

The City of  
**SAN DIEGO**

**FISCAL YEAR 2024  
THIRD QUARTER BUDGET  
MONITORING REPORT**



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## INTRODUCTION

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 an integral part of 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. This report also serves as the basis for the May Revision to the Mayor's Fiscal Year 2025 Proposed Budget.

The Fiscal Year 2024 Third Quarter Budget Monitoring Report (Third Quarter 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 Third Quarter Report is developed using nine months of actual (unaudited) activity in budgeted operating departments, with projections of anticipated spending and revenue trends for the remainder of the fiscal year. In addition, the report includes significant variances in projected revenues and expenditures as compared to the Fiscal Year 2024 Mid-Year Budget Monitoring Report (Mid-Year Report). The Third Quarter 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
- Update on the January 2024 storm event and the respective appropriation authority
- Mitigation Actions and reporting pursuant to Municipal Code § 22.0230
- Updates on the General Fund Balance and Reserves
- Discussion of significant variances projected for non-General Funds
- Updates to the non-General Fund reserves per the City's Reserve Policy
- Requested authorities to maintain budgetary controls
- 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.

In accordance with Section 39 of the City Charter, the Third Quarter Report also includes **Attachment 5: Fiscal Year 2024 Financial Performance Report, as of March 2024**, 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: Reporting Requirements – Section 19 of the Appropriation Ordinance** provided by the Office of the City Attorney, and **Attachment 7: Fiscal Year 2024 Third Quarter Budget Monitoring and Grant Funding Update** provided by the Homelessness Strategies and Solutions Department.

# GENERAL FUND EXECUTIVE SUMMARY

## Overview

When compared to the current budget, the Third Quarter Report estimates an improvement to the General Fund’s net projected activity due to an overall projected increase in revenues and a decrease in expenditures. This improvement is largely due to a number of mitigating actions implemented to preserve fund balance above reserves (Excess Equity) in support of the development of the Fiscal Year (FY) 2025 budget. Some of these actions have been detailed in prior quarterly reports, including the revised funding schedule for the City’s closed post-employment retiree healthcare benefits, as well as the directive to departments to suspend non-essential spending, while others were more recently implemented after the release of the Mid-Year Report. More recent mitigation actions include the requirement to obtain executive approval prior to filling positions, the suspension of certain programs, and the utilization of capital improvement funds.

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>\$ 2,026.2</b>	<b>\$ 8.5</b>	<b>0.4%</b>
Major General Fund Revenues (less ARPA)	1,538.5	1,538.5	1,553.1	14.6	1.0%
American Rescue Plan Act (ARPA)	52.1	52.1	52.1	-	0.0%
Departmental Revenues	427.2	427.2	421.0	(6.2)	-1.4%
<b>Expenditures<sup>1</sup></b>	<b>\$ 2,081.8</b>	<b>\$ 2,087.2</b>	<b>\$ 2,072.7</b>	<b>\$ 14.6</b>	<b>0.7%</b>
Personnel Expenditures <sup>2</sup>	850.1	852.3	874.9	(22.7)	-2.7%
Fringe & Non-Personnel Expenditures	1,231.7	1,235.0	1,197.7	37.2	3.0%
<b>Net Projected Activity</b>	<b>\$ (64.1)</b>	<b>\$ (69.4)</b>	<b>\$ (46.4)</b>	<b>\$ 23.0</b>	

<sup>1</sup>While not included as a budgeted line item, the Fiscal Year 2024 budget assumes the use of \$8.1 million in available fund balance as a contribution to the reserves to ensure continued compliance with the City’s Reserve Policy (CP 100-20).

<sup>2</sup>The Year-End Projection includes a historical personnel savings adjustment of \$3.3 million based on factors that may contribute to the difference between projections and year-end actuals, including recently implemented mitigation actions.

## Revenues

As displayed in **Table 1: Summary of FY 2024 General Fund Projections**, General Fund revenues are projected to end the fiscal year \$8.5 million, or 0.4 percent, over the current budget, which is comprised of major revenues exceeding budget by \$14.6 million, or 1.0 percent, and an offsetting decrease in departmental revenues of \$6.2 million, or 1.4 percent. The City has recognized the budgeted \$52.1 million in American Rescue Plan Act (ARPA) funds allocated to the City, which has now been fully exhausted. Despite the increase in revenues, the City continues to see sales tax and transient occupancy tax coming in below budgeted levels due to changes in consumer behavior in response to prolonged elevated inflation. These reduced revenues are offset by increased property taxes due to the delayed impact of positive local housing market conditions from calendar year 2022 and a few mitigating actions taken to increase other major revenues to generate additional Excess Equity. The projected reduction in departmental revenues continues what was reflected in the Mid-Year Report and will be discussed in more detail later in this report; however, there is a notable decrease in Cannabis Business Tax revenue. This report includes a comprehensive update on the changes to major revenues and departmental revenues, including a comparison to the current budget and the Mid-Year Report, in the General Fund section of this report.



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

## Expenditures

As also displayed in **Table 1: Summary of FY 2024 General Fund Projections**, General Fund expenditures are projected to end the fiscal year \$14.6 million, or 0.7 percent, under the current budget.

General Fund personnel expenditures are projected to exceed budget by \$22.7 million, or 2.7 percent. This is largely driven by the overtime and hourly wages categories, which are projected to exceed budget by \$19.9 million and \$3.0 million, respectively. The largest drivers behind increased overtime are public safety, impacts associated with the January 2024 storm event, and efforts to address significant transportation work backlogs. The hourly wages over budget projection is associated with difficulties that the Parks & Recreation Department has had in filling full-time positions, requiring them to use hourly staff to maintain operations.

General Fund fringe & non-personnel expenditures are projected to be under budget by \$37.2 million, or 3.0 percent. The two categories with the largest savings are transfers out at \$18.3 million and fringe benefits at \$15.0 million. The primary driver of these savings are the mitigating actions discussed briefly in the overview section which will be further detailed later in this report. Additional savings of \$4.4 million have been realized in the energy and utilities category due to reduced water usage by the Parks and Recreation Department and a reduction in the commodity portion of natural gas rates from when the budget was developed. Additional details associated with these variances, as well as a comparison to the current budget and the Mid-Year Report, are included in the General Fund Expenditures section of this report.

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

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

## Mid-Year to Third Quarter Report Overview

**Table 2: Quarterly Comparison of FY 2024 General Fund Projections** displays a quarterly comparison between General Fund revenue and expenditure projections included in the Mid-Year Report to projections included in the Third Quarter Report. When compared to the Mid-Year Report, General Fund revenues are projected to increase by \$36.8 million, or 1.9 percent, and General Fund expenditures are projected to decrease by \$40.7 million, or 1.9 percent. Additionally, consistent with the Mid-Year Report, the General Fund is projected to recognize the use of \$52.1 million in ARPA funding. Cumulatively, this results in a net projected increase of \$77.5 million when compared to the Mid-Year Report. Further detail regarding variances

from the Mid-Year Report will be addressed within the categorical revenue and expenditure sections included in this report.

Quarterly Comparison FY 2024 General Fund Projections				
Table 2				in millions
Revenue/ Expenditures	Mid-Year Report	Year-End Projection	Variance	Variance %
<b>Revenue</b>	<b>\$ 1,989.4</b>	<b>\$ 2,026.2</b>	<b>\$ 36.8</b>	<b>1.9%</b>
Major General Fund Revenues (less ARPA)	1,516.9	1,553.1	36.3	2.4%
American Rescue Plan Act (ARPA)	52.1	52.1	-	0.0%
Departmental Revenues	420.5	421.0	0.6	0.1%
<b>Expenditures</b>	<b>\$ 2,113.4</b>	<b>\$ 2,072.7</b>	<b>\$ 40.7</b>	<b>1.9%</b>
Personnel Expenditures	878.6	871.8	6.8	0.8%
Fringe & Non-Personnel Expenditures	1,216.4	1,189.8	26.6	2.2%
January Storm Event <sup>1</sup>	10.0	11.0	(1.0)	-10.5%
Reserve Contribution <sup>2</sup>	8.4	-	8.4	100.0%
<b>Net Projected Activity</b>	<b>\$ (123.9)</b>	<b>\$ (46.4)</b>	<b>\$ 77.5</b>	

<sup>1</sup>While not included within the expenditure projections of the Mid-Year Report, this amount reflects the \$10.0 million appropriation authorized by the City Council as part of the Mid-Year action (R-315373) to support response efforts related to the January Storm Event.

<sup>2</sup>While not included as a budgeted line item, the Fiscal Year 2024 budget assumed the use of \$8.1 million in available fund balance as a contribution to the reserves to ensure continued compliance with the City's Reserve Policy (CP 100-20). The \$8.4 million assumed in the Mid-Year Report reflects the revised estimate based on the completed audit of the City's Annual Comprehensive Finance Report (ACFR).

# GENERAL FUND REVENUE

## MAJOR GENERAL FUND REVENUES

The City’s major General Fund revenues are projected to end the fiscal year at \$1.61 billion, which represents an increase of \$14.6 million, or 0.9 percent, from the current budget, and an increase of \$36.3 million, or 1.9 percent, from the Mid-Year Report. The overall increase in revenues is primarily due to an increase of \$14.0 million in transfers received from other funds, \$10.2 million in property tax collections, and \$7.4 million in franchise fees; partially offset by a decrease of \$24.2 million in sales tax receipts and \$7.1 million in transient occupancy tax. Further detail regarding these variances is provided in later sections of this report. **Table 3: FY 2024 Major General Fund Revenue Projections** summarizes the projections by major General Fund revenue category.

FY 2024 Major General Fund Revenue Projections					
Table 3					
in millions					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<i>Major General Fund Revenues</i>					
Property Tax	\$ 758.6	\$ 758.6	\$ 768.9	\$ 10.2	1.3%
Sales Tax	401.7	401.7	377.5	(24.2)	-6.0%
Transient Occupancy Tax <sup>1</sup>	172.6	172.6	165.5	(7.1)	-4.1%
Franchise Fees <sup>2</sup>	108.5	108.5	115.9	7.4	6.9%
Other Major Revenues	97.1	97.1	125.3	28.3	29.1%
<b>Major General Fund Revenues Subtotal</b>	<b>1,538.5</b>	<b>1,538.5</b>	<b>1,553.1</b>	<b>14.6</b>	<b>1.0%</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>\$ 1,605.2</b>	<b>\$ 14.6</b>	<b>0.9%</b>

<sup>1</sup>Total City FY 2024 Adopted Budget for transient occupancy tax is \$328.2 million and the projection is \$314.7 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 \$253.6 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

Projections for major General Fund revenues are based on actual revenue distributions received as of the third quarter and the most recent economic information available to the City at the time of the preparation of this report. While the FY 2024 Adopted Budget (Adopted Budget) assumed positive yet moderate growth for major General Fund revenues, monthly revenue receipts received in the first half of the fiscal year reflected a declining trend, particularly in sales tax and transient occupancy tax receipts. This trend was first reported in the FY 2023 Year-End Financial Performance Report and further sustained in the First Quarter and Mid-Year Reports. Recent data received after the release of the Mid-Year Report, along with mitigation actions taken to preserve Excess Equity for the FY 2025 budget, support a more positive outlook and anticipated improvement in the last quarter of the fiscal year.

