



# FISCAL YEAR 2024

## MID-YEAR 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 Mid-Year Budget Monitoring Report (Mid-Year Report) provides the City Council and the public with a comprehensive forecast of year-end projections for both revenues and expenditures, in funds with budgeted personnel expenditures, and compares those projections to the current fiscal year's budget. The Department of Finance (DoF) produces this report in collaboration with City departments to forecast revenues and expenditures. The Mid-Year Report is developed using five months of actual (unaudited) activity in budgeted operating departments, with projections of anticipated spending and revenue trends for the remainder of the fiscal year. The Mid-Year Report also includes the following information, analysis, and recommendations:

- A high-level summary of projected revenues and expenditures
- Details on major General Fund revenues and assumptions
- Discussion of significant General Fund revenue and expenditure variances by department
- Updates on General Fund Balances and Reserves
- Mitigation actions
- Discussion of significant variances projected for non-General Funds
- Updates to the non-General Fund Reserves per the City's Reserve Policy
- Recommended appropriation adjustments

The analyses that support the year-end revenue and expenditure projections in this report are based on the most current data available at the time of publication, including statistical data, economic analyses, professional judgment and expertise from economic consultants, professional organizations, and other resources. DoF and departments will continue to monitor actual revenues and expenditures and will provide an update in the Fiscal Year (FY) 2024 Third Quarter Budget Monitoring Report (Third Quarter Report).

In accordance with Section 39 of the City Charter, the Mid-Year Report also includes **Attachment 5: Fiscal Year 2024 Financial Performance Report As of November 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 6: Police Fiscal Year 2024 Appropriation Ordinance Update Memo** provided by the Police Department, **Attachment 7: Reporting Requirements – Section 19 of the Appropriation Ordinance** provided by the Office of the City Attorney, and **Attachment 8: Fiscal Year 2024 Mid-Year Budget Monitoring and Grant Funding Update** provided by the Homelessness Strategies and Solutions Department.

## GENERAL FUND EXECUTIVE SUMMARY

Summary of FY 2024 General Fund Projections					
Table 1	in millions				
Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	<b>\$ 2,017.8</b>	<b>\$ 2,017.8</b>	<b>\$ 1,989.4</b>	<b>\$ (28.3)</b>	<b>(1.4%)</b>
Major General Fund Revenues (less ARPA)	1,538.5	1,538.5	1,516.9	(21.6)	(1.4%)
American Rescue Plan Act (ARPA)	52.1	52.1	52.1	-	0.0%
Departmental Revenues	427.2	427.2	420.5	(6.7)	(1.6%)
<b>Expenditures</b>	<b>\$ 2,081.8</b>	<b>\$ 2,081.8</b>	<b>\$ 2,095.0</b>	<b>\$ (13.2)</b>	<b>(0.6%)</b>
Personnel Expenditures	850.1	850.1	878.6	(28.5)	(3.4%)
Fringe & Non-Personnel Expenditures	1,231.7	1,231.7	1,216.4	15.3	1.2%
<b>Net Projected Activity</b>	<b>\$ (64.1)</b>	<b>\$ (64.1)</b>	<b>\$ (105.6)</b>	<b>\$ (41.5)</b>	

While not included as a budgeted line item, the Fiscal Year 2024 budget assumed the usage of \$8.1 million of available fund balance as a contribution to the reserves to ensure continued compliance with the City's Reserve Policy (CP 100-20).

### Revenues

As shown in **Table 1: Summary of FY 2024 General Fund Projections** General Fund revenues are projected to end the fiscal year \$28.3 million, or 1.4 percent, under the current budget, which is comprised of major General Fund revenues projected under budget by \$21.6 million and departmental revenues projected \$6.7 million below budget. The City has recognized the budgeted \$52.1 million in American Rescue Plan Act (ARPA) funds, which has now fully exhausted the funds allocated to the City. The primary drivers of the decrease in major revenues, primarily sales tax and transient occupancy tax, are the shifts in the local economy, which began in the fourth quarter of FY 2023 as a result of changes in consumer behavior in response to rising costs and fluctuating consumer confidence. The projected reduction in departmental revenues is due to numerous offsetting increases and decreases within individual departments that will be discussed in detail later in this report. Additionally, given the complexities of projecting revenues in the current climate, this report includes a comprehensive update on changes to major revenues, including a sensitivity analysis, and departmental revenues in later sections of this report.

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

### Expenditures

#### Personnel Expenditures

As shown in **Table 1: Summary of FY 2024 General Fund Projections**, General Fund personnel expenditures are projected to exceed budget by \$28.5 million, or 3.4 percent. The projected increase from the budget is being driven by six departments, each anticipating to exceed their budget by at least \$1.0 million and when combined, project an overage of \$31.1 million. The remaining departments project net savings of \$2.6 million. The six departments contributing to this projected overage are Fire-Rescue (\$10.0 million), Police (\$9.3 million), Parks and Recreation (\$3.9 million), Transportation (\$3.9 million), Environmental Services (\$2.4

million), and Stormwater (\$1.7 million). Details supporting the projected increases can be found in the salaries and wages section of this report.

## Fringe & Non-Personnel Expenditures

As shown in **Table 1: Summary of FY 2024 General Fund Projections**, General Fund fringe and non-personnel expenditures are projected to be under budget by \$15.3 million, or 1.2 percent. The two categories with the largest savings are the fringe benefits category, which is projected to be under budget by \$10.4 million, and the transfers out category, which is projecting savings of \$6.4 million. The remaining categories combine for a projected net deficit of \$1.5 million.

The savings in fringe benefits are primarily associated with the change to the funding schedule for the City's closed post-employment retiree healthcare benefits, commonly referred to as Other Post-Employment Benefits (OPEB). As previously discussed in the FY 2024 First Quarter Budget Monitoring Report (First Quarter Report), the City engaged with actuarial consultants who analyzed the City's planned funding strategy and provided a revised funding plan that would stop pre-funding the benefit and rely on the strategic use of retiree healthcare trust funds and pay-as-you-go contributions for retiree healthcare costs that will continue to decrease over time as the City meets its obligations and the plan membership decreases. This change resulted in savings of \$10.2 million in the General Fund. The savings within the transfers out category are primarily attributed to the delayed transfer to the Bridge to Home Program that was supposed to coincide with the sale of Tailgate Park, which has been delayed by ongoing litigation and is now anticipated to occur in FY 2025.

It is important to note that the projections included in this report were completed prior to the devastating weather event that affected the San Diego region on January 22, 2024. The impacts to the budget associated with that event were still being quantified at the time of publication; however, this report proposes an appropriation adjustment to the General Fund to assist the departments that have been heavily involved in the recovery efforts. Due to the revenue shortfall that is currently projected, the proposed appropriation adjustment will be supported by available fund balance in excess of reserves (Excess Equity).

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

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

## GENERAL FUND REVENUE

### MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to be under budget by \$21.6 million, or 1.4 percent, by fiscal year-end. This decrease includes \$27.6 million in sales tax and \$6.5 million in transient occupancy tax primarily due to shifts in consumer behavior in response to rising costs and fluctuating consumer confidence; the decrease is partially offset by an increase of \$9.6 million in property tax, due to the delayed impact of positive local housing market conditions from calendar year 2022. **Table 2: FY 2024 Major General Fund Revenue Projections** summarizes the projections by major General Fund revenue category.

FY 2024 Major General Fund Revenue Projections					
Table 2		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<i>Major General Fund Revenues</i>					
Property Tax	\$ 758.6	\$ 758.6	\$ 768.2	\$ 9.6	1.3%
Sales Tax	401.7	401.7	374.0	(27.6)	-6.9%
Transient Occupancy Tax <sup>1</sup>	172.6	172.6	166.2	(6.5)	-3.8%
Franchise Fees <sup>2</sup>	108.5	108.5	107.2	(1.3)	-1.2%
Other Major Revenues	97.1	97.1	101.2	4.1	4.2%
<b>Major General Fund Revenues Subtotal</b>	<b>1,538.5</b>	<b>1,538.5</b>	<b>1,516.9</b>	<b>(21.6)</b>	<b>-1.4%</b>
<i>Other Revenue Sources</i>					
American Rescue Plan Act	52.1	52.1	52.1	-	0.0%
<b>Total</b>	<b>\$ 1,590.6</b>	<b>\$ 1,590.6</b>	<b>\$ 1,569.0</b>	<b>\$ (21.6)</b>	<b>-1.4%</b>

<sup>1</sup>Total City FY 2024 Adopted Budget for transient occupancy tax is \$328.2 million and the projection is \$315.9 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 \$236.0 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

The projections for major General Fund revenues are based on actual revenue distributions received as of the mid-year, and the most recent economic information available to the City at the time of the preparation of this report. While the Fiscal Year 2024 Adopted Budget (Adopted Budget) assumed positive yet moderate growth for the major General Fund revenues, the mid-year projection now assumes a decline in growth due to a decreasing trend in monthly revenue receipts, particularly for sales tax and transient occupancy tax—this declining trend was first reported in the Fiscal Year 2023 Year-End Performance Report and further sustained in the First Quarter Report. These decreases are partially offset by anticipated growth in property tax. Further detail supporting the mid-year projection for each major General Fund revenue source is provided in later sections of this report.

A summary of current local key economic indicators is reflected in **Table 3: Local Economic Indicators**. As of November 2023, consumer confidence is recorded at 101.00, which represents a decrease of 0.4 percent when compared to 101.40 in November 2022—notably, consumer confidence continues to fluctuate month-over-month. When compared to November 2022, the unemployment rate and the number of unemployed in the City of San Diego for November 2023 have increased.

Local Economic Indicators

Table 3

Economic Indicator	Nov-22	Nov-23	Change %
Consumer Confidence	101.40	101.00	-0.4%
City of San Diego Unemployment	3.1%	4.1%	1.0%
City of San Diego Number of Unemployed	22,900	30,200	31.9%
City of San Diego Home Sales <sup>1</sup>	12,498	9,618	-23.0%
City of San Diego Median Home Price	\$822,500	\$885,000	7.6%
San Diego Consumer Price Index (CPI)	348.145	366.343	5.2%
San Diego County Foreclosures <sup>1</sup>	209	185	-11.5%
San Diego County Notices of Default <sup>1</sup>	1,831	2,017	10.2%

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

<sup>1</sup> Calendar year data through November 2023.

Moreover, home prices have remained elevated, while the number of home sales has continued to decline, limited by available inventory and elevated interest rates. The San Diego CPI has increased by 5.2 percent when compared to the same time last year, indicating sustained elevated inflation. Lastly, notices of default have increased, and foreclosure notices have declined, when comparing calendar year data through November 2022 and November 2023.

These local economic indicators are supportive of the overall projection for below-trend revenue growth and reflect a continued 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 Third Quarter Report. Details on the major components of the City's General Fund Adopted Budget as compared to the current projections for the major revenues are provided in the following sections.

## Property Tax

FY 2024 Property Tax Revenue Projections

Table 4

in millions

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate	5.64%	5.64%	6.48%	0.84%	N/A
Property Tax Projection	\$ 758.6	\$ 758.6	\$ 768.2	\$ 9.6	1.3%

Property tax revenue is primarily comprised of revenue collected by the San Diego County Tax Collector from a 1.0 percent levy on the assessed value of all real property. The 1.0 percent levy is collected and distributed to a number of agencies including the County, the City, school districts, and special districts. Additionally, property tax revenue is also comprised of tax sharing pass through payments and residual property tax received from the Redevelopment Property Tax Trust Fund (RPTTF) after the Recognized Obligations Payment Schedule (ROPS) are met. These residual funds in the RPTTF are distributed to the local taxing entities per their individual allocation formulas at a rate ranging from 17.0 to 22.0 percent.



As displayed in **Table 4: FY 2024 Property Tax Revenue Projections**, property tax is projected to be over budget by \$9.6 million, or 1.3 percent, at fiscal year-end. Similar to the First Quarter Report, this increase is primarily attributed to higher than anticipated 1.0 percent property tax collections and motor vehicle license fees, which are partially offset by a decrease in residual property tax revenue received from the RPTTF.

Property tax growth for FY 2024 is based on real estate activity through calendar year 2022. The Adopted Budget assumed a 5.64 percent growth rate for property tax revenue, supported by strong real estate market, including higher than anticipated home prices and the number of homes sold in calendar year 2022—particularly fueled by low interest rates in the first half of calendar year 2022. **Table 5: FY 2024 Property Tax Revenue Projection Details** provides a breakdown of the property tax projection by each revenue source.

FY 2024 Property Tax Revenue Projection Details					
Table 5		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
1.0% Property Tax	\$ 514.4	\$ 514.4	\$ 525.6	\$ 11.2	2.2%
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)	-0.3%
RPTTF Residual Property Tax	40.8	40.8	36.5	(4.4)	-10.7%
<b>Total</b>	<b>\$ 758.6</b>	<b>\$ 758.6</b>	<b>\$ 768.2</b>	<b>\$ 9.6</b>	<b>1.3%</b>

As displayed in the table above, the 1.0 percent property tax collections are projected to increase by \$11.2 million, or 2.2 percent, by fiscal year-end. Consistent with the First Quarter Report, 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 December 2023. Additionally, motor vehicle license fee (MVLF) backfill revenue is projected to increase by \$2.8 million, or 1.5 percent, based on the calculation and payment schedule provided by the County of San Diego in October 2023.

Moreover, the RPTTF tax sharing pass-through property tax payments are projected to decrease by a net \$4.4 million. This decrease is primarily due to the delayed receipt of \$5.8 million in proceeds from the sale of Tailgate Park. Due to ongoing litigation, the sale of Tailgate Park is now anticipated to occur in FY 2025—the associated transfer of these proceeds to the Bridge to Home Program, included in the Citywide Programs Expenditures Department, has also been revised. This decrease is partially offset by a \$1.5 million net increase in RPTTF distributions based on actuals received from the County in January 2024 for the Recognized Obligation Payment Schedule (ROPS) 17.

The overall property tax revenue projection represents a decrease of \$3.6 million from the First Quarter Report, which is primarily associated with the aforementioned delay in the sale of Tailgate Park, offset by slight increases in the RPTTF distributions.

## Sensitivity Analysis

Future risks to the property tax revenue projection includes changes in interest rates—which could impact the number of home sales and median home prices—as well as delinquency rates, refunds, and exemptions. During the Federal Open Market Committee (FOMC) meeting, held on January 31, 2024, the Committee decided to leave the interest rate unchanged, leaving the federal funds rate at 5-1/4 to 5-1/2 percent. The Federal Reserve said in a statement, “The

Committee does not expect it will be appropriate to reduce the target range until it has gained greater confidence that the inflation rate is moving sustainably toward two percent.”<sup>1</sup>

Additionally, RPTTF residual distributions are largely determined by enforceable obligations to be placed on the upcoming ROPS, which is subject to the California Department of Finance’s (CA-DOF) approval in April 2024. An update to the projection of the residual property tax distributions will be provided in the Third Quarter Report. If any of the enforceable obligations included on the ROPS are denied or changed by the CA-DOF, the amount of RPTTF residual funds would increase or decrease respectively, potentially impacting the General Fund.

## Sales Tax

FY 2024 Sales Tax Revenue Projections					
<i>Table 6</i>	<i>in millions</i>				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Sales Tax Growth Rate	1.50%	1.50%	-1.11%	-2.61%	N/A
Sales Tax Projection	\$ 401.7	\$ 401.7	\$ 374.0	\$ (27.6)	-6.9%

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

As displayed in **Table 6: FY 2024 Sales Tax Revenue Projections**, sales tax revenue is projected to be under budget by \$27.6 million, or 6.9 percent, at fiscal year-end. This decrease is primarily attributed to a continued declining trend in sales tax receipts collected, which first began in the last quarter of FY 2023. As discussed in the First Quarter Report, to better align with actual sales tax receipts, the initial 1.50 percent growth rate assumed in the Adopted Budget was revised to 0.20 percent during the First Quarter Report. With additional data collected and actual receipts continuing to decline since the first quarter projections, the year-over-year growth is now projected at a negative 1.11 percent. This revision is in line with the City’s sales tax consultant’s most recent sales tax projections and is substantiated by the evolving shift in consumer consumption patterns. While the development of the Adopted Budget assumed a slowing of the economy—as consumers respond to prolonged elevated inflation—it did not anticipate consumers to pull back so significantly on discretionary spending. 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.

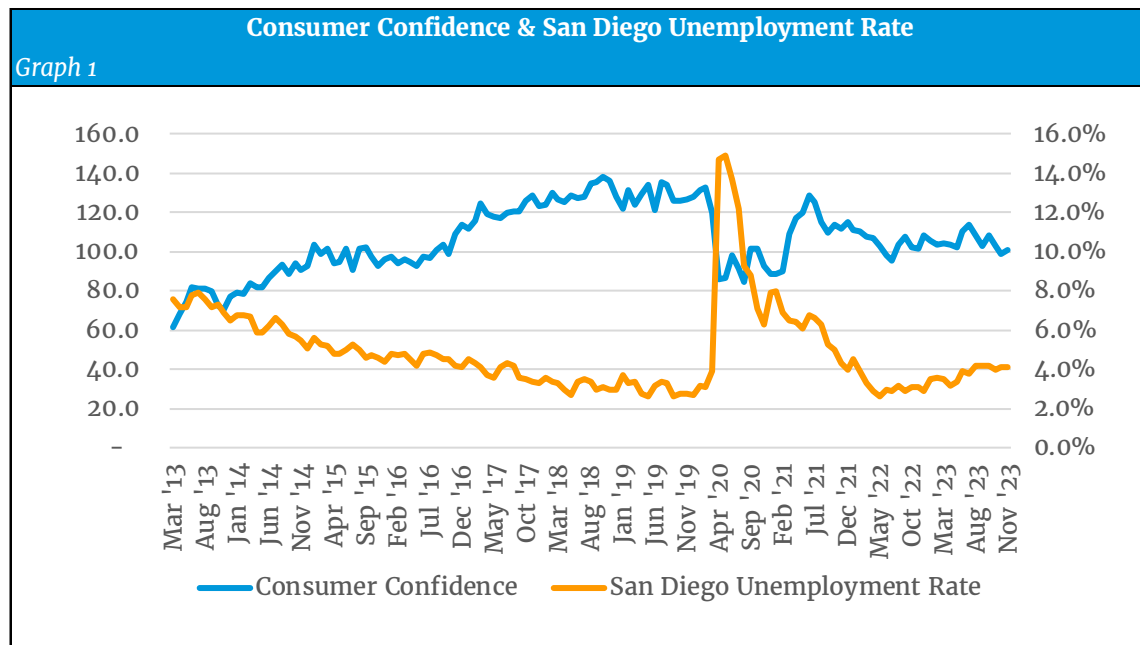
Based on the latest data from the U.S. Bureau of Labor Statistics, the San Diego CPI increased by 5.2 percent—from 348.145 in November 2022 to 366.343 in November 2023—indicating sustained elevated inflation. This level of elevated inflation is consistent with recent economic reports, including the UCLA Anderson December 2023 Economic Forecast, which assumes inflation to gradually decline year-over-year, reaching 2.7 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

<sup>1</sup> Federal Reserve. Monetary Policy Transcript. Released January 31, 2024



California Employment Development Department, the November 2023 unemployment rate for the City of San Diego is 4.1 percent, which represents an increase of 1.0 percent when compared to 3.1 percent in November 2022. Moreover, consumer confidence was recorded at 101.00 in November 2023, which represents a decrease of 0.4 percent when compared to 101.40 in November 2022. Consumer confidence continues to fluctuate month-to-month as consumers respond to reservations regarding inflation, economic uncertainty, and geopolitical events. In more recent activity, the Conference Board recently released the final Consumer Confidence Index for calendar year 2023 in December 2023, which indicates a positive “surge in confidence and restored optimism for 2024” with the index reaching 110.7. This index represents an increase of 9.6 percent, when compared to month-to-month data. These indicators are depicted in **Figure 1: Consumer Confidence & San Diego Unemployment Rate**.



Source: Consumer Confidence Board

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

### Sensitivity Analysis

The sales tax projections reflect the latest estimates for what the City is expected to receive this fiscal year. Actual local sales tax growth rates could be impacted by potential changes to interest rates by the FOMC, inflation impacts, unemployment rates, and changes in consumer confidence. Although trends reflect continued consumer spending, the impact of higher interest rates may restrain growth in 2024.<sup>2</sup> All of these factors could impact consumer confidence and/or business-to-business growth. Any potential increase or decrease in local taxable sales performance will directly impact the City's sales tax projection and will be reflected in the Third Quarter Report and considered for the Fiscal Year 2025 Proposed Budget.

<sup>2</sup> The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. December 2023. Page 20

## Transient Occupancy Tax (TOT)

FY 2024 Transient Occupancy Tax (TOT) Revenue Projections <sup>1</sup>					
Table 7		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	5.90%	5.90%	-1.16%	-7.06%	N/A
TOT Projection	\$ 172.6	\$ 172.6	\$ 166.2	\$ (6.5)	-3.8%

<sup>1</sup>Total City FY 2024 Adopted Budget for transient occupancy tax is \$328.2 million and the projection is \$315.9 million. The balance is budgeted in the Transient Occupancy Tax Fund.

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

As displayed in **Table 7: FY 2024 Transient Occupancy Tax (TOT) Revenue Projections**, TOT revenue is projected to be under budget by \$6.5 million, or 3.8 percent, at fiscal year-end—this represents an additional decrease of \$5.0 million from the First Quarter Report due to softening demand for leisure travel, which first began in the last quarter of FY 2023. While the Adopted Budget anticipated continued growth in leisure travel and progressive increases in group and international travel, 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 Adopted Budget, anticipated a 6.3 percent growth in room demand and 77.6 percent occupancy for calendar year 2024; however, based on the most recent San Diego Travel Forecast, released in October 2023, the forecast has decreased to a respective 3.7 percent growth in room demand and 76.0 percent occupancy—this represents a further reduction from the San Diego Travel Forecast released in August 2023 that projected 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 for Revenue PAR when developing the Adopted Budget. For reference, the forecast used to develop the Adopted Budget 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 8: San Diego County Visitor Industry** displays data from the October 2023 San Diego Travel Forecast.

The decrease in TOT revenue is partially offset by an increase of \$5.8 million in unanticipated one-time settlement proceeds, as well as \$1.3 million in ongoing TOT receipts related to online travel agency TOT remittances.

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

San Diego County Visitor Industry				
Table 8	in millions			
	CY 2021	CY 2022	CY 2023	CY 2024 <sup>2</sup>
Average Occupancy	61.5%	72.5%	73.6%	76.0%
Average Daily Rate	\$ 165.40	\$ 204.85	\$ 208.82	\$ 210.79
Revenue PAR <sup>1</sup>	\$ 101.77	\$ 148.62	\$ 153.70	\$ 160.16
Room Demand (growth)	35.7%	18.0%	1.4%	3.7%

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> Lodging Forecast - Tourism Economics, October 2023.

## Sensitivity Analysis

Potential factors that would impact TOT projections include changes in consumer discretionary spending, including leisure travel, due to room prices, inflation and unemployment rates. Any changes to the current growth assumptions could directly impact the projected TOT revenue and transfer of funds to the Special Promotional Programs and the General Fund.

TOT revenue projections will continue to be closely monitored and updated in the Third Quarter Report to account for any changes in spending trends and economic indicators related to the San Diego tourism economy.

## Franchise Fees

FY 2024 Franchise Fee Revenue Projections					
Table 9	in millions				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	8.05%	8.05%	8.05%	0.00%	N/A
Cable Growth Rate	-4.63%	-4.63%	-17.99%	-13.4%	N/A
Franchise Fee Projection <sup>1</sup>	\$ 108.5	\$ 108.5	\$ 107.2	\$ (1.3)	-1.2%

<sup>1</sup>Total City FY 2024 Adopted Budget for franchise fees revenue is \$237.2 million and the projection is \$236.0 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

Franchise fee revenue is generated from agreements with private utility companies in exchange for the use of the City's rights-of-way. The largest of the franchise fee payers in the City are San Diego Gas and Electric (SDG&E), Cox Communications, Spectrum TV, AT&T U-verse, and California American Water (Cal AM). In addition, the City collects franchise fees from private refuse haulers that conduct business within City limits.

As displayed in **Table 9: FY 2024 Franchise Fee Revenue Projections**, franchise fee revenue is projected to be under budget by \$1.3 million, or 1.2 percent, by fiscal year-end. This is primarily due to a larger than anticipated decline in revenues from traditional cable providers.

Cable franchise revenue is projected \$1.9 million under budget as a result of the loss of market share to digital competitors that do not have a franchise fee levied against them. Additionally, similarly to the first quarter projection, refuse collection franchise fees are projected to be

\$549,000 over budget due to a higher than anticipated increase in tonnage during the first quarter of the fiscal year.

Franchise fee revenue is projected \$1.5 million under the projections included in the First Quarter Report. This is primarily due to the \$1.9 million decrease in cable franchise fees, as previously discussed, offset by additional increases of \$282,000 in refuse collection franchise fees and \$77,000 in temperature-controlled water franchise fee revenue. There is no change to the SDG&E payments from the Adopted Budget. The City will receive an annual cleanup payment from SDG&E in February 2024, and related revenue projections will be updated, as needed, in the Third Quarter Report.

