
<b>Total Council Districts</b>	<b>\$ 3,790,636</b>	<b>\$ 21,398,749</b>	<b>\$ 21,390,110</b>	<b>\$ (8,639)</b>	<b>17.7%</b>	<b>\$ 3,506,333</b>	<b>\$ 284,303</b>	<b>8.1%</b>

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

## Financial Performance Report – Period Ended September 2023

Schedule 3

**Other Budgeted Funds Revenue Status Report**  
**As of Period 3, Ended September, 2023 (25% Completed)**  
*(Unaudited)*

	<b>FY24</b>	<b>FY24</b>	<b>FY24 % of</b>	<b>FY23</b>	<b>FY24/FY23</b>	<b>FY24/FY23</b>
	<b>Actuals<sup>1</sup></b>	<b>Current Budget</b>	<b>Current Budget</b>	<b>Actuals<sup>1</sup></b>	<b>Actuals Change</b>	<b>% Change</b>
Airports Fund	\$ 1,312,656	\$ 8,891,602	14.8%	\$ 1,680,073	\$ (367,417)	-21.9%
Automated Refuse Container Fund	377,671	1,600,000	23.6%	443,057	(65,386)	-14.8%
Central Stores Internal Service Fund	2,023,625	7,636,763	26.5%	1,309,315	714,309	54.6%
Climate Equity Fund	38,292	9,188,396	0.4%	4,717	33,575	711.7%
Community Equity Fund	3,248	-	100.0%	(1,137)	4,385	-385.6%
Concourse and Parking Garages Operating Fund	720,696	2,651,073	27.2%	652,579	68,117	10.4%
Convention Center Expansion Funds	2,740,159	18,341,570	14.9%	1,599,659	1,140,500	71.3%
Development Services Fund	35,041,808	118,388,111	29.6%	38,513,017	(3,471,210)	-9.0%
Energy Conservation Program Fund	16,926	5,711,423	0.3%	(1,309)	18,235	-1393.4%
Energy Independence Fund	2,250,884	2,244,359	100.3%	2,171,267	79,618	3.7%
Engineering and Capital Projects	41,065,506	139,672,876	29.4%	31,647,538	9,417,968	29.8%
Environmental Growth Fund 1/3	927,584	9,653,480	9.6%	903,916	23,668	2.6%
Environmental Growth Fund 2/3	1,833,402	19,313,955	9.5%	1,802,984	30,417	1.7%
Facilities Financing Fund	1,026,991	3,495,477	29.4%	966,963	60,028	6.2%
Fire/Emergency Medical Services Fund	1,932,156	12,771,124	15.1%	4,419,850	(2,487,695)	-56.3%
Fire and Lifeguard Facilities Fund	(15)	1,400,469	0.0%	(5)	(10)	186.5%
Fleet Operations	26,020,312	142,335,535	18.3%	32,767,051	(6,746,739)	-20.6%
Gas Tax Fund	3,599,028	39,459,743	9.1%	3,371,045	227,983	6.8%
General Plan Maintenance Fund	1,029,575	4,466,000	23.1%	1,153,932	(124,356)	-10.8%
GIS Fund	28,799	5,354,732	0.5%	(574)	29,373	-5116.4%
Golf Course Fund	10,312,791	24,780,347	41.6%	9,863,830	448,961	4.6%
Information Technology Fund	116,866	87,449,131	0.1%	21,615	95,251	440.7%
Infrastructure Fund	-	30,961,972	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	13,108	942,900	1.4%	-	13,108	100.0%
Local Enforcement Agency Fund	431,515	1,121,293	38.5%	277,892	153,623	55.3%
Long Range Property Management Fund	464,104	595,000	78.0%	413,998	50,106	12.1%
Los Penasquitos Canyon Preserve Fund	51,570	296,000	17.4%	11,961	39,609	331.2%
Low-Moderate Income Housing Asset Fund	766,188	7,056,674	10.9%	2,545,661	(1,779,473)	-69.9%
Maintenance Assessment District (MAD) Funds	287,557	31,028,167	0.9%	551,182	(263,624)	-47.8%
Mission Bay/Balboa Park Improvement Fund	915,456	1,447,825	63.2%	828,751	86,705	10.5%
Mission Bay Improvement Fund	83,589	12,869,721	0.6%	(3,149)	86,738	-2754.2%
New Convention Facility Fund	911,550	2,734,650	33.3%	-	911,550	100.0%
OneSD Support Fund	(15,360)	29,235,225	-0.1%	(5,887)	(9,473)	160.9%

Continued on Next Page

## Financial Performance Report – Period Ended September 2023

Schedule 3 (cont.)							
	FY24 Actuals <sup>1</sup>	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals <sup>1</sup>	FY24/FY23 Actuals Change	FY24/FY23 % Change	
Parking Meter Operations	\$ 2,437,764	\$ 9,000,000	27.1%	\$ 2,440,468	\$ (2,704)	-0.1%	
PETCO Park Fund	9,874,084	17,545,407	56.3%	9,278,648	595,436	6.4%	
Public Art Fund	394,754	85,000	464.4%	129,962	264,792	203.7%	
Public Safety Services & Debt Service Fund	2,244,091	13,402,932	16.7%	2,291,197	(47,107)	-2.1%	
Publishing Services Internal Fund	114,608	1,947,049	5.9%	50,224	64,384	128.2%	
Recycling Fund	1,796,038	27,250,760	6.6%	4,888,504	(3,092,466)	-63.3%	
Refuse Disposal Fund	9,611,278	54,770,826	17.5%	9,908,798	(297,520)	-3.0%	
Refuse Disposal - Miramar Clousure	42,914	50,000	85.8%	(12,414)	55,329	-445.7%	
Regional Park Improvements Fund	42,315	6,929,850	0.6%	1,012	41,303	4082.0%	
Risk Management Administration Fund	3,769,306	14,870,720	25.3%	3,187,499	581,806	18.3%	
Road Maintenance & Rehabilitation	2,957,072	34,125,003	8.7%	2,512,003	445,069	17.7%	
Seized and Forfeited Assets Funds	132,901	788,119	16.9%	83,461	49,441	59.2%	
State COPS	(3,662)	3,400,000	-0.1%	0	(3,662)	-1830980.0%	
Storm Drain Fund	1,390,839	5,700,000	24.4%	1,372,914	17,925	1.3%	
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%	
Transient Occupancy Tax Fund	29,964,971	155,668,915	19.2%	31,411,940	(1,446,969)	-4.6%	
TOT - Major Events Revolving FD	5,000	150,000	3.3%	88,400	(83,400)	-94.3%	
TransNet Extension Funds	5,844,445	47,132,673	12.4%	7,300,362	(1,455,917)	-19.9%	
Trolley Extension Reserve Fund	153	-	100.0%	1,060,812	(1,060,659)	-100.0%	
Underground Surcharge Fund	304,492	100,985,751	0.3%	(86,989)	391,482	-450.0%	
Wastewater Department Funds	82,236,690	706,817,933	11.6%	80,760,908	1,475,782	1.8%	
Water Department Funds	109,391,782	986,652,877	11.1%	136,565,500	(27,173,718)	-19.9%	
Wireless Communication Technology Fund	37,065	13,342,724	0.3%	186,215	(149,149)	-80.1%	
Zoological Exhibits Maintenance Fund	508,324	19,490,501	2.6%	462,360	45,963	9.9%	

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

## Financial Performance Report – Period Ended September 2023

Schedule 4

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 3, Ended September, 2023 (25% Completed)**  
*(Unaudited)*