A summary of current local key economic indicators, which can provide perspective on the expansion or contracting of the local economy, is reflected in **Table 4: Local Economic Indicators**. As of March 2024, consumer confidence is recorded at 103.1, which represents a decrease of 0.9 percent when compared to 104.00 in March 2023. Notably, consumer confidence continues to fluctuate month-to-month. Moreover, when compared to March



2023, the unemployment rate and the number of unemployed in the City of San Diego for March 2024 have both increased.

Local Economic Indicators			
Economic Indicator	Mar-23	Mar-24	Change %
Consumer Confidence	104.0	103.1	-0.9%
City of San Diego Unemployment	3.5%	4.3%	0.8%
City of San Diego Number of Unemployed	26,000	31,500	21.2%
City of San Diego Home Sales <sup>1</sup>	2,358	2,409	2.2%
City of San Diego Median Home Price	\$850,750	\$910,250	7.0%
San Diego Consumer Price Index (CPI)	358.026	370.858	3.6%
San Diego County Foreclosures <sup>1</sup>	55	64	16.4%
San Diego County Notices of Default <sup>1</sup>	572	433	-24.3%

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 March 2024.

Additionally, home prices have remained elevated. While the number of home sales has slightly improved year over year, home sales continue to be limited by available inventory and elevated interest rates. The San Diego CPI has increased by 3.6 percent compared to the same time last year, which is lower than the 5.2 percent increase noted in the Mid-Year Report, indicating declining yet sustained inflation. Lastly, notices of default have decreased, and foreclosure notices have increased when comparing calendar year data through March 2023 and March 2024.

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 Fiscal Year 2024 Year-End Performance 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					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate	5.64%	5.64%	6.57%	0.93%	N/A
Property Tax Projection	\$ 758.6	\$ 758.6	\$ 768.9	\$ 10.2	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 5: FY 2024 Property Tax Revenue Projections**, property tax is projected to be over budget by \$10.2 million, or 1.3 percent, at fiscal year-end, which represents a net increase of \$606,000 from the Mid-Year Report. Similar to the Mid-Year Report, this increase is primarily due to higher than anticipated 1.0 percent property tax collections; partially offset by a decrease in the Redevelopment Property Tax Trust Fund (RPTTF) residual property tax payment from the Redevelopment Agencies (RDA). **Table 6: 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 6					in millions
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
1.0% Property Tax	\$ 514.4	\$ 514.4	\$ 527.2	\$ 12.8	2.5%
MVLF Backfill	191.4	191.4	194.2	2.8	1.5%
RPTTF Tax Sharing Pass-through Payments	12.0	12.0	11.9	(0.1)	-0.9%
RPTTF Residual Property Tax	40.8	40.8	35.6	(5.3)	-12.9%
<b>Total</b>	<b>\$ 758.6</b>	<b>\$ 758.6</b>	<b>\$ 768.8</b>	<b>\$ 10.2</b>	<b>1.3%</b>

Consistent with the most recent apportionment report provided by the County of San Diego in April 2024, 1.0 percent property tax collections are projected to increase by \$12.8 million, or 2.5 percent, at fiscal year-end. Similar to the Mid-Year Report, this increase is primarily due to the higher-than-anticipated assessed values of properties, coupled with a slight increase in the number of homes sold. When compared to the Mid-Year Report, this represents an increase of \$1.6 million based on the most recent distributions received from the County of San Diego.

Additionally, motor vehicle license fee (MVLF) backfill revenue is projected to be over budget by \$2.8 million, or 1.5 percent, at fiscal year-end. This increase is based on the most recent calculation and payment schedule, provided by the County of San Diego in October 2023, which remains consistent with the Mid-Year Report.

Partially offsetting these increases, is a decrease of \$111,000 in the RPTTF tax sharing pass-through payment portion of the Recognized Obligation Payment Schedule (ROPS) based on estimates received from the County for the ROPS 18 24-25, in April 2024.

Additionally, the RPTTF residual property tax payment, which is the City’s proportionate share of funds remaining in the RPTTF after ROPS requirements have been met, is projected to decrease by \$5.3 million. Consistent with the Mid-Year Report, this decrease is primarily due to \$5.8 million in proceeds from the sale of Tailgate Park, which are now anticipated to be received in FY 2025 after current litigation has concluded. This decrease is partially offset by a \$580,000 net increase in RPTTF distributions based on the estimates received from the County for ROPS 18 24-25. Enforceable obligations for ROPS 24-25 remain consistent with the Mid-Year Report as approval of all items listed by the California Department of Finance (CA-DOF) was confirmed with the Annual Recognized Obligation Payment Schedule letter provided by the State in April 2024.





## 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 May 1, 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, “[i]n support of its goals, the Committee decided to maintain the target range for the federal funds rate at 5-1/4 to 5-1/2 percent. In considering any adjustments to the target range for the federal funds rate, the Committee will carefully assess incoming data, the evolving outlook, and the balance of risks. The Committee does not expect it will be appropriate to reduce the target range until it has gained greater confidence that inflation is moving sustainably toward 2 percent.”<sup>1</sup>

## Sales Tax

FY 2024 Sales Tax Revenue Projections					
Table 7					in millions
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Sales Tax Growth Rate	1.50%	1.50%	-1.88%	-3.38%	N/A
Sales Tax Projection	\$ 401.7	\$ 401.7	\$ 377.5	\$ (24.2)	-6.0%

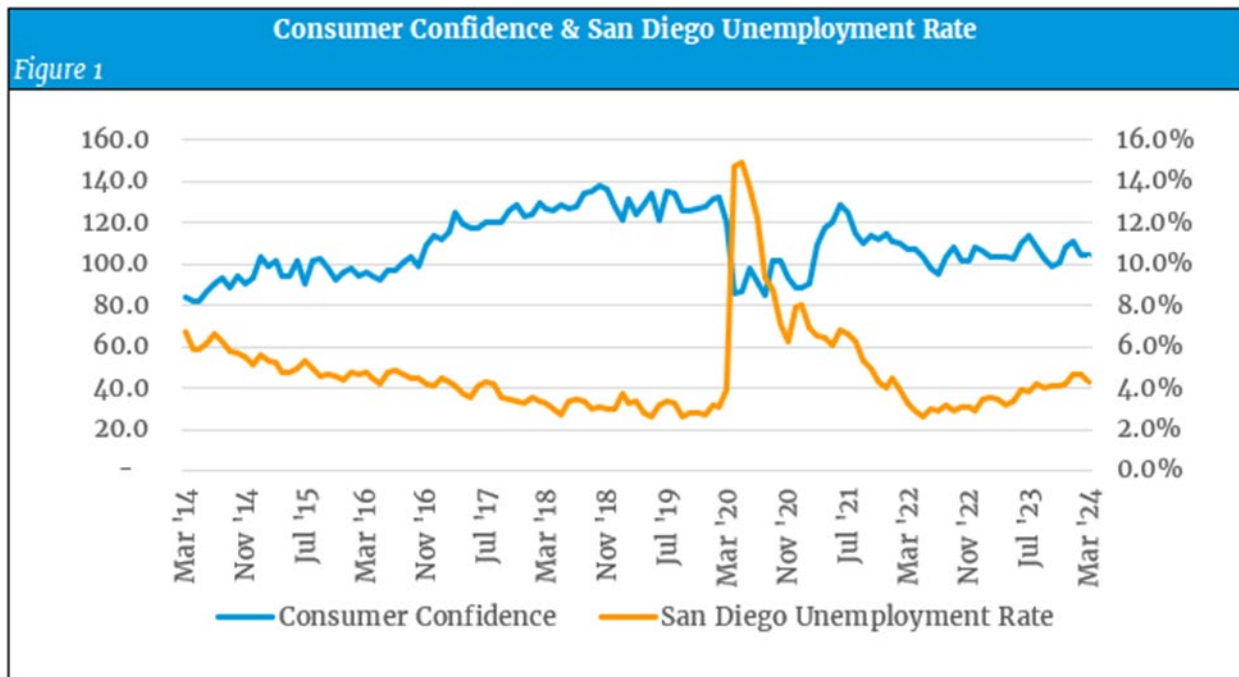
Sales tax is collected at the point of sale and remitted to the California Department of Tax and Fee Administration, which allocates tax revenue owed to the City in monthly payments. The total citywide sales tax rate in San Diego is 7.75 percent, of which the City receives 1.0 percent of all point-of-sale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

As displayed in **Table 7: FY 2024 Sales Tax Revenue Projections**, sales tax revenue is projected to be under budget by \$24.2 million, or 6.0 percent, at fiscal year-end, which represents an increase of \$3.5 million from the Mid-Year Report. Similar to the Mid-Year Report, the decrease in sales tax revenue is primarily due to a persistent decline in sales tax receipts collected in the first half of the fiscal year. While the development of the Adopted Budget assumed a slowing of the economy, based on consumers' response to prolonged elevated inflation, the significant impact that shifts in consumer behavior have had on sales tax receipts was not assumed—this includes a slowdown in discretionary spending. Most recently, sales tax receipts collected in the third quarter reflect a slight upturn, prompting a projection of continued improvement for the last quarter of the fiscal year, and an increase of \$3.5 million when compared to the Mid-Year Report. With additional data collected and actual receipts trending marginally more positive, the year-over-year growth is now projected at a negative 1.88 percent.

Based on the latest data from the U.S. Bureau of Labor Statistics, the San Diego CPI increased by 3.6 percent—from 358.026 in March 2023 to 370.858 in March 2024—indicating decreasing yet sustained elevated inflation. This level of inflation is consistent with recent economic reports, including the UCLA Anderson March 2024 Economic Forecast, which assumes inflation to gradually decline year-over-year, reaching 2.6 percent in FY 2026.

<sup>1</sup> Federal Reserve. Federal Reserve issues FOMC statement. Released May 1, 2024

Primary economic indicators that drive consumer spending and growth in sales tax receipts include the unemployment rate and consumer confidence. As preliminarily reported by the California Employment Development Department, the March 2024 unemployment rate for the City of San Diego is 4.3 percent, which represents an increase of 0.8 percent when compared to 3.5 percent in March 2023. Moreover, consumer confidence was recorded at 103.1 in March 2024, which represents a decrease of 0.9 percent when compared to 104.0 in March 2023. It also reflects a 7.0 percent decrease from the Consumer Confidence Index of 110.9 in January 2024. Consumer confidence continues to fluctuate month-to-month as consumers respond to reservations regarding inflation, economic uncertainty, and geopolitical events. These indicators are depicted in **Figure 1: Consumer Confidence & San Diego Unemployment Rate**.



Source: Consumer Confidence Board

### 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 changes in spending trends or other economic indicators impacting sales tax receipts will directly impact the City’s sales tax projection and will be reflected in the FY 2024 Year-End Financial Performance Report.