### Sensitivity Analysis

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

### Other Major Revenues

FY 2024 Other Major Revenue Projections					
Table 10	in millions				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Other Major Revenue	\$ 97.1	\$ 97.1	\$ 101.2	\$ 4.1	4.2%
American Rescue Plan Act	52.1	52.1	52.1	-	0.0%
<b>Total</b>	<b>\$ 149.2</b>	<b>\$ 149.2</b>	<b>\$ 153.3</b>	<b>\$ 4.1</b>	<b>2.8%</b>

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

As displayed in **Table 10: FY 2024 Other Major Revenue Projections**, other major revenues are projected to be over budget by \$4.1 million, or 4.2 percent, by fiscal year-end. This increase is primarily due to the following:

- \$3.2 million in recognized interest earnings that accumulated while the City was drawing from the ARPA funds, which have been transferred to support the General Fund.
- \$2.2 million in reimbursements for State Mandated Programs from the California State Controller's Office. These reimbursement payments are not guaranteed, and funding is contingent upon the State's available budget as well as the City meeting the eligibility requirements for each specific program. The State was behind in processing the reimbursement applications for several years and many were processed and posted all at once, causing the one-time revenue increase in the current year.
- \$1.2 million in additional rent revenue from non-General Fund departments occupying office space in the Civic Center Plaza Building. The rent payments were erroneously not budgeted during the development of the FY 2024 budget.

- \$636,000 in Motor Vehicle License fee collection payments from the State Controller's Office in accordance with Revenue and Taxation Code section 11001.5(b). Although this is difficult to predict, the mid-year projection is based on a historical average of revenue collected.

Partially offsetting these increases are the following projected decreases:

- \$1.9 million in property transfer tax. Unlike the 1.0 percent property tax revenue, which is based on calendar year 2022 activity, property transfer tax receipts reflect current economic conditions without lag time. Recent economic indicators have shown a decline in the number of home sales since the start of last fiscal year.
- \$1.6 million in the one-cent TOT transfer to the General Fund. Per Municipal Code Section 35.0128, a one-cent transfer shall be deposited into the General Fund. As noted in the TOT section of this report, the forecasted decrease in tourism has also caused a decline in this component of projected TOT revenue. This decrease in TOT revenue has a direct impact on the available TOT funds to be transferred to the General Fund.

The Department of Finance will continue to monitor and provide any updates to the projection in the Third Quarter Report.

## DEPARTMENTAL REVENUE

General Fund departmental revenues are projected at \$420.5 million by fiscal year-end, which represents a decrease of \$6.7 million, or 1.6 percent, from the current budget. The following section highlights the departments with significant variances in revenue, defined as being greater than +/- \$1.0 million, from their budgets. **Table 11: FY 2024 Significant General Fund Departmental Revenue Projections** displays the departments with significant variances from the current budget.

FY 2024 Significant General Fund Departmental Revenue Projections					
Table 11					in millions
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Treasurer	\$ 42.5	\$ 42.5	\$ 40.0	\$ (2.5)	(5.8%)
Compliance	0.4	0.4	1.8	1.4	396.3%
Fire-Rescue	70.7	70.7	63.7	(7.0)	(9.8%)
Police	52.7	52.7	51.2	(1.6)	(3.0%)
Real Estate and Airport Management	66.1	66.1	68.5	2.4	3.6%
Transportation	61.4	61.4	59.2	(2.3)	(3.7%)
All Other Departments	133.4	133.4	136.2	2.8	2.1%
<b>Total</b>	<b>\$ 427.2</b>	<b>\$ 427.2</b>	<b>\$ 420.5</b>	<b>\$ (6.7)</b>	<b>(1.6%)</b>

### City Treasurer

The Office of the City Treasurer projects departmental revenues to be under budget by \$2.5 million, or 5.8 percent, at fiscal year-end. This decrease is primarily attributed to a reduction of \$2.3 million in Cannabis Business Tax revenue, which represents an additional decrease of \$1.2 million from the First Quarter Report. This decrease is primarily attributed to a continued decline in gross receipts reported by outlets due to increased competition in neighboring municipalities and delivery services, as well as an oversupply of cannabis goods, which decreases the prices of cannabis goods and taxable gross receipts. Additionally, the department projects a decrease of \$820,000 in business tax certificate fees due to a decline in the number of small businesses renewing and applying for new certificates. This trend is partially

attributed to businesses electing to either close or move their business out of state due to local affordability and current State regulations.

The above decreases are partially offset by an increase of \$821,000 in application and license fee revenue from the Short-Term Residential Occupancy (STRO) Ordinance due to an increase in the volume of applicants and subsequent license issuances.

## Compliance

The Compliance Department projects departmental revenues to be over budget by \$1.4 million, or 396.3 percent, at fiscal year-end. This increase is primarily attributed to billable work performed by the Prevailing Wage Program. Following the FY 2023 restructure of this program from the Engineering and Capital Projects Department, the department continues to evaluate operations and has since implemented operational efficiencies that allow for a balance of work performed, resulting in increased work performed on billable Capital Improvement Project service contracts while also addressing non-billable operations and maintenance service contracts.

## Fire-Rescue

The Fire-Rescue Department projects departmental revenue to be under budget by \$7.0 million, or 9.8 percent, at fiscal year-end. This decrease is primarily attributed to a reduction of \$6.1 million in transfers from other funds, primarily due to the elimination of the \$5.3 million transfer from the Emergency Medical Services (EMS) Transport Program Fund following the implementation of the Alliance Model in October 2023, as approved by the City Council. As part of the transition to the Alliance Model, this funding is anticipated to be retained in the EMS fund to reinvest in the EMS program. Additionally, the department projects \$1.3 million in less than anticipated billable revenue from fire inspections due to a delay in the hiring of the Fire Inspector positions added in the FY 2024 budget. The delay in hiring is the result of supply chain issues and shortages that have limited the department's ability to acquire the necessary vehicles to support these positions in their inspection operations—the department anticipates filling these vacancies in the last quarter of the fiscal year. These decreases are partially offset by an increase of \$1.0 million in estimated proceeds from the sale of Copter 1 helicopter parts to support the required \$1.0 million deposit to secure the purchase of a new helicopter.

## Police

The Police Department projects departmental revenues to be under budget by \$1.6 million, or 3.0 percent, at fiscal year-end. This decrease is primarily attributed to \$1.2 million in less than anticipated billable grant reimbursement work performed, including traffic enforcement and highway patrol services, as well as reimbursements for services provided at special events and task force activities. Due to limited staffing levels, the department is unable to fully staff grant-eligible programs as well as special events and task force activities. The department also projects a combined decrease of \$528,000 in licensing and permitting revenue from user fees, including alarm, entertainment, and tobacco retailer permits, due to permit requests not reaching the levels assumed following new user fee rates; as well as a decrease in the transfers in from safety sales tax correlated to the overall decrease in sales tax receipts detailed in the major General Fund revenues section of this report.



## Real Estate and Airport Management

The Department of Real Estate and Airport Management projects departmental revenues to be over budget by \$2.4 million, or 3.6 percent, at fiscal year-end. This increase is primarily attributed to updated lease and concession revenue generated from City-owned properties, including \$1.7 million in Pueblo Lands lease revenue and \$427,000 in rents and concessions. This increase is based on recent projections provided by lessees as part of an annual forecasting process—projections are based on the most up-to-date information from lessees on percentage-rent accounts, and annual consumer price index (CPI) adjustment of 3.00 percent on all fixed rent accounts or 3.07 percent on all non-profit agreements. The percentage-rent accounts, and percentage of projected concession revenues are determined by unique and specific activity anticipated for each lessee account.

## Transportation

The Transportation Department projects departmental revenues to be under budget by \$2.3 million, or 3.7 percent, at fiscal year-end. Consistent with the First Quarter Report, this decrease is primarily attributed to \$1.9 million in less than anticipated gas tax reimbursements to be received from the State based on the most recent forecast provided by the State in January 2024, as well as \$1.1 million in trench restoration services primarily due 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—this represents an improvement of \$400,000 from the First Quarter Report. These decreases are partially offset by \$975,000 in increased billable work performed on Capital Improvement Program (CIP) projects due to an increase in the number of staff available to support current service levels, including an increasing backlog of CIP projects; and \$335,000 in additional reimbursements for services including dispatch services at the Public Works Dispatch Center.

## 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 and programs, 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. As of the Mid-Year Report, transfers from the TOT Fund to the General Fund remain as budgeted at \$88.2 million. DoF will continue to monitor TOT revenue and will provide an update on the impacts it may have on departmental revenues in the Third Quarter Report.

## GENERAL FUND EXPENDITURES

General Fund expenditures are projected to be over budget by \$13.2 million, or 0.6 percent, at fiscal year-end. As displayed in **Table 12: Summary of FY 2024 General Fund Expenditure Projections**, this is primarily attributed to a projected overage of \$28.5 million in personnel expenditures, which is partially offset by a net decrease of \$15.3 million in fringe and non-personnel expenditures.

Summary of FY 2024 General Fund Expenditure Projections					
Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Personnel Expenditures	\$ 850.1	\$ 850.1	\$ 878.6	\$ (28.5)	(3.4%)
Fringe & Non-Personnel Expenditures	1,231.7	1,231.7	1,216.4	15.3	1.2%
<b>Total Expenditures</b>	<b>\$ 2,081.8</b>	<b>\$ 2,081.8</b>	<b>\$ 2,095.0</b>	<b>\$ (13.2)</b>	<b>(0.6%)</b>

### PERSONNEL EXPENDITURES

As displayed in **Table 13: FY 2024 General Fund Salaries and Wages Projections**, personnel expenditures are projected to be over budget by \$28.5 million, or 3.4 percent, at fiscal year-end.

FY 2024 General Fund Salaries and Wages Projections					
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries	\$ 723.1	\$ 723.1	\$ 729.4	\$ (6.3)	(0.9%)
Overtime	102.6	102.6	121.7	(19.1)	(18.6%)
Hourly Wages	12.7	12.7	16.1	(3.4)	(27.1%)
Pay-in-Lieu of Annual Leave	7.7	7.7	8.0	(0.3)	(4.4%)
Termination Pay	4.1	4.1	3.3	0.7	18.3%
<b>Total Personnel Expenditures</b>	<b>\$ 850.1</b>	<b>\$ 850.1</b>	<b>\$ 878.6</b>	<b>\$ (28.5)</b>	<b>(3.4%)</b>

### Salaries and Wages

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

Salaries and wages are projected at \$878.6 million by fiscal year-end, which represents an increase of \$28.5 million, or 3.4 percent, above the current budget. The categories with material variances are salaries, overtime, and hourly wages, which are all projected to exceed budgeted levels by \$6.3 million, \$19.1 million, and \$3.4 million, respectively. The departments that are contributing the most to these variances, and the causes, will be discussed in more detail in the following section.

### Discussion of Departments with Significant Variances from Budget

The following section highlights the departments with significant variances in personnel expenditures, defined as being greater than +/- \$1.0 million, from their budgets. **Table 14: FY 2024 Significant General Fund Personnel Expenditure Projections** displays the list of departments with significant variances from the current budget.

FY 2024 Significant General Fund Personnel Expenditure Projections					
Table 14					in millions
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Environmental Services	\$ 24.7	\$ 24.8	\$ 27.2	\$ (2.4)	(9.6%)
Fire-Rescue	173.6	173.8	183.8	(10.0)	(5.8%)
Parks and Recreation	57.8	58.0	61.9	(3.9)	(6.7%)
Police	327.1	327.1	336.4	(9.3)	(2.8%)
Stormwater	22.4	22.4	24.1	(1.7)	(7.7%)
Transportation	35.0	35.1	39.0	(3.9)	(11.0%)
All Other Departments	209.5	208.9	206.3	2.6	1.3%
<b>Total</b>	<b>\$ 850.1</b>	<b>\$ 850.1</b>	<b>\$ 878.6</b>	<b>\$ (28.5)</b>	<b>(3.4%)</b>

#### Environmental Services

The Environmental Services Department is projecting personnel expenditures to be over budget by \$2.4 million, or 9.6 percent, at fiscal year-end. This increase is primarily in the overtime category due to extended hours of operation to maintain residential refuse and organic collection services. Due to availability issues, vehicles that support daily collection routes are limited, resulting in the Collection Services Division operating after hours and on Saturdays to mitigate the impact. Also contributing to the increase in overtime is the expansion of the Hot Spot Program abatements, community clean-ups, and abatement posting to weekends.

#### Fire-Rescue

The Fire-Rescue Department is projecting personnel expenditures to be over budget by \$10.0 million, or 5.8 percent, at fiscal year-end. This overage is primarily attributed to \$6.5 million in salaries due to the success that the department has had filling sworn positions, including progress in the promotional process for Fire Captain and Fire Engineers—the department anticipates filling over half of the current sworn vacancies by February 2024, with the remaining vacancies anticipated to be filled by fiscal year-end. The successful filling of positions has exceeded the assumptions included in the budget for the department's Budgeted Personnel Expenditure Savings, which should have ultimately resulted in some savings in overtime; however, the department projects an increase of \$3.2 million in overtime expenditures, which represents a further increase of \$1.7 million from the First Quarter Report. The department attributes this increase primarily to sworn constant staffing associated with backfill for sworn vacancies due to the ongoing aforementioned promotional process for Fire Captain and Fire Engineers, full staffing not anticipated to be accomplished via the scheduled academies until FY 2025, as well as backfill for leave time taken, and increased reimbursable deployments.

#### Parks and Recreation

The Parks and Recreation Department is projecting personnel expenditures to be over budget by \$3.9 million, or 6.7 percent, at fiscal year-end. This increase is primarily attributed to \$3.2

million in hourly positions required to maintain full operations at recreation centers. Due to the department's continued challenges with filling full-time positions, the department has relied on hourly staff to maintain operations. Additionally, the department projects an increase of \$1.8 million in overtime expenditures to support after-hours seasonal programming; as well as storm clean-ups, setting up safe parking lots, and backfill for staffing shortages.

### Police

The Police Department is projecting personnel expenditures to be over budget by \$9.3 million, or 2.8 percent, at fiscal year-end. This overage is primarily attributed to an increase of \$7.8 million in the overtime category due to impacts from staffing and attrition levels. While the 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 a result, the department anticipates an increase in overtime including \$6.4 million in the extension of shift categories, including extension of shift and patrol staffing backfill to maintain service levels and respond to priority radio calls and emergencies; \$1.4 million in holiday overtime primarily due to negotiated compensation for employees and the addition of Juneteenth as a city-observed holiday; and \$1.4 million in Neighborhood Policing and CleanSD overtime due to increased partnerships with the Environmental Services Department (ESD) for abatement security, as well as increased participation in voluntary overtime opportunities. Additionally, the department projects an increase of \$3.2 million in salaries as a result of savings that were assumed when the budget was developed not materializing as expected, primarily due to record high attrition in recent years which contributed to the budgeted savings amount being set too high considering the work the department has done to reduce attrition. These overages are partially offset by a decrease of \$1.1 million in termination pay due to less than anticipated leave balances paid to employees who resign or retire and \$817,000 in the hourly category due to less than anticipated onboarding of provisional and hourly employees. As requested in Section 2A: 10-12 of the Appropriation Ordinance (AO), **Attachment 6: Police Fiscal Year 2024 Appropriation Ordinance Update Memo**, provides further detail on Police Department overtime expenditures, Neighborhood Policing expenditures, and plans for expenditure of budget balances for these items.

### Stormwater

The Stormwater Department is projecting personnel expenditures to be over budget by \$1.7 million, or 7.7 percent, at fiscal year-end. This overage is primarily attributed to \$979,000 in the overtime category to address an ongoing and increasing backlog of critical operations and compliance work, including storm drain emergency repairs, storm patrol during rain events, and additional street sweeping services in response to audit recommendations. Additionally, the department projects an increase of \$745,000 in salaries primarily due to positive progress in the hiring of vacant positions as part of a strategic initiative to reduce the department's vacancy level.

### Transportation

The Transportation Department is projecting personnel expenditures to be over budget by \$3.9 million, or 11.0 percent, at fiscal year-end. This increase is primarily attributed to \$3.0 million in the overtime category due to a strategic deployment of staff, which extends into off-peak hours, including nights and weekends. The department has expanded operations in an effort to address an ongoing backlog of incoming requests, including traffic signal, roadways,

sidewalk, and traffic support services, which exceed not only the service level capacity of existing staff, but also normal levels of service. Additionally, the department projects an increase of \$949,000 in salaries primarily due to positive progress in the hiring of vacant positions as part of a strategic initiative to reduce the department's vacancy level.

## NON-PERSONNEL EXPENDITURES

Fringe benefits and non-personnel expenditures are projected at \$1.22 billion, which represents a decrease of \$15.3 million, or 1.2 percent, at fiscal year-end. The following section discusses variances for categories with the largest non-personnel expenditure variances.

**Table 15: FY 2023 General Fund Non-Personnel Expenditure Projections** displays the fringe and non-personnel expenditure projections by expenditure category.

FY 2024 General Fund Non-Personnel Expenditure Projections					
Table 15					
in millions					
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fringe Benefits	\$ 551.2	\$ 551.2	\$ 540.9	\$ 10.4	1.9%
Supplies	43.8	43.8	46.5	(2.7)	(6.1%)
Contracts	375.5	377.3	379.5	(2.1)	(0.6%)
Information Technology	58.6	58.7	58.7	0.1	0.1%
Energy and Utilities	72.3	72.3	70.0	2.3	3.2%
Other	6.0	7.3	5.9	1.4	19.4%
Transfers Out	113.5	110.4	103.9	6.4	5.8%
Capital Expenditures	1.5	1.5	2.2	(0.7)	(49.8%)
Debt	9.2	9.2	9.0	0.3	2.7%
<b>Total</b>	<b>\$ 1,231.7</b>	<b>\$ 1,231.7</b>	<b>\$ 1,216.4</b>	<b>\$ 15.3</b>	<b>1.2%</b>

## Fringe Benefits

Fringe benefits are projected at \$540.9 million by fiscal year-end. This represents a decrease of \$10.4 million, or 1.9 percent, by fiscal year-end. This decrease is comprised of \$12.8 million in fixed fringe benefits partially offset by an increase of \$2.4 million in variable fringe benefits.

**Table 16: FY 2024 General Fund Fringe Benefits Projections** summarizes this detail.

FY 2024 General Fund Fringe Benefits Projections					
Table 16					
in millions					
Fringe Benefit Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fixed	\$ 419.1	\$ 419.1	\$ 406.3	\$ 12.8	3.0%
Variable	132.1	132.1	134.6	(2.4)	-1.9%
<b>Total</b>	<b>\$ 551.2</b>	<b>\$ 551.2</b>	<b>\$ 540.9</b>	<b>\$ 10.4</b>	<b>1.9%</b>

## Fixed Fringe Benefits

Fixed fringe benefit expenditures include the following: The Actuarially Determined Contribution (ADC) to the San Diego City Employees' Retirement System (SDCERS), and contributions for Workers' Compensation, Long-Term Disability (LTD), Other Post-Employment Benefits (OPEB), Unemployment Insurance, and Risk Management Administration (RMA). Fixed fringe costs are considered annual obligations that, in the aggregate, remain relatively constant regardless of fluctuations in staffing levels but are allocated to fully account for these costs at the department or fund level; therefore, a proportionate change of filled positions in the General Fund and the non-General Funds

impacts actual and projected expenditures due to corresponding changes to these allocations. The fringe cost allocations are based on budgeted positions at a point in time during the budget development process and the expenditure allocation is trued up at the end of the fiscal year based on actual filled positions.

Fixed fringe is projected to be under budget by \$12.8 million at fiscal year-end and is primarily attributed to a decrease of \$10.4 million in the OPEB distribution based on a change in funding strategy. As detailed in the First Quarter Report, the City consulted with actuarial consultants to analyze the City's planned funding strategy for the closed post-employment retiree healthcare benefit plan. The revised funding strategy from the actuary adjusted the annual contribution in FY 2024 from \$65.4 million to \$50.0 million, resulting in budgetary savings citywide of \$15.4 million, of which \$10.2 million is in the General Fund. In future fiscal years, the annual contribution will be reduced by approximately 2 percent per fiscal year. This reduced contribution will require higher withdrawals from the CalPERS Employer Retiree Benefit Trust (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. The remaining \$2.6 million decrease is primarily attributed to the General Fund allocation for Retirement ADC and Workers' Compensation based on citywide General Fund and non-General Fund projected personnel positions.

### Variable Fringe Benefits

Variable fringe benefit expenditures include Flexible Benefits, Supplemental Pension Savings Plan (SPSP), Medicare, Retiree Medical Trust, and the Deferred Retirement Option Plan (DROP). These are costs that are directly impacted by hiring a new employee and changes in direct proportion to the number of employees on the City's payroll. Variable fringe benefits are projected to exceed the budget by \$2.4 million at fiscal year-end. This is primarily due to an increase of \$1.9 million in Medicare taxes and \$229,000 increase in SPSP contributions due to an increase in overtime expenditures.

### Supplies

The supplies category, which includes costs for office supplies, books, tools, uniforms, and safety supplies, among others, is projected to be over budget by \$2.7 million, or 6.1 percent, at fiscal year-end. This overage is primarily attributed to the following:

- \$1.6 million in the Parks and Recreation Department due to increased costs in maintenance, repair, and operation supplies, which support various services, including janitorial services, lighting repairs, apparel, and safety supplies.
- \$1.3 million in the Police Department for ammunition ordered in FY 2023 yet received and paid for in FY 2024, as well as a general increase in the respective cost for ammunition and safety equipment, including ballistic vests.
- \$1.2 million in the Transportation Department due to increased purchases of electrical, cement aggregates, and asphalt road materials to mitigate an existing backlog of, as well as increased demand for, streetlight, sidewalk, and street maintenance repairs.
- \$579,000 in the Homelessness Strategies and Solutions Department for increased supplies to support site preparation of the safe sleeping lots at the 20th and B Street Central Operations Yard and O Lot, including tents, sleeping bags, cots, lockers, wood for platforms, and materials to support water and sewer services.

These overages are partially offset by the following decrease:



- \$1.9 million in the Environmental Services Department due to the reclassification of expenditures for the assembly and distribution of organic waste containers, in accordance with Senate Bill 1383, from the supplies to contracts category.

## Contracts

The contracts category, which includes the cost of legal fees, insurance, refuse disposal fees, fleet vehicle usage and assignment fees, rent expenses, consulting services, and other contractual expenses, is projected to be over budget by \$2.1 million, or 0.6 percent, at fiscal year-end. This overage is primarily attributed to the following increases:

- \$5.9 million in the Parks and Recreation Department primarily due to a series of unanticipated expenditures including, increased security services at various park locations and recreation centers to address safety and vandalism concerns, as well as associated fencing needed to mitigate these concerns; various pool repairs primarily at the Vista Terrace pool; repairs to the Crystal Pier to address findings from a recent engineering inspection report; electrician services to address a backlog of lighting repairs and maintenance in the interest of public safety; and tree arborist and trimming services.
- \$3.7 million in the Transportation Department primarily attributed to \$1.4 million in fleet vehicle and equipment rentals to maintain service levels as the department awaits the delivery of vehicles now anticipated to occur in FY 2025; and \$1.4 million in transportation planning and traffic engineering services to support the pavement management plan, asset management, and street condition assessment to support the department's strategic plan; and \$600,000 in streetlight repairs.
- \$1.5 million in the Environmental Services Department primarily due to the previously mentioned \$1.9 million reclassification of expenditures for the assembly and distribution of organic waste containers, in accordance with Senate Bill 1383, from the supplies to contracts category. This increase is partially offset by a decrease of \$360,000 in vehicle assignment fees.

The above increases are offset by the following decreases:

- \$6.3 million in the Citywide Program Expenditures Department due to a decrease in the Public Liability Claims insurance transfer based on actual premiums paid.
- \$1.8 million in the Stormwater Department due to the department's efforts to evaluate operations and identify special consulting services to mitigate increases in other categories, including the postponement of San Diego River Park Master Plan efforts, Think Blue education and outreach; Time Schedule Order (TSO) monitoring services; water quality mapping control; and valve diversions.

## Energy and Utilities

The energy and utilities category, which includes the costs for electricity, fuel, and other utility and energy expenses, is projected to be under budget by \$2.3 million, or 3.2 percent, at fiscal year-end. This decrease is primarily attributed to the following:

- \$2.7 million in the Parks and Recreation Department due to a decrease in water use primarily due to the assumption that the latter half of FY 2024 will experience wet weather similar to prior years, 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—this represents a small increase from the First Quarter Report. The department will continue to monitor water usage and provide an update in the Third Quarter Report.

- \$1.7 million in the Environmental Services Department primarily due to a decrease in non-discretionary expenditures for natural gas. Consistent with the First Quarter Report, these savings are primarily attributed to a 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 non-discretionary 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.