	<b>FY24 Actuals<sup>1</sup></b>	<b>FY24 Current Budget</b>	<b>FY24 % of Current Budget</b>	<b>FY23 Actuals<sup>1</sup></b>	<b>FY24/FY23 Actuals Change</b>	<b>FY24/FY23 % Change</b>
Airports Fund	\$ 1,106,881	\$ 9,205,221	12.0%	\$ 1,467,941	\$ (361,059)	-24.6%
Automated Refuse Container Fund	321,686	1,951,659	16.5%	363,462	(41,776)	-11.5%
Capital Outlay – Misc Revenue	-	4,045,098	0.0%	7,039,043	(7,039,043)	-100.0%
Central Stores Internal Service Fund	2,837,723	7,773,396	36.5%	1,812,565	1,025,159	56.6%
Climate Equity Fund	-	1,613,500	0.0%	-	-	100.0%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	768,500	3,561,362	21.6%	575,516	192,985	33.5%
Convention Center Expansion Funds	565,486	18,341,570	3.1%	696,759	(131,273)	-18.8%
Development Services Fund	26,727,128	127,301,399	21.0%	23,883,995	2,843,134	11.9%
Energy Conservation Program Fund	1,262,209	6,632,601	19.0%	990,276	271,932	27.5%
Energy Independence Fund	-	1,000,000	0.0%	-	-	100.0%
Engineering and Capital Projects	34,782,305	154,236,096	22.6%	33,252,323	1,529,982	4.6%
Environmental Growth Fund 1/3	531,732	9,053,200	5.9%	543,809	(12,077)	-2.2%
Environmental Growth Fund 2/3	-	16,832,654	0.0%	-	-	100.0%
Facilities Financing Fund	776,709	4,052,022	19.2%	625,576	151,132	24.2%
Fire/Emergency Medical Services Fund	2,515,876	13,967,193	18.0%	1,319,611	1,196,265	90.7%
Fire and Lifeguard Facilities Fund	1,200	1,400,469	0.1%	704,359	(703,159)	-99.8%
Fleet Operations	33,084,460	313,795,199	10.5%	29,939,434	3,145,026	10.5%
Gas Tax Fund	7,186,559	35,889,827	20.0%	9,092,790	(1,906,232)	-21.0%
General Plan Maintenance Fund	2,105,659	5,216,000	40.4%	846,591	1,259,069	148.7%
GIS Fund	1,719,641	5,372,519	32.0%	357,558	1,362,083	380.9%
Golf Course Fund	5,188,783	24,967,944	20.8%	5,070,789	117,995	2.3%
Information Technology Fund	6,060,100	87,424,882	6.9%	9,589,409	(3,529,309)	-36.8%
Infrastructure Fund	44,803	4,350,030	1.0%	33,921,596	(33,876,793)	-99.9%
Junior Lifeguard Program Fund	581,234	960,089	60.5%	542,173	39,060	7.2%
Local Enforcement Agency Fund	220,724	1,060,009	20.8%	303,046	(82,322)	-27.2%
Long Range Property Management Fund	(49,675)	1,783,767	-2.8%	183,007	(232,682)	-127.1%
Los Penasquitos Canyon Preserve Fund	76,267	342,141	22.3%	70,441	5,826	8.3%
Low-Moderate Income Housing Asset Fund	409,247	41,355,716	1.0%	943,687	(534,440)	-56.6%
Maintenance Assessment District (MAD) Funds	4,286,720	40,398,115	10.6%	5,129,000	(842,280)	-16.4%
Mission Bay/Balboa Park Improvement Fund	162,318	1,447,825	11.2%	838,794	(676,477)	-80.6%
New Convention Facility Fund	911,550	2,734,650	33.3%	-	911,550	100.0%
OneSD Support Fund	3,295,154	29,394,948	11.2%	3,217,309	77,845	2.4%

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## Financial Performance Report – Period Ended September 2023

Schedule 4 (cont.)							
	FY24 Actuals <sup>1</sup>	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals <sup>1</sup>	FY24/FY23 Actuals Change	FY24/FY23 % Change	
Parking Meter Operations	\$ 526,674	\$ 8,943,250	5.9%	\$ 693,199	\$ (166,525)	-24.0%	
PETCO Park Fund	12,810,405	17,801,777	72.0%	12,656,452	153,953	1.2%	
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	10,906	(10,906)	-100.0%	
Public Art Fund	85,926	6,874,848	1.2%	57,377	28,549	49.8%	
Public Safety Services & Debt Service Fund	-	13,402,932	0.0%	-	-	100.0%	
Publishing Services Internal Fund	185,801	2,256,617	8.2%	327,176	(141,375)	-43.2%	
Recycling Fund	5,619,003	29,183,005	19.3%	4,653,224	965,779	20.8%	
Refuse Disposal Fund	7,263,662	46,330,912	15.7%	9,317,336	(2,053,674)	-22.0%	
Risk Management Administration Fund	3,364,796	15,355,574	21.9%	3,096,013	268,783	8.7%	
Road Maintenance & Rehabilitation	6,586,307	80,218,730	8.2%	1,630,218	4,956,089	304.0%	
Seized and Forfeited Assets Funds	(102,371)	1,352,607	-7.6%	177,328	(279,699)	-157.7%	
State COPS	309,699	3,840,034	8.1%	245,501	64,199	26.2%	
Storm Drain Fund	41,508	5,700,000	0.7%	525,471	(483,964)	-92.1%	
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%	
Transient Occupancy Tax Fund	17,141,339	177,219,451	9.7%	15,044,737	2,096,602	13.9%	
TOT - Major Events Revolving FD	14,000	387,461	3.6%	27,000	(13,000)	-48.1%	
TransNet Extension Funds	4,851,421	20,825,205	23.3%	4,425,798	425,623	9.6%	
Trolley Extension Reserve Fund	-	3,000	0.0%	1,061,275	(1,061,275)	-100.0%	
Underground Surcharge Fund	1,456,164	70,948,191	2.1%	1,378,777	77,387	5.6%	
Wastewater Department Funds	61,191,092	440,177,510	13.9%	74,850,823	(13,659,731)	-18.2%	
Water Department Funds	153,735,415	658,916,714	23.3%	158,804,457	(5,069,042)	-3.2%	
Wireless Communication Technology Fund	3,451,873	12,048,240	28.7%	3,496,131	(44,258)	-1.3%	
Zoological Exhibits Maintenance Fund	-	19,490,501	0.0%	-	-	100.0%	

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

**Fiscal Year 2024 First Quarter Budget Monitoring Report- Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of November 1, 2023)