<sup>2</sup> The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. March 2024. Page 18



## Transient Occupancy Tax (TOT)

Table 8 FY 2024 Transient Occupancy Tax (TOT) Revenue Projections <sup>1</sup>					
<i>in millions</i>					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	5.90%	5.90%	0.73%	-5.17%	N/A
TOT Projection	\$ 172.6	\$ 172.6	\$ 165.5	\$ (7.1)	-4.1%

<sup>1</sup>Total City FY 2024 Adopted Budget for transient occupancy tax is \$328.2 million and the projection is \$314.7 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 8: FY 2024 Transient Occupancy Tax (TOT) Revenue Projections**, TOT revenue is projected to be under budget by \$7.1 million, or 4.1 percent, at fiscal year-end, which represents an increase of \$659,000 from the Mid-Year Report. The overall decrease is primarily due to softening demand for leisure travel, which persisted in the first half of the fiscal year. 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 the overall demand for leisure travel was not anticipated. Notably, 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 April 2024, the forecast for room demand growth has decreased to 0.9 percent and 73.5 percent for projected occupancy levels, indicative of the softening demand. **Table 9: San Diego County Visitor Industry** displays data from the April 2024 San Diego Travel Forecast. In recent developments, TOT receipts collected in the third quarter reflect a slight improvement. This has subsequently resulted in a projection of continued improvement for the last quarter of the fiscal year and from the Mid-Year Report.

Notably, the Mid-Year Report assumed 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. The one-time settlement proceeds have since been received at \$4.8 million, and ongoing TOT remittances associated with the online agency have been trending lower than projected in the mid-year, reducing the initial assumption for ongoing remittances to \$840,000. These decreases partially offset the noted increase from the Mid-Year Report.

TOT's primary economic drivers include room rates, occupancy, and room demand growth. **Table 9: San Diego County Visitor Industry** provides a summary of the projected growth in economic indicators that impact the City's TOT receipts.

San Diego County Visitor Industry				
Table 9	in millions			
	CY 2021	CY 2022	CY 2023	CY 2024 <sup>2</sup>
Average Occupancy	61.5%	72.6%	73.4%	73.5%
Average Daily Rate	\$ 165.45	\$ 204.89	\$ 209.84	\$ 212.14
Revenue PAR <sup>1</sup>	\$ 101.80	\$ 148.65	\$ 154.09	\$ 155.91
Room Demand (growth)	36.2%	18.0%	1.4%	0.9%

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, April 2024.

### Sensitivity Analysis

Factors that can impact TOT projections include changes in consumer discretionary spending, including leisure travel, 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 Special Promotional Programs and the General Fund.

TOT revenue projections will continue to be closely monitored and updated in the Fiscal Year 2024 Year-End Performance 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 10	in millions				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	8.05%	8.05%	10.93%	2.88%	N/A
Cable Growth Rate	-4.63%	-4.63%	-11.56%	-6.9%	N/A
Franchise Fee Projection <sup>1</sup>	\$ 108.5	\$ 108.5	\$ 115.9	\$ 7.4	6.8%

<sup>1</sup>Total City FY 2024 Adopted Budget for franchise fees revenue is \$237.2 million and the projection is \$253.6 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 10: FY 2024 Franchise Fee Revenue Projections**, franchise fee revenue is projected to be over budget by \$7.4 million, or 6.8 percent, and represents an increase of \$8.7 million when compared to the Mid-Year Report. The projected increase in franchise fee revenue is primarily attributed to \$7.7 million in a higher-than-anticipated calendar year 2023 clean-up payment received from SDG&E in February 2024. Additionally, refuse collection franchise fees are projected over budget by \$783,000 due to a higher-than-anticipated increase in tonnage during the first three quarters and updated projections for the remainder



of the fiscal year; this represents an increase in revenues of \$235,000 from the Mid-Year Report.

Cable franchise fee revenue is projected \$1.0 million under budget. This is primarily due to the continued loss of market share to digital competitors that do not have a franchise fee levied against them. When compared to the Mid-Year Report, this represents an increase of \$829,000 due to a correction made to the revenue receipts posted in November 2023. The cable revenue receipts were erroneously calculated and a correction was made to the actual receipt posting in March 2024, resulting in an increase in actual revenue received to-date.

### Sensitivity Analysis

Potential factors that could result in fluctuations to franchise fees include price adjustments, weather variability, and consumption levels of electricity and gas. Additionally, cable providers have greater uncertainty in revenues due to the addition of digital competitors and changes in consumer behavior with entertainment choices. Franchise Fee revenues will continue to be closely monitored.

### Other Major Revenues

FY 2024 Other Major Revenue Projections					
<i>Table 11</i>					<i>in millions</i>
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Other Major Revenue	\$ 97.1	\$ 97.1	\$ 125.3	\$ 28.3	29.1%
American Rescue Plan Act	52.1	52.1	52.1	-	0.0%
<b>Total</b>	<b>\$ 149.2</b>	<b>\$ 149.2</b>	<b>\$ 177.4</b>	<b>\$ 28.3</b>	<b>18.9%</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 11: FY 2024 Other Major Revenue Projections**, other major revenues are projected to be over budget by \$28.3 million, or 18.9 percent, by fiscal year-end. This increase is primarily due to the following:

- \$10.8 million associated with the replacement of cash in various Capital Improvements Program (CIP) projects in the Climate Equity Fund and General Fund CIP with debt financing. This action is requested as part of the FY 2024 CIP Year-End Budget Monitoring Report in order to increase Excess Equity in Fiscal Year 2024 to help balance the budget in Fiscal Year 2025 and not initially assumed in the Mid-Year Report.
- \$7.3 million in net additional proceeds associated with the Monsanto settlement. The FY 2024 Budget included a one-time \$9.0 million settlement. Additional settlement proceeds were not anticipated until Fiscal Year 2025; however, it was received earlier than anticipated. This results in an increase in unanticipated revenues when compared to the Mid-Year Report and a corresponding reduction to the FY 2025 Proposed Budget, included in the Fiscal Year 2025 May Revision.



- \$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—this remains consistent with the Mid-Year Report.
- \$2.1 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 reimbursement applications for several years and many were processed and posted all at once, causing the one-time revenue increase in the current year—which is consistent with the Mid-Year Report.
- \$2.0 million in forfeited funds, based on an estimate provided by the Risk Management Department in working with the City’s retirement savings plan provider, Principal Financial. The \$2.0 million estimated forfeited funds represents the General Fund’s portion of the total amount in City accounts—the transfer of forfeited funds was not assumed in the Mid-Year Report.
- \$1.7 million in Motor Vehicle License fee collection payments from the State Controller’s Office in accordance with Revenue and Taxation Code section 11001.5(b). When compared to the Mid-Year Report, this represents an increase of \$1.1 million primarily due to actual revenues surpassing average historical collections, which were used to prepare the mid-year projection.
- \$1.5 million in one-time revenue from the Federal Emergency Management Agency (FEMA) associated with the COVID-19 pandemic—which was not assumed in the Mid-Year Report.
- \$1.2 million for additional rent revenue from non-General Fund departments occupying office space in the Civic Center Plaza Building—which is consistent with the Mid-Year Report. The rent payments were erroneously not budgeted during the development of the FY 2024 budget.
- \$1.2 million in transfers from other funds as a result of fund closures—which was not assumed in the Mid-Year Report due to timing.
- \$508,000 in increased revenue for GGSB—which is an increase of \$753,000 from the Mid-Year Report.

Partially offsetting these increases are the following projected decreases:

- \$2.3 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—this represents a decrease of \$364,000 from the Mid-Year Report.
- \$1.3 million in the one-cent TOT transfer to the General Fund—which represents a slight decrease of \$97,000 from the Mid-Year Report. 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 Year-End Performance Report.



## DEPARTMENTAL REVENUE

General Fund departmental revenues are projected at \$421.0 million by fiscal year-end. This represents a decrease of \$6.2 million when compared to the current budget and a \$563,000 increase from the Mid-Year Report. The following sections highlight departments with significant variances in revenue, defined as variances of +/- \$1.0 million from the respective department budget. **Table 12: 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					
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Attorney	\$ 4.1	\$ 4.1	\$ 5.2	\$ 1.1	25.6%
City Treasurer	42.5	42.5	38.3	(4.1)	-9.7%
Compliance	0.4	0.4	1.8	1.4	398.1%
Department of Finance	2.8	2.8	1.2	(1.6)	-57.1%
Economic Development	6.0	6.0	7.7	1.7	28.2%
Fire-Rescue	70.7	70.7	65.3	(5.3)	-7.5%
Parks and Recreation	50.2	50.2	52.2	1.9	3.9%
Police	52.7	52.7	51.3	(1.4)	-2.7%
Real Estate & Airport Management	66.1	66.1	68.5	2.4	3.6%
Sustainability & Mobility	2.6	2.6	1.5	(1.1)	-43.8%
Transportation	61.4	61.4	59.4	(2.0)	-3.3%
All Other Departments	67.7	67.7	68.7	1.0	1.4%
<b>Total</b>	<b>\$ 427.2</b>	<b>\$ 427.2</b>	<b>\$ 421.0</b>	<b>\$ (6.2)</b>	<b>-1.4%</b>

### City Attorney

The Office of the City Attorney projects departmental revenues to be over budget by \$1.1 million at fiscal year-end, which represents an increase of \$653,000 from the Mid-Year Report. This increase is primarily due to increased billable work performed per Service Level Agreements (SLA) with customer departments—when compared to the Mid-Year Report, the increase in revenues is primarily due to unaccounted SLA billing that was not assumed in the Mid-Year Report.

### City Treasurer

The Office of the City Treasurer projects departmental revenues to be under budget by \$4.1 million at fiscal year-end, which represents a decrease of \$1.6 million from the Mid-Year Report. This decrease is primarily due to \$4.0 million in Cannabis Business Tax revenue. Similar to the Mid-Year Report, this decrease continues to be attributed to a trending decline in monthly gross receipts reported by outlets due to increased competition in neighboring municipalities, delivery services, and the illegal market, as well as an oversupply of cannabis goods, which decreases the prices of cannabis goods and taxable gross receipts—this represents a further decrease of \$1.4 million from the Mid-Year Report. Additionally, the department projects a decrease of \$458,000 in business tax certificate fee revenue due to a decline in the number of small businesses renewing and applying for new certificates—this represents an improvement of \$362,000 from the Mid-Year Report primarily due to higher than anticipated reinstatement of business tax certificates and associated surcharge fees. As noted in the Mid-Year Report, the overall decrease 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 \$689,000 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 of available permits—this represents a decrease of \$132,000 from the Mid-Year Report.

## Compliance

The Compliance Department projects departmental revenues to be over budget by \$1.4 million at fiscal year-end, which remains consistent with the Mid-Year Report. As noted in the Mid-Year Report, this increase is primarily due 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 Compliance 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.

## Department of Finance

The Department of Finance projects departmental revenues to be under budget by \$1.6 million at fiscal year-end. This decrease was not assumed in the Mid-Year Report and is primarily due to the department shifting the mechanism for which the General Fund gets reimbursed for the centralized functions that the department provides. This shift will result in an increase in the major General Fund revenues. In the past, the department relied largely on SLAs to bill staff time to non-General Funds, while the remaining costs of the department were allocated via the annual GGSB process. This resulted in revenue being deposited directly into the department. Starting this year and continuing in future fiscal years, the department will primarily leverage the GGSB process to recover the costs, which will deposit the revenue in the Other Major Revenues category.