The above decreases are partially offset by an increase of \$1.3 million in the Transportation Department primarily due to non-discretionary streetlight and traffic signal energy costs associated with a rate increase applied to unmetered streetlights, as well as an increase in fuel use based on the most recent six-month year-to-date activity.

## Other

The other category, which includes miscellaneous expenditures that do not fall under one of the previous expenditure categories, such as preservation of benefits, miscellaneous taxes, and transportation allowance, is projected to be under budget by \$1.4 million, or 19.4 percent, at fiscal year-end. This decrease is primarily attributed to \$1.5 million in the Citywide Program Expenditures Department due to a decrease of \$780,000 in the contribution for the Preservation of Benefits (POB) based on the actual remittance provided by San Diego City Employees' Retirement System (SDCERS); and \$591,000 in the annual Supplemental Cost of Living Adjustment (COLA) based on the General Fund's actual allocation—the FY 2024 budget erroneously assumed total citywide costs, including the allocations to impacted Non-General Funds.

## Transfers Out

The transfers out category, which includes transfers of funding between City funds, is projected to be under budget by \$6.4 million, or 5.8 percent, at fiscal year-end. This decrease is primarily attributed to \$5.8 million in the Citywide Program Expenditures Department due to the transfer of proceeds from the sale of Tailgate Park to the Bridge to Home Program no longer anticipated to occur in FY 2024—due to ongoing litigation, the sale of Tailgate Park is now anticipated to occur in FY 2025. Additionally, a \$425,000 decrease in the Environmental Services Department is due to a decrease in the estimated value of the vehicle fleet transferred from the Refuse Disposal Fund to the General Fund—the budget assumed an estimated value of \$2.3 million while the actual value was determined to be \$1.9 million.

## January 2024 Storm Event

On January 22, 2024, the City of San Diego experienced the wettest day for the month of January in the recorded history of San Diego and the 4<sup>th</sup> most rain recorded in a single day in the last 174 years. By the night of January 22<sup>nd</sup>, the cities of San Diego and Coronado, and the County of San Diego proclaimed a state of local emergency. The following day, on January 23<sup>rd</sup>, Governor Gavin Newsom declared a state of emergency for the San Diego region, which directed the state Office of Emergency Services to provide assistance to local governments in San Diego County.

This weather event was described as a “thousand-year storm,” and in several areas, the rainfall exceeded 4-inches, which exceeded the capacity of many of the City’s drainage canals and infrastructure. At this time, a conservative estimate is that this storm has caused damage to the City’s public infrastructure in the millions of dollars. **The actual impacts that this storm will have on the budget are unknown at the time of publication and estimates for the expenditures associated with it are not included in any of the projections included in this report.**

It is anticipated that numerous departments will be impacted as the City has undergone efforts to recover from the storm. There is also the possibility that some of the costs associated with the recovery may be reimbursed with State and/or federal funds in the future, the amount of which will not be known until much later. In light of this, this report is requesting an appropriation adjustment, supported by fund balance, to assist those departments heavily involved in the recovery effort. This request is discussed further in the Appropriation Adjustments section of this report. Additional appropriation adjustments may be needed during the Third Quarter Report after a full accounting of the City’s emergency response costs are finalized.

## GENERAL FUND BALANCES AND RESERVES

The City's Reserve Policy (Council Policy 100-20) documents the City's approach to establishing and maintaining reserves across City operations. The following section discusses the General Fund FY 2024 projected ending fund balance and reserve estimates.

### FISCAL YEAR 2024 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

**Table 17: FY 2024 General Fund Balances and Reserve Estimates** displays the General Fund balances and reserve estimates.

FY 2024 General Fund Balances and Reserve Estimates				
<i>Table 17</i>				<i>in millions</i>
Description	First-Quarter Projection	Year-End Projection	Variance	% of Operating Revenues <sup>1</sup>
<b>Fiscal Year 2024 Beginning Fund Balance</b>	<b>\$ 336.0</b>	<b>\$ 336.0</b>	<b>\$ (0.0)</b>	<b>21.2%</b>
<b>Fiscal Year 2024 Projected Activity</b>				
Revenue	2,017.8	1,989.4	(28.3)	
Expenditures	(2,081.8)	(2,095.0)	(13.2)	
<b>Net Projected Activity</b>	<b>(64.1)</b>	<b>(105.6)</b>	<b>(41.5)</b>	
<b>FY 2024 Projected Ending Fund Balance</b>	<b>\$ 271.9</b>	<b>\$ 230.4</b>	<b>\$ (41.5)</b>	<b>14.5%</b>
Emergency Reserve	107.6	107.6	-	6.8%
Stability Reserve	99.5	99.5	-	6.3%
FY 2024 Reserve Contribution	8.1	8.4	0.3	0.5%
<b>FY 2024 Projected Reserve Balance</b>	<b>215.2</b>	<b>215.5</b>	<b>0.3</b>	<b>13.6%</b>
<b>FY 2024 Projected Available Fund Balance</b>	<b>\$ 56.7</b>	<b>\$ 14.9</b>	<b>\$ (41.8)</b>	<b>0.9%</b>

<sup>1</sup> Based on FY 2021 - FY 2023 operating revenues as reported in the ACFR of the respective fiscal year in accordance with the City's Reserve Policy (CP 100-20).

Per the City's Reserve Policy, it was anticipated that a contribution to General Fund Reserves of \$8.1 million would be required to remain in compliance. Subsequent to the development of the budget, the City completed the audit of the Annual Comprehensive Financial Report (ACFR) and based on actual revenues reported for FY 2023, the reserve contribution would need to be increased by \$250,000 to achieve FY 2024 target levels. When including the updated reserve contribution, the General Fund reserves are projected to end the fiscal year with a balance of \$215.5 million, or 13.58 percent of the three-year average of General Fund operating revenues.

The FY 2024 projected ending fund balance in excess of required reserves (excess equity) based on the projected activity included in this report is estimated to be \$14.9 million, which is a decrease of \$41.8 million from the amounts reported in the First Quarter Report and assumed in the Adopted Budget. This decrease is largely the result of revenues continuing to trend below budgeted levels while expenditures, primarily personnel expenditures, are projected to exceed budgeted levels.

Despite these projections, the Mid-Year Report does not include any actions to address the current expenditure projections. Instead, a variety of mitigation efforts are being implemented and considered to ensure that departments stay within their legal level of expenditure

authority by fiscal year end. Information on those mitigation efforts is discussed in greater detail in the following section of this report.

As previously disclosed, the projections included in this report were completed prior to the devastating storm that affected the City on January 22, 2024. Early conservative estimates on the effort required to recover from the impact of that weather event would require millions of dollars, including repairs to infrastructure and additional labor. In order to assist the departments that will be heavily involved in the recovery efforts, the Mid-Year Report does propose an action item for Council consideration regarding the use of Excess Equity to ensure recovery efforts are not delayed due to budgetary constraints and, if approved, would further reduce the projected excess equity available at year-end. This request is discussed further in the Appropriation Adjustments section of this report.

## Mitigation Actions

The Mid-Year Report has identified the need for additional actions to address the projected shortfall of \$28.3 million in General Fund revenues and a projected overage of \$13.2 million in General Fund expenditures, which combined, result in a net negative projected activity of \$105.6 million. This section addresses actions that have been implemented as of the release of this report; as well as potential actions that are available to the City to help mitigate the projected shortfall.

### Suspension of Non-Essential Spending

The [Fiscal Year 2025 Budget Development Guidelines and Fiscal Year 2024 Non-Essential Spending](#) memo, released on December 4, 2023, directed all General Fund Departments and Non-General Funds with an impact to the General Fund, to suspend all non-essential expenditures in FY 2024. As part of this directive, departments evaluated operations for non-essential expenditures that do not directly impact core City services and result in budgetary savings if suspended. While some savings were identified as part of the Mid-Year budget monitoring process, departments will continue to evaluate operations through the remainder of the fiscal year and will provide updates in subsequent budget monitoring reports.

### Establishment of Funds Blocks

Based on a preliminary evaluation of the mid-year projections, DoF released the Fiscal Year 2024 Mid-Year Budget Funds Block memo, on January 24, 2024, informing departments about the future establishment of a funds block for non-discretionary budgets (i.e., Electricity, Fuel, IT, Debt, etc.) and one-half of projected overtime that exceeds budget by each respective department. This action was determined to be crucial to guarantee that departments stay within their legal level of expenditure authority and that the respective non-discretionary budget remains available for their intended purposes, as well as ensure some non-personnel budgetary savings to mitigate a portion of a department's overbudget overtime projections.

### Use of Excess Equity

The FY 2024 budget assumed the use of approximately \$72.2 million of excess equity to balance budgeted expenditures in excess of budgeted revenues and the annual reserve contribution, which would have resulted in approximately \$56.7 million in excess equity at fiscal year-end. As noted in the FY 2025 – 2029 Five-Year Financial Outlook Report, this was anticipated to address the projected budget deficit forecasted in FY 2025. Based on the projections in this report that result in a net negative projected activity of \$105.6 million, the excess equity that is now projected to be available at year-end is \$14.9 million. If revenues continue to decline, expenditures continue to rise, and the mitigation actions noted above are not sufficient to close the shortfall, then the usage of the FY 2024 projected available Fund Balance, as referenced in **Table 17: FY 2024 General Fund Balances and Reserve Estimates**, could be an option to support the General Fund by the end of the fiscal year. While this would resolve the issue in FY 2024, it would reduce the resources available to mitigate the projected deficit in FY 2025.



## NON-GENERAL FUNDS

### Airports Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 8.9	\$ 8.9	\$ 8.7	\$ (0.2)	-2.2%
Personnel Expenditures	2.1	2.1	1.9	0.2	7.6%
Non-Personnel Expenditures	7.1	7.1	4.5	2.7	37.4%
<b>Expenditures</b>	\$ 9.2	\$ 9.2	\$ 6.4	\$ 2.8	30.6%
<b>Net Year-End Projection</b>	\$ (0.3)	\$ (0.3)	\$ 2.3	\$ 2.6	

Revenues in the Airports Fund are projected to be under budget by \$193,000, or 2.2 percent, at fiscal year-end. This decrease is primarily attributed to \$219,000 in less than anticipated lease revenue from the San Diego Airpark project. Additionally, the department projects a combined decrease of \$175,000 in departmental revenue primarily due to a decrease in billables to other departments, landing fees, and vehicle and aircraft transient revenues. These decreases are partially offset by a combined increase of \$201,000 in prior-year refunds as well as interest on investments earned.

Expenditures in the fund are projected to be under budget by \$2.8 million, or 30.6 percent, at fiscal-year end. This decrease is primarily attributed to \$2.3 million in maintenance, repairs, and property management services including the roof repair and replacement of the Commercial and Retail Center, which has been reclassified as a Capital Improvements Program (CIP) project; and property management readiness services for this same location which have been temporarily reduced based on less than anticipated tenants. The fund also anticipates a decrease in expenditures associated with as-needed maintenance and repairs at Montgomery-Gibbs Executive and Brown Field Municipal Airports and the deferred hangar painting project at Montgomery-Gibbs Executive Airport. Additionally, the department projects a decrease of \$511,000 in personnel expenditures and fringe benefits based on vacancies in the first half of the fiscal year while the fund completed the process of hiring positions that were added in the FY 2024 budget.

### Central Stores Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 7.6	\$ 7.6	\$ 12.0	\$ 4.4	57.3%
Personnel Expenditures	0.8	0.8	0.8	0.0	0.7%
Non-Personnel Expenditures	7.0	7.0	10.2	(3.3)	-47.2%
<b>Expenditures</b>	\$ 7.8	\$ 7.8	\$ 11.0	\$ (3.3)	-42.1%
<b>Net Year-End Projection</b>	\$ (0.1)	\$ (0.1)	\$ 1.0	\$ 1.1	

Revenues in the Central Stores Fund are projected to be over budget by \$4.4 million, or 57.3 percent, at fiscal year-end. This increase is primarily attributed to charges for services from

City departments for the purchase of central stores inventory due to an increased demand for goods as well as associated increased costs resulting from persistent inflation.

Expenditures in the fund are projected to be over budget by \$3.3 million, or 42.1 percent, at fiscal year-end. This increase is primarily attributed to the aforementioned increased demand for central stores inventory and associated increased costs related to ongoing inflation. Subsequently, the fund has increased its purchase of central stores inventory to meet demand.

## Concourse and Parking Garages Operating Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 2.7	\$ 2.7	\$ 3.2	\$ 0.6	21.9%
Personnel Expenditures	0.2	0.2	0.2	0.0	0.9%
Non-Personnel Expenditures	3.4	3.4	3.1	0.3	9.8%
<b>Expenditures</b>	\$ 3.6	\$ 3.6	\$ 3.2	\$ 0.3	9.4%
<b>Net Year-End Projection</b>	\$ (0.9)	\$ (0.9)	\$ 0.0	\$ 0.9	

Revenues in the Concourse and Parking Garages Operating Fund are projected to be over budget by \$581,000, or 21.9 percent, at fiscal year-end. This increase is primarily attributed to \$879,000 in parking garage fees from the municipal parking garage due to an increase in transient parking from increased event activity at the concourse, as well as an increased effort to activate the employee parking garages by eliminating the parking waitlist, overselling the garage, and removing the parking permit holds put in place during the pandemic. This increase is partially offset by a decrease of \$299,000 in less than anticipated reimbursements for homeless shelter operations at Golden Hall following the closure of the women's and family shelters during the first quarter of the fiscal year.

Expenditures in the fund are projected to be under budget by \$335,000, or 9.4 percent, at fiscal year-end. This decrease is primarily attributed to the aforementioned partial closure of the Golden Hall homeless shelters, which has reduced contractual services rendered to support the shelter operations on site; and a lower quote option for the fire sprinkler repair project at the San Diego Theatre.

## Development Services Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 118.4	\$ 118.4	\$ 118.3	\$ (0.1)	-0.1%
Personnel Expenditures	65.8	65.8	67.5	(1.7)	-2.6%
Non-Personnel Expenditures	61.5	61.5	61.3	0.2	0.4%
<b>Expenditures</b>	\$ 127.3	\$ 127.3	\$ 128.8	\$ (1.5)	-1.2%
<b>Net Year-End Projection</b>	\$ (8.9)	\$ (8.9)	\$ (10.5)	\$ (1.5)	

Revenues in the Development Services Fund are projected to be under budget by \$63,000, or 0.1 percent, at fiscal year-end. This decrease is primarily attributed to \$2.8 million in less than anticipated revenue received from user fees based on current year permit activity trends. This decrease is partially offset by an increase of \$2.4 million in billable work performed on

subdivision deposit accounts and inspection reviews due to an increase in department efforts to address a previous backlog of billable work.

Expenditures in the fund are projected to be over budget by \$1.5 million, or 1.2 percent, at fiscal year-end. The increase is primarily attributed to \$3.1 million in personnel expenditures and fringe benefits due to positive progress in the hiring of vacant positions, which has exceeded the assumptions included in the budget for Budgeted Personnel Expenditure Savings. These increases are partially offset by savings of \$1.6 million in contractual services for the records digitalization project due to its pending implementation—the department is participating in citywide effort to establish Digitization Standards and Best Practices guide to assist with requirements and provide clarity and direction on future digitization efforts.

## Engineering and Capital Projects Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 139.7	\$ 139.7	\$ 159.4	\$ 19.7	14.1%
Personnel Expenditures	85.0	85.0	86.3	(1.3)	-1.5%
Non-Personnel Expenditures	69.2	69.2	67.9	1.3	1.9%
<b>Expenditures</b>	\$ 154.2	\$ 154.2	\$ 154.2	\$ 0.0	0.0%
<b>Net Year-End Projection</b>	\$ (14.6)	\$ (14.6)	\$ 5.2	\$ 19.8	

Revenues in the Engineering and Capital Projects Fund are projected to be over budget by \$19.7 million, or 14.1 percent, at fiscal year-end. This increase is primarily attributed to increased reimbursement from billable work performed due to revised overhead rates, which account for salary increases approved through labor negotiations, as well as increased staffing levels available to support Capital Improvement Projects. In an effort to mitigate the fund's negative fund balance, the department reevaluated and implemented updated overhead rates to better align billable revenue with actual overhead costs.

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

## Fire/Emergency Medical Services Transport Program Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 12.8	\$ 99.3	\$ 80.1	\$ (19.2)	-19.3%
Personnel Expenditures	3.4	3.4	3.0	0.4	11.0%
Non-Personnel Expenditures	10.6	87.2	75.8	11.3	13.0%
<b>Expenditures</b>	\$ 14.0	\$ 90.6	\$ 78.9	\$ 11.7	12.9%
<b>Net Year-End Projection</b>	\$ (1.2)	\$ 8.7	\$ 1.2	\$ (7.5)	

Revenues in the Fire/Emergency Medical Services Transport Program Fund are projected to be under budget by \$19.2 million, or 19.3 percent, at fiscal year-end. This decrease is primarily attributed to less than anticipated revenue from ambulance patient transports due to a one-month delay in the implementation of the Alliance Model, as well as the prolonged processing of the respective medical billing. As part of the Alliance Model, medical billing is now processed by a third-party provider, extending the receipt of revenue by 90 to 120 days. The \$19.2 million in pending revenue is now anticipated to be received in FY 2025.

Expenditures in the fund are projected to be under budget by \$11.7 million, or 12.9 percent, at fiscal year-end. This decrease is primarily attributed to \$11.1 million in contracted ambulance unit hours and per-patient grounds medical transport payments due to the aforementioned one-month delay in the implementation of the Alliance Model. Additionally, the department projects a decrease of \$624,000 in personnel expenditures and fringe benefits primarily due to less-than-anticipated overtime expenditures.

## Fleet Operating Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 71.4	\$ 71.4	\$ 71.3	\$ (0.1)	-0.1%
Personnel Expenditures	16.3	16.3	17.1	(0.8)	-4.7%
Non-Personnel Expenditures	53.4	53.4	53.5	(0.1)	-0.2%
<b>Expenditures</b>	\$ 69.7	\$ 69.7	\$ 70.6	\$ (0.9)	-1.2%
<b>Net Year-End Projection</b>	\$ 1.7	\$ 1.7	\$ 0.7	\$ (0.9)	

Revenues in the Fleet Operating Fund are projected to be under budget by \$91,000, or 0.1 percent, at fiscal year-end. This decrease is primarily attributed to less than anticipated interest earnings from fund balance.

Expenditures in the fund are projected over budget by \$850,000, or 1.2 percent, at fiscal year-end. This overage is primarily attributed to \$1.1 million in operating expenses associated with vehicle repair and maintenance supplies. Due to persistent inflation, the cost of auto repair related supplies and auto parts continues to increase. Additionally, the department projects an increase of \$761,000 in personnel expenditures primarily due to increased overtime to address an ongoing back-log of vehicle repair and maintenance services at the Miramar Repair Facility, which services various city departments including refuse collection vehicles and heavy equipment. These overages are partially offset by a decrease of \$612,000 in lower than anticipated fuel costs and \$600,000 in fringe benefits.

## Golf Course Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 24.8	\$ 24.8	\$ 31.5	\$ 6.7	27.0%
Personnel Expenditures	7.0	7.0	7.0	(0.0)	-0.1%
Non-Personnel Expenditures	17.9	17.9	18.0	(0.1)	-0.5%
<b>Expenditures</b>	\$ 25.0	\$ 25.0	\$ 25.1	\$ (0.1)	-0.4%
<b>Net Year-End Projection</b>	\$ (0.2)	\$ (0.2)	\$ 6.4	\$ 6.6	

Revenues in the Golf Course Fund are projected to be over budget by \$6.7 million, or 27.0 percent, at fiscal year-end. This increase is primarily attributed to \$6.1 million in charges for services revenue from increased golf rounds at the golf courses due to a sustained popularity in the sport that began during the pandemic; and a 3-5 percent increase in golf green fees implemented at the Torrey Pines, Balboa Park, and Mission Bay Golf Courses, effective January 1, 2024. Additionally, the department projects an increase of \$465,000 in other rents and concessions revenue due to a 1.0 percent increase in gross income sales from the golf shop,

driving range, and cart rentals at the Torrey Pines Golf Course in accordance with agreement conditions included in the Torrey Pines Club Corporation lease agreement.

Expenditures in the fund are projected to be over budget by \$98,000, or 0.4 percent, at fiscal year-end. This overage is primarily attributed to an increase of \$727,000 in as-needed maintenance costs to support continuity of operations and maintenance of golf course facilities, including lighting, fencing repairs, asbestos remediation, and one-time service needs related to the opening of a new clubhouse and golf shop at the Mission Bay Golf Course, as well as an increase in payment banking system service fees, which correlates with the increased revenues noted above—service fees are based on a percentage of all sales proceeds processed with a credit card across golf courses. This overage is partially offset by a combined decrease of \$639,000 in overall non-personnel expenditures, including fringe benefits, and water use based on the assumption that FY 2024 will experience increased wet weather in the winter and spring, which will result in paused irrigation and conservation efforts at the Torrey Pines, Mission Bay, Balboa Park Golf Courses.

## Information Technology Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 87.4	\$ 87.4	\$ 83.4	\$ (4.1)	-4.6%
Personnel Expenditures	6.1	6.1	6.4	(0.2)	-3.8%
Non-Personnel Expenditures	81.3	81.3	80.6	0.7	0.9%
<b>Expenditures</b>	\$ 87.4	\$ 87.4	\$ 86.9	\$ 0.5	0.6%
<b>Net Year-End Projection</b>	\$ 0.0	\$ 0.0	\$ (3.5)	\$ (3.5)	

Revenues in the Information Technology (IT) Fund are projected to be under budget by \$4.1 million, or 4.6 percent, at fiscal year-end. This decrease is primarily attributed to \$3.4 million in less than anticipated revenue received from benefiting departments for non-discretionary information technology services rendered, including \$1.7 million that is anticipated to be supported by the use of available fund balance and \$1.7 million in reimbursements from benefiting departments due to the respective revenue having been erroneously budgeted twice. Additionally, the remaining decrease in departmental revenues is primarily attributed to revenue from photocopy services based on year-to-date trends.

Expenditures in the fund are projected to be under budget by \$517,000, or 0.6 percent, at fiscal year-end. This decrease is primarily attributed to less than anticipated information technology services needed, including application maintenance and support services, due to favorable rates following the procurement of a new contract for maintenance of the Enterprise Resource Planning (ERP) tool. These savings are partially offset by increases in personnel expenditures and fringe benefits tied to salary increases that were approved and implemented after the budget was completed, as well as an increase in pay-in-lieu, and termination pay.

## PETCO Park Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
<b>Revenue</b>	\$ 17.5	\$ 17.5	\$ 20.8	\$ 3.2	18.4%
Personnel Expenditures	0.2	0.2	0.2	(0.0)	-9.8%
Non-Personnel Expenditures	17.6	17.6	19.0	(1.4)	-7.8%
<b>Expenditures</b>	\$ 17.8	\$ 17.8	\$ 19.2	\$ (1.4)	-7.8%
<b>Net Year-End Projection</b>	\$ (0.3)	\$ (0.3)	\$ 1.6	\$ 1.8	

Revenues in the PETCO Park Fund are projected to be over budget by \$3.2 million, or 18.4 percent, by fiscal year-end. This increase is primarily attributed to \$2.6 million in revenue from rents and concessions due to an increase in the volume of special events held at PETCO Park, including concerts and other events. Additionally, the fund projects an increase of \$595,000 in increased reimbursements from other funds, fees, permits, inspections, and deferred revenue associated with the aforementioned increase in volume of special events.

Expenditures in the fund are projected to be over budget by \$1.4 million, or 7.8 percent, at fiscal year-end. This increase is primarily attributed to a corresponding increase in Police and Fire-Rescue services needed to support the aforementioned increase in volume of special events held at PETCO Park.

## Recycling Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	in millions	
				Variance	Variance %
<b>Revenue</b>	\$ 27.3	\$ 27.3	\$ 31.5	\$ 4.2	15.6%
Personnel Expenditures	7.4	7.4	8.0	(0.6)	-7.6%
Non-Personnel Expenditures	21.8	21.8	21.0	0.8	3.7%
<b>Expenditures</b>	\$ 29.2	\$ 29.2	\$ 28.9	\$ 0.2	0.8%
<b>Net Year-End Projection</b>	\$ (1.9)	\$ (1.9)	\$ 2.6	\$ 4.5	

Revenues in the Recycling Fund are projected to be over budget by \$4.2 million, or 15.6 percent, at fiscal year-end. This increase is primarily attributed to \$2.1 million in one-time liquidated damages paid by franchise haulers for not meeting targeted diversion rates—in accordance with franchise hauler agreements, haulers are expected to recycle or divert a certain percentage of waste per tonnage. Additionally, the department projects an increase of \$2.0 million in combined departmental revenues including Assembly Bill (AB) 939 Recycling Fees due to increased tonnage from commercial and franchise haulers; construction and demolition deposits resulting from unclaimed deposits or not meeting requirements for receipt of a full refund; and facility franchise fees from FY 2023 for the Sycamore Canyon Facility which, due to delays, were received in FY 2024.