Attachment 2

Department Name	Fund Name	Job Classification	Sum of FTE
Airport Management	Airports Enterprise Fund	Airport Operations Assistant	7.00
Airport Management	Airports Enterprise Fund	Program Coordinator	1.00
Airport Management	Airports Enterprise Fund	Senior Clerk/Typist	1.00
Airport Management	Airports Enterprise Fund	Utility Worker 2	1.00
<b>Airport Management Total</b>			<b>10.00</b>
City Attorney	General Fund	Administrative Aide 2	1.00
City Attorney	General Fund	Auto Messenger 1	1.00
City Attorney	General Fund	City Attorney Investigator 2	1.00
City Attorney	General Fund	Clerical Assistant 2	2.00
City Attorney	General Fund	Court Support Clerk 1	4.00
City Attorney	General Fund	Court Support Clerk 2	2.00
City Attorney	General Fund	Deputy City Attorney	17.50
City Attorney	General Fund	Legal Secretary 2	1.00
City Attorney	General Fund	Paralegal	2.00
City Attorney	General Fund	Payroll Specialist 2	1.00
City Attorney	General Fund	Principal Legal Secretary	1.00
City Attorney	General Fund	Senior Clerk/Typist	1.00
<b>City Attorney Total</b>			<b>34.50</b>
City Clerk	General Fund	Associate Management Analyst	1.00
City Clerk	General Fund	Clerical Assistant 2	1.00
City Clerk	General Fund	Legislative Recorder 2	1.00
City Clerk	General Fund	Stock Clerk	1.00
<b>City Clerk Total</b>			<b>4.00</b>
City Planning	General Fund	Associate Management Analyst	1.00
City Planning	General Fund	Information Systems Analyst 4	1.00
City Planning	General Fund	Junior Planner	1.00
City Planning	General Fund	Senior Planner	1.00
<b>City Planning Total</b>			<b>4.00</b>
City Treasurer	General Fund	Accountant 2	3.00
City Treasurer	General Fund	Accountant 3	2.00
City Treasurer	General Fund	Accountant Trainee	1.00
City Treasurer	General Fund	Administrative Aide 1	1.00
City Treasurer	General Fund	Administrative Aide 2	1.00
City Treasurer	General Fund	Assistant Investment Officer	1.00
City Treasurer	General Fund	Collections Investigator 1	6.00
City Treasurer	General Fund	Collections Investigator Supervisor	1.00
City Treasurer	General Fund	Executive Assistant	1.00
City Treasurer	General Fund	Financial Operations Manager	1.00
City Treasurer	General Fund	Information Systems Analyst 4	1.00
City Treasurer	General Fund	Public Information Clerk	3.00
City Treasurer	Parking Meter Operations Fund	Parking Meter Technician	1.00
City Treasurer	Parking Meter Operations Fund	Senior Parking Meter Technician	1.00
<b>City Treasurer Total</b>			<b>24.00</b>
Commission on Police Practices	General Fund	General Counsel	1.00
Commission on Police Practices	General Fund	Program Coordinator	2.00
Commission on Police Practices	General Fund	Program Manager	3.00
<b>Commission on Police Practices Total</b>			<b>6.00</b>
Communications	General Fund	Program Coordinator	2.00
Communications	General Fund	Senior Public Information Officer	1.00
<b>Communications Total</b>			<b>3.00</b>
Compliance	General Fund	Administrative Aide 2	1.00
Compliance	General Fund	Assistant Management Analyst	2.00
Compliance	General Fund	Program Coordinator	1.00
Compliance	General Fund	Program Manager	1.00
Compliance	General Fund	Safety Representative 2	1.00
Compliance	General Fund	Senior Compliance Officer	1.00
<b>Compliance Total</b>			<b>7.00</b>
Council Administration	General Fund	Council Representative 1	1.00
<b>Council Administration Total</b>			<b>1.00</b>
Council District 1	General Fund	Council Representative 1	3.00
Council District 1	General Fund	Council Representative 2A	3.00
<b>Council District 1 Total</b>			<b>6.00</b>
Council District 2	General Fund	Council Representative 1	4.00
<b>Council District 2 Total</b>			<b>4.00</b>
Council District 3	General Fund	Council Representative 1	5.00
<b>Council District 3 Total</b>			<b>5.00</b>
Council District 4	General Fund	Council Representative 1	6.00
<b>Council District 4 Total</b>			<b>6.00</b>
Council District 5	General Fund	Council Representative 1	7.00
<b>Council District 5 Total</b>			<b>7.00</b>
Council District 6	General Fund	Council Representative 1	5.00
<b>Council District 6 Total</b>			<b>5.00</b>
Council District 7	General Fund	Council Representative 1	4.00
Council District 7	General Fund	Council Representative 2A	1.00
<b>Council District 7 Total</b>			<b>5.00</b>
Council District 8	General Fund	Council Representative 1	6.00
<b>Council District 8 Total</b>			<b>6.00</b>
Council District 9	General Fund	Council Representative 1	4.00
<b>Council District 9 Total</b>			<b>4.00</b>
Department of Finance	General Fund	Administrative Aide 2	2.00
Department of Finance	General Fund	Finance Analyst 2	5.00
Department of Finance	General Fund	Program Coordinator	1.00
<b>Department of Finance Total</b>			<b>8.00</b>

**Fiscal Year 2024 First Quarter Budget Monitoring Report- Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of November 1, 2023)

Attachment 2

Department Name	Fund Name	Job Classification	Sum of FTE
Development Services	General Fund	Combination Inspector 1	1.00
Development Services	General Fund	Combination Inspector 2	1.00
Development Services	General Fund	Police Code Compliance Officer	2.00
Development Services	General Fund	Police Code Compliance Supervisor	1.00
Development Services	General Fund	Senior Zoning Investigator	3.00
Development Services	General Fund	Zoning Investigator 2	5.00
Development Services	Planning & Development Revenue Fund	Administrative Aide 1	6.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Civil	5.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Electrical	3.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Traffic	3.00
Development Services	Planning & Development Revenue Fund	Associate Management Analyst	1.00
Development Services	Planning & Development Revenue Fund	Associate Planner	8.00
Development Services	Planning & Development Revenue Fund	Assistant Deputy Director	1.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Civil	3.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Civil	1.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Electrical	1.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Traffic	2.00
Development Services	Planning & Development Revenue Fund	Assistant to the Development Services Direct	1.00
Development Services	Planning & Development Revenue Fund	Cashier	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	2.00
Development Services	Planning & Development Revenue Fund	Information Systems Administrator	1.00
Development Services	Planning & Development Revenue Fund	Information Systems Analyst 3	1.00
Development Services	Planning & Development Revenue Fund	Information Systems Technician	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	Life Safety Inspector 2	1.00
Development Services	Planning & Development Revenue Fund	Mechanical Inspector 1	1.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 2	2.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 3	3.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 4	4.00
Development Services	Planning & Development Revenue Fund	Principal Accountant	1.00
Development Services	Planning & Development Revenue Fund	Program Coordinator	3.00
Development Services	Planning & Development Revenue Fund	Program Manager	1.00
Development Services	Planning & Development Revenue Fund	Public Information Clerk	8.00
Development Services	Planning & Development Revenue Fund	Safety and Training Manager	1.00
Development Services	Planning & Development Revenue Fund	Safety Officer	1.00
Development Services	Planning & Development Revenue Fund	Senior Civil Engineer	2.00
Development Services	Planning & Development Revenue Fund	Senior Clerk/Typist	3.00
Development Services	Planning & Development Revenue Fund	Senior Combination Inspector	1.00
Development Services	Planning & Development Revenue Fund	Senior Electrical Engineer	1.00
Development Services	Planning & Development Revenue Fund	Senior Legislative Recorder	1.00
Development Services	Planning & Development Revenue Fund	Senior Planner	1.00
Development Services	Planning & Development Revenue Fund	Senior Traffic Engineer	1.00
Development Services	Planning & Development Revenue Fund	Structural Engineering Associate	4.00
Development Services	Planning & Development Revenue Fund	Structural Inspector 2	2.00
Development Services	Planning & Development Revenue Fund	Supervising Development Project Manager	2.00
Development Services	Planning & Development Revenue Fund	Supervising Plan Review Specialist	1.00
<b>Development Services Total</b>			<b>105.00</b>
Economic Development	General Fund	Associate Management Analyst	1.00
Economic Development	General Fund	Community Development Coordinator	1.00
Economic Development	General Fund	Community Development Specialist 2	1.00
Economic Development	General Fund	Program Coordinator	1.00
Economic Development	General Fund	Senior Management Analyst	2.00
<b>Economic Development Total</b>			<b>6.00</b>
Emergency Medical Services	Fire/Emergency Medical Services Transport Program Fund	Clerical Assistant 2	2.00
Emergency Medical Services	Fire/Emergency Medical Services Transport Program Fund	Fire Captain	1.00
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 (Terminal)	2.00
<b>Emergency Medical Services Total</b>			<b>8.00</b>
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 1	6.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	5.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Deputy Director	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	25.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Environmental Biologist 3	2.00
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 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	7.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Landscape Designer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Drafting Aide	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Engineering Aide	16.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	9.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Program Manager	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	8.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 1	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 2	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Civil Engineer	6.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Drafting Aide	1.00

**Fiscal Year 2024 First Quarter Budget Monitoring Report- Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of November 1, 2023)