## Economic Development

The Economic Development Department projects departmental revenues to be over budget by \$1.7 million at fiscal year-end, which represents an increase of \$780,000 from the Mid-Year Report. This increase, both compared to the budget and the Mid-Year Report, is primarily attributed to grant reimbursements from the Community Development Block Grant (CDBG) and Housing and Urban Development (HUD) programs for billable work performed. In an effort to meet federal funds timeline requirements and deadlines, the department has prioritized the closure and completion of over 200 active CDBG and HUD grants, resulting in increased reimbursements.

## Fire-Rescue

The Fire-Rescue Department projects departmental revenue to be under budget by \$5.3 million at fiscal year-end, which represents an increase of \$1.6 million from the Mid-Year Report. Similar to the Mid-Year Report, this decrease is primarily due to the suspension 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 a net decrease of \$554,000 in charges for services primarily due to reduced billing activity resulting from the delayed hiring of fire inspector positions, previously disclosed in

the Mid-Year Report, offset by increased dispatch services, special events, and hazmat services and fees. 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—accounted for in the contracts and services category—to secure the purchase of a new helicopter. When compared to the Mid-Year Report, this represents an increase of \$1.6 million in combined departmental revenues including increased dispatch services, reimbursements from deployments, and hazmat permit fees.

## Parks and Recreation

The Parks and Recreation Department projects departmental revenue to be over budget by \$1.9 million at fiscal year-end, which represents an increase of \$1.6 million from the Mid-Year Report. This increase is primarily due to \$900,000 in reimbursement from the Environmental Growth Funds (EGF) for eligible expenditures; \$526,000 in Mt Hope internment services; \$316,000 in increased recreation programming permit issuances and surcharges, including athletic field and facility reservations and permitting; as well as \$271,000 in increased revenue from the Otay Valley Regional Park joint powers authority. The increase when compared to the Mid-Year Report is primarily due to the noted increases in EGF reimbursements, internment services, and permit issuances and surcharges.

## Police

The Police Department projects departmental revenues to be under budget by \$1.4 million at fiscal year-end, which represents an increase of \$138,000 when compared to the Mid-Year Report. As noted in the Mid-Year Report, this decrease is primarily attributed to \$1.3 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 decrease of \$386,000 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. When compared to the Mid-Year Report, the increase in revenue is due to additional transfers from safety sales tax due to available fund balance.

## Real Estate and Airport Management

The Department of Real Estate and Airport Management projects departmental revenues to be over budget by \$2.4 million at fiscal year-end. Consistent with the Mid-Year Report, this increase is primarily due to 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 based on 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.

## Sustainability and Mobility

The Sustainability and Mobility Department projects departmental revenues to be under budget by \$1.1 million, which represents a decrease of \$216,000 from the Mid-Year Report. Similar to the Mid-Year Report, this decrease is primarily attributed to \$939,000 in Shared Mobility Devices (SMD) permitting revenue due to a decrease in the number of vendors operating in the City due to current SMD related Municipal Code regulations. As of November 2023, all three of the initial vendors operating in the City have terminated their contracts of operation, subsequently reducing the number of SMDs anticipated to be deployed throughout the fiscal year—this is a further decrease of \$160,000 from the Mid-Year Report due to the department no longer anticipating any vendors to resume operations in the last quarter of the fiscal year as initially assumed in the Mid-Year Report.

## Transportation

The Transportation Department projects departmental revenues to be under budget by \$2.0 million at fiscal year-end, which represents an increase of \$250,000 from the Mid-Year Report. Consistent with the Mid-Year Report, this decrease is primarily attributed to \$2.5 million in less than anticipated Gas Tax, TransNet, and other similar reimbursements due to a decrease in available funding; \$1.2 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. These decreases are partially offset by \$1.1 million in increased billable work performed on street services, slurry seal, and Capital Improvement Program (CIP) projects due to an increase in the number of staff available to support increasing service levels, including new projects and backlog of CIP projects; and \$571,000 in additional reimbursements for services including dispatch services at the Public Works Dispatch Center. The increase of \$250,000 when compared to the Mid-Year Report is primarily attributed to the aforementioned increase in billable work performed.

## Transient Occupancy Tax Impact on Departmental Revenues

As noted in the Mid-Year Report, 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. This includes 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 at major events, and parks and recreation centers. While there is the potential for less available funding to be allocated for special promotional programs due to the projected decrease in TOT revenue discussed in the Major General Fund revenues section of this report, consistent with 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 FY 2024 Year-End Performance Report.

## GENERAL FUND EXPENDITURES

General Fund expenditures are projected to be under budget by \$14.6 million, or 0.7 percent, at fiscal year-end. As displayed in **Table 13: Summary of FY 2024 General Fund Expenditure Projections**, this is primarily attributed to a decrease of \$37.2 million in fringe and non-personnel expenditures, which is partially offset by an increase of \$22.7 million in personnel expenditures.

Summary of FY 2024 General Fund Expenditure Projections					
<i>in millions</i>					
Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Personnel Expenditures <sup>1</sup>	\$ 850.1	\$ 852.3	\$ 874.9	\$ (22.7)	-2.7%
Fringe & Non-Personnel Expenditures	1,231.7	1,235.0	1,197.7	37.2	3.0%
<b>Total Expenditures</b>	<b>\$ 2,081.8</b>	<b>\$ 2,087.2</b>	<b>\$ 2,072.7</b>	<b>\$ 14.6</b>	<b>0.7%</b>

<sup>1</sup>Includes a historical personnel savings adjustment of \$3.3 million based on factors that may contribute to the difference between departmental projections and year-end actuals, including recently implemented mitigation actions.

## PERSONNEL EXPENDITURES

As displayed in **Table 14: FY 2024 General Fund Personnel Expenditure Projections**, personnel expenditures are projected to be over budget by \$22.7 million, or 2.7 percent, at fiscal year-end. The overage in personnel expenditures is primarily due to \$19.9 million in the overtime category and \$3.0 in hourly wages.

FY 2024 General Fund Personnel Expenditure Projections					
<i>in millions</i>					
Personnel Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries	\$ 723.1	\$ 725.2	\$ 725.1	\$ 0.1	0.0%
Overtime	102.6	102.6	122.5	(19.9)	-19.4%
Hourly Wages	12.7	12.7	15.7	(3.0)	-24.0%
Pay-in-Lieu of Annual Leave	7.7	7.7	7.7	0.0	0.1%
Termination Pay	4.1	4.1	3.9	0.2	5.8%
<b>Total Personnel Expenditures</b>	<b>\$ 850.1</b>	<b>\$ 852.3</b>	<b>\$ 874.9</b>	<b>\$ (22.7)</b>	<b>-2.7%</b>

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

When compared to the Mid-Year Report, personnel expenditures are projected to decrease by \$3.7 million. **Table 15: FY 2024 General Fund Personnel Expenditure Variances from Mid-Year** displays variances from the Mid-Year Report by sub-category.

FY 2024 General Fund Personnel Expenditure Variances from Mid-Year				
Table 15 <span style="float: right;">in millions</span>				
Expenditure Category	Mid-Year Report	Year-End Projection	Variance	Variance %
Salaries	729.4	725.1	4.3	0.6%
Overtime	121.7	122.5	(0.8)	-0.7%
Hourly Wages	16.1	15.7	0.4	2.4%
Pay-in-Lieu of Annual Leave	8.0	7.7	0.3	4.3%
Termination Pay	3.3	3.9	(0.5)	-15.3%
<b>Total Personnel Expenditures</b>	<b>\$ 878.6</b>	<b>\$ 874.9</b>	<b>\$ 3.7</b>	<b>0.4%</b>

**Departments with Significant Variances in Personnel Expenditures from the Budget**

The following section, and **Table 16: FY 2024 Significant General Fund Personnel Expenditure Projections**, highlights departments with significant variances in personnel expenditures, defined as variances of +/- \$1.0 million from the current budget.

FY 2024 Significant General Fund Personnel Expenditure Projections					
Table 16 <span style="float: right;">in millions</span>					
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Environmental Services	\$ 24.7	\$ 25.0	\$ 27.1	\$ (2.2)	-8.6%
Fire-Rescue	173.6	174.1	181.4	(7.3)	-4.2%
Parks and Recreation	57.8	58.2	60.2	(2.0)	-3.4%
Police	327.1	327.4	338.4	(11.0)	-3.4%
Stormwater	22.4	23.1	25.7	(2.6)	-11.4%
Transportation	35.0	35.5	39.8	(4.4)	-12.3%
Historical Personnel Savings Adjustment <sup>1</sup>	-	-	(3.3)	3.3	100.0%
All Other Departments	238.0	209.0	205.5	3.5	1.7%
<b>Total</b>	<b>\$ 878.6</b>	<b>\$ 852.3</b>	<b>\$ 874.9</b>	<b>\$ (22.7)</b>	<b>-2.7%</b>

<sup>1</sup>Historical personnel savings adjustment of \$3.3 million based on factors that may contribute to the difference between departmental projections and year-end actuals, including recently implemented mitigation actions.

**Environmental Services**

The Environmental Services Department projects personnel expenditures to be over budget by \$2.2 million at fiscal year-end. Consistent with the Mid-Year Report, this increase is primarily in the overtime category due to \$1.9 million in extended hours of operation, including operating after hours and on Saturdays, to address missed collections and maintain residential refuse and organic collection; and \$300,000 associated with CleanSD to support the expansion of the Hot Spot Program abatements, and encampment abatement posting to support the unsafe camping ordinance.

**Fire-Rescue**

The Fire-Rescue Department projects personnel expenditures to be over budget by \$7.3 million at fiscal year-end, which represents a decrease of \$2.3 million from the Mid-Year Report. Similar to the Mid-Year Report, this overage is primarily due to \$4.8 million in salaries due to the successful filling of sworn positions, which has exceeded Budgeted Personnel Expenditure Savings—when compared to the Mid-Year Report, this represents a decrease of \$1.4 million primarily due to the actual progress of filling anticipated vacancies, including the prolonged promotional process for Fire Captain and Fire Engineers and the filling of Fire Inspector positions. Moreover, while the success of filling positions should ultimately result in a





decrease in overtime expenditures, similar to the Mid-Year Report, the department projects an increase of \$2.2 million in overtime expenditures. The department attributes this increase 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. When compared to the Mid-Year Report, overtime expenditures are anticipated to decrease by \$938,000 primarily due to less than anticipated overtime backfill for leave time taken.

### **Parks & Recreation**

The Parks & Recreation Department projects personnel expenditures to be over budget by \$2.0 million at fiscal year-end, which represents a decrease of \$1.7 million from the Mid-Year Report. As noted in the Mid-Year Report, due to challenges that the department has faced in filling full-time positions, in order to maintain full operations at recreation centers and support after-hours programming the department has incurred \$3.0 million of over budget hourly expenditures and \$1.7 million in over budget overtime expenditures. These increases are partially offset by a decrease of \$2.7 million in salaries, which represents a decrease of \$1.4 million when compared to the Mid-Year Report, primarily due to the aforementioned challenges with filling full-time positions.