Expenditures in the fund are projected to be under budget by \$240,000, or 0.8 percent, at fiscal year-end. This decrease is primarily attributed to \$2.0 million in non-discretionary expenditures for natural gas. Consistent with the First Quarter Report, these savings are primarily attributed to a decrease in the commodity portion of the rate following the restoration of two major gas lines that were previously down. These savings are partially offset



by an increase of \$1.0 million in curbside recycling processing services due to Living Wage adjustments, following an increase in minimum wage on January 1, 2024, and a consumer price index adjustment; and \$400,000 in delayed invoices from FY 2023. Additionally, the department projects an increase of \$566,000 in personnel expenditures, primarily in the overtime category, due to extended hours of operation to maintain residential refuse and organic collection services. Due to a backlog of vehicles pending maintenance or repair service, vehicles available to support daily collection routes are limited. As a result, in an effort to mitigate the impact, the Collection Services Division is operating after hours and on Saturdays, subsequently increasing overtime expenditures.

## Refuse Disposal Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 54.8	\$ 54.8	\$ 52.9	\$ (1.9)	-3.5%
Personnel Expenditures	10.0	10.0	9.9	0.1	0.9%
Non-Personnel Expenditures	36.3	36.3	33.3	3.0	8.3%
<b>Expenditures</b>	\$ 46.3	\$ 46.3	\$ 43.2	\$ 3.1	6.7%
<b>Net Year-End Projection</b>	\$ 8.4	\$ 8.4	\$ 9.6	\$ 1.2	

Revenues in the Refuse Disposal Fund are projected to be under budget by \$1.9 million, or 3.5 percent, at the fiscal-year end. This is primarily comprised of a decrease of \$4.7 million in refuse disposal fees received at the Miramar Landfill from franchise haulers, which have subsequently diverted tonnage disposal to the Otay and Sycamore Canyon landfills, as a response to the increase in disposal fees per tonnage which went into effect in FY 2024. Additionally, the department projects a decrease of \$425,000 due to a reduction in the estimated value of vehicles transferred from the Refuse Disposal Fund to the General Fund—the budget assumed an estimated value of \$2.3 million while the actual value was determined to be \$1.9 million. These decreases are partially offset by an increase of \$3.2 million in organic waste tonnage fees following the rollout of the Organic Waste Recycling Program.

Expenditures in the fund are projected to be under budget by \$3.1 million, or 6.7 percent, at the fiscal-year end. This decrease is primarily attributed to \$1.2 million in vehicle usage and assignment fees related to the transfer of vehicles from the Refuse Disposal Fund to the General Fund—while the FY 2024 budget assumed the value of the vehicles in the General Fund, the respective usage and assignment fees were erroneously budgeted in the Refuse Disposal Fund; \$1.0 million in lease costs for heavy equipment to support organics processing due to delays in the procurement process of this equipment; and a reduction of supplies as a result of fewer trainings, remote working, and less need for janitorial supplies.

## Sewer Utility Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 706.8	\$ 706.8	\$ 613.0	\$ (93.8)	-13.3%
Personnel Expenditures	74.2	74.2	76.6	(2.4)	-3.2%
Non-Personnel Expenditures	366.0	366.0	349.0	17.0	4.6%
<b>Expenditures</b>	\$ 440.2	\$ 440.2	\$ 425.5	\$ 14.6	3.3%
<b>Net Year-End Projection</b>	\$ 266.6	\$ 266.6	\$ 187.5	\$ (79.2)	

Revenues for the Sewer Utility Funds are projected to be under budget by \$93.8 million, or 13.3 percent, at fiscal year-end due to the following:

- \$117.9 million decrease due to changes in bond financing assumptions for the fiscal year, including updated assumptions that revenue bond reimbursements which previously had been anticipated to be received this fiscal year are now expected to occur next fiscal year. Additionally, reimbursement revenue from Pure Water loans were anticipated to occur at the beginning of the fiscal year; however due to project delays, there will be fewer reimbursements in FY 2024. Remaining reimbursements from the loans will now be received in future fiscal years.

Offsetting the decrease in financing revenue is:

- \$16.1 million increase in development capacity fee charges which are driven by development activity that is highly volatile and difficult to forecast. This in turn results in the department assuming a lower level of revenue to avoid under collecting rate revenue.
- \$9.0 million increase in charges for services due to increased billable CIP work and services for other funds, in addition to increased contributions from the participating agencies tied to the Metro Wastewater Joint Powers Agreement, which is a coalition of 12 municipalities and special districts that share in the use of the City's regional wastewater facilities. Usage rates for the participating agencies are based on the percentage of wastewater flow that they generate. The increases from billable work and participating agency contributions are offset by decreased sewer charges from residential customers.

Expenditures in the Sewer Utility funds are projected to be under budget by \$14.6 million, or 3.3 percent, at fiscal year-end, primarily due to the following:

- \$14.6 million in savings in energy and utilities primarily due to a decrease in energy, including natural gas and electricity, at the City's treatment plants and pump stations, some of which can be attributed to the delay of the dedicated power station at Pump Station 2, which uses more expensive renewable natural gas.
- \$10.0 million savings in contracts due to less expenses for the City's Pure Water program management consultants, decreases in sewer flows to other agencies which can fluctuate from year-to-year, and work orders being completed below estimated costs.

Offsetting the savings noted above, the Sewer Utility Funds are projecting an increase of \$9.8 million in supply costs, primarily associated with the rising costs of treatment chemicals. Consistent with what the City began to see last fiscal year, the costs of chemicals continue to see steady increases, although not at the double-digit growth seen in prior years. Additionally,

the department is projected to exceed personnel expenditures by \$2.4 million which is primarily due to overtime required at the beginning of the fiscal year due to vacancies, which are anticipated to decrease, and the impacts of winter storms.

## Underground Surcharge Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 101.0	\$ 101.0	\$ 101.5	\$ 0.5	0.5%
Personnel Expenditures	2.5	2.5	2.4	0.1	3.0%
Non-Personnel Expenditures	68.4	68.4	53.9	14.5	21.2%
<b>Expenditures</b>	\$ 70.9	\$ 70.9	\$ 56.4	\$ 14.6	20.6%
<b>Net Year-End Projection</b>	\$ 30.0	\$ 30.0	\$ 45.1	\$ 15.1	

Revenues in the Underground Surcharge Fund are projected to be over budget by \$478,000, or 0.5 percent, at fiscal year-end. This increase is primarily attributed to interest earned from available fund balance.

Expenditures in the fund are projected to be under budget by \$14.6 million, or 20.6 percent, at fiscal year-end. This decrease is primarily attributed to less than anticipated costs associated with various SDG&E construction projects based on current project schedules. As of the mid-year a majority of projects are in the design phase, which tend to incur less costs than the subsequent construction phase. Based on the most recent project schedules, the department anticipates a series of projects to shift into construction phase activity by fiscal year-end.

## Water Utility Operating Fund

<i>in millions</i>					
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 986.7	\$ 986.7	\$ 817.8	\$ (168.9)	-17.1%
Personnel Expenditures	73.7	73.7	79.0	(5.3)	-7.2%
Non-Personnel Expenditures	585.2	585.2	579.7	5.5	0.9%
<b>Expenditures</b>	\$ 658.9	\$ 658.9	\$ 658.7	\$ 0.2	0.0%
<b>Net Year-End Projection</b>	\$ 327.7	\$ 327.7	\$ 159.0	\$ (168.7)	

Revenues in the Water Utility Operating Funds are projected to be under budget by \$168.9 million, or 17.1 percent, at fiscal year-end. This decrease is primarily attributed to the following:

- \$149.0 million decrease of financing activity revenue, including Commercial Paper issuance, SRF loan reimbursements, and Water Infrastructure Finance and Innovation Act (WIFIA) reimbursements, which is due to decreased capital expenditures, however, reimbursements are expected to occur in future fiscal years and will not have an impact on the department's operations.
- \$20.4 million reduction in projected water sales than anticipated when the budget was developed due to changes in water usage, which can be impacted by many factors outside of the department's control. For example, the budget and cost of service study assumed water sales of 156,000 acre-feet, but as noted in the Five-Year Outlook, the current forecast is for another wet year resulting in projected water sales between 150,000-154,000 acre-feet, which was used in developing these projections. This could

continue to decrease if the City continues to experience winter storms through March 2024.

Expenditures in the Water Utility Operating Funds are projected to end the fiscal year under budget by 214,000 due to the offsetting deficit in personnel expenditures and savings in non-personnel expenditures. The net savings in non-personnel expenditures are due to the following:

- \$6.1 million savings due to lower than anticipated interest payments resulting from a delay in the issuance of a commercial paper note, which reduces the time that the note would be outstanding and reducing the amount of interest that would accrue. Additionally, the department has had reduced draws on the WIFIA loan as a result of a drop in capital expenditures that could be reimbursed, which has also decreased the amount of accrued interest.
- \$5.9 million savings in information technology primarily due to Supervisory Control and Data Acquisition (SCADA) upgrades that are now expected to be refunded with Capital Improvement Program funds.
- \$3.9 million increase in energy and utilities due to increased electricity rates that are two to three times higher than last year as well as increased water services due to the Pure Water Pipeline Project.
- \$2.8 million increase in supplies due to the rising costs required to respond to water main break repairs and daily operations, mainly in pipe fittings.

Offsetting the net savings noted above, the department is projected to exceed its budget for personnel expenditures by \$5.3 million, primarily due to increased overtime at the beginning of the year as a result of vacancies and winter storms. It is anticipated that both vacancies and storm activity will decrease for the remainder of the fiscal year.

## Non-General Funds Reserves

The City's Reserve Policy (Council Policy 100-20) documents the City's approach to establishing and maintaining reserves across City operations. **Table 18: FY 2024 Non-General Fund Reserves** displays each Non-General Fund Reserve; the respective FY 2024 Target Level (in accordance with the City's Reserve Policy); and the current target status. Consistent with the First Quarter Report, all non-General Fund reserves are projected to meet their respective target. When compared to the First Quarter Report, FY 2024 targets may reflect revised amounts based on updated audited financial statements, actuarial valuations, or other respective variables which impact reserve target calculations.

FY 2024 Non-General Fund Reserves				
Table 18			in millions	
Description	Fund Name	Reserve Type	FY 2024 Target	Status
Development Services	Development Services Fund	Operating Reserve	\$ 12.9	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	28.4	On Target
		Secondary Purchase Reserve	15.6	On Target
Risk Management	Public Liability Fund	Risk Management Reserve	38.4	On Target
	Workers' Compensation Fund	Risk Management Reserve	35.5	On Target
	Long-Term Disability Fund	Risk Management Reserve	5.0	On Target

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

## Appropriation Adjustments

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

### RECOMMENDED ADJUSTMENTS

Authorities are requested to allow for an increase of appropriations in the General Fund and select Non-General Funds. All appropriation adjustments are balanced by an increase in budgeted revenue or use of fund balance.

### General Fund Appropriation Adjustments

Authority is requested to increase appropriations in the General Fund as discussed below and displayed in **Table 19: FY 2024 Mid-Year General Fund Appropriation Adjustments**. The appropriation adjustments are supported by fund balance in excess of reserves.

FY 2024 Mid-Year General Fund Appropriation Adjustments				
Table 19	in whole dollars			
Department	Increase / (Decrease)		Net Impact	
	Revenue	Expenditures		
Storm Recovery Effort Departments	\$ -	\$ 10,000,000	\$ (10,000,000)	
<b>General Fund Total</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>	<b>\$ (10,000,000)</b>	

### Departments Involved in Storm Recovery Effort

The General Fund requires an expenditure appropriation of \$10.0 million to support response efforts following the devastating storm that impacted the San Diego region on January 22, 2024. This appropriation is recommended to be funded with the use of projected excess equity. The storm caused widespread flooding throughout the City resulting in the Mayor issuing a Proclamation of a Local Emergency, effective January 22, 2024 through January 29, 2024. The allocation will be transferred to select City departments as expenditures pertaining to response efforts are determined—this includes both personnel and non-personnel expenditures. This appropriation is intended to support operations in the interim of potential State or federal funding and does not reflect an estimate of overall anticipated response effort expenditures. Storm recovery costs will continue to be closely monitored and an updated projection will be included in the Third Quarter Report.

### Non-General Fund Appropriation Adjustments

Authorities are requested to increase appropriations in select Non-General Funds as discussed below and displayed in **Table 20: FY 2024 Mid-Year Non-General Fund Appropriation Adjustments**. All appropriation adjustments are balanced by an increase in budgeted revenue or use of fund balance.



FY 2024 Mid-Year Non-General Fund Appropriation Adjustments

Table 20

in whole dollars

Non-General Fund	Increase / (Decrease)		Net Impact
	Revenue	Expenditures	
Central Stores Fund	\$ 3,275,000	\$ 3,275,000	\$ -
Environmental Growth Fund	-	3,145,000	(3,145,000)
Golf Course Fund	98,000	98,000	-
Major Events Revolving Fund	450,000	450,000	-
PETCO Park Fund	1,385,000	1,385,000	-
Seized Assets - Federal Treasury Fund	-	383,000	(383,000)
Transient Occupancy Tax Fund	-	450,000	(450,000)
<b>Non-General Fund Total</b>	<b>\$ 5,208,000</b>	<b>\$ 9,186,000</b>	<b>\$ (3,978,000)</b>

### Central Stores Fund

The Central Stores Fund requires an expenditure appropriation of \$3.3 million to mitigate deficits in non-personnel expenditures due to an increase in the demand for central stores inventory from City departments, as well as an increase in the costs of goods due to persistent inflation. This request is supported by an increase of \$3.3 million in corresponding revenue received from City departments from the purchase of central stores inventory.

### Environmental Growth Fund

The Environmental Growth Fund requires an expenditure appropriation of \$3.1 million to support wetland compensatory mitigation efforts following impacts from emergency channel maintenance including, the Smythe Channel and Via De La Bandola Channel Permittee Responsible Mitigation Project; South Chollas Creek & Paradise Canyon Open Space Wetland Mitigation Project; and Los Peñasquitos Canyon Preserve Phase II Enhancement Project. This request is supported by available fund balance.

### Golf Course Fund

The Golf Course Fund requires an expenditure appropriation of \$98,000 to mitigate deficits in non-personnel expenditures associated with as-needed maintenance costs to support continuity of operations and maintenance of golf course facilities; as well as an increase in payment banking system service fees. This request is supported by an increase of \$98,000 in revenue received from increased golf rounds played at the golf courses resulting from sustained popularity in the sport following the pandemic.

### Major Events Revolving Fund

The Major Events Revolving Fund requires an expenditure appropriation of \$450,000 to support operations pertaining to special events throughout the City, including December Nights. This request is supported by available revenue transferred from the TOT Fund. As indicated in the TOT Fund section below, these expenditures are eligible for reimbursement as they support major events that promote the City.

### PETCO Park Fund

The PETCO Park Fund requires an expenditure appropriation of \$1.4 million due to an increase in Police and Fire-Rescue services needed to support an increase in the volume of special events held at PETCO Park. This request is supported by \$1.4 million in increased revenue

received from rents and concessions associated with the aforementioned increase in the volume of events held at PETCO Fund.

**Seized Assets – Federal Treasury Fund**

The Seized Assets – Federal Treasury Fund requires an expenditure appropriation of \$383,000 to support the purchase of investigative software for the Criminal Intelligence Unit, which was ordered in FY 2023 yet received in FY 2024. This request is supported by available fund balance.

**Transient Occupancy Tax (TOT) Fund**

The TOT Fund requires an expenditure appropriation of \$450,00 to support a transfer out to the Major Events Revolving Fund to support department operations pertaining to special events throughout the City. In accordance with Council Policy 100-03, TOT funds can be used to support promotion of the City, which includes operations in the Major Events Revolving Fund. This request is supported by available fund balance.

## CONCLUSION

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The Fiscal Year 2024 Mid-Year Report projects General Fund revenues will end the fiscal year under budget while expenditures are anticipated to exceed the budget, resulting in a projected decrease to fund balance in excess of reserves (excess equity). It is important to note that the projections included in this report do not reflect the impacts from the January 2024 storm that impacted the San Diego region. It is anticipated that the impacts associated with that storm will further reduce projected excess equity.

General Fund revenues are projected to end the fiscal year \$28.3 million under the current budget, comprised of a decrease of \$21.6 million in major General Fund revenues and a decrease of \$6.7 million in departmental revenues. The primary driver of the decrease in major revenues is the shift in the local economy, which has impacted consumer confidence and resulted in changes in consumer behavior.

General Fund expenditures are projected to end the fiscal year \$13.2 million over budget, including personnel expenditures projecting to exceed budget by \$28.5 million offset by savings of \$15.3 million in fringe and non-personnel expenditures. While many of the categories within personnel expenditures are projected to exceed budget, the primary driver continues to be overtime. The public safety departments of Police and Fire-Rescue make up over half of the variance and can be attributed to impacts from maintaining staffing at the appropriate level to be able to respond to calls and emergencies. On the non-personnel expenditures side, the largest source of savings is within fringe benefits and is tied to the revised funding strategy for the City's OPEB contributions, first discussed in the First Quarter Report.

The Fiscal Year 2024 budget marked the second year of a return to making reserve contributions after they were suspended as a result of the COVID-19 pandemic and the City's Reserve Policy was updated. Based on the completed audit of the City's ACFR, the contribution to the General Fund Reserve is projected to be \$8.4 million, which will increase the reserves to a combined \$215.5 million, consistent with the Reserve Policy.

Despite the Mid-Year projections indicating an overall negative net projected activity in excess of what was anticipated in the budget, the report does not include a request for an appropriation adjustment tied to the departmental projections. Instead, the City has worked to implement a number of mitigation actions, and continues to discuss other options, to return to budgetary levels by the end of the fiscal year. The Third Quarter Report will provide an update on the overall effectiveness of these actions.

While no appropriation adjustment associated with departmental projections is requested, the report does include a recommended adjustment to assist in the recovery efforts of the storm that impacted the San Diego region on January 22, 2024. The projections included in this report do not reflect the potential impacts from the storm, but it is anticipated that to fully recover from the effects of the storm will take millions of dollars. The recommended adjustment included in the report is intended to support the departments that are working on the recovery, so they are not limited by budgetary constraints. This request would be supported by the projected General Fund excess equity, which would further reduce the amount that would be available to help balance future structural budget deficits.

The report does not propose any additional actions related to the projected General Fund Excess Equity; however, authority for its use may be requested in future budget monitoring reports or as part of the FY 2025 budget development process.

DoF and City departments will continue to monitor revenues, expenditures, and all potential impacts associated with the changing economic environment. DoF will release the Fiscal Year 2024 Third Quarter Budget Monitoring Report on May 16, 2024, which will contain updated projections and any other necessary budget adjustments for the City Council's consideration.

## ATTACHMENTS

1. General Fund Projected Revenues
2. General Fund Projected Expenditures
3. Non-General Fund Projections
4. Mid-Year Budget Monitoring Report – Vacancy Status Report
5. Fiscal Year 2024 Financial Performance Report As of November 2023
6. Police Department – Police Fiscal Year 2024 Appropriation Ordinance Update Memo
7. Office of the City Attorney – Reporting Requirement – Section 19 of the Appropriation Ordinance
8. Homelessness Strategies and Solutions Department – Fiscal Year 2024 Mid-Year Budget Monitoring Report and Grant Funding Update

## General Fund Projected Revenues

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund Major Revenues					
Charges for Current Services	\$ 28,722,325	\$ 28,722,325	\$ 28,476,941	\$ (245,384)	-0.9%
Franchise Fees <sup>2</sup>	120,432,123	120,432,123	117,242,990	(3,189,133)	-2.6%
Interest and Dividends	7,299,282	7,299,282	11,714,365	4,415,083	60.5%
Motor Vehicle License Fees	888,149	888,149	3,786,055	2,897,906	326.3%
Fines, Forfeitures, and Penalties	-	-	69,952	69,952	100.0%
Other Revenue	-	-	21,670	21,670	100.0%
Property Tax	758,616,941	758,616,941	768,245,452	9,628,511	1.3%
Property Transfer Tax	120,432,123	120,432,123	117,242,990	(3,189,133)	-2.6%
Refuse Collector Business Tax	1,373,000	1,373,000	1,424,000	51,000	3.7%
Revenue from Federal and Other Agencies	-	-	-	-	0.0%
Revenue from Money and Property	7,299,282	7,299,282	11,714,365	4,415,083	60.5%
Sales Tax	401,665,728	401,665,728	374,041,781	(27,623,947)	-6.9%
Transfers In	98,939,860	98,939,860	97,767,505	(1,172,355)	-1.2%
Transient Occupancy Tax <sup>3</sup>	172,641,883	172,641,883	166,166,765	(6,475,118)	-3.8%
<i>Subtotal Major General Fund Revenues</i>	<u>\$ 1,718,310,696</u>	<u>\$ 1,718,310,696</u>	<u>\$ 1,697,914,832</u>	<u>\$ (20,395,864)</u>	<u>-1.2%</u>
City Auditor	\$ -	\$ -	\$ 318	\$ 318	100.0%
City Clerk	258,934	258,934	334,086	75,152	29.0%
City Planning	3,520,450	3,520,450	3,778,054	257,604	7.3%
Citywide Program Expenditures	-	-	-	-	0.0%
Commission on Police Practices	-	-	39,673	39,673	100.0%
Communications	472,107	472,107	623,643	151,536	32.1%
Compliance	360,000	360,000	1,786,738	1,426,738	396.3%
Council Administration	-	-	10,223	10,223	100.0%
Council District 1	-	-	-	-	0.0%
Council District 1 - Community Projects, Programs and Services	-	-	-	-	0.0%
Council District 2	-	-	-	-	0.0%
Council District 2 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 3	-	-	13,573	13,573	100.0%
Council District 3 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 4	-	-	23,828	23,828	100.0%
Council District 4 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 5	-	-	5,832	5,832	100.0%
Council District 5 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 6	-	-	42,555	42,555	100.0%
Council District 6 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 7	-	-	-	-	0.0%
Council District 7 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 8	-	-	16,764	16,764	100.0%
Council District 8 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 9	-	-	28,681	28,681	100.0%
Council District 9 - Community Projects, Programs, and Services	-	-	-	-	0.0%

## General Fund Projected Revenues

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Department of Finance	\$ 2,758,962	\$ 2,758,962	\$ 2,568,646	\$ (190,316)	-6.9%
Department of Information Technology	911,287	911,287	787,479	(123,808)	-13.6%
Department of Real Estate and Airport Management	66,144,543	66,144,543	68,502,698	2,358,155	3.6%
Development Services	660,015	660,015	339,082	(320,933)	-48.6%
Economic Development	5,969,520	5,969,520	6,873,462	903,942	15.1%
Environmental Services	1,497,220	1,497,220	1,881,705	384,485	25.7%
Ethics Commission	-	-	1,410	1,410	100.0%
Fire-Rescue	70,668,602	70,668,602	63,710,360	(6,958,242)	-9.8%
General Services	4,223,756	4,223,756	4,091,967	(131,789)	-3.1%
Government Affairs	319,094	319,094	-	(319,094)	-100.0%
Homelessness Strategies & Solutions	34,271,312	34,271,312	34,441,058	169,746	0.5%
Human Resources	871,221	871,221	1,463,163	591,942	67.9%
Library	2,050,199	2,050,199	2,670,336	620,137	30.2%
Office of Boards and Commissions	-	-	-	-	0.0%
Office of Emergency Services	1,620,355	1,620,355	1,552,665	(67,690)	-4.2%
Office of Race & Equity	-	-	127	127	100.0%
Office of the Chief Operating Officer	-	-	234,077	234,077	100.0%
Office of the City Attorney	4,122,347	4,122,347	4,523,670	401,323	9.7%
Office of the City Treasurer	42,454,962	42,454,962	39,975,834	(2,479,128)	-5.8%
Office of the Independent Budget Analyst	-	-	74	74	100.0%
Office of the Mayor	-	-	351,877	351,877	100.0%
Parks and Recreation	50,218,753	50,218,753	50,594,086	375,333	0.7%
Performance and Analytics	175,167	175,167	24,293	(150,874)	-86.1%
Personnel	5,390	5,390	5,754	364	6.8%
Police	52,720,310	52,720,310	51,153,662	(1,566,648)	-3.0%
Public Utilities	1,786,075	1,786,075	1,962,376	176,301	9.9%
Purchasing and Contracting	2,422,363	2,422,363	1,956,638	(465,725)	-19.2%
Sustainability & Mobility	2,607,228	2,607,228	1,680,591	(926,637)	-35.5%
Stormwater	12,649,052	12,649,052	13,245,216	596,164	4.7%
Transportation	61,449,177	61,449,177	59,173,080	(2,276,097)	-3.7%
<i>Subtotal Departmental General Fund Revenues</i>	<i>\$ 427,188,401</i>	<i>\$ 427,188,401</i>	<i>\$ 420,469,354</i>	<i>\$ (6,719,047)</i>	<i>-1.6%</i>
<b>Total General Fund Revenues</b>	<b>\$ 2,017,767,692</b>	<b>\$ 2,017,767,692</b>	<b>\$ 1,989,426,831</b>	<b>\$ (28,340,861)</b>	<b>-1.4%</b>

The current budget presented in this table is as of November 2023 (accounting period 5) unless otherwise noted.