Attachment 2

Department Name	Fund Name	Job Classification	Sum of FTE
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Electrical Engineer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Engineering Aide	7.00
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	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Supervising Management Analyst	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Supervising Public Information Officer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Training Supervisor	1.00
<b>Engineering &amp; Capital Projects Total</b>			<b>124.00</b>
Environmental Services	General Fund	Account Clerk	1.35
Environmental Services	General Fund	Administrative Aide 2	1.00
Environmental Services	General Fund	Area Refuse Collection Supervisor	2.00
Environmental Services	General Fund	Associate Management Analyst	2.00
Environmental Services	General Fund	Assistant Environmental Services Director	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	4.00
Environmental Services	General Fund	Hazardous Materials Program Manager	0.45
Environmental Services	General Fund	Heavy Truck Driver 1	1.00
Environmental Services	General Fund	Heavy Truck Driver 2	1.00
Environmental Services	General Fund	Information Systems Analyst 2	1.14
Environmental Services	General Fund	Public Information Clerk	0.63
Environmental Services	General Fund	Public Works Dispatcher	1.00
Environmental Services	General Fund	Sanitation Driver 1	1.00
Environmental Services	General Fund	Sanitation Driver 2	12.00
Environmental Services	General Fund	Sanitation Driver 3	3.00
Environmental Services	General Fund	Sanitation Driver Trainee	1.00
Environmental Services	General Fund	Supervising Management Analyst	0.50
Environmental Services	General Fund	Supervising Recycling Specialist	1.00
Environmental Services	General Fund	Utility Worker 1	1.00
Environmental Services	General Fund	Utility Worker 2	2.00
<b>General Fund Total</b>			<b>40.82</b>
Environmental Services	Recycling Enterprise Fund	Account Clerk	0.31
Environmental Services	Recycling Enterprise Fund	District Refuse Collection Supervisor	0.25
Environmental Services	Recycling Enterprise Fund	Hazardous Materials Program Manager	0.45
Environmental Services	Recycling Enterprise Fund	Heavy Truck Driver 1	1.00
Environmental Services	Recycling Enterprise Fund	Information Systems Analyst 2	0.84
Environmental Services	Recycling Enterprise Fund	Program Manager	1.00
Environmental Services	Recycling Enterprise Fund	Public Information Clerk	0.16
Environmental Services	Recycling Enterprise Fund	Recycling Specialist 3	1.00
Environmental Services	Recycling Enterprise Fund	Sanitation Driver 1	1.00
Environmental Services	Recycling Enterprise Fund	Sanitation Driver 2	1.00
Environmental Services	Recycling Enterprise Fund	Sanitation Driver 3	1.00
Environmental Services	Recycling Enterprise Fund	Supervising Management Analyst	0.50
Environmental Services	Recycling Enterprise Fund	Utility Worker 2	1.00
<b>Recycling Enterprise Fund Total</b>			<b>9.51</b>
Environmental Services	Refuse Disposal Enterprise Fund	Account Clerk	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 Management Analyst	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Associate Planner	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Assistant Deputy Director	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Assistant Engineer-Electrical	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Disposal Site Supervisor	2.00
Environmental Services	Refuse Disposal Enterprise Fund	Environmental Biologist 2	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	Equipment Technician 3	1.00
Environmental Services	Refuse Disposal Enterprise Fund	General Utility Supervisor	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Hazardous Materials Program Manager	0.10
Environmental Services	Refuse Disposal Enterprise Fund	Information Systems Analyst 2	1.02
Environmental Services	Refuse Disposal Enterprise Fund	Laborer	6.00
Environmental Services	Refuse Disposal Enterprise Fund	Landfill Equipment Operator	4.00
Environmental Services	Refuse Disposal Enterprise Fund	Public Information Clerk	0.21
Environmental Services	Refuse Disposal Enterprise Fund	Recycling Program Manager	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Senior Disposal Site Representative	3.00
Environmental Services	Refuse Disposal Enterprise Fund	Senior Mechanical Engineer	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Utility Worker 2	2.00
<b>Refuse Disposal Enterprise Fund Total</b>			<b>36.67</b>
<b>Environmental Services Total</b>			<b>87.00</b>
Fire-Rescue	General Fund	Account Clerk	1.00
Fire-Rescue	General Fund	Associate Management Analyst	1.00
Fire-Rescue	General Fund	Clerical Assistant 2	3.00
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	31.00
Fire-Rescue	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Dispatcher	2.00
Fire-Rescue	General Fund	Fire Engineer	32.00
Fire-Rescue	General Fund	Fire Fighter 1	6.00
Fire-Rescue	General Fund	Fire Fighter 2	11.00

**Fiscal Year 2024 First Quarter Budget Monitoring Report- Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of November 1, 2023)

Attachment 2

Department Name	Fund Name	Job Classification	Sum of FTE
Fire-Rescue	General Fund	Fire Fighter 3	1.00
Fire-Rescue	General Fund	Fire Prevention Inspector 2	8.00
Fire-Rescue	General Fund	Fire Prevention Supervisor	2.00
Fire-Rescue	General Fund	Helicopter Mechanic	1.00
Fire-Rescue	General Fund	Information Systems Analyst 2	2.00
Fire-Rescue	General Fund	Lifeguard 2	2.00
Fire-Rescue	General Fund	Lifeguard 3	1.00
Fire-Rescue	General Fund	Program Coordinator	1.00
Fire-Rescue	General Fund	Project Assistant	1.00
Fire-Rescue	General Fund	Senior Management Analyst	2.00
<b>Fire-Rescue Total</b>			<b>112.00</b>
General Services	General Fund	Administrative Aide 2	1.00
General Services	General Fund	Apprentice 2-Electrician (5 Yr)	2.00
General Services	General Fund	Assistant Department Director	1.00
General Services	General Fund	Building Service Technician	2.00
General Services	General Fund	Building Supervisor	1.00
General Services	General Fund	Carpenter	3.00
General Services	General Fund	Custodian 1	2.00
General Services	General Fund	Custodian 3	1.00
General Services	General Fund	Electrician	2.00
General Services	General Fund	HVACR Technician	4.00
General Services	General Fund	Locksmith	1.00
General Services	General Fund	Painter	1.00
General Services	General Fund	Payroll Specialist 2	1.00
General Services	General Fund	Roofer	1.00
General Services	General Fund	Senior Building Maintenance Supervisor	1.00
General Services	General Fund	Senior Locksmith	1.00
<b>General Fund Total</b>			<b>25.00</b>
General Services	Fleet Operations Operating Fund	Apprentice 2-Fleet Technician	1.00
General Services	Fleet Operations Operating Fund	Assistant Fleet Technician	3.00
General Services	Fleet Operations Operating Fund	Auto Parts Stock Clerk	3.00
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 Parts Buyer	2.00
General Services	Fleet Operations Operating Fund	Fleet Repair Supervisor	1.00
General Services	Fleet Operations Operating Fund	Fleet Team Leader	1.00
General Services	Fleet Operations Operating Fund	Fleet Technician	17.00
General Services	Fleet Operations Operating Fund	Machinist	1.00
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	Training Supervisor	1.00
<b>Fleet Operations Operating Fund</b>			<b>37.00</b>
<b>General Services Total</b>			<b>62.00</b>
Homelessness Strategies & Solutions	General Fund	Community Development Specialist 3	2.00
Homelessness Strategies & Solutions	General Fund	Deputy Director	1.00
Homelessness Strategies & Solutions	General Fund	Senior Management Analyst	1.00
<b>Homelessness Strategies &amp; Sol Total</b>			<b>4.00</b>
Human Resources	General Fund	Assistant Deputy Director	1.00
Human Resources	General Fund	Program Coordinator	9.00
Human Resources	General Fund	Program Manager	3.00
<b>Human Resources Total</b>			<b>13.00</b>
Information Technology	Information Technology Fund	Assistant Deputy Director	1.00
Information Technology	Information Technology Fund	Program Coordinator	1.00
Information Technology	Information Technology Fund	Program Manager	4.00
Information Technology	General Fund	Information Systems Analyst 1	3.00
Information Technology	General Fund	Program Coordinator	1.00
Information Technology	GIS Fund	Geographic Info Systems Analyst 2	1.00
Information Technology	GIS Fund	Geographic Info Systems Analyst 3	1.00
Information Technology	SAP Support Fund	Program Coordinator	1.00
Information Technology	Wireless Communications Technology Fund	Communications Technician	3.00
Information Technology	Wireless Communications Technology Fund	Communications Equipment Technician 1	3.00
Information Technology	Wireless Communications Technology Fund	Equipment Technician 2	1.00
<b>Information Technology Total</b>			<b>20.00</b>
Library	General Fund	Account Clerk	1.00
Library	General Fund	Administrative Aide 1	2.00
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	4.00
Library	General Fund	Librarian 4	1.00
Library	General Fund	Library Assistant 1	11.50
Library	General Fund	Library Assistant 2	11.50
Library	General Fund	Library Assistant 3	4.00
Library	General Fund	Library Technician	1.00
Library	General Fund	Literacy Tutor/Learner Coordinator	1.50
Library	General Fund	Payroll Specialist 2	0.50
Library	General Fund	Senior Management Analyst	1.00
<b>Library Total</b>			<b>47.00</b>
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	General Fund	Senior Management Analyst	1.00
<b>Office of Emergency Services Total</b>			<b>6.00</b>