### **Police**

The Police Department projects personnel expenditures to be over budget by \$11.0 million, which represents an increase of \$2.0 million from the Mid-Year Report. This overage is primarily attributed to \$7.3 million in the overtime category due to impacts from staffing and attrition levels—this represents a decrease of \$545,000 from the Mid-Year Report. 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 and thus anticipates an increase in overtime including \$5.9 million in the extension of shift categories, including patrol staffing backfill to maintain service levels and respond to priority radio calls and emergencies—this represents a decrease of \$429,000 from the Mid-Year Report; and \$1.5 million in other overtime including Neighborhood Policing and CleanSD overtime due to increased partnerships with the Environmental Services Department for abatement security, as well as increased participation in voluntary overtime opportunities and January 2024 storm event response efforts. Additionally, the department projects an increase of \$5.4 million in salaries, which represents an increase of \$2.5 million from the Mid-Year Report. This increase is primarily due to hiring and retention of sworn staffing exceeding Budgeted Personnel Expenditure Savings assumptions, which were based on record high attrition in recent years. These overages are partially offset by a decrease of \$912,000 in termination pay due to less than anticipated leave balances paid to employees who resign or retire and \$825,000 in the hourly category due to less than anticipated onboarding of provisional and hourly employees and a decrease in hours worked by traffic controllers based on availability and number of special events.

### **Stormwater**

The Stormwater Department projects personnel expenditures to be over budget by \$2.6 million at fiscal year-end, which represents an increase of \$1.5 million from the Mid-Year Report.

Consistent with the Mid-Year Report, this increase is primarily due to \$2.1 million in the overtime category including efforts to address an increasing backlog of critical operations and compliance work, storm patrol during rain events, additional street sweeping services in response to audit recommendations, and storm drain emergency repairs, which have been further amplified by the January 2024 storm event. When compared to the Mid-Year Report, this represents an increase of \$1.2 million primarily due to emergency response efforts following the January 2024 storm event, including emergency debris cleanup in neighborhood streets, maintenance of storm-impacted storm drains and drainage assets, and the mobilization of three 7-day channel and CIP crews to perform channel maintenance under an emergency federal permit. Additionally, the department projects an increase of \$745,000 in salaries primarily due to positive progress in the hiring of vacant positions—this represents an increase of \$421,000 from the Mid-Year Report.

### **Transportation**

The Transportation Department is projecting personnel expenditures to be over budget by \$4.4 million at fiscal year-end, which represents an increase of \$894,000 from the Mid-Year Report. Consistent with the Mid-Year Report, 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 continues to expand 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—since the Mid-Year Report, increased staffing levels have allowed for further expansion of operations. The department projects an increase of \$949,000 in salaries primarily due to positive progress in the hiring of vacant positions.

### **Historical Trend Between Third Quarter Projections and Year-End Actuals**

Personnel expenditure projections are prepared in collaboration with City departments and are based on two fundamental components including a personnel expenditure projection based on personnel data extracted from the Organization Management (OM) module on April 2, 2024; and department-prepared forecasts for staffing changes anticipated to occur after this date—this includes planned hiring and adjustments based on attrition rates. The department-prepared forecasts are then reviewed for reasonableness by DoF and aggregated for an overall evaluation of General Fund personnel expenditures.

As part of the FY 2024 Third Quarter Budget Monitoring Process, DoF staff performed additional analyses based on previous monitoring reports to identify trends between Third Quarter projections and year-end actuals and the recently implemented mitigation actions. Based on this evaluation, DoF anticipates that, in the aggregate, General Fund personnel expenditures will be \$3.3 million below the department-prepared forecasts. This estimate is based on several factors that may contribute to the difference between projections and actuals; including hirings and vacancies not included in individual department operations due to unforeseeable circumstances, such as internal hiring between different departments creating unanticipated vacancies; or a prolonged hiring process impacted by factors including the current request to fill process, which requires executive approval to fill only those positions most critical to operations.

DoF anticipates enhancing the tracking of these effects in future monitoring reports and providing tools for departments to factor these adjustments in their individual forecasts. However, at this time, given limitations regarding the predictability of which department the assumed savings will occur in, the estimate has been applied to the General Fund bottom line and identified separately in **Table 16: FY 2024 Significant General Fund Personnel Expenditure Projections**—listed as a historical personnel savings adjustment.

### NON-PERSONNEL EXPENDITURES

Fringe benefits and other non-personnel expenditures are projected to be under budget by \$37.2 million, or 3.0 percent, at fiscal year-end, which is a decrease of \$18.7 million from the Mid-Year Report. The following section discusses significant variances in expenditures categories, defined as variances of +/- \$1.0 million from the respective category budget with the exception of the contracts and services category, which does not have a significant variance but includes departments with notable variances that warrant discussion. **Table 17: FY 2024 General Fund Non-Personnel Expenditure Projections** displays the fringe benefits and non-personnel expenditure projections by expenditure category.

FY 2024 General Fund Non-Personnel Expenditure Projections					
Table 17					in millions
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fringe Benefits	\$ 551.2	\$ 551.2	\$ 536.2	\$ 15.0	2.7%
Supplies	43.8	43.8	46.8	(3.0)	-6.8%
Contracts and Services	375.5	380.6	380.2	0.4	0.1%
Information Technology	58.6	58.7	58.1	0.7	1.1%
Energy and Utilities	72.3	72.3	67.9	4.4	6.1%
Other	6.0	7.3	4.9	2.3	31.9%
Transfers Out	113.5	110.7	92.4	18.3	16.6%
Capital Expenditures	1.5	1.5	2.7	(1.2)	-80.4%
Debt	9.2	8.9	8.7	0.2	2.4%
<b>Total</b>	<b>\$ 1,231.7</b>	<b>\$ 1,235.0</b>	<b>\$ 1,197.7</b>	<b>\$ 37.2</b>	<b>3.0%</b>

### Fringe Benefits

Fringe benefits are projected at \$536.2 million by fiscal year-end. This represents a decrease of \$15.0 million, or 2.7 percent, when compared to the current budget, and a decrease of \$4.7 million from the Mid-Year Report. The variance of \$15.0 million is primarily due to a decrease of \$14.9 million in fixed fringe benefits and a decrease of \$116,000 in variable fringe benefits. **Table 18: FY 2024 General Fund Fringe Benefits Projections** summarizes this detail.

FY 2024 General Fund Fringe Benefits Projections					
Table 18					in millions
Fringe Benefit Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fixed	\$ 419.1	\$ 419.1	\$ 404.2	\$ 14.9	3.6%
Variable	132.1	132.1	132.0	0.1	0.1%
<b>Total</b>	<b>\$ 551.2</b>	<b>\$ 551.2</b>	<b>\$ 536.2</b>	<b>\$ 15.0</b>	<b>2.7%</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 benefit costs are considered annual liabilities; therefore, a proportionate change of filled positions also impacts the cost allocation between General Fund and the non-General Funds. The fringe benefit cost allocations are based on budgeted positions at a point in time and the expenditure allocation is trued up at the end of the fiscal year based on actual filled positions.

Fixed fringe benefits are projected to be under budget by \$14.9 million, or 3.6 percent, at fiscal year-end. This is primarily attributed to a decrease of \$10.0 million in the Other Post Employment Benefits (OPEB) distribution based on a change in funding strategy, as discussed in prior budget monitoring reports. Additionally, the Workers' Compensation reserve was projected to end the fiscal year with a fund balance in excess of reserve target amounts. This has resulted in the City adjusting contribution rates which, along with the reallocation based on projected personnel expenditures, has resulted in savings of approximately \$5.4 million in the General Fund.

### **Variable Fringe Benefits**

Variable fringe benefit expenditures include Flexible Benefits, the Supplemental Pension Savings Plan (SPSP), Medicare, Employee Offset Savings, Retiree Medical Trust, the Retirement 401 Plan, and the Deferred Retirement Option Plan (DROP). Changes to employee salaries and the number of employees on the City's payroll directly impact the variable fringe benefit costs.

Variable fringe benefits are projected to be under budget by \$116,000, or 0.1 percent, at fiscal year-end. This is primarily due to an increase of \$1.9 million in Medicare offset by savings of \$2.3 million in Flexible Benefits. The increase in Medicare was identified in the Mid-Year Report and is the result of the budget erroneously missing the Medicare component of the budgeted overtime. This will be incorporated into future budgets.

Flexible benefits are budgeted based on employees' health coverage selections at the time the budget is developed. A portion of the \$2.3 million of savings is attributable to changes in coverage selections during open enrollment, which occurs after the budget is adopted. Also contributing to the variance is a nuance in how the program operates in that it no longer allows certain employees to cash out unused credits. The budget assumed employees would pursue full usage of flexible benefit credits; however, there are savings as a result of some employees not fully using their credits.

### **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 \$3.0 million, which represents an increase of \$312,000 when compared to the Mid-Year Report. This overage is primarily attributed to the following:

- \$2.1 million in the Transportation Department due to increased purchases of electrical, road asphalt, and safety materials to mitigate an existing backlog of—as well as increased demand for—streetlight, sidewalk, and street maintenance repairs. This represents an increase of \$820,000 from the Mid-Year Report due to an increase in

service levels to address the aforementioned backlog and increased demand for services and repairs.

- \$1.1 million in the Parks and Recreation Department due to increased costs in maintenance, repair, and operations supplies, which support various services, including janitorial services, pool maintenance, lighting repairs, sand, and gravel for park path resurfacing and renovations; as well as “no camping” signage to support the Unsafe Camping Ordinance, approved in June 2023. This represents a decrease of \$573,000 from the Mid-Year Report primarily due to the suspension of non-essential programming and event supplies used at recreation centers—the department anticipates using the Recreation Center Funds as feasible for eligible expenditures.
- \$577,000 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—this remains consistent with the Mid-Year Report.
- \$515,000 in the Office of Emergency Services for the activation of the Emergency Operations Center (EOC) in response to the January 2024 Storm Event, which was not assumed in the Mid-Year Report—the budget appropriated to support these expenditures was allocated to the contracts and services category.

These overages are partially offset by the following decrease:

- \$2.0 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 category to the contracts and services category—this remains consistent with Mid-Year Report.

## Contracts and Services

The contracts and services 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 under budget by \$422,000 at fiscal year-end, which represents a decrease of \$699,000 when compared to the Mid-Year Report. This decrease is primarily attributed to the following:

- \$6.1 million in the Citywide Program Expenditures Department due to a decrease in the Public Liability Claims insurance transfer based on actual premiums paid.
- \$2.4 million in the Police Department primarily due to \$2.2 million in vehicle usage and assignment fees associated with 18 vehicles that were erroneously assumed in the budget development process—when compared to the Mid-Year Report this represents a decrease of \$1.7 million primarily associated with the aforementioned discrepancy.
- \$1.6 million in the Office of Race and Equity due to a delay in establishing the Youth Care and Development and Cannabis Social Equity programs, including a mid-year restructuring of these program from other departments. It has since been determined that these funds will be preserved as Excess Equity to support the FY 2025 Budget.
- \$1.0 million in the Environmental Services Department, which represents a decrease in contractual costs of \$2.3 million from the Mid-Year Report. These savings are primarily due to the transfer of the \$500,000 Cost of Service Study contract from the General Fund to the recently created Solid Waste Management Fund for the implementation of a fee for refuse collection. Additionally, there are projected savings



of \$450,000 in refuse disposal fees due to rate relief being implemented in the final quarter of this fiscal year.