<sup>1</sup> The Fiscal Year 2024 Adopted Budget included several reorganizations and restructures. The accounting structure changes were approved as part of the FY 2024 budget development process.

<sup>2</sup> Total City FY 2024 Adopted Budget for franchise fees revenue is \$237.2 million and the projection is \$236.0 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

<sup>3</sup> Total City FY 2024 Adopted Budget for transient occupancy tax is \$328.2 million and the projection is \$315.9 million. The balance is budgeted in the Transient Occupancy Tax Fund.



## General Fund Projected Expenditures

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Auditor	\$ 5,104,700	\$ 5,104,700	\$ 4,976,750	\$ 127,950	2.5%
City Clerk	7,389,266	7,389,266	7,343,920	45,346	0.6%
City Planning	11,574,291	11,676,359	12,806,826	(1,130,467)	-9.7%
Citywide Program Expenditures	206,265,540	204,221,097	190,615,527	13,605,570	6.7%
Commission on Police Practices	2,241,817	2,241,817	1,194,555	1,047,262	46.7%
Communications	6,573,758	6,679,069	6,819,368	(140,299)	-2.1%
Compliance	5,686,109	5,736,023	5,410,856	325,167	5.7%
Council Administration	2,749,024	2,749,024	2,445,729	303,295	11.0%
Council District 1	2,172,870	2,172,870	1,792,060	380,810	17.5%
Council District 1 - Community Projects, Programs and Services	152,091	144,452	144,452	-	0.0%
Council District 2	2,244,223	2,244,223	2,141,775	102,448	4.6%
Council District 2 - Community Projects, Programs and Services	150,000	150,000	150,000	-	0.0%
Council District 3	2,220,520	2,220,520	2,017,000	203,520	9.2%
Council District 3 - Community Projects, Programs and Services	235,785	235,785	235,785	-	0.0%
Council District 4	2,116,849	2,116,849	1,279,271	837,578	39.6%
Council District 4 - Community Projects, Programs and Services	252,200	252,200	252,199	1	0.0%
Council District 5	2,255,158	2,255,158	1,947,387	307,771	13.6%
Council District 5 - Community Projects, Programs and Services	273,729	273,729	273,729	-	0.0%
Council District 6	2,000,259	2,000,259	1,837,000	163,259	8.2%
Council District 6 - Community Projects, Programs and Services	315,143	306,143	306,143	-	0.0%
Council District 7	2,145,413	2,145,413	2,019,934	125,479	5.8%
Council District 7 - Community Projects, Programs and Services	191,925	191,925	191,925	-	0.0%
Council District 8	2,301,476	2,300,476	2,022,424	278,052	12.1%
Council District 8 - Community Projects, Programs and Services	288,371	288,371	288,371	-	0.0%
Council District 9	1,932,737	1,932,737	1,915,718	17,019	0.9%
Council District 9 - Community Projects, Programs and Services	150,000	138,000	138,000	-	0.0%
Department of Finance	26,894,387	27,376,301	26,804,487	571,814	2.1%
Department of Information Technology	2,849,519	2,849,519	2,600,657	248,862	8.7%
Department of Real Estate and Airport Management	7,916,692	7,978,538	7,077,475	901,063	11.3%
Development Services	13,200,072	13,256,334	11,922,714	1,333,620	10.1%
Economic Development	15,634,233	15,738,946	14,449,770	1,289,176	8.2%
Environmental Services	104,703,005	104,838,887	104,998,240	(159,353)	-0.2%
Ethics Commission	1,596,066	1,596,066	1,625,235	(29,169)	-1.8%
Fire-Rescue	351,725,364	351,359,457	368,924,315	(17,564,858)	-5.0%
General Services	26,918,450	26,956,187	27,640,483	(684,296)	-2.5%
Government Affairs	1,416,713	1,416,713	1,344,018	72,695	5.1%
Homelessness Strategies & Solutions	44,007,454	44,049,097	44,898,868	(849,771)	-1.9%
Human Resources	10,830,034	11,053,061	11,080,203	(27,142)	-0.2%
Library	73,160,862	73,241,161	72,768,507	472,654	0.6%
Office of Boards and Commissions	863,544	863,544	800,211	63,333	7.3%
Office of Emergency Services	4,053,682	4,079,580	3,491,974	587,606	14.4%

### General Fund Projected Expenditures

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Office of Race & Equity	\$ 1,570,569	\$ 2,570,569	\$ 2,870,763	\$ (300,194)	-11.7%
Office of the Chief Operating Officer	6,759,685	5,880,243	6,279,888	(399,645)	-6.8%
Office of the City Attorney	83,809,234	83,809,234	83,119,611	689,623	0.8%
Office of the City Treasurer	21,588,175	21,794,499	20,215,720	1,578,779	7.2%
Office of the Independent Budget Analyst	2,750,210	2,750,210	2,748,694	1,516	0.1%
Office of the Mayor	4,111,326	4,111,326	4,367,492	(256,166)	-6.2%
Parks and Recreation	178,289,156	178,437,010	184,985,698	(6,548,688)	-3.7%
Performance and Analytics	5,290,654	5,422,765	5,492,845	(70,080)	-1.3%
Personnel	14,560,245	14,560,245	14,854,557	(294,312)	-2.0%
Police	622,908,762	622,984,689	624,144,812	(1,160,123)	-0.2%
Public Utilities	2,973,740	2,973,740	3,120,398	(146,658)	-4.9%
Purchasing and Contracting	10,912,429	10,972,822	10,094,308	878,514	8.0%
Sustainability & Mobility	7,876,254	7,939,265	8,176,997	(237,732)	-3.0%
Stormwater	61,853,502	61,888,644	61,794,599	94,045	0.2%
Transportation	101,825,918	101,918,073	111,758,549	(9,840,476)	-9.7%
<b>Total General Fund Expenditures</b>	<b>\$ 2,081,833,190</b>	<b>\$ 2,081,833,190</b>	<b>\$ 2,095,018,792</b>	<b>\$ (13,185,602)</b>	<b>-0.6%</b>

The current budget presented in this table is as of November 2023 (accounting period 5) unless otherwise noted.

<sup>1</sup> The Fiscal Year 2024 Adopted Budget included several reorganizations and restructures. The accounting structure changes were approved as part of the FY 2024 budget development process.

### Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Airports Fund	Revenue	\$ 8,891,602	\$ 8,891,602	\$ 8,698,587	\$ (193,015)	-2.2%
	Expenditures	9,205,221	9,205,221	6,386,557	2,818,664	30.6%
Central Stores Fund	Revenue	7,636,763	7,636,763	12,010,700	4,373,937	57.3%
	Expenditures	7,773,396	7,773,396	11,048,846	(3,275,450)	-42.1%
Concourse and Parking Garages Operating Fund	Revenue	2,651,073	2,651,073	3,231,655	580,582	21.9%
	Expenditures	3,561,362	3,561,362	3,226,614	334,748	9.4%
Department of Information Technology Fund	Revenue	87,449,131	87,449,131	83,393,681	(4,055,450)	-4.6%
	Expenditures	87,424,882	87,424,882	86,907,874	517,008	0.6%
Development Services Fund	Revenue	118,388,111	118,388,111	118,325,552	(62,559)	-0.1%
	Expenditures	127,301,399	127,301,399	128,778,602	(1,477,203)	-1.2%
Energy Conservation Program Fund	Revenue	5,711,423	5,711,423	5,762,324	50,901	0.9%
	Expenditures	6,632,601	6,632,601	6,462,561	170,040	2.6%
Engineering and Capital Projects Fund						
Engineering and Capital Projects	Revenue	133,858,610	133,858,610	151,033,268	17,174,658	12.8%
Strategic Capital Projects	Revenue	5,814,266	5,814,266	8,372,583	2,558,317	44.0%
<i>Total Engineering and Capital Projects Fund Revenue</i>		<u>139,672,876</u>	<u>139,672,876</u>	<u>159,405,851</u>	<u>19,732,975</u>	<u>14.1%</u>
Engineering and Capital Projects	Expenditures	148,224,539	148,224,539	147,497,130	727,409	0.5%
Strategic Capital Projects	Expenditures	6,011,557	6,011,557	6,719,999	(708,442)	-11.8%
<i>Total Engineering and Capital Projects Fund Expenditures</i>		<u>154,236,096</u>	<u>154,236,096</u>	<u>154,217,129</u>	<u>18,967</u>	<u>0.0%</u>
Facilities Financing Fund	Revenue	3,495,477	3,495,477	3,853,922	358,445	10.3%
	Expenditures	4,052,022	4,052,022	4,020,797	31,225	0.8%
Fire/EMS Transportation Program Fund	Revenue	12,771,124	99,278,006	80,077,185	(19,200,821)	-19.3%
	Expenditures	13,967,193	90,594,181	78,875,796	11,718,385	12.9%
Fleet Operating Fund	Revenue	71,380,372	71,380,372	71,289,084	(91,288)	-0.1%
	Expenditures	69,726,117	69,726,117	70,576,412	(850,295)	-1.2%
GIS Fund	Revenue	5,354,732	5,354,732	5,169,976	(184,756)	-3.5%
	Expenditures	5,372,519	5,372,519	4,843,463	529,056	9.8%
Golf Course Fund	Revenue	24,780,347	24,780,347	31,467,779	6,687,432	27.0%
	Expenditures	24,967,944	24,967,944	25,065,608	(97,664)	-0.4%
Junior Lifeguard Program Fund	Revenue	942,900	942,900	880,000	(62,900)	-6.7%
	Expenditures	960,089	960,089	957,766	2,323	0.2%
Local Enforcement Agency Fund	Revenue	1,121,293	1,121,293	985,130	(136,163)	-12.1%
	Expenditures	1,060,009	1,060,009	1,051,261	8,748	0.8%
Los Peñasquitos Canyon Preserve Fund	Revenue	296,000	296,000	289,999	(6,001)	-2.0%
	Expenditures	342,141	342,141	316,947	25,194	7.4%
OneSD Support Fund	Revenue	29,235,225	29,235,225	29,223,528	(11,697)	0.0%
	Expenditures	29,394,948	29,394,948	28,875,783	519,165	1.8%
Parking Meter Operations Fund	Revenue	9,000,000	9,000,000	9,556,070	556,070	6.2%
	Expenditures	8,943,250	8,943,250	9,551,630	(608,380)	-6.8%

### Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Petco Park Fund	Revenue	\$ 17,545,407	\$ 17,545,407	\$ 20,774,298	\$ 3,228,891	18.4%
	Expenditures	17,801,777	17,801,777	19,186,513	(1,384,736)	-7.8%
Publishing Services Fund	Revenue	1,947,049	1,947,049	1,604,319	(342,730)	-17.6%
	Expenditures	2,256,617	2,256,617	1,938,963	317,654	14.1%
Recycling Fund	Revenue	27,250,760	27,250,760	31,493,105	4,242,345	15.6%
	Expenditures	29,183,005	29,183,005	28,943,098	239,907	0.8%
Refuse Disposal Fund	Revenue	54,770,826	54,770,826	52,876,248	(1,894,578)	-3.5%
	Expenditures	46,330,912	46,330,912	43,230,766	3,100,146	6.7%
Risk Management Administration Fund	Revenue	14,870,720	14,870,720	14,898,869	28,149	0.2%
	Expenditures	15,355,574	15,355,574	15,173,716	181,858	1.2%
Seized Assets - Federal DOJ Fund	Revenue	569,307	569,307	1,028,124	458,817	80.6%
	Expenditures	1,111,501	1,111,501	1,111,501	-	0.0%
Seized Assets - California Fund	Revenue	100,000	100,000	101,735	1,735	1.7%
	Expenditures	121,919	121,919	122,760	(841)	-0.7%
Seized Asset Fund - Federal Treasury Fund	Revenue	118,812	118,812	82,664	(36,148)	-30.4%
	Expenditures	119,187	119,187	502,248	(383,061)	-321.4%
Sewer Utility Funds <sup>1</sup>	Revenue	684,277,933	706,817,933	612,995,022	(93,822,911)	-13.3%
	Expenditures	440,177,510	440,177,510	425,532,103	14,645,407	3.3%
State COPS	Revenue	3,400,000	3,400,000	3,476,000	76,000	2.2%
	Expenditures	3,840,034	3,840,034	3,840,033	1	0.0%
Transient Occupancy Tax Fund						
Cultural Affairs	Revenue	-	-	200	200	100.0%
Special Events & Filming	Revenue	120,000	120,000	179,055	59,055	49.2%
Major Revenues	Revenue	-	-	(0)	-	100.0%
Special Promotional Programs	Revenue	155,548,915	155,548,915	149,687,135	(5,861,780)	-3.8%
<i>Total Transient Occupancy Tax Fund Revenue</i>		155,668,915	155,668,915	149,866,389	(5,802,525)	-3.7%
Cultural Affairs	Expenditures	4,987,161	4,987,161	4,294,751	692,410	13.9%
Special Events & Filming	Expenditures	1,446,325	1,446,325	1,483,607	(37,282)	-2.6%
Major Revenues	Expenditures	-	-	-	-	0.0%
Special Promotional Programs	Expenditures	170,785,965	170,785,965	169,534,611	1,251,354	0.7%
<i>Total Transient Occupancy Tax Fund Expenditures</i>		177,219,451	177,219,451	175,312,970	1,906,482	
Underground Surcharge Fund	Revenue	100,985,751	100,985,751	101,464,118	478,367	0.5%
	Expenditures	70,948,191	70,948,191	56,359,324	14,588,867	20.6%
Water Utility Operating Fund <sup>1</sup>	Revenue	986,652,877	986,652,877	817,752,116	(168,900,761)	-17.1%
	Expenditures	658,916,714	658,916,714	658,702,345	214,369	0.0%
Wireless Communications Technology Fund	Revenue	13,342,724	13,342,724	13,251,141	(91,583)	-0.7%
	Expenditures	12,048,240	12,048,240	12,014,099	34,141	0.3%

The current budget presented in this table is as of November 2023 (accounting period 5) unless otherwise noted. Capital Improvements Program expenditure budgets are excluded.

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

**Fiscal Year 2024 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 22, 2024)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Airport Management	Airports Enterprise Fund	Airport Operations Assistant	3.00
Airport Management	Airports Enterprise Fund	Senior Airport Operations Assistant	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>6.00</b>
City Attorney	General Fund	Auto Messenger 1	1.00
City Attorney	General Fund	Clerical Assistant 2	1.00
City Attorney	General Fund	Court Support Clerk 1	1.00
City Attorney	General Fund	Court Support Clerk 2	2.00
City Attorney	General Fund	Deputy City Attorney	7.50
City Attorney	General Fund	Legal Secretary 1	1.00
City Attorney	General Fund	Legal Secretary 2	1.00
City Attorney	General Fund	Paralegal	3.00
City Attorney	General Fund	Principal Legal Secretary	1.00
City Attorney	General Fund	Program Coordinator	1.00
City Attorney	General Fund	Senior Clerk/Typist	1.00
<b>City Attorney Total</b>			<b>20.50</b>
City Clerk	General Fund	Administrative Aide 2	1.00
City Clerk	General Fund	Associate Management Analyst	1.00
City Clerk	General Fund	Clerical Assistant 2	1.00
City Clerk	General Fund	Deputy Director	1.00
City Clerk	General Fund	Information Systems Analyst 3	1.00
City Clerk	General Fund	Legislative Recorder 2	1.00
City Clerk	General Fund	Stock Clerk	2.00
<b>City Clerk Total</b>			<b>8.00</b>
City Planning	General Fund	Administrative Aide 2	1.00
City Planning	General Fund	Associate Planner	1.00
City Planning	General Fund	Development Project Manager 3	2.00
City Planning	General Fund	Junior Planner	1.00
City Planning	General Fund	Senior Management Analyst	1.00
City Planning	General Fund	Senior Planner	1.00
<b>City Planning Total</b>			<b>7.00</b>
City Treasurer	General Fund	Accountant 2	3.00
City Treasurer	General Fund	Accountant 3	2.00
City Treasurer	General Fund	Accountant Trainee	2.00
City Treasurer	General Fund	Administrative Aide 1	1.00
City Treasurer	General Fund	Collections Investigator 1	7.00
City Treasurer	General Fund	Collections Investigator Supervisor	1.00
City Treasurer	General Fund	Collections Manager	1.00
City Treasurer	General Fund	Executive Assistant	1.00
City Treasurer	General Fund	Information Systems Analyst 4	1.00
City Treasurer	General Fund	Program Manager	1.00
City Treasurer	General Fund	Public Information Clerk	1.00
City Treasurer	Parking Meter Operations Fund	Parking Meter Supervisor	1.00
City Treasurer	Parking Meter Operations Fund	Parking Meter Technician	2.00
<b>City Treasurer Total</b>			<b>24.00</b>
Commission on Police Practices	General Fund	Executive Director	1.00
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>7.00</b>
Communications	General Fund	Graphic Designer	1.00
<b>Communications Total</b>			<b>1.00</b>
Compliance	General Fund	Administrative Aide 2	1.00
Compliance	General Fund	Associate Compliance Officer	2.00
Compliance	General Fund	Associate Management Analyst	1.00
Compliance	General Fund	Program Coordinator	1.00
Compliance	General Fund	Program Manager	1.00
Compliance	General Fund	Safety Representative 2	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	5.00
<b>Council District 2 Total</b>			<b>5.00</b>
Council District 3	General Fund	Council Representative 1	4.00
<b>Council District 3 Total</b>			<b>4.00</b>
Council District 4	General Fund	Council Member	1.00
Council District 4	General Fund	Council Representative 1	9.00
Council District 4	General Fund	Council Representative 2A	1.00
<b>Council District 4 Total</b>			<b>11.00</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	4.00
<b>Council District 6 Total</b>			<b>4.00</b>
Council District 7	General Fund	Council Representative 1	3.00
Council District 7	General Fund	Council Representative 2A	1.00
<b>Council District 7 Total</b>			<b>4.00</b>
Council District 8	General Fund	Council Representative 1	5.00
<b>Council District 8 Total</b>			<b>5.00</b>

**Fiscal Year 2024 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 22, 2024)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
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	Finance Analyst 2	2.00
Department of Finance	General Fund	Finance Analyst 4	1.00
Department of Finance	General Fund	Management Trainee	1.00
<b>Department of Finance Total</b>			<b>4.00</b>
Development Services	General Fund	Administrative Aide 2	1.00
Development Services	General Fund	Combination Inspector 1	1.00
Development Services	General Fund	Combination Inspector 2	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	Accountant 2	1.00
Development Services	Planning & Development Revenue Fund	Administrative Aide 1	3.00
Development Services	Planning & Development Revenue Fund	Administrative Aide 2	1.00
Development Services	Planning & Development Revenue Fund	Associate Engineer-Civil	6.00
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	Assistant Deputy Director	1.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Civil	4.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Electrical	2.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Traffic	1.00
Development Services	Planning & Development Revenue Fund	Assistant Planner	1.00
Development Services	Planning & Development Revenue Fund	Assistant to the Development Services Director	1.00
Development Services	Planning & Development Revenue Fund	Combination Inspector 2	3.00
Development Services	Planning & Development Revenue Fund	Development Project Manager 1	1.00
Development Services	Planning & Development Revenue Fund	Development Project Manager 2	1.00
Development Services	Planning & Development Revenue Fund	Development Project Manager 3	3.00
Development Services	Planning & Development Revenue Fund	Environmental Biologist 3	2.00
Development Services	Planning & Development Revenue Fund	Executive Assistant	1.00
Development Services	Planning & Development Revenue Fund	Information Systems Analyst 2	1.00
Development Services	Planning & Development Revenue Fund	Junior Engineer-Civil	2.00
Development Services	Planning & Development Revenue Fund	Land Surveying Assistant	1.00
Development Services	Planning & Development Revenue Fund	Legislative Recorder 2	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	Office Support Specialist	1.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 1	1.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 2	1.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 3	6.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 4	1.00
Development Services	Planning & Development Revenue Fund	Program Manager	1.00
Development Services	Planning & Development Revenue Fund	Public Information Clerk	6.00
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	3.00
Development Services	Planning & Development Revenue Fund	Senior Clerk/Typist	3.00
Development Services	Planning & Development Revenue Fund	Senior Mechanical Engineer	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 Engineering Senior	1.00
Development Services	Planning & Development Revenue Fund	Structural Inspector 2	2.00
Development Services	Planning & Development Revenue Fund	Supervising Plan Review Specialist	1.00
Development Services	Planning & Development Revenue Fund	Trainer	1.00
<b>Development Services Total</b>			<b>91.00</b>
Economic Development	General Fund	Associate Management Analyst	1.00
Economic Development	General Fund	Clerical Assistant 1	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	Community Development Specialist 4	2.00
Economic Development	General Fund	Payroll 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>10.00</b>
Emergency Medical Services	Fire/Emergency Medical Services Transport Program Fund	Clerical Assistant 2	1.00
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
Emergency Medical Services	Fire/Emergency Medical Services Transport Program Fund	Quality Management Coordinator	1.00
<b>Emergency Medical Services Total</b>			<b>8.00</b>
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 1	5.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 2	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Electrical	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Planner	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Deputy Director	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	16.00
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 Analyst 2	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Analyst 4	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Technician	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineer-Civil	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineering Aide	1.00



**Fiscal Year 2024 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 22, 2024)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Assistant	5.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Landscape Designer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Office Support Specialist	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Engineering Aide	13.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	9.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	7.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Civil Engineer	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Drafting Aide	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Electrical Engineer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Engineering Aide	6.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Management Analyst	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Planner	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Public Information Officer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Survey Aide	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Supervising Management Analyst	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Supervising Public Information Officer	1.00
<b>Engineering &amp; Capital Projects Total</b>			<b>95.00</b>
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	Deputy Director	0.40
Environmental Services	General Fund	Environmental Health Coordinator	1.00
Environmental Services	General Fund	Environmental Health Inspector 2	3.00
Environmental Services	General Fund	Hazardous Materials Program Manager	0.45
Environmental Services	General Fund	Heavy Truck Driver 1	1.00
Environmental Services	General Fund	Information Systems Analyst 2	1.14
Environmental Services	General Fund	Program Manager	0.85
Environmental Services	General Fund	Public Information Clerk	0.63
Environmental Services	General Fund	Safety Officer	0.35
Environmental Services	General Fund	Sanitation Driver 2	3.00
Environmental Services	General Fund	Sanitation Driver 3	3.00
Environmental Services	General Fund	Sanitation Driver Trainee	2.00
Environmental Services	General Fund	Senior Management Analyst	1.00
Environmental Services	General Fund	Supervising Management Analyst	0.35
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	4.00
<b>General Fund Total</b>			<b>29.17</b>
Environmental Services	Recycling Enterprise	Deputy Director	0.15
Environmental Services	Recycling Enterprise	Hazardous Materials Program Manager	0.45
Environmental Services	Recycling Enterprise	Information Systems Analyst 2	0.84
Environmental Services	Recycling Enterprise	Program Manager	1.81
Environmental Services	Recycling Enterprise	Public Information Clerk	0.16
Environmental Services	Recycling Enterprise	Recycling Specialist 3	1.00
Environmental Services	Recycling Enterprise	Safety Officer	0.31
Environmental Services	Recycling Enterprise	Sanitation Driver 2	1.00
Environmental Services	Recycling Enterprise	Sanitation Driver 3	1.00
Environmental Services	Recycling Enterprise	Supervising Management Analyst	0.31
Environmental Services	Recycling Enterprise	Supervising Recycling Specialist	1.00
Environmental Services	Recycling Enterprise	Utility Worker 1	0.31
<b>Recycling Enterprise Fund Total</b>			<b>8.34</b>
Environmental Services	Refuse Disposal Ente	Associate Engineer-Civil	1.00
Environmental Services	Refuse Disposal Ente	Associate Engineer-Mechanical	1.00
Environmental Services	Refuse Disposal Ente	Associate Management Analyst	1.00
Environmental Services	Refuse Disposal Ente	Associate Planner	1.00
Environmental Services	Refuse Disposal Ente	Assistant Deputy Director	1.00
Environmental Services	Refuse Disposal Ente	Assistant Engineer-Electrical	1.00
Environmental Services	Refuse Disposal Ente	Deputy Director	0.45
Environmental Services	Refuse Disposal Ente	Disposal Site Representative	4.00
Environmental Services	Refuse Disposal Ente	Disposal Site Supervisor	2.00
Environmental Services	Refuse Disposal Ente	Environmental Biologist 2	1.00
Environmental Services	Refuse Disposal Ente	Equipment Operator 2	8.00
Environmental Services	Refuse Disposal Ente	Equipment Technician 2	2.00
Environmental Services	Refuse Disposal Ente	Equipment Technician 3	1.00
Environmental Services	Refuse Disposal Ente	General Utility Supervisor	1.00
Environmental Services	Refuse Disposal Ente	Hazardous Materials Program Manager	0.10
Environmental Services	Refuse Disposal Ente	Information Systems Analyst 2	1.02
Environmental Services	Refuse Disposal Ente	Laborer	6.00
Environmental Services	Refuse Disposal Ente	Landfill Equipment Operator	4.00
Environmental Services	Refuse Disposal Ente	Program Manager	0.34
Environmental Services	Refuse Disposal Ente	Public Information Clerk	0.21
Environmental Services	Refuse Disposal Ente	Recycling Program Manager	1.00
Environmental Services	Refuse Disposal Ente	Safety Officer	0.34
Environmental Services	Refuse Disposal Ente	Senior Mechanical Engineer	1.00
Environmental Services	Refuse Disposal Ente	Supervising Management Analyst	0.34
Environmental Services	Refuse Disposal Ente	Utility Worker 1	0.69
Environmental Services	Refuse Disposal Ente	Utility Worker 2	2.00
<b>Refuse Disposal Enterprise Fund Total</b>			<b>42.49</b>
<b>Environmental Services Total</b>			<b>80.00</b>
Facilities Services	General Fund	Account Clerk	1.00
Facilities Services	General Fund	Apprentice 2-Electrician (5 Yr)	2.00