**Fiscal Year 2024 First Quarter Budget Monitoring Report- Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of November 1, 2023)

Attachment 2

Department Name	Fund Name	Job Classification	Sum of FTE
Office of the City Auditor	General Fund	Assistant to the Director	1.00
Office of the City Auditor	General Fund	Performance Auditor	3.00
<b>Office of the City Auditor Total</b>			<b>4.00</b>
Office of the COO	General Fund	Community Development Specialist 2	1.00
<b>Office of the COO Total</b>			<b>1.00</b>
Office of the Mayor	General Fund	Mayor Representative 2	1.00
<b>Office of the Mayor Total</b>			<b>1.00</b>
Parks & Recreation	General Fund	Administrative Aide 1	1.00
Parks & Recreation	General Fund	Aging Recreation Specialist	2.00
Parks & Recreation	General Fund	Aquatics Technician 1	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	7.00
Parks & Recreation	General Fund	Custodian 1	1.00
Parks & Recreation	General Fund	Custodian 2	2.50
Parks & Recreation	General Fund	District Manager	2.00
Parks & Recreation	General Fund	Electrician	1.00
Parks & Recreation	General Fund	Equipment Operator 1	4.00
Parks & Recreation	General Fund	Equipment Operator 2	2.00
Parks & Recreation	General Fund	Equipment Technician 1	5.00
Parks & Recreation	General Fund	Equipment Technician 2	1.00
Parks & Recreation	General Fund	Grounds Maintenance Manager	1.00
Parks & Recreation	General Fund	Grounds Maintenance Supervisor	3.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 1	4.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 2	38.00
Parks & Recreation	General Fund	Horticulturist	1.00
Parks & Recreation	General Fund	Information Systems Analyst 2	1.00
Parks & Recreation	General Fund	Irrigation Specialist	3.00
Parks & Recreation	General Fund	Laborer	1.00
Parks & Recreation	General Fund	Nursery Gardener	1.00
Parks & Recreation	General Fund	Park Ranger	4.00
Parks & Recreation	General Fund	Park Ranger Aide	1.00
Parks & Recreation	General Fund	Payroll Supervisor	1.00
Parks & Recreation	General Fund	Pesticide Applicator	1.00
Parks & Recreation	General Fund	Pesticide Supervisor	1.00
Parks & Recreation	General Fund	Pool Guard 2	21.00
Parks & Recreation	General Fund	Program Coordinator	1.00
Parks & Recreation	General Fund	Program Manager	1.00
Parks & Recreation	General Fund	Recreation Center Director 1	6.00
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	14.00
Parks & Recreation	General Fund	Recreation Leader 2	12.00
Parks & Recreation	General Fund	Recreation Leader 2	2.50
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	2.00
Parks & Recreation	General Fund	Senior Park Ranger	2.00
Parks & Recreation	General Fund	Supervising Safety Ranger	4.00
Parks & Recreation	General Fund	Swimming Pool Manager 1	7.00
Parks & Recreation	General Fund	Swimming Pool Manager 3	2.00
Parks & Recreation	General Fund	Tree Trimmer	1.00
Parks & Recreation	General Fund	Utility Worker 2	2.00
Parks & Recreation	Golf Course Fund	Asst Golf Course Superintendent	4.00
Parks & Recreation	Golf Course Fund	Equipment Operator 1	2.00
Parks & Recreation	Golf Course Fund	Equipment Technician 2	1.00
Parks & Recreation	Golf Course Fund	Golf Course Greenskeeper	4.00
Parks & Recreation	Golf Course Fund	Golf Operations Supervisor	1.00
Parks & Recreation	Golf Course Fund	Grounds Maintenance Worker 1	1.00
Parks & Recreation	Golf Course Fund	Pesticide Applicator	1.00
Parks & Recreation	Maintenance Assessment District Fund	Grounds Maintenance Manager	1.00
<b>Parks &amp; Recreation Total</b>			<b>194.00</b>
Performance & Analytics	General Fund	Program Coordinator	1.00
<b>Performance &amp; Analytics Total</b>			<b>1.00</b>
Personnel	General Fund	Associate Personnel Analyst	2.00
Personnel	General Fund	Supervising Personnel Analyst	1.00
<b>Personnel Total</b>			<b>3.00</b>
Police	General Fund	Account Clerk	2.00
Police	General Fund	Administrative Aide 2	1.00
Police	General Fund	Clerical Assistant 1	1.00
Police	General Fund	Clerical Assistant 2	1.00
Police	General Fund	Crime Scene Specialist 2	3.00
Police	General Fund	Criminalist 1	1.00
Police	General Fund	Criminalist 2	2.00
Police	General Fund	Dispatcher 1	2.00
Police	General Fund	Dispatcher 2	16.00
Police	General Fund	Geographic Info Systems Analyst 3	1.00
Police	General Fund	Information Systems Analyst 4	1.00
Police	General Fund	Laboratory Technician	10.00
Police	General Fund	Latent Print Examiner Aide	1.00
Police	General Fund	Office Support Specialist	9.00
Police	General Fund	Parking Enforcement Officer 1	25.00
Police	General Fund	Parking Enforcement Officer 2	4.00
Police	General Fund	Parking Enforcement Supervisor	1.00

**Fiscal Year 2024 First Quarter Budget Monitoring Report- Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of November 1, 2023)

Attachment 2

Department Name	Fund Name	Job Classification	Sum of FTE
Police	General Fund	Payroll Specialist 2	1.00
Police	General Fund	Police Code Compliance Officer	2.00
Police	General Fund	Police Detective	96.00
Police	General Fund	Police Dispatcher	3.00
Police	General Fund	Police Investigative Service Officer 1	1.00
Police	General Fund	Police Investigative Service Officer 2	10.00
Police	General Fund	Police Lead Dispatcher	2.00
Police	General Fund	Police Officer 1	29.00
Police	General Fund	Police Officer 2	68.00
Police	General Fund	Police Officer 3	2.00
Police	General Fund	Police Property & Evidence Specialist	1.00
Police	General Fund	Police Records Clerk	2.00
Police	General Fund	Police Recruit	13.00
Police	General Fund	Police Sergeant	4.00
Police	General Fund	Police Service Officer 2	1.00
Police	General Fund	Supervising Criminalist	1.00
Police	General Fund	Supervising Management Analyst	2.00
<b>Police Total</b>			<b>319.00</b>
Public Utilities	Metropolitan Sewer Utility Fund	Account Clerk	1.57
Public Utilities	Metropolitan Sewer Utility Fund	Accountant 3	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 1	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 2	1.20
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Civil	1.54
Public Utilities	Metropolitan Sewer Utility Fund	Associate Eng-Control Systems	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Electrical	0.44
Public Utilities	Metropolitan Sewer Utility Fund	Associate Management Analyst	1.70
Public Utilities	Metropolitan Sewer Utility Fund	Asset Management Coordinator	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Department Director	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Deputy Director	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Civil	1.76
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	Clerical Assistant 2	4.57
Public Utilities	Metropolitan Sewer Utility Fund	Electrician	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Electronics Technician	1.30
Public Utilities	Metropolitan Sewer Utility Fund	Environmental Biologist 3	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Environmental Scientist 2	6.60
Public Utilities	Metropolitan Sewer Utility Fund	Environmental Scientist 3	1.90
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 2	1.35
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 3	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 4	0.70
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Technician	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Instrumentation and Control Technician	1.30
Public Utilities	Metropolitan Sewer Utility Fund	Instrumentation and Control Technician Trainee	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Junior Engineer-Civil	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Laboratory Technician	2.90
Public Utilities	Metropolitan Sewer Utility Fund	Laborer	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Office Support Specialist	0.60
Public Utilities	Metropolitan Sewer Utility Fund	Plant Maintenance Coordinator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Operator Trainee	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Electrician	5.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 1	11.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 2	6.00
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	Power Plant Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Principal Drafting Aide	0.66
Public Utilities	Metropolitan Sewer Utility Fund	Principal Water Resources Specialist	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Program Coordinator	0.70
Public Utilities	Metropolitan Sewer Utility Fund	Program Manager	0.95
Public Utilities	Metropolitan Sewer Utility Fund	Project Assistant	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Safety Representative 2	0.60
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 Civil Engineer	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Clerk/Typist	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Department Human Resources Analyst	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Senior Drafting Aide	0.44
Public Utilities	Metropolitan Sewer Utility Fund	Senior Management Analyst	2.48
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Operations Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Plant Operator	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Stock Clerk	1.20
Public Utilities	Metropolitan Sewer Utility Fund	Storekeeper 1	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Storekeeper 2	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Economist	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Supervising Management Analyst	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Water Systems Technician 3	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Chief Plant Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Operations Supervisor	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Plant Operator	7.00
<b>Metropolitan Sewer Utility Fund Total</b>			<b>95.86</b>