- \$971,000 in the Sustainability and Mobility Department primarily due to a combination of delays in the execution of contracts, projects and programs coming in under budget, the receipt of a Caltrans grant for the Bike Master Plan, and compliance with the directive to halt non-essential spending.

These decreases are partially offset by the following overages:

- \$5.3 million in the Transportation Department, which represents an increase of \$1.6 million from the Mid-Year Report. This increase, when compared to the budget, is primarily attributed to \$2.0 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—this represents an increase of \$800,000 when compared to the Mid-Year due to revised vehicle rental costs; \$1.6 million in consultant contracting support for pavement asset management, street condition assessment, and the department’s strategic plan; \$927,000 in contracted services including maintenance and repair for streetlights and security guard services; and \$740,000 in refuse disposal fees due to increased volume of disposal waste, which represents an increase of \$300,000 from the Mid-Year Report.
- \$4.0 million in the Stormwater Department primarily due to \$2.9 million in unbudgeted necessary emergency response efforts following the January 2024 storm event, including outsourced emergency contractual services and equipment rentals. Additionally, the department anticipates refuse disposal fees to increase by \$2.9 million after the issuance of an emergency federal permit that has allowed the department to perform increased channel maintenance work, including 11 miles in the Chollas Creek watershed. This overage is partially offset by a decrease of \$1.8 million in special consulting services identified during the mid-year to mitigate projected increases in personnel expenditures and fringe benefits. When compared to the Mid-Year Report, contractual expenses have increased by \$6.9 million primarily due to the aforementioned storm response efforts. These increased costs have been offset by the appropriation of \$1.2 million of additional budget as authorized by the Mid-Year Report’s requested actions.
- \$3.3 million in the Parks and Recreation Department primarily due to a series of unanticipated expenditures including, \$2.0 million in priority safety-related tree arborist and trimming services; \$1.6 million in various swimming pool repairs, primarily at the Vista Terrace pool; \$1.3 million in repairs to the Crystal Pier to address findings from a recent engineering inspection report; \$1.2 million in 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. These increases are offset by a \$1.2 million reduced transfer to support the roof and HVAC replacement project at the San Diego Humane Society (SDHS) and savings of approximately \$1.4 million as the department works to suspend non-essential spending such as focusing on critical expenditures and deferring some projects that do not need to be completed in this fiscal year. This represents a decrease of \$2.1 million when compared to the Mid-Year Report primarily due to the aforementioned decrease in the transfer to the SDHS and the deferral of park projects, including playground equipment installation and resurfacing, determined to be in fair condition.



- \$1.3 million in the Fire-Rescue Department primarily due to an increase in maintenance costs for helicopters; increased wellness services; facility parking and lease expenses; and tuition reimbursements—this represents an increase of \$260,000 when compared to the Mid-Year Report due to higher than anticipated equipment repair and facilities maintenance services.

## Energy and Utilities

The energy and utilities category is projected to end the year \$4.4 million under budget, which represents a decrease of \$2.1 million from the Mid-Year Report. Similar to the Mid-Year Report, this overage is primarily attributed to the following:

- \$3.0 million in the Parks and Recreation Department due to a decrease in water use primarily due to increased wet weather, which results in paused irrigation and conservation efforts across various community and developed regional parks, as well as the halting of irrigation services during irrigation systems maintenance—this represents further savings of \$314,000 from the Mid-Year Report.
- \$1.8 million in the Environmental Services Department primarily due to a decrease in non-discretionary expenditures for natural gas. Consistent with the Mid-Year, 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. Commodity costs have since stabilized to between \$0.48 and \$0.58 per therm—a decrease from the \$0.655 per therm to \$0.819 per therm assumed in the budget.
- \$967,000 in the Police Department primarily due to a decrease in fleet fuel due to a decline in consumption based on the most recent six-month year-to-date activity and a reduction in the average cost of fuel of \$0.58 per gallon—this represents a decrease of \$1.4 million from the Mid-Year Report primarily due to the indicated decrease in use and average fuel cost.

The above decreases are partially offset by an increase of \$1.6 million in the Transportation Department primarily due to \$1.1 million in streetlight and traffic signal energy costs associated with a rate increase applied to unmetered streetlights—this represents an increase of \$310,000 from the Mid-Year Report primarily due to invoice payments for streetlight services that were not initially assumed at mid-year. Additionally, the department anticipates an increase of \$285,000 in cellular phone charges.

## Other

The other category, which includes miscellaneous expenditures that do not fall under one of the other expenditure categories, such as preservation of benefits, miscellaneous taxes, and transportation allowance, is projected to be under budget by \$2.3 million at fiscal year-end, which represents a decrease of \$909,000 from the Mid-Year Report. This decrease is primarily attributed to the Citywide Program Expenditures Department and includes the following:

- \$1.3 million in deferred capital debt service due to less than anticipated principal drawn from the Water Infrastructure Finance and Innovation Act (WIFIA) Loan and Commercial Paper note issuances—this represents a decrease of \$1.2 million when compared to the Mid-Year Report based on the anticipated progress of project schedules.

- \$840,000 in the contribution for Preservation of Benefits (POB) based on the actual remittance provided by San Diego City Employees' Retirement System (SDCERS), which remains consistent with the Mid-Year Report
- \$591,000 in the contribution for the annual Supplemental Cost of Living Adjustment (COLA) based on the General Fund's actual allocation. Consistent with the Mid-Year Report, the FY 2024 budget erroneously assumed total citywide costs and not just the General Fund impact.

## Transfers Out

The transfers out category, which includes transfers of funding between City funds, is projected to be under budget by \$18.3 million at fiscal year-end, which represents a decrease of \$11.6 million from the Mid-Year Report. This decrease is primarily attributed to the Citywide Program Expenditures Department and includes the following:

- \$14.2 million decrease associated with the reallocation of debt service from the General Fund to the Infrastructure Fund. As a mitigation action to increase Excess Equity in support of the FY 2025 Budget, a number of projects eligible to have cash funding replaced with debt financing have been identified in the FY 2024 CIP Year-End Budget Monitoring Report. The changing of funding sources, which was determined after the preparation of the Mid-Year Report, allows for the repurposing of funds to be returned to the General Fund or be used for other purposes that would generate additional Excess Equity in FY 2024.
- \$5.8 million decrease in the transfer of proceeds from the sale of Tailgate Park to the Bridge to Home Program that is no longer anticipated to occur in FY 2024, which remains consistent with the Mid-Year Report—due to ongoing litigation, the sale of Tailgate Park is now anticipated to occur in FY 2025.
- \$767,000 increase in the transfer to the Climate Equity Fund due to increased franchise fee revenue received from SDG&E following the receipt of the February 2024 clean-up payment.
- \$640,000 transfer to the General Fund CIP to support improvements to a safe parking lot as a result of a settlement which had not yet been approved prior to the Mid-Year Report.

## Capital Expenditures

The capital expenditures out category is projected to be over budget by \$1.2 million at fiscal year-end, which represents an increase of \$452,000 from the Mid-Year Report. This increase is primarily due to a \$1.0 million deposit in the Fire-Rescue Department to secure the purchase of a new helicopter—this increase is anticipated to be supported by \$1.0 million in estimated proceeds from the sale of Copter 1 helicopter parts. The increase, when compared to the Mid-Year Report, is assumed across various City departments.

## January 2024 Storm Event

As reported in the Mid-Year Report, on January 22, 2024, the City of San Diego experienced a weather event described as a “thousand-year storm” in which rainfall exceeded the capacity of many of the City’s drainage canals and infrastructure causing excessive damage to private and public properties.

While estimates for expenditures associated with storm response efforts were unknown at the time of publication of the Mid-Year Report, the City Council authorized the appropriation of up to \$10.0 million in Excess Equity to support department operational response efforts. As displayed in **Table 19: General Fund Storm Recovery Expenditures & Projections**, \$10.7 million of costs had been expended and tracked as of period 9 as a result of General Fund departments responding to the impacts of the storm event. It should be noted that this comprises only the operational costs of these departments and does not include any CIP-related costs that have been or will be incurred due to the storm. Of this amount, \$5.1 million has been appropriated to cover the costs of overtime and non-personnel expenditures. Departments were not provided appropriations for regular working time and fringe benefits charges as their departments already have budgets for those categories.

Based on information provided by departments, it is anticipated that an additional \$5.9 million will be expended by fiscal year-end. When combined with the amount already appropriated, this would exceed the \$10.0 million in City Council approved authority by approximately \$1.0 million. Despite this, no further appropriation adjustments specific to the storm event are being requested in the Third Quarter Report; however, more general appropriation adjustments are being requested and will be discussed later in this report.

General Fund Storm Recovery Expenditures & Projections			
<i>Table 19</i>			<i>whole dollars</i>
Department	Expenditures & Encumbrances Thru Period 9	Projections Period 10-12	Total Estimated Storm Costs
Environmental Services	\$ 441,678	\$ 310,400	\$ 752,078
Fire-Rescue	377,315	1,366	378,681
Homelessness Strategies & Solutions	81,459	635,426	716,885
Office of Emergency Services	1,141,979	256,605	1,398,584
Parks and Recreation	389,804	-	389,804
Police	345,270	106,818	452,088
Stormwater	1,859,255	4,577,780	6,437,035
Transportation	419,582	-	419,582
All Other Departments	79,079	25,435	104,514
<b>Total Overtime and Non-Personnel Expenditures</b>	<b>\$ 5,135,421</b>	<b>\$ 5,913,830</b>	<b>\$ 11,049,251</b>
Regular Working Time & Fringe Benefits	5,544,481	-	5,544,481
<b>Grand Total</b>	<b>\$ 10,679,902</b>	<b>\$ 5,913,830</b>	<b>\$ 16,593,732</b>

DoF will continue to monitor activity associated with the January 2024 Storm Event and will periodically appropriate additional budget until the \$10.0 million authorized by the City Council is fully exhausted. As stated in the Mid-Year Report, this appropriation is intended to support operations in the interim of potential State or federal funding in future fiscal years. Storm recovery costs will continue to be closely monitored, and an update will be provided in the FY 2024 Year-End Performance Report.

## Mitigation Actions

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In an effort to address the net negative projected activity estimated in the Mid-Year Report, the City has implemented a series of mitigation actions for the General Fund—the Mid-Year Report estimated a net negative projected activity of \$105.6 million, of which \$64.1 million was already assumed to be supported with the use of Excess Equity in the FY 2024 Adopted Budget. These actions were intended to ensure departments stay within their legal level of expenditure authority, mitigate the projected shortfall, and increase Excess Equity to be used as a resource in the development of the Fiscal Year 2025 budget. This section provides an overview of the primary actions that have been implemented this fiscal year.

### **Suspension of Non-Essential Spending**

In December 2023, the Chief Operating Officer issued the [Fiscal Year 2025 Budget Development Guidelines and Fiscal Year 2024 Non-Essential Spending](#) memorandum which directed all General Fund departments and non-General Funds which impact the General Fund to suspend all non-essential expenditures in FY 2024. Since the release of the memo, departments have actively evaluated their operations for opportunities to generate budgetary savings and have incorporated the suspension of those non-essential expenditures in their projections.