**Fiscal Year 2024 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 22, 2024)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Facilities Services	General Fund	Associate Management Analyst	1.00
Facilities Services	General Fund	Building Service Technician	2.00
Facilities Services	General Fund	Building Supervisor	1.00
Facilities Services	General Fund	Carpenter	3.00
Facilities Services	General Fund	Custodian 1	2.50
Facilities Services	General Fund	Custodian 2	1.00
Facilities Services	General Fund	Custodian 3	1.00
Facilities Services	General Fund	Electrician	2.00
Facilities Services	General Fund	HVACR Technician	3.00
Facilities Services	General Fund	Locksmith	2.00
Facilities Services	General Fund	Painter	1.00
Facilities Services	General Fund	Roofer	1.00
Facilities Services	General Fund	Senior Building Maintenance Supervisor	1.00
<b>Facilities Services Total</b>			<b>24.50</b>
Fire-Rescue	General Fund	Account Clerk	1.00
Fire-Rescue	General Fund	Administrative Aide 1	1.00
Fire-Rescue	General Fund	Associate Management Analyst	1.00
Fire-Rescue	General Fund	Code Compliance Officer	1.00
Fire-Rescue	General Fund	Dispatcher 1	2.00
Fire-Rescue	General Fund	Fire Captain	28.00
Fire-Rescue	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Dispatcher	3.00
Fire-Rescue	General Fund	Fire Engineer	37.00
Fire-Rescue	General Fund	Fire Fighter 1	7.00
Fire-Rescue	General Fund	Fire Fighter 2	15.00
Fire-Rescue	General Fund	Fire Fighter 3	1.00
Fire-Rescue	General Fund	Fire Helicopter Pilot	1.00
Fire-Rescue	General Fund	Fire Prevention Inspector 2	10.00
Fire-Rescue	General Fund	Helicopter Mechanic	1.00
Fire-Rescue	General Fund	Information Systems Analyst 2	1.00
Fire-Rescue	General Fund	Lifeguard 2	3.00
Fire-Rescue	General Fund	Lifeguard 3	2.00
Fire-Rescue	General Fund	Payroll Specialist 2	1.00
Fire-Rescue	General Fund	Senior Management Analyst	1.00
Fire-Rescue	General Fund	Supervising Management Analyst	1.00
<b>Fire-Rescue Total</b>			<b>119.00</b>
General Services	Fleet Operations Operating Fund	Apprentice 2-Fleet Technician	1.00
General Services	Fleet Operations Operating Fund	Assistant Fleet Technician	5.00
General Services	Fleet Operations Operating Fund	Auto Parts Stock Clerk	1.00
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	Equipment Trainer	2.00
General Services	Fleet Operations Operating Fund	Fleet Parts Buyer	2.00
General Services	Fleet Operations Operating Fund	Fleet Team Leader	2.00
General Services	Fleet Operations Operating Fund	Fleet Technician	12.00
General Services	Fleet Operations Operating Fund	Master Fleet Technician	3.00
General Services	Fleet Operations Operating Fund	Metal Fabrication Services Supervisor	1.00
General Services	Fleet Operations Operating Fund	Motive Service Technician	1.00
<b>General Services Total</b>			<b>32.00</b>
Homelessness Strategies & Sol	General Fund	Community Development Specialist 3	1.00
Homelessness Strategies & Sol	General Fund	Program Coordinator	1.00
Homelessness Strategies & Sol	General Fund	Senior Management Analyst	1.00
<b>Homelessness Strategies &amp; Sol Total</b>			<b>3.00</b>
Human Resources	General Fund	Assistant Deputy Director	1.00
Human Resources	General Fund	Program Coordinator	4.00
Human Resources	General Fund	Program Manager	3.00
<b>Human Resources Total</b>			<b>8.00</b>
Information Technology	Information Technology Fund	Assistant Deputy Director	1.00
Information Technology	Information Technology Fund	Deputy Director	1.00
Information Technology	Information Technology Fund	Payroll Specialist 2	1.00
Information Technology	Information Technology Fund	Program Coordinator	1.00
Information Technology	Information Technology Fund	Program Manager	1.00
Information Technology	Information Technology Fund	Supervising Management Analyst	1.00
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	Equipment Technician 2	1.00
Information Technology	Wireless Communications Technology Fund	Senior Communications Engineer	1.00
<b>Information Technology Total</b>			<b>18.00</b>
Library	General Fund	Administrative Aide 1	2.00
Library	General Fund	Administrative Aide 2	1.00
Library	General Fund	Information Systems Technician	1.00
Library	General Fund	Librarian 1	1.00
Library	General Fund	Librarian 2	5.00
Library	General Fund	Librarian 3	1.00
Library	General Fund	Librarian 4	1.00
Library	General Fund	Library Assistant 1	16.50
Library	General Fund	Library Assistant 2	14.00
Library	General Fund	Library Assistant 3	4.50
Library	General Fund	Library Technician	2.00

**Fiscal Year 2024 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 22, 2024)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Library	General Fund	Payroll Specialist 2	0.50
Library	General Fund	Project Assistant	1.00
Library	General Fund	Senior Management Analyst	1.00
<b>Library Total</b>			<b>51.50</b>
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>3.00</b>
Office of Race & Equity	General Fund	Program Coordinator	1.00
<b>Office of Race &amp; Equity Total</b>			<b>1.00</b>
Office of the City Auditor	General Fund	Assistant to the Director	1.00
<b>Office of the City Auditor Total</b>			<b>1.00</b>
Office of the Mayor	General Fund	Mayor Representative 2	3.00
<b>Office of the Mayor Total</b>			<b>3.00</b>
Parks & Recreation	General Fund	Account Clerk	1.00
Parks & Recreation	General Fund	Administrative Aide 1	1.00
Parks & Recreation	General Fund	Administrative Aide 2	1.00
Parks & Recreation	General Fund	Aging Recreation Specialist	3.00
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 Deputy Director	1.00
Parks & Recreation	General Fund	Assistant Recreation Center Director	10.00
Parks & Recreation	General Fund	Custodian 1	1.00
Parks & Recreation	General Fund	Custodian 2	2.50
Parks & Recreation	General Fund	Deputy Director	1.00
Parks & Recreation	General Fund	District Manager	2.00
Parks & Recreation	General Fund	Electrician	1.00
Parks & Recreation	General Fund	Equipment Operator 1	5.00
Parks & Recreation	General Fund	Equipment Operator 2	2.00
Parks & Recreation	General Fund	Equipment Technician 1	8.00
Parks & Recreation	General Fund	Equipment Technician 3	1.00
Parks & Recreation	General Fund	Grounds Maintenance Manager	1.00
Parks & Recreation	General Fund	Grounds Maintenance Supervisor	2.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 1	1.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 2	31.50
Parks & Recreation	General Fund	Grounds Maintenance Worker 3	1.00
Parks & Recreation	General Fund	Horticulturist	1.00
Parks & Recreation	General Fund	Irrigation Specialist	1.00
Parks & Recreation	General Fund	Laborer	2.00
Parks & Recreation	General Fund	Light Equipment Operator	2.00
Parks & Recreation	General Fund	Nursery Gardener	1.00
Parks & Recreation	General Fund	Office Support Specialist	1.00
Parks & Recreation	General Fund	Park Ranger	7.00
Parks & Recreation	General Fund	Payroll Specialist 2	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 Manager	1.00
Parks & Recreation	General Fund	Recreation Center Director 1	5.00
Parks & Recreation	General Fund	Recreation Center Director 2	1.00
Parks & Recreation	General Fund	Recreation Center Director 3	2.00
Parks & Recreation	General Fund	Recreation Leader 1	12.50
Parks & Recreation	General Fund	Recreation Leader 2	12.50
Parks & Recreation	General Fund	Recreation Leader 2	2.00
Parks & Recreation	General Fund	Recreation Specialist	1.00
Parks & Recreation	General Fund	Seven-Gang Mower Operator	2.00
Parks & Recreation	General Fund	Supervising Safety Ranger	4.00
Parks & Recreation	General Fund	Swimming Pool Manager 1	6.00
Parks & Recreation	General Fund	Swimming Pool Manager 2	2.00
Parks & Recreation	General Fund	Utility Supervisor	2.00
Parks & Recreation	General Fund	Utility Worker 2	1.00
Parks & Recreation	Golf Course Enterprise Fund	Asst Golf Course Superintendent	2.00
Parks & Recreation	Golf Course Enterprise Fund	Equipment Operator 1	2.00
Parks & Recreation	Golf Course Enterprise Fund	Equipment Technician 2	2.00
Parks & Recreation	Golf Course Enterprise Fund	Golf Course Greenskeeper	1.00
Parks & Recreation	Golf Course Enterprise Fund	Golf Operations Supervisor	1.00
Parks & Recreation	Golf Course Enterprise Fund	Grounds Maintenance Worker 1	2.00
Parks & Recreation	Golf Course Enterprise Fund	Pesticide Applicator	1.00
Parks & Recreation	Maintenance Assessment District Fund	Associate Management Analyst	1.00
Parks & Recreation	Maintenance Assessment District Fund	Grounds Maintenance Manager	1.00
<b>Parks &amp; Recreation Total</b>			<b>187.00</b>
Performance & Analytics	General Fund	Program Coordinator	1.00
<b>Performance &amp; Analytics Total</b>			<b>1.00</b>
Personnel	General Fund	Assistant Personnel Analyst	1.00
Personnel	General Fund	Clerical Assistant 2	1.00
Personnel	General Fund	Office Support Specialist	1.00
Personnel	General Fund	Payroll Audit Supervisor	1.00
Personnel	General Fund	Supervising Personnel Analyst	1.00
<b>Personnel Total</b>			<b>5.00</b>
Police	General Fund	Account Clerk	1.00
Police	General Fund	Administrative Aide 2	1.00
Police	General Fund	Associate Department Human Resources Ana	1.00

**Fiscal Year 2024 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 22, 2024)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Police	General Fund	Clerical Assistant 1	1.00
Police	General Fund	Crime Scene Specialist 2	2.00
Police	General Fund	Criminalist 1	1.00
Police	General Fund	Criminalist 2	2.00
Police	General Fund	Dispatcher 1	3.00
Police	General Fund	Dispatcher 2	14.50
Police	General Fund	Geographic Info Systems Analyst 3	1.00
Police	General Fund	Information Systems Analyst 4	1.00
Police	General Fund	Laboratory Technician	7.00
Police	General Fund	Office Support Specialist	8.00
Police	General Fund	Parking Enforcement Officer 1	23.00
Police	General Fund	Parking Enforcement Officer 2	6.00
Police	General Fund	Parking Enforcement Supervisor	1.00
Police	General Fund	Police Detective	98.00
Police	General Fund	Police Dispatcher	4.00
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	1.00
Police	General Fund	Police Officer 1	29.00
Police	General Fund	Police Officer 2	48.00
Police	General Fund	Police Officer 3	2.00
Police	General Fund	Police Property & Evidence Supervisor	2.00
Police	General Fund	Police Property & Evidence Supervisor	1.00
Police	General Fund	Police Recruit	8.00
Police	General Fund	Police Sergeant	4.00
Police	General Fund	Police Service Officer 2	1.00
Police	General Fund	Special Event Traffic Control Supervisor	1.00
Police	General Fund	Senior Clerk/Typist	1.00
Police	General Fund	Supervising Criminalist	1.00
Police	General Fund	Supervising Management Analyst	2.00
<b>Police Total</b>			<b>287.50</b>
Public Utilities	Metropolitan Sewer Utility Fund	Account Clerk	0.35
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	1.50
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	Associate Planner	0.66
Public Utilities	Metropolitan Sewer Utility Fund	Asset Management Coordinator	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Deputy Director	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Civil	2.20
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	Clerical Assistant 2	2.57
Public Utilities	Metropolitan Sewer Utility Fund	Deputy Director	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Electronics Technician	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Environmental Scientist 1	0.95
Public Utilities	Metropolitan Sewer Utility Fund	Environmental Scientist 2	5.42
Public Utilities	Metropolitan Sewer Utility Fund	Environmental Scientist 3	1.04
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 2	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	Junior Engineer-Civil	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Laboratory Technician	5.75
Public Utilities	Metropolitan Sewer Utility Fund	Laborer	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Office Support Specialist	0.60
Public Utilities	Metropolitan Sewer Utility Fund	Plant Operator Trainee	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Electrician	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Process Control Supervisor	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 1	7.00
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	0.22
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	1.12
Public Utilities	Metropolitan Sewer Utility Fund	Project Assistant	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Project Officer 2	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Pump Station Operator	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Pump Station Operator Trainee	1.00
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	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Senior Civil Engineer	1.22
Public Utilities	Metropolitan Sewer Utility Fund	Senior Control Systems Engineer	0.70
Public Utilities	Metropolitan Sewer Utility Fund	Senior Department Human Resources Analyst	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Senior Drafting Aide	0.66
Public Utilities	Metropolitan Sewer Utility Fund	Senior Management Analyst	0.91
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

**Fiscal Year 2024 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 22, 2024)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
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	Trainer	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Water Systems Technician 3	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Operations Supervisor	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Plant Operator	3.00
Public Utilities	Metropolitan Sewer Utility Fund	Wastewater Treatment Superintendent	1.00
<b>Metropolitan Sewer Utility Fund Total</b>			<b>81.99</b>
Public Utilities	Municipal Sewer Revenue Fund	Account Clerk	0.20
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	0.63
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	1.53
Public Utilities	Municipal Sewer Revenue Fund	Associate Planner	0.96
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 Deputy Director	0.70
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Civil	1.92
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	Cashier	0.50
Public Utilities	Municipal Sewer Revenue Fund	Clerical Assistant 2	2.52
Public Utilities	Municipal Sewer Revenue Fund	Customer Information and Billing Manager	0.50
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Representative	5.50
Public Utilities	Municipal Sewer Revenue Fund	Deputy Director	0.23
Public Utilities	Municipal Sewer Revenue Fund	Electronics Technician	0.23
Public Utilities	Municipal Sewer Revenue Fund	Environmental Scientist 1	0.05
Public Utilities	Municipal Sewer Revenue Fund	Environmental Scientist 2	0.33
Public Utilities	Municipal Sewer Revenue Fund	Environmental Scientist 3	0.46
Public Utilities	Municipal Sewer Revenue Fund	Equipment Operator 2	6.00
Public Utilities	Municipal Sewer Revenue Fund	Field Representative	1.80
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 2	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	Laboratory Technician	0.25
Public Utilities	Municipal Sewer Revenue Fund	Laborer	3.00
Public Utilities	Municipal Sewer Revenue Fund	Management Trainee	0.50
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	Principal Customer Services Representative	1.00
Public Utilities	Municipal Sewer Revenue Fund	Principal Drafting Aide	0.32
Public Utilities	Municipal Sewer Revenue Fund	Principal Engineering Aide	1.00
Public Utilities	Municipal Sewer Revenue Fund	Principal Water Resources Specialist	0.32
Public Utilities	Municipal Sewer Revenue Fund	Program Coordinator	2.90
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	Project Officer 2	0.32
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 Civil Engineer	0.32
Public Utilities	Municipal Sewer Revenue Fund	Senior Control Systems Engineer	0.40
Public Utilities	Municipal Sewer Revenue Fund	Senior Customer Services Representative	2.00
Public Utilities	Municipal Sewer Revenue Fund	Senior Department Human Resources Analyst	0.23
Public Utilities	Municipal Sewer Revenue Fund	Senior Drafting Aide	0.96
Public Utilities	Municipal Sewer Revenue Fund	Senior Engineering Aide	5.00
Public Utilities	Municipal Sewer Revenue Fund	Senior Management Analyst	0.58
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	Trainer	0.23
Public Utilities	Municipal Sewer Revenue Fund	Utility Worker 1	8.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Supervisor	1.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Worker	18.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 2	1.00
Public Utilities	Municipal Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	1.00
<b>Municipal Sewer Revenue Fund Total</b>			<b>92.29</b>
Public Utilities	Water Utility Operating Fund	Account Clerk	0.45
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	2.87
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	2.00
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	2.77
Public Utilities	Water Utility Operating Fund	Associate Planner	1.38
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 Deputy Director	1.95
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	9.88



**Fiscal Year 2024 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 22, 2024)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
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 Reservoir Keeper	1.00
Public Utilities	Water Utility Operating Fund	Assistant Water Distribution Operator	1.00
Public Utilities	Water Utility Operating Fund	Carpenter	1.00
Public Utilities	Water Utility Operating Fund	Cashier	0.50
Public Utilities	Water Utility Operating Fund	Clerical Assistant 2	3.91
Public Utilities	Water Utility Operating Fund	Code Compliance Officer	1.00
Public Utilities	Water Utility Operating Fund	Customer Information and Billing Manager	0.50
Public Utilities	Water Utility Operating Fund	Customer Services Representative	6.50
Public Utilities	Water Utility Operating Fund	Deputy Director	1.47
Public Utilities	Water Utility Operating Fund	Electronics Technician	0.47
Public Utilities	Water Utility Operating Fund	Environmental Scientist 2	3.25
Public Utilities	Water Utility Operating Fund	Environmental Scientist 3	2.50
Public Utilities	Water Utility Operating Fund	Equipment Technician 1	2.00
Public Utilities	Water Utility Operating Fund	Field Representative	4.20
Public Utilities	Water Utility Operating Fund	Geographic Info Systems Analyst 3	1.00
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 2	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	Junior Planner	1.00
Public Utilities	Water Utility Operating Fund	Laboratory Technician	2.00
Public Utilities	Water Utility Operating Fund	Laborer	19.00
Public Utilities	Water Utility Operating Fund	Management Trainee	0.50
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 Operator Trainee	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	2.00
Public Utilities	Water Utility Operating Fund	Plant Technician 2	4.00
Public Utilities	Water Utility Operating Fund	Plant Technician 3	1.00
Public Utilities	Water Utility Operating Fund	Plant Technician Supervisor	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	0.46
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	3.40
Public Utilities	Water Utility Operating Fund	Program Manager	2.22
Public Utilities	Water Utility Operating Fund	Project Assistant	0.46
Public Utilities	Water Utility Operating Fund	Project Officer 2	0.46
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	0.46
Public Utilities	Water Utility Operating Fund	Senior Control Systems Engineer	0.90
Public Utilities	Water Utility Operating Fund	Senior Customer Services Representative	2.00
Public Utilities	Water Utility Operating Fund	Senior Department Human Resources Analyst	0.47
Public Utilities	Water Utility Operating Fund	Senior Drafting Aide	1.38
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	1.26
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	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	Trainer	0.47
Public Utilities	Water Utility Operating Fund	Water Distribution Operator	1.00
Public Utilities	Water Utility Operating Fund	Water Operations Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Water Plant Operator	3.00
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	25.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	4.00
Public Utilities	Water Utility Operating Fund	Welder	1.00
<b>Water Utility Operating Fund Total</b>			<b>176.47</b>
<b>Public Utilities Total</b>			<b>350.75</b>
Publishing Services	Publishing Services Fund	Information Systems Technician	0.50
Publishing Services	Publishing Services Fund	Senior Offset Press Operator	1.00
<b>Publishing Services Total</b>			<b>1.50</b>
Purchasing & Contracting	General Fund	Administrative Aide 1	1.00
Purchasing & Contracting	General Fund	Associate Compliance Officer	4.00



**Fiscal Year 2024 Mid-Year Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of January 22, 2024)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Purchasing & Contracting	General Fund	Associate Management Analyst	1.00
Purchasing & Contracting	General Fund	Assistant Engineer-Civil	3.00
Purchasing & Contracting	General Fund	Information Systems Analyst 4	1.00
Purchasing & Contracting	General Fund	Program Coordinator	1.00
Purchasing & Contracting	General Fund	Senior Compliance Officer	3.00
Purchasing & Contracting	General Fund	Senior Management Analyst	1.00
Purchasing & Contracting	General Fund	Senior Procurement Contracting Officer	1.00
Purchasing & Contracting	General Fund	Supervising Procurement Contracting Officer	1.00
Purchasing & Contracting	Stores Revolving Fund	Administrative Aide 2	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>23.00</b>
Real Estate & Airport Mgmt	General Fund	Associate Property Agent	1.00
Real Estate & Airport Mgmt	General Fund	Clerical Assistant 1	1.00
Real Estate & Airport Mgmt	General Fund	Program Manager	1.00
Real Estate & Airport Mgmt	General Fund	Property Agent	6.00
Real Estate & Airport Mgmt	General Fund	Real Estate Assets Director	1.00
Real Estate & Airport Mgmt	General Fund	Records Management Analyst	1.00
Real Estate & Airport Mgmt	General Fund	Supervising Property Agent	1.00
Real Estate & Airport Mgmt	General Fund	Supervising Property Agent	1.00
<b>Real Estate &amp; Airport Mgmt Total</b>			<b>13.00</b>
Risk Management	Risk Management Administration Fund	Claims Clerk	3.00
Risk Management	Risk Management Administration Fund	Clerical Assistant 2	1.00
Risk Management	Risk Management Administration Fund	Deputy Director	1.00
Risk Management	Risk Management Administration Fund	Employee Benefits Administrator	1.00
Risk Management	Risk Management Administration Fund	Liability Claims Aide	1.00
Risk Management	Risk Management Administration Fund	Payroll Specialist 1	1.00
Risk Management	Risk Management Administration Fund	Program Coordinator	1.00
Risk Management	Risk Management Administration Fund	Senior Management Analyst	1.00
Risk Management	Risk Management Administration Fund	Workers' Compensation Claims Aide	1.00
<b>Risk Management Total</b>			<b>11.00</b>
Stormwater	General Fund	Clerical Assistant 2	1.00
Stormwater	General Fund	Equipment Operator 2	2.00
Stormwater	General Fund	Laborer	2.00
Stormwater	General Fund	Motor Sweeper Operator	1.00
Stormwater	General Fund	Parking Enforcement Officer 1	2.00
Stormwater	General Fund	Plant Process Control Electrician	1.00
Stormwater	General Fund	Plant Technician 1	5.00
Stormwater	General Fund	Program Manager	1.00
Stormwater	General Fund	Safety Officer	1.00
Stormwater	General Fund	Senior Planner	1.00
Stormwater	General Fund	Storm Water Inspector 3	1.00
Stormwater	General Fund	Utility Supervisor	2.00
Stormwater	General Fund	Utility Worker 1	1.00
<b>Stormwater Total</b>			<b>21.00</b>
Strat Cap Proj Dept	Engineering & Capital Projects Fund	Administrative Aide 2	1.00
Strat Cap Proj Dept	Engineering & Capital Projects Fund	Assistant Engineer-Civil	1.00
Strat Cap Proj Dept	Engineering & Capital Projects Fund	Project Assistant	1.00
<b>Strat Cap Proj Dept Total</b>			<b>3.00</b>
Sustainability & Mobility	Energy Conservation Program Fund	Associate Engineer-Civil	1.00
Sustainability & Mobility	Energy Conservation Program Fund	Senior Civil Engineer	1.00
Sustainability & Mobility	General Fund	Community Development Specialist 4	1.00
Sustainability & Mobility	General Fund	Program Manager	1.00
<b>Sustainability &amp; Mobility Total</b>			<b>4.00</b>
Transportation	General Fund	Administrative Aide 2	1.00
Transportation	General Fund	Assistant Engineer-Civil	5.00
Transportation	General Fund	Code Compliance Officer	1.00
Transportation	General Fund	Equipment Operator 1	1.00
Transportation	General Fund	Equipment Operator 2	9.00
Transportation	General Fund	Geographic Info Systems Analyst 2	1.00
Transportation	General Fund	Geographic Info Systems Analyst 3	1.00
Transportation	General Fund	Heavy Truck Driver 2	5.00
Transportation	General Fund	Horticulturist	1.00
Transportation	General Fund	Laborer	6.00
Transportation	General Fund	Program Manager	1.00
Transportation	General Fund	Project Assistant	1.00
Transportation	General Fund	Public Works Dispatcher	1.00
Transportation	General Fund	Street Lighting Electrician	3.00
Transportation	General Fund	Traffic Signal Supervisor	1.00
Transportation	General Fund	Traffic Signal Technician 2	6.00
Transportation	General Fund	Traffic Striper Operator	1.00
Transportation	General Fund	Tree Trimmer	3.00
Transportation	General Fund	Utility Worker 1	7.00
Transportation	General Fund	Utility Worker 2	1.00
Transportation	Underground Surcharge Fund	Project Assistant	1.00
Transportation	Underground Surcharge Fund	Project Officer 1	1.00
<b>Transportation Total</b>			<b>58.00</b>
<b>Grand Total</b>			<b>1,649.25</b>