**Fiscal Year 2024 First Quarter Budget Monitoring Report- Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of November 1, 2023)

Attachment 2

Department Name	Fund Name	Job Classification	Sum of FTE
Public Utilities	Municipal Sewer Revenue Fund	Account Clerk	0.83
Public Utilities	Municipal Sewer Revenue Fund	Accountant 3	0.23
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 1	0.23
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 2	0.40
Public Utilities	Municipal Sewer Revenue Fund	Associate Engineer-Civil	0.40
Public Utilities	Municipal Sewer Revenue Fund	Associate Eng-Control Systems	0.20
Public Utilities	Municipal Sewer Revenue Fund	Associate Engineer-Electrical	0.64
Public Utilities	Municipal Sewer Revenue Fund	Associate Management Analyst	1.03
Public Utilities	Municipal Sewer Revenue Fund	Asset Management Coordinator	0.20
Public Utilities	Municipal Sewer Revenue Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Municipal Sewer Revenue Fund	Assistant Department Director	0.23
Public Utilities	Municipal Sewer Revenue Fund	Assistant Deputy Director	0.70
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	Cashier	0.50
Public Utilities	Municipal Sewer Revenue Fund	Clerical Assistant 2	2.52
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Representative	4.00
Public Utilities	Municipal Sewer Revenue Fund	Electronics Technician	0.23
Public Utilities	Municipal Sewer Revenue Fund	Environmental Biologist 3	0.32
Public Utilities	Municipal Sewer Revenue Fund	Environmental Scientist 2	0.66
Public Utilities	Municipal Sewer Revenue Fund	Environmental Scientist 3	0.10
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 2	6.00
Public Utilities	Municipal Sewer Revenue Fund	Field Representative	1.50
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 2	0.20
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 3	0.20
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 4	0.40
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Technician	0.20
Public Utilities	Municipal Sewer Revenue Fund	Instrumentation and Control Technician	0.23
Public Utilities	Municipal Sewer Revenue Fund	Laboratory Technician	1.10
Public Utilities	Municipal Sewer Revenue Fund	Laborer	4.00
Public Utilities	Municipal Sewer Revenue Fund	Office Support Specialist	0.46
Public Utilities	Municipal Sewer Revenue Fund	Plant Maintenance Coordinator	1.00
Public Utilities	Municipal Sewer Revenue Fund	Plant Technician 1	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	0.96
Public Utilities	Municipal Sewer Revenue Fund	Principal Engineering Aide	1.00
Public Utilities	Municipal Sewer Revenue Fund	Principal Water Resources Specialist	0.32
Public Utilities	Municipal Sewer Revenue Fund	Program Coordinator	2.40
Public Utilities	Municipal Sewer Revenue Fund	Program Manager	0.66
Public Utilities	Municipal Sewer Revenue Fund	Project Assistant	0.32
Public Utilities	Municipal Sewer Revenue Fund	Public Information Clerk	0.50
Public Utilities	Municipal Sewer Revenue Fund	Safety Representative 2	0.46
Public Utilities	Municipal Sewer Revenue Fund	Sewer Maintenance Equipment Operator	9.00
Public Utilities	Municipal Sewer Revenue Fund	Senior Account Clerk	0.40
Public Utilities	Municipal Sewer Revenue Fund	Senior Customer Services Representative	1.50
Public Utilities	Municipal Sewer Revenue Fund	Senior Department Human Resources Analyst	0.23
Public Utilities	Municipal Sewer Revenue Fund	Senior Drafting Aide	0.64
Public Utilities	Municipal Sewer Revenue Fund	Senior Engineering Aide	4.00
Public Utilities	Municipal Sewer Revenue Fund	Senior Management Analyst	1.98
Public Utilities	Municipal Sewer Revenue Fund	Stock Clerk	0.92
Public Utilities	Municipal Sewer Revenue Fund	Storekeeper 1	0.23
Public Utilities	Municipal Sewer Revenue Fund	Storekeeper 2	0.23
Public Utilities	Municipal Sewer Revenue Fund	Supervising Economist	0.20
Public Utilities	Municipal Sewer Revenue Fund	Supervising Management Analyst	0.20
Public Utilities	Municipal Sewer Revenue Fund	Supervising Wastewater Pretreatment Inspector	1.00
Public Utilities	Municipal Sewer Revenue Fund	Utility Worker 1	5.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Supervisor	2.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Worker	16.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	1.00
	<b>Municipal Sewer Revenue Fund Total</b>		<b>86.98</b>
Public Utilities	Water Utility Operating Fund	Account Clerk	1.60
Public Utilities	Water Utility Operating Fund	Accountant 3	0.47
Public Utilities	Water Utility Operating Fund	Administrative Aide 1	1.47
Public Utilities	Water Utility Operating Fund	Administrative Aide 2	2.40
Public Utilities	Water Utility Operating Fund	Associate Chemist (Terminal)	2.00
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	8.06
Public Utilities	Water Utility Operating Fund	Associate Eng-Control Systems	0.45
Public Utilities	Water Utility Operating Fund	Associate Engineer-Electrical	0.92
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	2.27
Public Utilities	Water Utility Operating Fund	Associate Planner	1.00
Public Utilities	Water Utility Operating Fund	Asset Management Coordinator	0.45
Public Utilities	Water Utility Operating Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Assistant Department Director	0.47
Public Utilities	Water Utility Operating Fund	Assistant Deputy Director	1.95
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	8.96
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 Reservoir Keeper	1.00
Public Utilities	Water Utility Operating Fund	Assistant Water Distribution Operator	1.00

**Fiscal Year 2024 First Quarter Budget Monitoring Report- Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of November 1, 2023)