### **Encumbrance of Non-Discretionary Budget**

In February 2024, DoF established an encumbrance for non-discretionary budgets (i.e., Electricity, Fuel, IT, Debt, etc.) and one-half of the overtime projections included in the Mid-Year Report that exceeded budget for each respective department. This action reinforced the legal level of expenditure authority and preserved the non-discretionary budget in each department so that it remained available for their intended purposes, as well as ensuring some non-personnel budgetary savings to mitigate the department overbudget overtime projections. Since its implementation, the funds block has resulted in departments scaling back or deferring non-essential expenditures in order to preserve their operating budget for critical operations.

### **Executive Approval to Hire Vacant Positions**

In March 2024, the City implemented a process that requires executive approval prior to filling all vacant positions. With the Mid-Year Report projecting a significant shortfall, this process was essential to ensure that the limited budget was preserved for only those classifications and positions that meet criteria that identifies them as being critical to operations. Departments were instructed to incorporate this mitigation action as part of the Third Quarter projections, which is contributing to the reduction in projected salaries from the Mid-Year Report. Additionally, the Department of Finance performed an analysis that identified additional savings based on historical trends and this was incorporated into the Historical Savings Adjustment referenced earlier in this report.

### **Utilization of Capital Improvement Funds**

As part of the preparation of the FY 2024 CIP Year-End Budget Monitoring Report, a number of projects were identified that could have their cash funding replaced with debt financing. By swapping out the funding sources of these projects, it repurposes funds to be returned to the General Fund or be used for other purposes that would generate additional Excess Equity in FY 2024. In total, \$25.0 million of funds were identified, with approximately \$10.8 million being returned to the General Fund from the Climate Equity Fund and General Fund CIP and \$14.2 million of funds in the Infrastructure Fund instead being utilized to pay debt service for

CIP projects that would have otherwise been incurred in the General Fund. There are no impacts to total project budgets or schedules as a result of these actions.

### Refuse Disposal Fee Rate Relief

As a result of the January 2024 storm, departments responsible for transporting waste for disposal have experienced an increase in tonnage. This increase has strained many budgets as those departments continue the recovery efforts. To help alleviate these issues, the Refuse Disposal Fund is providing rate relief, which was originally scheduled to begin in FY 2025, but will now include tonnage costs incurred by the City in the last quarter of FY 2024. It is estimated that this will result in an estimated \$900,000 in reduced refuse disposal fees for many General Fund departments but will have the greatest impact on reducing costs for the Stormwater and Environmental Services Departments.

### Required Communications Related to Significant Program Adjustments

While preparing the Third Quarter projection, several programs that had been included in the FY 2024 budget but had yet to commence operations were identified as potential resources that could be utilized in the development of the FY 2025 Budget in lieu of service level reductions. Pursuant to Municipal Code § 22.0230, this serves as written notice to City Council of the following program adjustments:

- **Cannabis Social Equity Program** – This program was recommended to be established as a result of the City’s Cannabis Equity Assessment, completed in October 2022. The funding for this program was to be used as local matching funds for State Cannabis Equity Grants which would be used to establish a Cannabis Social Equity and Economic Development (SEED) Task Force to oversee the program, including creating program guidelines, supporting cannabis-related code amendments, and ultimately regulating permitting, financial assistance, and outreach initiatives. By suspending the program, the General Fund will preserve \$800,000 of Excess Equity for use in developing the FY 2025 Budget.
- **Community Equity Fund** – The Community Equity Fund was established, along with the creation of the Office of Race and Equity, in FY 2021 with a one-time General Fund contribution. These funds were intended to be allocated to community-based organizations to build and sustain capacity to deliver equitable outcomes to structurally excluded communities. Due to the delays in the hiring of the Department Director and the subsequent recruitment and hiring of department staff, this fund has not been able to move forward with its goals. By suspending the program, the City will preserve \$3.1 million of the fund’s fund balance to be utilized in developing the FY 2025 Budget.
- **General Fund Reserve Contribution** – While not included as a budgeted line item, the FY 2024 Adopted Budget assumed the use of available balance as a contribution to the General Fund reserves to ensure continued compliance with the City’s Reserve Policy (CP 100-20). However, to preserve Excess Equity for the FY 2025 Budget, the General Fund will not be making the contribution to the reserves. By suspending the contribution, the General Fund will preserve \$8.4 million of Excess Equity.
- **Youth Care and Development Program** – The City Council added one-time funds in the FY 2024 Budget to establish this new program. The City, in partnership with community-based organizations, would support adolescents and young adults in Southeast San Diego with education, after-school programs, youth development programs, and access to mental health and trauma-informed care. By suspending the program, the General Fund will preserve \$1.0 million of Excess Equity for the FY 2025 Budget.



## GENERAL FUND BALANCES AND RESERVES

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

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

**Table 20: FY 2024 General Fund Balances and Reserve Estimates** displays the General Fund balance and reserve estimates calculation.

FY 2024 General Fund Balances and Reserve Estimates				
<i>Table 20</i>				<i>in millions</i>
Description	Mid-Year Report	Year-End Projection	Variance	% of Operating Revenues <sup>1</sup>
<b>Fiscal Year 2024 Beginning Fund Balance</b>	\$ 336.0	\$ 336.0	\$ -	21.2%
<b>Fiscal Year 2024 Projected Activity</b>				
Revenue	1,989.4	2,026.2	36.8	
Expenditures <sup>2</sup>	(2,105.0)	(2,072.7)	32.4	
<b>Net Projected Activity</b>	<b>(115.6)</b>	<b>(46.4)</b>	<b>69.2</b>	
<b>FY 2024 Projected Ending Fund Balance</b>	<b>\$ 220.4</b>	<b>\$ 289.6</b>	<b>\$ 69.2</b>	<b>18.3%</b>
Emergency Reserve	107.6	107.6	-	6.8%
Stability Reserve	99.5	99.5	-	6.3%
FY 2024 Reserve Contribution	8.4	-	(8.4)	
<b>FY 2024 Projected Reserve Balance</b>	<b>215.5</b>	<b>207.1</b>	<b>(8.4)</b>	<b>13.1%</b>
<b>FY 2024 Projected Available Fund Balance</b>	<b>\$ 4.9</b>	<b>\$ 82.5</b>	<b>\$ 77.5</b>	<b>5.2%</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

<sup>2</sup> While not included in the expenditure projections for the Mid-Year report, this amount includes the \$10.0 million of authority requested as part of the Mid-Year action.

Based on the projected activity included in this report, the FY 2024 projected ending fund balance in excess of required reserves (Excess Equity) is estimated at \$82.5 million, which is an increase of \$77.5 million from the Mid-Year Report. This increase is largely the result of a series of mitigating actions implemented in order to preserve Excess Equity so it could be utilized as a resource in the FY 2025 budget development process. These actions were detailed earlier in this report.

Per the City’s Reserve Policy, a contribution of \$8.4 million would be required in FY 2024 in order to remain in compliance and meet the target percentage of 13.58%. As discussed in the Mitigation Actions section of the report, this contribution will no longer be made in order to preserve Excess Equity and limit service level reductions in FY 2025. Subsequently, the General Fund Reserve balance will remain at the FY 2023 balance of \$207.1 million, which represents 13.05% of operating revenues. Pursuant to the Reserve Policy, the Department of Finance will work with the Mayor to prepare a plan that addresses the reduced reserve levels and the actions that will be required to replenish the reserve balances to policy target levels.



The Third Quarter Report does not include any action items for Council consideration regarding the use of Excess Equity. However, the May Revision to the Fiscal Year 2025 Proposed Budget has recommended the use of \$82.1 million of Excess Equity as a one-time resource to fund eligible one-time uses.

## NON-GENERAL FUNDS

### Airports Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 8.9	\$ 8.9	\$ 9.1	\$ 0.2	2.2%
Personnel Expenditures	2.1	2.1	1.9	0.1	7.0%
Non-Personnel Expenditures	7.1	7.1	5.6	1.6	21.9%
<b>Expenditures</b>	\$ 9.2	\$ 9.2	\$ 7.5	\$ 1.7	18.5%
<b>Net Year-End Projection</b>	\$ (0.3)	\$ (0.3)	\$ 1.6	\$ 1.9	

Revenues in the Airports Fund are projected to be over budget by \$193,000, or 2.2 percent, at fiscal year-end, which represents an increase of \$386,000 from the Mid-Year Report. This increase is primarily due to \$325,000 in higher than anticipated interest on investments earned and revenue from prior year-refunds. This increase is partially offset by a combined decrease in departmental revenues of \$132,000 primarily due to less than anticipated lease revenue from the San Diego Airpark project; and billables to other departments, landing fees, and vehicle and aircraft transient revenues. The increase when compared to the Mid-Year Report is primarily due to the aforementioned increase in interest earned on investments and increased rent received from retroactive payments as well as a new MOU lease agreement.

Expenditures in the fund are projected to be under budget by \$1.7 million, or 18.5 percent, at fiscal-year end, which represents an increase of \$1.1 million from the Mid-Year Report. This decrease is primarily due to \$1.3 million in Commercial and Retail Center repair and property management readiness services due to the reclassification of the roof replacement to a Capital Improvements Program (CIP) project and fewer than anticipated tenants occupying the location; \$300,000 in the deferred hangar painting project at Montgomery-Gibbs Executive Airport; and \$513,000 in personnel expenditures and fringe benefits due to vacancies in the first half of the fiscal year while the department completed the process of hiring positions that were added in the FY 2024 budget. These decreases are partially offset by an increase of \$380,000 in as-needed maintenance and repairs at Montgomery-Gibbs Executive and Brown Field Municipal Airports—this represents an increase of \$1.1 million when compared to the Mid-Year Report, primarily due to addressing as-needed requests, including urgent taxiway and taxi lane repairs to airfield surfaces.

### Development Services Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 118.4	\$ 118.4	\$ 103.0	\$ (15.4)	-13.0%
Personnel Expenditures	65.8	65.8	68.3	(2.6)	-3.9%
Non-Personnel Expenditures	61.5	61.5	60.6	0.9	1.5%
<b>Expenditures</b>	\$ 127.3	\$ 127.3	\$ 128.9	\$ (1.6)	-1.3%
<b>Net Year-End Projection</b>	\$ (8.9)	\$ (8.9)	\$ (26.0)	\$ (17.1)	

Revenues in the Development Services Fund are projected to be under budget by \$15.4 million, or 13.0 percent, at fiscal year-end, which represents a decrease of \$15.4 million from the Mid-Year Report. This decrease is primarily due to \$18.3 million in less than anticipated building permitting revenue due to delays in the completion and approval of proposed user fee adjustments. When compared to the Mid-Year Report, the department initially anticipated the approval and implementation of the proposed fees to be finalized by February 2024; however, completion and approval of the user fee study is now anticipated to be finalized and if approved, implemented by the end of June 2024—due to the change in the timeline, revenue associated with the updated user fee rates is no longer anticipated in FY 2024. This decrease is partially offset by an increase of \$2.8 million in billable work performed on subdivision deposit accounts and inspection reviews due to an increase in department efforts to address a backlog of billable work—this represents an increase of \$398,000 from the Mid-Year Report.