Fund Type	FTE
General Fund	971.17
Non-General Fund	678.08
<b>Grand Total</b>	<b>1,649.25</b>

# The City of **SAN DIEGO**

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



February 2024

## **Purpose, Scope and Content**

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for Period 5 (as of November 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 November 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 November 2023

General Fund Summary As of Period 5, Ended November, 2023 (41% 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	\$ 44,892,105	5.9%	\$ 42,186,263	\$ 2,705,842	6.4%	
Sales Taxes	401,665,728	401,665,728	95,444,305	23.8%	99,919,274	(4,474,969)	-4.5%	
Transient Occupancy Taxes	172,641,883	172,641,883	60,661,580	35.1%	63,546,710	(2,885,130)	-4.5%	
Property Transfer Tax	11,952,564	11,952,564	2,435,171	20.4%	4,085,116	(1,649,945)	-40.4%	
Licenses & Permits	44,887,030	44,887,030	12,647,721	28.2%	12,846,033	(198,312)	-1.5%	
Fines & Forfeitures	32,662,407	32,662,407	10,442,966	32.0%	10,038,452	404,513	4.0%	
Interest & Dividends	1,800,000	1,800,000	(1,286,501)	-71.5%	(472,256)	(814,245)	172.4%	
Franchises	110,311,677	110,311,677	29,706,342	26.9%	11,507,085	18,199,258	158.2%	
Rents & Concessions	70,895,475	70,895,475	25,995,008	36.7%	28,416,009	(2,421,001)	-8.5%	
Revenues from Other Agencies	10,352,561	10,352,561	4,818,575	46.5%	1,797,135	3,021,441	168.1%	
Charges for Current Services	243,394,156	243,394,156	46,643,010	19.2%	35,152,495	11,490,514	32.7%	
Other Revenue	2,000,151	2,000,151	928,365	46.4%	905,262	23,103	2.6%	
Transfers	156,587,119	156,587,119	71,834,894	45.9%	23,290,794	48,544,100	208.4%	
<b>Total General Fund Revenue</b>	<b>\$ 2,017,767,692</b>	<b>\$ 2,017,767,692</b>	<b>\$ 405,163,543</b>	<b>20.1%</b>	<b>\$ 333,218,374</b>	<b>\$ 71,945,169</b>	<b>21.6%</b>	
<b>Expenditures</b>								
Personnel Services	\$ 850,146,861	\$ 850,146,861	\$ 362,176,002	42.6%	\$ 315,909,875	\$ 46,266,127	14.6%	
<b>Total PE</b>	<b>\$ 850,146,861</b>	<b>\$ 850,146,861</b>	<b>\$ 362,176,002</b>	<b>42.6%</b>	<b>\$ 315,909,875</b>	<b>\$ 46,266,127</b>	<b>14.6%</b>	
Fringe Benefits	551,224,487	551,224,487	222,431,782	40.4%	206,994,365	15,437,417	7.5%	
Supplies	43,754,944	43,791,688	19,644,936	44.9%	15,920,608	3,724,327	23.4%	
Contracts & Services <sup>2</sup>	375,542,684	377,328,079	137,926,510	36.6%	135,645,214	2,281,297	1.7%	
Information Technology	58,649,291	58,712,104	8,231,496	14.0%	11,094,637	(2,863,141)	-25.8%	
Energy & Utilities	72,328,719	72,330,967	22,740,828	31.4%	20,363,253	2,377,576	11.7%	
Capital Expenditures	1,478,279	1,478,279	206,485	14.0%	329,659	(123,174)	-37.4%	
Debt	9,203,636	9,203,636	3,470,618	37.7%	5,013,486	(1,542,868)	-30.8%	
Other Expenditures	7,265,817	7,261,417	2,484,078	34.2%	1,637,577	846,501	51.7%	
Transfers	112,238,472	110,355,672	23,421,408	21.2%	19,155,513	4,265,895	22.3%	
<b>Total NPE</b>	<b>\$ 1,231,686,329</b>	<b>\$ 1,231,686,329</b>	<b>\$ 440,558,141</b>	<b>35.8%</b>	<b>\$ 416,154,312</b>	<b>\$ 24,403,829</b>	<b>5.9%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 2,081,833,190</b>	<b>\$ 2,081,833,190</b>	<b>\$ 802,734,143</b>	<b>38.6%</b>	<b>\$ 732,064,187</b>	<b>\$ 70,669,956</b>	<b>9.7%</b>	
<b>General Fund Encumbrances</b>								
<b>Net Impact</b>	<b>\$ (64,065,498)</b>	<b>\$ (64,065,498)</b>	<b>\$ (515,793,915)</b>		<b>\$ (502,166,905)</b>	<b>\$ (13,627,010)</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 November 2023

Schedule 1

**General Fund Revenue Status Report**  
**As of Period 5, Ended November, 2023 (41% 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>	\$ 44,892,105	\$ 758,616,941	5.9%	\$ 42,186,263	\$ 2,705,842	6.4%
<b>Sales Taxes</b>	95,444,305	401,665,728	23.8%	99,919,274	(4,474,969)	-4.5%
<b>Transient Occupancy Taxes</b>	60,661,580	172,641,883	35.1%	63,546,710	(2,885,130)	-4.5%
<b>Property Transfer Tax</b>	2,435,171	11,952,564	20.4%	4,085,116	(1,649,945)	-40.4%
<b>Licenses &amp; Permits</b>						
Business Taxes	8,446,688	28,807,409	29.3%	8,533,947	(87,259)	-1.0%
Rental Unit Taxes	849,625	7,284,502	11.7%	1,017,095	(167,471)	-16.5%
Alarm Permit Fees	284,158	989,700	28.7%	309,059	(24,902)	-8.1%
Other Licenses and Permits	3,067,251	7,805,419	39.3%	2,985,931	81,320	2.7%
<b>Total Licenses &amp; Permits</b>	<b>12,647,721</b>	<b>44,887,030</b>	<b>28.2%</b>	<b>12,846,033</b>	<b>(198,312)</b>	<b>-1.5%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	8,158,291	25,472,821	32.0%	7,673,621	484,670	6.3%
Municipal Court	725,832	2,780,569	26.1%	782,686	(56,854)	-7.3%
Other Fines & Forfeitures	1,558,842	4,359,017	35.8%	1,510,950	47,893	3.2%
Negligent Impound	-	50,000	0.0%	71,195	(71,195)	-100.0%
<b>Total Fines &amp; Forfeitures</b>	<b>10,442,966</b>	<b>32,662,407</b>	<b>32.0%</b>	<b>10,038,452</b>	<b>404,513</b>	<b>4.0%</b>
<b>Interest &amp; Dividends</b>	<b>(1,286,501)</b>	<b>1,800,000</b>	<b>-71.5%</b>	<b>(472,256)</b>	<b>(814,245)</b>	<b>172.4%</b>
<b>Franchises</b>						
SDG&E	17,130,067	76,883,957	22.3%	-	17,130,067	100.0%
CATV	1,332,816	11,522,828	11.6%	2,536,415	(1,203,599)	-47.5%
Refuse Collection	3,072,294	13,200,000	23.3%	2,254,891	817,403	36.3%
Other Franchises	8,171,165	8,704,892	93.9%	6,715,779	1,455,387	21.7%
<b>Total Franchises</b>	<b>29,706,342</b>	<b>110,311,677</b>	<b>26.9%</b>	<b>11,507,085</b>	<b>18,199,258</b>	<b>158.2%</b>

Continued on Next Page

## Financial Performance Report – Period Ended November 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	\$ 15,101,564	\$ 39,799,571	37.9%	\$ 16,620,947	\$ (1,519,383)	-9.1%
Pueblo Lands	3,375,273	8,309,838	40.6%	3,710,882	(335,608)	-9.0%
Other Rents and Concessions	7,518,171	22,786,066	33.0%	8,084,181	(566,010)	-7.0%
<b>Total Rents &amp; Concessions</b>	<b>25,995,008</b>	<b>70,895,475</b>	<b>36.7%</b>	<b>28,416,009</b>	<b>(2,421,001)</b>	<b>-8.5%</b>
<b>Revenue from Other Agencies</b>	<b>4,818,575</b>	<b>10,352,561</b>	<b>46.5%</b>	<b>1,797,135</b>	<b>3,021,441</b>	<b>168.1%</b>
<b>Charges for Current Services</b>	<b>46,643,010</b>	<b>243,394,156</b>	<b>19.2%</b>	<b>35,152,495</b>	<b>11,490,514</b>	<b>32.7%</b>
<b>Other Revenue</b>	<b>928,365</b>	<b>2,000,151</b>	<b>46.4%</b>	<b>905,262</b>	<b>23,103</b>	<b>2.6%</b>
<b>Transfers</b>	<b>71,834,894</b>	<b>156,587,119</b>	<b>45.9%</b>	<b>23,290,794</b>	<b>48,544,100</b>	<b>208.4%</b>
<b>Total General Fund Revenue</b>	<b>\$ 405,163,543</b>	<b>\$ 2,017,767,692</b>	<b>20.1%</b>	<b>\$ 333,218,374</b>	<b>\$ 71,945,169</b>	<b>21.6%</b>

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



## Financial Performance Report – Period Ended November 2023

Schedule 2

**General Fund Department Expenditure Status Report**  
**As of Period 5, Ended November, 2023 (41% 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	\$ 32,116,299	\$ 83,809,234	38.3%	\$ 30,900,824	\$ 1,215,475	3.9%
City Auditor	1,783,545	5,104,700	34.9%	1,565,327	218,219	13.9%
City Clerk	2,635,536	7,389,266	35.7%	2,462,261	173,274	7.0%
City Council - District 1	722,400	2,317,322	31.2%	677,454	44,945	6.6%
City Council - District 2	817,428	2,394,223	34.1%	714,869	102,559	14.3%
City Council - District 3	761,733	2,456,305	31.0%	721,417	40,316	5.6%
City Council - District 4	706,045	2,369,049	29.8%	649,149	56,896	8.8%
City Council - District 5	725,340	2,528,887	28.7%	707,206	18,134	2.6%
City Council - District 6	620,550	2,306,402	26.9%	456,293	164,258	36.0%
City Council - District 7	719,330	2,337,338	30.8%	682,937	36,393	5.3%
City Council - District 8	703,286	2,588,847	27.2%	644,375	58,911	9.1%
City Council - District 9	655,536	2,070,737	31.7%	628,817	26,719	4.2%
City Treasurer	6,863,158	21,588,175	31.8%	7,205,011	(341,853)	-4.7%
Citywide Program Expenditures	79,648,064	206,795,148	38.5%	66,822,662	12,825,402	19.2%
Commission on Police Practices	484,012	2,241,817	21.6%	301,434	182,578	60.6%
Communications	2,578,107	6,573,758	39.2%	2,350,452	227,655	9.7%
Compliance	1,944,121	5,686,109	34.2%	1,793,449	150,672	8.4%
Council Administration	930,073	2,749,024	33.8%	731,561	198,512	27.1%
Debt Management <sup>2</sup>	-	-	100.0%	876,077	(876,077)	-100.0%
Department of Finance	10,378,940	26,894,387	38.6%	8,853,432	1,525,507	17.2%
Department of Information Technology	529,761	2,849,519	18.6%	129,767	399,994	308.2%
Development Services	4,691,824	13,200,072	35.5%	3,856,921	834,903	21.6%
Economic Development	4,455,916	15,634,233	28.5%	7,528,001	(3,072,084)	-40.8%
Environmental Services	39,209,720	104,703,005	37.4%	27,197,181	12,012,539	44.2%
Ethics Commission	618,476	1,596,066	38.8%	531,044	87,432	16.5%
Fire-Rescue	147,968,359	351,203,395	42.1%	137,247,527	10,720,832	7.8%
General Services	9,964,180	26,918,450	37.0%	9,904,624	59,556	0.6%
Government Affairs	532,858	1,416,713	37.6%	447,190	85,667	19.2%
Homelessness Strategies & Solutions	6,802,753	44,007,454	15.5%	6,252,494	550,259	8.8%
Human Resources	3,969,951	10,830,034	36.7%	3,388,499	581,452	17.2%

Continued on Next Page

## Financial Performance Report – Period Ended November 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	\$ 28,462,476	\$ 73,168,862	38.9%	\$ 25,180,326	\$ 3,282,150	13.0%	
Office of Boards & Commissions	297,448	863,544	34.4%	335,623	(38,176)	-11.4%	
Office of Emergency Services	1,080,849	4,053,682	26.7%	1,404,867	(324,017)	-23.1%	
Office of Race & Equity	532,661	2,570,569	20.7%	271,480	261,180	96.2%	
Office of the Chief Operating Officer	2,532,032	5,759,685	44.0%	1,403,404	1,128,628	80.4%	
Office of the IBA	1,087,910	2,750,210	39.6%	861,051	226,859	26.3%	
Office of the Mayor	1,649,702	4,111,326	40.1%	1,529,304	120,398	7.9%	
Parks & Recreation	68,674,584	178,289,156	38.5%	61,971,012	6,703,572	10.8%	
Performance & Analytics	1,851,495	5,290,654	35.0%	1,879,872	(28,377)	-1.5%	
Personnel	5,900,604	14,560,245	40.5%	5,012,919	887,686	17.7%	
Planning	4,767,920	11,574,291	41.2%	3,331,896	1,436,025	43.1%	
Police	246,726,374	622,909,762	39.6%	238,698,449	8,027,924	3.4%	
Public Utilities	1,570,814	2,973,740	52.8%	917,470	653,343	71.2%	
Purchasing & Contracting	3,330,274	10,912,429	30.5%	3,510,378	(180,104)	-5.1%	
Real Estate & Airport Management	2,214,532	7,916,692	28.0%	2,003,656	210,876	10.5%	
Stormwater	23,924,972	61,853,502	38.7%	22,036,486	1,888,486	8.6%	
Sustainability & Mobility	3,032,673	7,876,254	38.5%	2,016,421	1,016,252	50.4%	
Transportation	40,559,521	101,838,918	39.8%	33,471,317	7,088,204	21.2%	
<b>Total General Fund Expenditures</b>	<b>\$ 802,734,143</b>	<b>\$ 2,081,833,190</b>	<b>38.6%</b>	<b>\$ 732,064,187</b>	<b>\$ 70,669,956</b>	<b>9.7%</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 November 2023

Schedule 2a

**Citywide Program Expenditure Status Report**  
**As of Period 5, Ended November, 2023 (41% 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	\$ 919,425.72	\$ 1,180,573	77.9%	\$ -	\$ 919,426	100.0%
Citywide Elections	-	4,212,979	0.0%	2,835,000	(2,835,000)	-100.0%
Corporate Master Leases Rent	6,105,314	13,835,139	44.1%	5,924,295	181,019	3.1%
Deferred Capital Debt Service	23,000,584	36,706,250	62.7%	18,398,563	4,602,021	25.0%
Engineering and Capital Projects	3,188	2,244,681	0.1%	3,983	(796)	-20.0%
Insurance	2,945,660	4,397,461	67.0%	2,693,408	252,253	9.4%
Memberships	1,046,122	1,063,762	98.3%	925,549	120,573	13.0%
PL Claims Trans-Ins	30,619,671	30,619,671	100.0%	21,733,589	8,886,082	40.9%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	189,132	4,757,247	4.0%	219,621	(30,489)	-13.9%
Public Liability Claims Xfer-Claims Fund	13,200,000	26,400,000	50.0%	12,783,496	416,505	3.3%
Public Use Leases	-	1,308,175	0.0%	-	-	100.0%
Special Consulting Services	673,617	4,735,611	14.2%	295,707	377,910	127.8%
Supplemental COLA Benefit	945,350	1,536,000	61.5%	1,009,451	(64,101)	-6.4%
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>\$ 79,648,064</b>	<b>\$ 206,795,148</b>	<b>38.5%</b>	<b>\$ 66,822,662</b>	<b>\$ 12,825,402</b>	<b>19.2%</b>

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

## Financial Performance Report – Period Ended November 2023

Schedule 2b

**Council Districts Expenditure Status Report**  
**As of Period 5, Ended November, 2023 (41% 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	\$ 718,239	\$ 2,172,870	\$ 2,172,870	\$ -	33.1%	\$ 677,454	\$ 40,784	6.0%
District 1 CPPS	4,161	152,091	144,452	(7,639)	2.9%	0	4,161	4161300.0%
<b>Total Council District 1</b>	<b>722,400</b>	<b>2,324,961</b>	<b>2,317,322</b>	<b>(7,639)</b>	<b>31.2%</b>	<b>677,454</b>	<b>44,945</b>	<b>6.6%</b>
Council District 2	821,798	2,244,223	2,244,223	-	36.6%	712,125	109,673	15.4%
District 2 CPPS	(4,370)	150,000	150,000	-	-2.9%	2,744	(7,114)	-259.2%
<b>Total Council District 2</b>	<b>817,428</b>	<b>2,394,223</b>	<b>2,394,223</b>	<b>-</b>	<b>34.1%</b>	<b>714,869</b>	<b>102,559</b>	<b>14.3%</b>
Council District 3	773,087	2,220,520	2,220,520	-	34.8%	721,417	51,671	7.2%
District 3 CPPS	(11,355)	235,785	235,785	-	-4.8%	-	(11,355)	-100.0%
<b>Total Council District 3</b>	<b>761,733</b>	<b>2,456,305</b>	<b>2,456,305</b>	<b>-</b>	<b>31.0%</b>	<b>721,417</b>	<b>40,316</b>	<b>5.6%</b>
Council District 4	711,147	2,116,849	2,116,849	-	33.6%	650,631	60,516	9.3%
District 4 CPPS	(5,102)	252,200	252,200	-	-2.0%	(1,482)	(3,620)	244.3%
<b>Total Council District 4</b>	<b>706,045</b>	<b>2,369,049</b>	<b>2,369,049</b>	<b>-</b>	<b>29.8%</b>	<b>649,149</b>	<b>56,896</b>	<b>8.8%</b>
Council District 5	730,575	2,255,158	2,255,158	-	32.4%	707,206	23,368	3.3%
District 5 CPPS	(5,235)	273,729	273,729	-	-1.9%	-	(5,235)	-100.0%
<b>Total Council District 5</b>	<b>725,340</b>	<b>2,528,887</b>	<b>2,528,887</b>	<b>-</b>	<b>28.7%</b>	<b>707,206</b>	<b>18,134</b>	<b>2.6%</b>
Council District 6	634,718	2,000,259	2,000,259	-	31.7%	456,293	178,426	39.1%
District 6 CPPS	(14,168)	315,143	306,143	(9,000)	-4.6%	(0)	(14,168)	14167000.0%
<b>Total Council District 6</b>	<b>620,550</b>	<b>2,315,402</b>	<b>2,306,402</b>	<b>(9,000)</b>	<b>26.9%</b>	<b>456,293</b>	<b>164,258</b>	<b>36.0%</b>
Council District 7	726,573	2,145,413	2,145,413	-	33.9%	682,937	43,635	6.4%
District 7 CPPS	(7,242)	191,925	191,925	-	-3.8%	-	(7,242)	-100.0%
<b>Total Council District 7</b>	<b>719,330</b>	<b>2,337,338</b>	<b>2,337,338</b>	<b>-</b>	<b>30.8%</b>	<b>682,937</b>	<b>36,393</b>	<b>5.3%</b>
Council District 8	721,713	2,301,476	2,300,476	(1,000)	31.4%	644,375	77,338	12.0%
District 8 CPPS	(18,426)	288,371	288,371	-	-6.4%	0	(18,426)	-184262400.0%
<b>Total Council District 8</b>	<b>703,286</b>	<b>2,589,847</b>	<b>2,588,847</b>	<b>(1,000)</b>	<b>27.2%</b>	<b>644,375</b>	<b>58,911</b>	<b>9.1%</b>
Council District 9	665,880	1,932,737	1,932,737	-	34.5%	628,817	37,063	5.9%
District 9 CPPS	(10,344)	150,000	138,000	(12,000)	-7.5%	-	(10,344)	-100.0%
<b>Total Council District 9</b>	<b>655,536</b>	<b>2,082,737</b>	<b>2,070,737</b>	<b>(12,000)</b>	<b>31.7%</b>	<b>628,817</b>	<b>26,719</b>	<b>4.2%</b>
<b>Total Council Districts</b>	<b>\$ 6,431,650</b>	<b>\$ 21,398,749</b>	<b>\$ 21,369,110</b>	<b>\$ (29,639)</b>	<b>30.1%</b>	<b>\$ 5,882,518</b>	<b>\$ 549,132</b>	<b>9.3%</b>

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

## Financial Performance Report – Period Ended November 2023

Schedule 3

**Other Budgeted Funds Revenue Status Report**  
**As of Period 5, Ended November, 2023 (41% 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	\$ 2,405,467	\$ 8,891,602	27.1%	\$ 2,657,638	\$ (252,171)	-9.5%
Automated Refuse Container Fund	575,736	1,600,000	36.0%	700,101	(124,365)	-17.8%
Central Stores Internal Service Fund	3,465,917	7,636,763	45.4%	2,140,744	1,325,174	61.9%
Climate Equity Fund	68,247	9,188,396	0.7%	10,455	57,791	552.7%
Community Equity Fund	9,009	-	100.0%	1,430	7,578	529.8%
Concourse and Parking Garages Operating Fund	1,246,655	2,651,073	47.0%	1,023,993	222,662	21.7%
Convention Center Expansion Funds	3,710,893	18,341,570	20.2%	2,252,047	1,458,846	64.8%
Development Services Fund	52,043,974	118,388,111	44.0%	64,252,080	(12,208,106)	-19.0%
Energy Conservation Program Fund	26,921	5,711,423	0.5%	861,901	(834,980)	-96.9%
Energy Independence Fund	2,259,074	2,244,359	100.7%	2,173,104	85,969	4.0%
Engineering and Capital Projects	67,486,256	139,672,876	48.3%	51,755,012	15,731,244	30.4%
Environmental Growth Fund 1/3	2,848,188	9,653,480	29.5%	907,095	1,941,093	214.0%
Environmental Growth Fund 2/3	5,667,217	19,313,955	29.3%	1,807,558	3,859,659	213.5%
Facilities Financing Fund	1,669,533	3,495,477	47.8%	2,113,581	(444,048)	-21.0%
Fire/Emergency Medical Services Fund	6,979,283	99,278,006	7.0%	4,748,925	2,230,358	47.0%
Fire and Lifeguard Facilities Fund	(1,238)	1,400,469	-0.1%	(575)	(663)	115.3%
Fleet Operations	50,600,753	142,335,535	35.6%	55,623,179	(5,022,426)	-9.0%
Gas Tax Fund	10,396,894	39,459,743	26.3%	9,449,265	947,629	10.0%
General Plan Maintenance Fund	1,720,098	4,466,000	38.5%	1,782,816	(62,718)	-3.5%
GIS Fund	30,191	5,354,732	0.6%	48,218	(18,027)	-37.4%
Golf Course Fund	15,579,245	24,780,347	62.9%	15,085,174	494,072	3.3%
Information Technology Fund	3,695,840	87,449,131	4.2%	8,256,771	(4,560,932)	-55.2%
Infrastructure Fund	-	30,961,972	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	13,108	942,900	1.4%	35,212	(22,104)	-62.8%
Local Enforcement Agency Fund	562,870	1,121,293	50.2%	530,820	32,050	6.0%
Long Range Property Management Fund	860,858	595,000	144.7%	1,062,920	(202,061)	-19.0%
Los Peñasquitos Canyon Preserve Fund	56,570	296,000	19.1%	71,400	(14,829)	-20.8%
Low-Moderate Income Housing Asset Fund	1,302,675	7,056,674	18.5%	2,983,418	(1,680,743)	-56.3%
Maintenance Assessment District (MAD) Funds	1,904,216	31,028,167	6.1%	2,017,392	(113,175)	-5.6%
Mission Bay/Balboa Park Improvement Fund	1,033,760	1,447,825	71.4%	904,585	129,175	14.3%
Mission Bay Improvement Fund	156,423	12,869,721	1.2%	26,203	130,221	497.0%
New Convention Facility Fund	1,367,325	2,734,650	50.0%	-	1,367,325	100.0%
OneSD Support Fund	(10,342)	29,235,225	0.0%	(5,388)	(4,954)	91.9%