Attachment 2

Department Name	Fund Name	Job Classification	Sum of FTE
Public Utilities	Water Utility Operating Fund	Carpenter	1.00
Public Utilities	Water Utility Operating Fund	Cashier	0.50
Public Utilities	Water Utility Operating Fund	Clerical Assistant 2	3.91
Public Utilities	Water Utility Operating Fund	Code Compliance Officer	1.00
Public Utilities	Water Utility Operating Fund	Customer Services Representative	5.00
Public Utilities	Water Utility Operating Fund	Deputy Director	1.00
Public Utilities	Water Utility Operating Fund	Electronics Technician	1.47
Public Utilities	Water Utility Operating Fund	Environmental Biologist 3	0.46
Public Utilities	Water Utility Operating Fund	Environmental Scientist 2	5.74
Public Utilities	Water Utility Operating Fund	Environmental Scientist 3	1.00
Public Utilities	Water Utility Operating Fund	Equipment Operator 2	4.00
Public Utilities	Water Utility Operating Fund	Equipment Technician 1	1.00
Public Utilities	Water Utility Operating Fund	Field Representative	3.50
Public Utilities	Water Utility Operating Fund	Geographic Info Systems Analyst 2	1.00
Public Utilities	Water Utility Operating Fund	Geographic Info Systems Analyst 3	1.00
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 2	1.45
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 3	0.45
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 4	0.90
Public Utilities	Water Utility Operating Fund	Information Systems Technician	0.45
Public Utilities	Water Utility Operating Fund	Instrumentation and Control Supervisor	2.00
Public Utilities	Water Utility Operating Fund	Instrumentation and Control Technician	1.47
Public Utilities	Water Utility Operating Fund	Instrumentation and Control Technician Trainee	1.00
Public Utilities	Water Utility Operating Fund	Laboratory Technician	1.00
Public Utilities	Water Utility Operating Fund	Laborer	20.00
Public Utilities	Water Utility Operating Fund	Office Support Specialist	0.94
Public Utilities	Water Utility Operating Fund	Plant Maintenance Coordinator	1.00
Public Utilities	Water Utility Operating Fund	Plant Process Control Electrician	1.00
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	5.00
Public Utilities	Water Utility Operating Fund	Plant Technician 3	1.00
Public Utilities	Water Utility Operating Fund	Principle Corrosion Engineering Aide	1.00
Public Utilities	Water Utility Operating Fund	Principal Customer Services Representative	1.00
Public Utilities	Water Utility Operating Fund	Principal Drafting Aide	1.38
Public Utilities	Water Utility Operating Fund	Principal Engineering Aide	1.00
Public Utilities	Water Utility Operating Fund	Principal Water Resources Specialist	0.46
Public Utilities	Water Utility Operating Fund	Program Coordinator	2.90
Public Utilities	Water Utility Operating Fund	Program Manager	2.39
Public Utilities	Water Utility Operating Fund	Project Assistant	0.46
Public Utilities	Water Utility Operating Fund	Public Information Clerk	0.50
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	Ranger/Diver 2	1.00
Public Utilities	Water Utility Operating Fund	Safety Representative 2	0.94
Public Utilities	Water Utility Operating Fund	Senior Account Clerk	0.90
Public Utilities	Water Utility Operating Fund	Senior Backflow & Cross Connection Specialist	4.00
Public Utilities	Water Utility Operating Fund	Senior Civil Engineer	1.00
Public Utilities	Water Utility Operating Fund	Senior Customer Services Representative	1.50
Public Utilities	Water Utility Operating Fund	Senior Department Human Resources Analyst	0.47
Public Utilities	Water Utility Operating Fund	Senior Drafting Aide	0.92
Public Utilities	Water Utility Operating Fund	Senior Environmental Scientist	1.00
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	4.29
Public Utilities	Water Utility Operating Fund	Senior Planner	1.00
Public Utilities	Water Utility Operating Fund	Senior Pure Water Plant Operator	5.00
Public Utilities	Water Utility Operating Fund	Senior Water Operations Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Stock Clerk	1.88
Public Utilities	Water Utility Operating Fund	Storekeeper 1	0.47
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	0.45
Public Utilities	Water Utility Operating Fund	Water Distribution Operator	1.00
Public Utilities	Water Utility Operating Fund	Water Plant Operator	6.00
Public Utilities	Water Utility Operating Fund	Water Resources Specialist	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 1	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 2	2.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	22.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	4.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Welder	1.00
	<b>Water Utility Operating Fund Total</b>		<b>195.91</b>
<b>Public Utilities Total</b>			<b>378.75</b>
Publishing Services	Publishing Services Fund	Graphic Designer	1.00
Publishing Services	Publishing Services Fund	Senior Offset Press Operator	1.00
<b>Publishing Services Total</b>			<b>2.00</b>
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	3.00
Purchasing & Contracting	General Fund	Information Systems Analyst 3	1.00
Purchasing & Contracting	General Fund	Information Systems Analyst 4	1.00
Purchasing & Contracting	General Fund	Management Trainee	3.00
Purchasing & Contracting	General Fund	Program Coordinator	1.00
Purchasing & Contracting	General Fund	Senior Management Analyst	5.00
Purchasing & Contracting	General Fund	Senior Procurement Contracting Officer	3.00

**Fiscal Year 2024 First Quarter Budget Monitoring Report- Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of November 1, 2023)

Attachment 2

Department Name	Fund Name	Job Classification	Sum of FTE
Purchasing & Contracting	General Fund	Supervising Procurement Contracting Officer	1.00
Purchasing & Contracting	Stores Revolving Fund	Account Clerk	2.00
Purchasing & Contracting	Stores Revolving Fund	Auto Messenger 1	2.00
Purchasing & Contracting	Stores Revolving Fund	Auto Messenger 2	1.00
Purchasing & Contracting	Stores Revolving Fund	Stock Clerk	1.00
<b>Purchasing &amp; Contracting Total</b>			<b>28.00</b>
Real Estate & Airport Management	General Fund	Associate Property Agent	1.00
Real Estate & Airport Management	General Fund	Clerical Assistant 1	1.00
Real Estate & Airport Management	General Fund	Property Agent	7.00
Real Estate & Airport Management	General Fund	Supervising Property Agent	2.00
Real Estate & Airport Management	General Fund	Supervising Property Agent	1.00
<b>Real Estate &amp; Airport Management Total</b>			<b>12.00</b>
Risk Management	Risk Management Administration Fund	Claims Clerk	2.00
Risk Management	Risk Management Administration Fund	Deputy Director	1.00
Risk Management	Risk Management Administration Fund	Employee Benefits Administrator	1.00
Risk Management	Risk Management Administration Fund	Employee Benefits Specialist 2	2.00
Risk Management	Risk Management Administration Fund	Liability Claims Aide	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	Workers' Compensation Claims Aide	1.00
<b>Risk Management Total</b>			<b>10.00</b>
Stormwater	General Fund	Administrative Aide 1	1.00
Stormwater	General Fund	Associate Engineer-Civil	1.00
Stormwater	General Fund	Equipment Operator 1	2.00
Stormwater	General Fund	Equipment Operator 2	2.00
Stormwater	General Fund	Equipment Technician 1	2.00
Stormwater	General Fund	Laborer	1.00
Stormwater	General Fund	Motor Sweeper Operator	1.00
Stormwater	General Fund	Parking Enforcement Officer 1	2.00
Stormwater	General Fund	Plant Process Control Supervisor	1.00
Stormwater	General Fund	Plant Technician 1	1.00
Stormwater	General Fund	Plant Technician 2	2.00
Stormwater	General Fund	Safety Officer	1.00
Stormwater	General Fund	Senior Civil Engineer	3.00
Stormwater	General Fund	Senior Management Analyst	1.00
Stormwater	General Fund	Senior Planner	4.00
Stormwater	General Fund	Storm Water Environmental Specialist 2	1.00
Stormwater	General Fund	Supervising Storm Water Inspector	1.00
Stormwater	General Fund	Utility Worker 1	8.00
Stormwater	General Fund	Utility Worker 2	1.00
<b>Stormwater Total</b>			<b>36.00</b>
Strategic Capital Projects Department	Engineering & Capital Projects Fund	Administrative Aide 2	1.00
Strategic Capital Projects Department	Engineering & Capital Projects Fund	Assistant Engineer-Civil	1.00
Strategic Capital Projects Department	Engineering & Capital Projects Fund	Senior Civil Engineer	1.00
<b>Strategic Capital Projects Department Total</b>			<b>3.00</b>
Sustainability & Mobility	Energy Conservation Program Fund	Program Coordinator	1.00
Sustainability & Mobility	Energy Conservation Program Fund	Senior Civil Engineer	1.00
Sustainability & Mobility	General Fund	Program Manager	2.00
<b>Sustainability &amp; Mobility Total</b>			<b>4.00</b>
Transportation	General Fund	Associate Management Analyst	2.00
Transportation	General Fund	Assistant Engineer-Civil	4.00
Transportation	General Fund	Assistant Management Analyst	1.00
Transportation	General Fund	Code Compliance Officer	1.00
Transportation	General Fund	Electrician	3.00
Transportation	General Fund	Electronics Technician	1.00
Transportation	General Fund	Equipment Operator 2	7.00
Transportation	General Fund	Geographic Info Systems Analyst 3	1.00
Transportation	General Fund	Heavy Truck Driver 2	7.00
Transportation	General Fund	Junior Engineer-Civil	1.00
Transportation	General Fund	Laborer	6.00
Transportation	General Fund	Principal Engineering Aide	1.00
Transportation	General Fund	Program Coordinator	1.00
Transportation	General Fund	Program Manager	1.00
Transportation	General Fund	Project Assistant	1.00
Transportation	General Fund	Project Officer 1	1.00
Transportation	General Fund	Public Information Officer	1.00
Transportation	General Fund	Public Works Dispatch Supervisor	1.00
Transportation	General Fund	Public Works Superintendent	2.00
Transportation	General Fund	Public Works Supervisor	1.00
Transportation	General Fund	Safety Officer	2.00
Transportation	General Fund	Senior Management Analyst	2.00
Transportation	General Fund	Traffic Signal Technician 2	7.00
Transportation	General Fund	Tree Maintenance Crew Leader	1.00
Transportation	General Fund	Tree Trimmer	2.00
Transportation	General Fund	Utility Worker 1	12.00
Transportation	General Fund	Utility Worker 2	1.00
Transportation	Underground Surcharge Fund	Program Coordinator	1.00
Transportation	Underground Surcharge Fund	Project Officer 1	1.00
<b>Transportation Total</b>			<b>73.00</b>
<b>Grand Total</b>			<b>1,813.25</b>