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## Financial Performance Report – Period Ended November 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	\$ 3,982,269	\$ 9,000,000	44.2%	\$ 3,969,640	\$ 12,628	0.3%	
PETCO Park Fund	11,367,582	17,545,407	64.8%	11,942,718	(575,137)	-4.8%	
Public Art Fund	394,754	85,000	464.4%	351,776	42,978	12.2%	
Public Safety Services & Debt Service Fund	4,276,341	13,402,932	31.9%	4,283,751	(7,409)	-0.2%	
Publishing Services Internal Fund	133,212	1,947,049	6.8%	465,681	(332,469)	-71.4%	
Recycling Fund	9,047,544	27,250,760	33.2%	6,441,982	2,605,562	40.4%	
Refuse Disposal Fund	23,550,424	54,770,826	43.0%	18,136,338	5,414,087	29.9%	
Refuse Disposal - Miramar Clousure	108,800	50,000	217.6%	15,620	93,180	596.6%	
Regional Park Improvements Fund	75,723	6,929,850	1.1%	11,734	63,989	545.3%	
Risk Management Administration Fund	6,047,834	14,870,720	40.7%	5,021,428	1,026,406	20.4%	
Road Maintenance & Rehabilitation	9,132,504	34,125,003	26.8%	7,804,860	1,327,644	17.0%	
Seized and Forfeited Assets Funds	857,610	788,119	108.8%	99,713	757,897	760.1%	
State COPS	2,051,138	3,400,000	60.3%	1,559,894	491,244	31.5%	
Storm Drain Fund	2,337,281	5,700,000	41.0%	2,281,224	56,057	2.5%	
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%	
Transient Occupancy Tax Fund	54,136,177	155,668,915	34.8%	57,452,636	(3,316,458)	-5.8%	
TOT - Major Events Revolving FD	278,693	150,000	185.8%	220,150	58,543	26.6%	
TransNet Extension Funds	10,533,406	47,132,673	22.3%	15,149,343	(4,615,936)	-30.5%	
Trolley Extension Reserve Fund	426	-	100.0%	1,060,986	(1,060,560)	-100.0%	
Underground Surcharge Fund	22,740,756	100,985,751	22.5%	458,688	22,282,068	4857.8%	
Wastewater Department Funds	174,689,761	706,817,933	24.7%	178,027,671	(3,337,910)	-1.9%	
Water Department Funds	288,136,358	986,652,877	29.2%	283,526,449	4,609,909	1.6%	
Wireless Communication Technology Fund	80,896	13,342,724	0.6%	235,498	(154,602)	-65.6%	
Zoological Exhibits Maintenance Fund	1,354,790	19,490,501	7.0%	1,239,500	115,290	9.3%	

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



## Financial Performance Report – Period Ended November 2023

Schedule 4

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 5, Ended November, 2023 (41% 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	\$ 2,253,776	\$ 9,205,221	24.5%	\$ 2,523,150	\$ (269,373)	-10.7%
Automated Refuse Container Fund	527,880	1,951,659	27.0%	622,677	(94,797)	-15.2%
Capital Outlay - Misc Revenue	3,837,278	4,045,098	94.9%	7,040,366	(3,203,088)	-45.5%
Central Stores Internal Service Fund	4,343,773	7,773,396	55.9%	3,139,148	1,204,624	38.4%
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	1,164,143	3,561,362	32.7%	976,746	187,397	19.2%
Convention Center Expansion Funds	582,914	18,341,570	3.2%	767,513	(184,599)	-24.1%
Development Services Fund	46,933,029	127,301,399	36.9%	37,797,975	9,135,054	24.2%
Energy Conservation Program Fund	2,051,632	6,632,601	30.9%	1,775,816	275,816	15.5%
Energy Independence Fund	140,490	1,000,000	14.0%	-	140,490	100.0%
Engineering and Capital Projects	58,357,090	154,236,096	37.8%	53,482,030	4,875,061	9.1%
Environmental Growth Fund 1/3	833,468	9,053,200	9.2%	1,520,131	(686,663)	-45.2%
Environmental Growth Fund 2/3	-	16,832,654	0.0%	-	-	100.0%
Facilities Financing Fund	1,331,156	4,052,022	32.9%	1,070,012	261,143	24.4%
Fire/Emergency Medical Services Fund	11,007,499	90,594,181	12.2%	2,232,825	8,774,675	393.0%
Fire and Lifeguard Facilities Fund	705,184	1,400,469	50.4%	704,359	826	0.1%
Fleet Operations	61,133,545	313,795,199	19.5%	48,220,388	12,913,157	26.8%
Gas Tax Fund	9,065,072	35,889,827	25.3%	10,586,544	(1,521,472)	-14.4%
General Plan Maintenance Fund	3,747,627	5,216,000	71.8%	1,570,555	2,177,072	138.6%
GIS Fund	2,846,457	5,372,519	53.0%	744,746	2,101,710	282.2%
Golf Course Fund	8,683,678	24,967,944	34.8%	7,884,774	798,904	10.1%
Information Technology Fund	17,681,400	87,424,882	20.2%	19,862,631	(2,181,231)	-11.0%
Infrastructure Fund	542,819	4,350,030	12.5%	33,962,231	(33,419,411)	-98.4%
Junior Lifeguard Program Fund	623,189	960,089	64.9%	575,132	48,057	8.4%
Local Enforcement Agency Fund	399,841	1,060,009	37.7%	445,755	(45,914)	-10.3%
Long Range Property Management Fund	61,104	1,783,767	3.4%	286,006	(224,901)	-78.6%
Los Penasquitos Canyon Preserve Fund	126,549	342,141	37.0%	117,860	8,688	7.4%
Low-Moderate Income Housing Asset Fund	492,878	41,355,716	1.2%	1,097,952	(605,074)	-55.1%
Maintenance Assessment District (MAD) Funds	8,494,627	40,398,115	21.0%	9,202,896	(708,268)	-7.7%
Mission Bay/Balboa Park Improvement Fund	1,041,961	1,447,825	72.0%	840,811	201,150	23.9%
New Convention Facility Fund	2,278,875	2,734,650	83.3%	-	2,278,875	100.0%
OneSD Support Fund	6,471,857	29,394,948	22.0%	7,371,631	(899,773)	-12.2%

Continued on Next Page

## Financial Performance Report – Period Ended November 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	\$ 1,099,416	\$ 8,943,250	12.3%	\$ 1,218,501	\$ (119,085)	-9.8%	
PETCO Park Fund	12,897,091	17,801,777	72.4%	13,269,493	(372,402)	-2.8%	
Prop 42 Replacement - Transportation Relief Fund	462	-	100.0%	12,909	(12,447)	-96.4%	
Public Art Fund	97,653	6,874,848	1.4%	158,849	(61,196)	-38.5%	
Public Safety Services & Debt Service Fund	-	13,402,932	0.0%	-	-	100.0%	
Publishing Services Internal Fund	430,304	2,256,617	19.1%	520,939	(90,635)	-17.4%	
Recycling Fund	9,204,552	29,183,005	31.5%	8,848,823	355,730	4.0%	
Refuse Disposal Fund	13,320,087	46,330,912	28.7%	16,159,748	(2,839,661)	-17.6%	
Regional Park Improvements Fund	1,521	-	100.0%	-	1,521	100.0%	
Risk Management Administration Fund	5,594,087	15,355,574	36.4%	5,177,487	416,600	8.0%	
Road Maintenance & Rehabilitation	9,723,513	80,218,730	12.1%	3,717,928	6,005,585	161.5%	
Seized and Forfeited Assets Funds	631,927	1,352,607	46.7%	355,752	276,174	77.6%	
State COPS	1,626,777	3,840,034	42.4%	493,603	1,133,174	229.6%	
Storm Drain Fund	307,208	5,700,000	5.4%	493,964	(186,756)	-37.8%	
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%	
Transient Occupancy Tax Fund	34,246,916	177,219,451	19.3%	21,120,305	13,126,610	62.2%	
TOT - Major Events Revolving FD	47,697	387,461	12.3%	117,207	(69,510)	-59.3%	
TransNet Extension Funds	6,232,351	20,825,205	29.9%	5,320,049	912,303	17.1%	
Trolley Extension Reserve Fund	-	3,000	0.0%	1,061,275	(1,061,275)	-100.0%	
Underground Surcharge Fund	2,555,568	70,948,191	3.6%	2,249,211	306,357	13.6%	
Wastewater Department Funds	122,405,309	440,177,510	27.8%	120,901,095	1,504,214	1.2%	
Water Department Funds	241,808,222	658,916,714	36.7%	249,854,992	(8,046,770)	-3.2%	
Wireless Communication Technology Fund	6,272,473	12,048,240	52.1%	5,108,518	1,163,956	22.8%	
Zoological Exhibits Maintenance Fund	-	19,490,501	0.0%	-	-	100.0%	

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



## THE CITY OF SAN DIEGO

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

DATE: January 3, 2024

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

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

SUBJECT: Police Fiscal Year 2024 Appropriation Ordinance Update Memo

This memorandum provides an update on Police Department expenditures that were requested the Fiscal Year (FY) 2024 Appropriation Ordinance that were approved by City Council. It was requested that the Police Department report Police overtime and Neighborhood Policing Division (NPD) expenditures through mid-year and projected expenditures for the remainder of the Fiscal Year.

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

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

**Appropriation Ordinance Section Response:**

Department General Fund overtime expenditures through period 5 (November) are \$24.4 million of the Department's total overtime budget of \$49.3 million. Overall, Department overtime is projected to be over its overtime budget by approximately \$7.8 million at the end of the year.

This increase is primarily attributed to the following:

- \$6.4M increase in the *Extension of Shift* categories primarily due to staffing shortages and prioritizing staffing vacancies in patrol operations to be responsive to priority radio calls and emergencies.
- \$1.4M increase in the *Holidays* overtime categories associated with negotiated non-discretionary compensation for employees on city holidays as well as the addition of Juneteenth as a city-observed holiday.
- \$1.5M increase in the *Other Overtime* category primarily related to increased Neighborhood Policing Operations resulting from increased partnerships with the

Environmental Services Department (ESD) for abatement security, as well as increased participation in NPD overtime opportunities.

- \$664,000 increase in the *Special Events* categories associated with July 4th Holiday support to address public safety concerns at the beaches as well as other special event activities requiring additional public safety support.
- \$188,000 increase in *Call Back* overtime for employees who have been called back to work to provide essential services.

These increases are partially offset by projected reductions of:

- \$908,000 in the *Miscellaneous* overtime categories due to mandated FLSA overtime.
- \$766,000 in *Court* related overtime
- \$632,000 in *Grant* related overtime due to staffing shortages.

The increase in overtime can be attributed to staffing shortages and recruitment challenges. Although attrition has significantly improved, the department anticipates continued challenges with hiring and retaining officers through the end of the fiscal year. As of January 2024, the Department's monthly attrition has decreased to 10 officers per month compared to 15 officers per month during the same time last fiscal year. Staffing the academies with 50 recruits remains a goal for the department, and the successful recruitment of qualified Police Recruits and Laterals is a top priority. The department's Backgrounds and Recruiting Unit has made notable efforts to increase academy participant levels that include incorporating changes to the written exam to be more relevant to current working and situational challenges, increasing Candidate Assistance and Mentoring (CAMP) sessions each month, and retaining a consultant to develop a branding and marketing strategy for the department. The department had recruiting booths at over 50 major events in San Diego County as well as colleges and universities. Additionally, the department held two of its largest annual in-house recruiting events, Pave the Way Expo and the Women's Hiring Expo, that garnered hundreds of potential candidates in search of both sworn and civilian positions. Participation in these events has generated an increase in recent academy levels from 34 recruits in the 136h Academy to 42 recruits in the 137th.

It is important to note that the majority of these overtime categories are non-discretionary (E.g. MOU, Legal requirement, etc.) or are reimbursable. Additionally, a significant component, Neighborhood Policing overtime, is tied to service levels/programs that were specifically budgeted in FY 2024. It should also be noted that in the case of major events that may negatively affect the City's strategic objective of safe and livable neighborhoods, the department will respond in a manner expected from the public which may require overtime. Furthermore, challenges that occur in the planning, responsiveness, and mitigation of emergencies and the prevention and control of crime, may require additional overtime to adequately provide safety and security for all City residents.

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

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

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

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

Neighborhood Policing Division (NPD) expenditures through period 5 (November) are \$8.9 million of NPD's total budget of \$24.6 million. Aside from employee salaries and benefits, the majority of NPD's budget is overtime, which is budgeted at \$6.4 million, or 26%, to support both NPD and CleanSD activities. Overall, NPD's overtime expenditures are projected to be over budget. NPD is projected to spend approximately \$4.1 million, or 36% more than their \$3.0 million Neighborhood Policing budget for general overtime and \$2.5 million, or 14% more than their \$2.2 million budget for CleanSD overtime at the end of the Fiscal Year. While these figures are projected to be over the budget for FY 2024, the total overtime budget for general NPD and CleanSD activity was reduced from \$7.2 million in FY 2023 to \$5.2 million in FY 2024 due to the department's staffing challenges and other overtime priorities at the time.

NPD overtime increased primarily due to more Neighborhood Policing Operations resulting from increased partnerships with the Environmental Services Department (ESD) for abatement security (ESD added abatement teams in FY 2024). Additionally, voluntary NPD overtime opportunities by department personnel to address Get-It-Done complaints has reduced Get-It-Done Work Order hold times from 15 days in July to fluctuations between 9-10 days at the end of December, a 40% decrease.

The increase in NPD overtime has led to greater police patrol in the downtown area; specifically around Golden Hall, Logan Heights Storage Connect Center, the E Street Corridor, and "holding ground" in the East Village cleared of trash and encampments. Officers on these overtime details are tasked to take a zero tolerance approach to allowing encampments to re-establish. This keeps the streets and sidewalks free of obstructions and allows everyone to use the public rights of way. The work by NPD officers and overtime staff has been sought by the Homelessness Strategies and Solutions Department to assist with securing state grant funding.

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

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

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

HOT is comprised of police officers who are paired with the County of San Diego's Health and Human Services Agency benefits specialists and mental health clinicians from the Psychiatric Emergency Response Team (PERT). They have also been providing support to County Health Nurses offering vaccines and providing wound care and other follow-up treatments to avoid another Hepatitis outbreak. These collaborations are uniquely designed to provide a person-centered approach by offering an array of resources and expertise. The teams are able to connect people with services and arrange for many successful placements

facilitated through the San Diego Housing Commission. During the first five months of FY 2024, HOT made almost 7,000 contacts with unhoused individuals, assisting or connecting those with a shelter in over 2,600 cases. The increase in acceptance of assistance or shelter is believed to be largely attributed to the HOT collaboration with County Health Nurses in addition to the opening of Safe Camping Sites within San Diego.

Through the first five months of FY 2024, NPD's Neighborhood Policing Teams (NPT) have received slightly under 13,000 Get it Done (GID) requests from community members. Every person who submits a GID request which is handled by this division, is contacted by telephone or email and advised of the follow-up conducted. This feedback has resulted in a positive customer satisfaction rating, however, we continually look for ways to decrease wait times for GID requests. Requests for attention to various issues were also received through emails, phone calls, community meetings, Councilmember and Mayor's Office requests, and other sources.

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

Neighborhood Policing Division officers actively direct individuals to diversion programs in lieu of enforcement action. They referred and placed clients in drug and alcohol rehabilitative programs like the Department's Serial Inebriate Program (SIP) and Prosecution and Law Enforcement Assisted Diversion Services (PLEADS) program where those suffering from addictions can receive the supportive care they need. For reporting purposes, the categories are now broken down into acute (drugs) versus sub-acute (alcohol) by the staff at the Recovery and Bridge Center (RBC). Formerly known as the Sobering Center. During the first five months of FY 2024, 871 individuals were transported to the Sobering Center for being under the influence of alcohol. Another 225 individuals were transported to the Sobering Center for PLEADS. This constitutes almost 1,100 individuals who were diverted from incarceration and the criminal justice system toward substance abuse counseling and treatment opportunities. Additionally, these diversion programs highlight collaboration between the City and County along with interdepartmental cooperation between the Police Department and City Attorney's Office.

With limited resources and staffing impacting the Police Department, the Neighborhood Policing Division relies on budgeted overtime to provide security and first response at City provided homeless services, as well as for providing outreach, cleaning services through the CleanSD program and response to thousands of homeless related complaints from the community. An increase in NPD overtime has increased NPD's ability to provide police officer presence in the downtown areas where there is a high number of unsheltered people. In



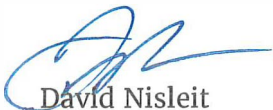
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Honorable Council President Sean Elo-Rivera and Members of the City Council  
January 3, 2024

addition to the increase in police officer presence, "Get it Done" request wait times have been reduced from a high in 2023 of 27 days to its current level of between 9 and 10 days. This is due to the overtime staffing and the reduction of illegal encampments due to abatement and enforcement efforts. In partnership with ESD, plus the overtime staffing to maintain the areas, the number of encampments often resulting in "Get It Done" complaints have been reduced.

Through community partnerships and county collaboration, NPD has played an important, supportive role in improving the quality of life for all San Diegans. The Department has seen tremendous progress in areas like 17<sup>th</sup> Street, Commercial Street, National Avenue, and E Street corridor (6th Street to 10th Street/Broadway to F), where professional outreach services, backed by progressive and compassionate enforcement, have led to a cleaner, healthier, and safer environment for everyone.

The Neighborhood Policing Division will continue its efforts consistent with its mission, as described above, for the remainder of FY 2024.



David Nisleit  
Chief of Police

DN/km

cc: Honorable Mayor Todd Gloria  
Honorable City Attorney Mara Elliott  
Honorable Council President and Members of the City Council  
Paola Avila, Chief of Staff, Office of the Mayor  
Eric Dargan, Chief Operating Officer  
Charles Modica, Independent Budget Analyst  
Matthew Vespi, Chief Financial Officer  
Kristina Peralta, Deputy Chief Operating Officer  
Casey Smith, Deputy Chief Operating Officer  
Kris McFadden, Deputy Chief Operating Officer  
Alia Khouri, Deputy Chief Operating Officer  
Colin Stowell, Chief, Fire-Rescue Department  
Matt Yagyagan, Deputy Director of Policy, Office of the Mayor  
Chloe Madison, Senior Policy Advisor, Office of the Mayor  
Bret Bartolotta, Deputy City Attorney, Office of the City Attorney  
Assistant Directors Deputy Directors / Assistant Deputy Directors  
Department Analysts Department  
Department of Finance Staff



## THE CITY OF SAN DIEGO

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

DATE: January 24, 2024

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.

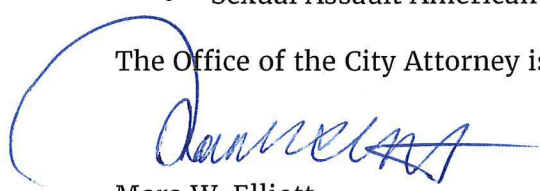
Through the Mid-Year of the Fiscal Year, the City Attorney's Office has accepted and appropriated:

- \$410,000 Alcohol & Drug Prosecution Program

The City Attorney's Office has expended \$400,401 in various grant funds including:

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

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



Mara W. Elliott  
City Attorney

cc: Rolando Charvel, Department of Finance Director and City Comptroller  
Christopher Purcell, Financial Operations Manager, Department of Finance  
Ambar Gutierrez, Principal Accountant, Department of Finance  
Eduardo Del Rio, Principal Accountant, Department of Finance  
Olivia Faith-Gutierrez, Finance Analyst, Department of Finance

**THE CITY OF SAN DIEGO****M E M O R A N D U M**

**DATE:** January 26, 2024

**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 Mid-Year Budget Monitoring Report and Grant Funding Update

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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.

**Overview**

During periods 1-5 of Fiscal Year 2024, the Department expended a total of \$9.4 million on homelessness programs and services overseen by the Department. These expenditures include \$6.8 million from the General Fund and \$2.6 million in grant funding, including Community Development Block Grant (CDBG) funding; State Homeless Housing Assistance and Prevention (HHAP) grant funding; State Family Homelessness Challenge grant funding; Encampment Resolution Grant funding; Domestic Violence passthrough grant funding; and County Capital Grant funding.

Updates to General Fund and grant expenditures projected for Fiscal Year 2024 are reflected in the table below. 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.

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

Funding Source	FY 2024 Adopted Budget	Period 1-5 Expenditures	Year-End Projection*
General Fund	\$44,007,454	\$6,802,753	\$44,898,869
Low-to-Moderate Income Housing Fund	250,000	-	250,000
Community Development Block Grant (CDBG) & CDBG CV	1,318,078	\$437,237	1,318,078
Emergency Solutions Grant (ESG)	1,029,691	-	1,029,691
Homeless Housing, Assistance and Prevention (HHAP)	32,070,770	1,990,779	39,054,954
Family Homelessness Challenge Grant	390,000	30,594	219,878
County of San Diego Capital Grants	1,287,845	21,042	793,410
Encampment Resolution Grant	1,988,409	114,950	2,066,472
State Assembly Bill 179 Grant	-	-	1,000,000
County Domestic Violence Grant	-	-	1,250,000
<b>Total</b>	<b>\$82,342,247</b>	<b>\$9,397,355</b>	<b>\$91,881,352</b>

**\*Financial projection table reflects \$7.4 million of Fiscal Year 2023 program invoices received but not processed until Fiscal Year 2024.**

### General Fund

The Fiscal Year 2024 Adopted Budget includes \$44.0 million from the General Fund for homeless shelters and services programs, coordinated outreach, prevention programming and the coordination of City homelessness programs and services. A summary of updated projections compared to the adopted budget is detailed in the table below.

FY 2024 Homelessness Strategies and Solutions Department - General Fund			
Category	FY 2024 Adopted Budget	Period 1-5 Expenditures	Year-End Projection
Shelter & Services	\$35,322,905	\$4,338,427	\$35,833,402
Outreach	3,350,000	922,005	3,315,000
Prevention Programming	2,250,000	-	2,250,000
Coordination	3,084,549	1,542,321	3,500,467
<b>Total General Fund</b>	<b>\$44,007,454</b>	<b>\$6,802,753</b>	<b>\$44,898,869</b>

*Due to rounding totals do not foot.*

### Notable Program Expenditure Updates

The Department is currently projecting an \$860k deficit in the General Fund for Fiscal Year 2024. This deficit is largely driven by the addition of new contracts for restrooms and security totaling a projected \$5.6 million during the fiscal year. This is driven by the Department taking

over existing restroom contracts from Parks and Recreation Department as well as the addition of 13 new portable restroom sites downtown as requested by the County of San Diego. This unbudgeted expense has mostly been mitigated through savings in other program areas, specifically the second floor of Golden Hall which has been vacant since early July after families moved to the new site at Travelodge and youth moved to new facilities. Additionally, savings from delayed startup of new safe parking sites has been utilized for restrooms and security expenses, among other minor savings across programs. The Department is actively monitoring the budget and continues to seek additional opportunities to further mitigate the projected deficit.

### **Safe Sleeping Program**

On June 29, 2023, the first Safe Sleeping site at 20<sup>th</sup> & B Street opened to its first clients. In October 2023, the second safe sleeping site at O Lot opened. In periods 1–5, the 20<sup>th</sup> & B site had posted \$364k in expenses for ancillary services and initial operations. An additional \$218k has been expended on the O Lot program, noting the majority of expenses for site preparations at O Lot were recorded after period five. It is projected that \$1.9 million will be expended at the 20<sup>th</sup> & B site for ancillary services and operations, and \$5.1 million will be expended at the O Lot.

### **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.

### **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 as well as two additional Encampment Resolution grants. These include the following:

- **Assembly Bill 179 Domestic Violence Pass-Through Grant:** In the spring of 2023, the City was awarded \$2.0 million in funding to support start-up costs for an emergency shelter for victims of domestic violence. This funding was accepted by City Council, through Resolution R-315069. The Department plans to expend approximately \$1.0 million of these funds in Fiscal Year 2024 with the remaining expended in Fiscal Year 2025.
- **County Domestic Violence Emergency Shelter Grant:** The County of San Diego (County) has collaborated with the City to provide \$6.2 million 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 \$1.3 million of these funds in Fiscal Year 2024 due to the delay in program implementation.
- **Encampment Resolution Grant Round 2R:** The Department collaborated with the County on a joint encampment resolution grant application in which the County was the primary applicant. The County was awarded funding for this program and the Department will receive \$3.5 million for outreach and housing efforts along the

San Diego riverbed. The Department is awaiting the sub-recipient agreement from the County. Once received the Department will bring this to Council for approval. The Department anticipates approximately \$200k in expenses this fiscal year.

- **Encampment Resolution Grant Round 3L:** In September 2023, the City was awarded \$3.2 million in Encampment Resolution Funding Round 3 Lookback (ERF-3-L) funds to support a string of encampments in Council District 9. On December 12, 2023, City Council approved the acceptance and appropriation of this award through Resolution R-315289. The Department is currently contracting operators to begin outreach activities and anticipates spending approximately \$300k this fiscal year.

### Conclusion

This Mid-Year monitoring report presents an overview of major changes in grant funding and updates regarding the implementation of the Comprehensive Shelter Strategy. The Department continues to monitor program expenses and will continue to keep the City Council informed of grant funding execution and forecasting updates.

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  
Matthew Vespi, Chief Financial Officer  
Rolando Charvel, Director and City Comptroller, Department of Finance