Fund Type	FTE
General Fund	1,059.32
Non-General Fund	753.93
<b>Grand Total</b>	<b>1,813.25</b>



THE CITY OF SAN DIEGO

MEMORANDUM

DATE: October 12, 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

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As required by Section 19 of the Fiscal Year 2024 Appropriation Ordinance (AO), the Chief Financial Officer (CFO) shall report all actions that are taken when authorizing to accept, appropriate, and expend grant funds awarded to the City for the City Attorney's prosecutorial function for the purpose of implementing any such grant.

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

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

- \$410,000 Alcohol & Drug Prosecution Program

The City Attorney's Office has expended \$235,866 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.

A handwritten signature in blue ink that reads "Mara W. Elliott".

Mara W. Elliott  
City Attorney

cc: Rolando Charvel, Department of Finance Director and City Comptroller  
 Christopher Purcell, Financial Operations Manager, Department of Finance  
 Ambar Gutierrez, Principal Accountant, Department of Finance  
 Eduardo Del Rio, 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: October 23, 2023

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

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

SUBJECT: Fiscal Year 2024 First Quarter Budget Monitoring Report and Grant Funding Update

This memorandum responds to City Council Resolution 313615<sup>1</sup> requesting the Homelessness Strategies and 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.

**Updates and Cost Estimates for Comprehensive Shelter Strategy**

The Department has begun the implementation of its Comprehensive Shelter Strategy. Highlights on progress to date along with a summary of expenses incurred and updated projections are as follows:

**Safe Sleeping Program - 20<sup>th</sup> & B Street**

On June 29, 2023, the Safe Sleeping Program at 20<sup>th</sup> & B Street opened to its first clients. In the first quarter, \$68k in expenses were posted for ancillary services and final site preparations, while \$62k was expended for program operations.

**Safe Sleeping Program - O Lot**

Preparations at the O Lot were completed, and the site opened on October 21, 2023. Site preparations included, but were not limited to, the following:

- Paving of Welch Road to create access to the site
- Construction of 400 platforms, completed by City facilities staff
- Procurement of all start-up supplies including tents, cots, sleeping bags, trash cans, bike racks, and storage lockers, among many others
- Procurement and establishment of all ancillary services, including but not limited to food services, janitorial, laundry, showers, restrooms, waste removal and security

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

Expenses posted through the first quarter of the fiscal year include \$184k of site preparation costs; however, this number does not include time from City staff working to prepare the site from the following departments: Parks and Recreation, Transportation, General Services and Engineering and Capital Projects.

Once all start-up costs are posted, total site preparations are projected to be \$500k, not including personnel costs. Additionally, an estimated \$6.3 million in operating costs are projected to be spent this fiscal year, with an annualized operating cost projected at \$7.9 million. These numbers are subject to change once final contracts with multiple vendors are negotiated and upon changes warranted after program implementation.

### Safe Parking Program

The Department has been pursuing options to expand the Safe Parking Program at the potential sites listed in the Comprehensive Shelter Strategy. The Department has received much feedback regarding sites and is working with the Mayor's Office and other City departments to determine feasibility based on feedback. Additionally, the Department has continued conversations and planning with San Diego Unified School District to map out potential options for programming at the Central site.

### Fiscal Year 2024 Updated Forecast

Updates to General Fund and grant expenditures projected for Fiscal Year 2024 are reflected in the table below. Because the Adopted Budget is released prior to year-end performance for the previous year, the budget estimates for multi-year grant funds often change to reflect updated projections once the previous fiscal year is closed. The Department actively tracks and updates the allocations based on the final carryover amounts to ensure grant funds are prioritized to be spent in consideration of the various grant timelines.

Funding Source	FY 2024 Adopted Budget	Period 1-3 Expenditures	Year-End Projection*
General Fund	\$44,007,454	\$3,062,916	\$44,007,454
Low-to-Moderate Income Housing Fund	250,000	-	250,000
Community Development Block Grant (CDBG) & CDBG CV	1,318,078	-	1,359,328
Emergency Solutions Grant (ESG)	1,029,691	-	1,029,691
Homeless Housing, Assistance and Prevention (HHAP)	32,070,770	1,850,651	31,429,494
Family Homelessness Challenge Grant	390,000	-	405,015
County of San Diego Capital Grants	1,287,845	-	1,428,396
Encampment Resolution Grant	1,988,409	-	2,141,509
State Assembly Bill 179 Grant	-	-	2,000,000
County Domestic Violence Grant	-	-	2,500,000
<b>Total</b>	<b>\$82,342,247</b>	<b>\$4,913,567</b>	<b>\$86,550,887</b>

\*Year-end projections for multi-year grants may exceed FY 2024 Adopted Budget due to savings from previous fiscal years that will be incorporated in FY 2024.

**New Grant Funding**

Since the development of the Fiscal Year 2024 budget, the Department has been awarded two new grants for the new Domestic Violence Emergency Shelter Program. These include the following:

- **Assembly Bill 179 Domestic Violence Pass-Through Grant:** In the spring of 2023, the City was awarded \$2 million in funding to support start-up costs for an emergency shelter for victims of domestic violence. This funding was accepted by City Council on August 3, 2023, through Resolution R-315069. The grant expenditure end date is June 30, 2024. The Department plans to expend these funds on site improvements and start-up costs this fiscal year.
- **County Domestic Violence Emergency Shelter Grant:** The County of San Diego (County) has collaborated with the City to provide \$6,200,000 in ARPA funding to support capital improvements and up to two years of operations of an emergency shelter for survivors of domestic violence, human trafficking, and sexual assault. These funds were accepted by City Council on October 4, 2023, through Resolution R-315143. The Department anticipates spending approximately \$2.5 million of these funds in Fiscal Year 2024.

**Conclusion**

This first quarter memo presents a high-level overview of major changes in grant funding and updates regarding the implementation of the Comprehensive Shelter Strategy. Future reports will include a more detailed analysis of program and grant specific expenditures as more financial data is available. The Department continues to monitor program expenses and will continue to keep the City Council informed of grant funding execution and forecasting updates, as well as further updates related to the implementation of the Comprehensive Shelter Strategy.

Sincerely,



Sarah Jarman

Director, Homelessness Strategies and Solutions Department

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