Expenditures in the fund are projected to be over budget by \$1.6 million, or 1.3 percent, at fiscal year-end, which represents an increase of \$151,000 from the Mid-Year Report. Similar to the Mid-Year Report, this increase is primarily due to \$2.6 million in personnel expenditures and \$1.3 million in fringe benefits. The increase in personnel expenditures is primarily comprised of \$1.3 million in salaries due to positive progress in the hiring of vacant positions, which has exceeded the assumptions included in the budget for Budgeted Personnel Expenditure Savings—this remains consistent with the Mid-Year Report; and \$1.1 million in overtime expenditures to support increased plan and permit review and the transition of the right-of-way inspection program from the Engineering and Capital Projects Department—this increase was not assumed in the Mid-Year Report. These increases are partially offset by savings of \$1.6 million due to the pending implementation of the records digitalization project—the department is participating in a citywide effort to establish a Digitization Standards and Best Practices guide to assist with requirements and provide clarity and direction on future digitization efforts; and \$907,000 in supplies primarily due to the postponement of tenant improvements at the Ridgehaven office location while the department pursues a proposed relocation.

## Engineering & Capital Projects Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 139.7	\$ 139.7	\$ 166.4	\$ 26.7	19.1%
Personnel Expenditures	85.0	85.0	86.1	(1.1)	-1.3%
Non-Personnel Expenditures	69.2	69.2	67.8	1.4	2.0%
<b>Expenditures</b>	\$ 154.2	\$ 154.2	\$ 153.9	\$ 0.3	0.2%
<b>Net Year-End Projection</b>	\$ (14.6)	\$ (14.6)	\$ 12.5	\$ 27.0	

Revenues in the Engineering and Capital Projects Fund are projected to be over budget by \$26.7 million, or 19.1 percent, at fiscal year-end, which represents an increase of \$7.0 million from the Mid-Year Report. Consistent with the Mid-Year Report, 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. The increase when compared to the Mid-Year Report is primarily due to higher than anticipated progress in billable work performed than initially assumed in the mid-year.

Expenditures in the fund are projected to be under budget by \$327,000, or 0.2 percent, at fiscal year-end, which represents a decrease of \$308,000 when compared to the Mid-Year Report. The decrease is due to personnel expenditures projecting to exceed budget by \$1.1 million offset by savings in non-personnel expenditures of \$1.4 million. The increase to personnel expenditures is associated with increased support of the Capital Improvements Program, primarily made up of overtime. The decrease in non-personnel expenditures is the result of the department receiving rent abatement and reduced operating expenses at their facility, reduced training materials from delayed training contracts, and savings in the purchase of hardware/software due to reduced scopes, projects coming in lower than anticipated and the deferral of some projects and payments to next fiscal year.

### 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	\$ 74.0	\$ (25.3)	-25.5%
Personnel Expenditures	3.4	3.4	3.7	(0.3)	-9.9%
Non-Personnel Expenditures	10.6	87.2	71.8	15.4	17.7%
<b>Expenditures</b>	\$ 14.0	\$ 90.6	\$ 75.5	\$ 15.1	16.6%
<b>Net Year-End Projection</b>	\$ (1.2)	\$ 8.7	\$ (1.6)	\$ (10.2)	

Revenues in the Fire/Emergency Medical Services Transport Program Fund are projected to be under budget by \$25.3 million, or 25.5 percent, at fiscal year-end, which represents a decrease of \$6.1 million from the Mid-Year Report. 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 further decrease from the Mid-Year Report is primarily due to intricacies associated with the transition into the new model. The \$25.3 million in pending revenue is now anticipated to be received in FY 2025.

Expenditures in the fund are projected to be under budget by \$15.1 million, or 16.6 percent, at fiscal year-end, which represents a decrease of \$3.4 million from the Mid-Year Report. Similar to the Mid-Year Report, this decrease is primarily attributed to \$15.1 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—the further decrease when compared to the Mid-Year Report is similarly due to intricacies associated with the transition into the new model.

## Golf Course Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 24.8	\$ 24.9	\$ 36.0	\$ 11.1	44.6%
Personnel Expenditures	7.0	7.0	7.0	(0.0)	-0.1%
Non-Personnel Expenditures	17.9	18.0	18.0	0.1	0.4%
<b>Expenditures</b>	\$ 25.0	\$ 25.1	\$ 25.0	\$ 0.1	0.3%
<b>Net Year-End Projection</b>	\$ (0.2)	\$ (0.2)	\$ 11.0	\$ 11.2	

Revenues in the Golf Course Fund are projected to be over budget by \$11.1 million, or 44.6 percent, at fiscal year-end, which represents an increase of \$4.5 million from the Mid-Year Report. Similar to the Mid-Year Report, this increase is primarily attributed to \$9.6 million in revenue from increased golf rounds at the golf courses due to the continued popularity of the sport that has persisted since it gained popularity 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 \$1.1 million in increased rents and concessions revenue, including 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. Since the Mid-Year Report, revenue projections have increased by \$4.5 million primarily due to conservative assumptions regarding the impact that increased wet weather could have on golf grounds played in the latter half of the fiscal year, and subsequently rents and concessions, which have not materialized; as well as greater than anticipated interest earned on investments.

Expenditures in the fund are projected to be under budget by \$70,000, or 0.3 percent, at fiscal year-end, which remains consistent with the Mid-Year Report. This overage is primarily attributed to an increase of \$646,000 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 \$725,000 in overall non-personnel expenditures, including fringe benefits, and water use due to increased wet weather, which results in paused irrigation and conservation efforts at the Torrey Pines, Mission Bay, Balboa Park Golf Courses.

## Information Technology Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 87.4	\$ 87.4	\$ 83.6	\$ (3.9)	-4.4%
Personnel Expenditures	6.1	6.1	6.4	(0.3)	-4.2%
Non-Personnel Expenditures	81.3	81.3	80.3	1.0	1.2%
<b>Expenditures</b>	\$ 87.4	\$ 87.4	\$ 86.7	\$ 0.7	0.8%
<b>Net Year-End Projection</b>	\$ 0.0	\$ 0.0	\$ (3.1)	\$ (3.1)	

Revenues in the Information Technology (IT) Fund are projected to be under budget by \$3.9 million, or 4.4 percent, at fiscal year-end, which represents a decrease of \$200,000 from the Mid-Year Report. Similar to the Mid-Year Report, this decrease is primarily attributed to \$3.4 million in less than anticipated revenue received from benefiting departments for non-discretionary information technology services provided due to the revenue having been erroneously budgeted twice. Additionally, the remaining decrease in departmental revenues is primarily attributed to revenue from photocopy services and reimbursements from other funds.

Expenditures in the fund are projected to be under budget by \$720,000, or 0.8 percent, at fiscal year-end, which represents a decrease of \$203,000 from the Mid-Year Report. Similar to the Mid-Year Report, 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—this is a further decrease from the Mid-Year Report. 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 of annual leave and termination pay.

### OneSD Support Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 29.2	\$ 29.2	\$ 28.5	\$ (0.7)	-2.4%
Personnel Expenditures	4.0	4.0	4.5	(0.6)	-14.6%
Non-Personnel Expenditures	25.4	25.4	22.9	2.5	9.9%
<b>Expenditures</b>	\$ 29.4	\$ 29.4	\$ 27.5	\$ 1.9	6.6%
<b>Net Year-End Projection</b>	\$ (0.2)	\$ (0.2)	\$ 1.1	\$ 1.2	

Revenues in the OneSD Support Fund are projected to be under budget by \$709,000, or 2.4 percent, at fiscal year-end, which represents a decrease of \$697,000 when compared to the Mid-Year Report. This decrease is primarily attributed to \$989,000 in less than anticipated revenue received from benefiting departments for non-discretionary services provided due to the anticipated use of available fund balance to support these services—the potential use of fund balance was not known during the preparation of the projections for the Mid-Year Report. This decrease is partially offset by an increase of \$280,000 in higher than anticipated interest earnings.

Expenditures in the OneSD Support Fund are projected to be under budget by \$1.9 million, or 6.6 percent, at fiscal year-end, which represents a decrease of \$1.4 million when compared to the Mid-Year Report. This decrease, including when compared to the Mid-Year Report, is due to the delayed progress of a series of projects, primarily the SAP Modernization project, which remains in the initial planning phase.



## PETCO Park Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 17.5	\$ 18.9	\$ 20.2	\$ 1.3	6.7%
Personnel Expenditures	0.2	0.2	0.2	(0.0)	-17.6%
Non-Personnel Expenditures	17.6	19.0	18.8	0.2	1.1%
<b>Expenditures</b>	\$ 17.8	\$ 19.2	\$ 19.0	\$ 0.2	0.9%
<b>Net Year-End Projection</b>	\$ (0.3)	\$ (0.3)	\$ 1.2	\$ 1.4	

Revenues in the PETCO Park Fund are projected to be over budget by \$1.3 million, or 6.7 percent, by fiscal year-end. This increase is primarily attributed to \$2.5 million in rents and concessions due to an increase in the volume of special events held at PETCO Park, including concerts and other events; and \$903,000 in reimbursements from other funds, fees, permits, inspections, and deferred revenue associated with the increase in the volume of special events. When compared to the Mid-Year Report, these revenue sources represent a further increase of \$626,000 due to higher than anticipated revenue from special events following the reopening of Gallagher Square in March 2024. These increases are partially offset by a decrease of \$1.2 million in the Transient Occupancy Tax Fund allocation for debt obligations—when compared to the Mid-Year Report, \$1.2 million in debt obligations are now anticipated to be supported by the increase in revenue from special events.

Expenditures in the fund are projected to be under budget by \$180,000, or 0.9 percent, at fiscal year-end. This decrease is primarily attributed to less than anticipated Police and Fire-Rescue services to support the special events held at PETCO Park based on year-to-date trends—this represents a decrease of \$180,000 from the Mid-Year Report.

## Recycling Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 27.3	\$ 27.3	\$ 32.8	\$ 5.5	20.3%
Personnel Expenditures	7.4	7.4	7.9	(0.5)	-6.2%
Non-Personnel Expenditures	21.8	21.8	20.8	1.0	4.5%
<b>Expenditures</b>	\$ 29.2	\$ 29.2	\$ 28.7	\$ 0.5	1.8%
<b>Net Year-End Projection</b>	\$ (1.9)	\$ (1.9)	\$ 4.1	\$ 6.0	

Revenues in the Recycling Fund are projected to be over budget by \$5.5 million, or 20.3 percent, at fiscal year-end, which represents an increase of \$1.3 million from the Mid-Year Report. This increase is primarily attributed to \$2.1 million in one-time liquidated damages paid by franchise haulers for not meeting targeted diversion rates, which remains consistent with the Mid-Year Report; \$1.5 million in higher than anticipated increased interest earnings, which represents an increase of \$1.3 million from the Mid-Year Report; and \$1.9 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—this remains consistent when compared to the Mid-Year Report.

Expenditures in the fund are projected to be under budget by \$512,000, or 1.8 percent, at fiscal year-end, which represents a decrease of \$272,000 from the Mid-Year Report. As noted in the Mid-Year Report, this decrease is primarily attributed to \$2.1 million in non-discretionary expenditures for natural gas—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 \$459,000 in personnel expenditures, primarily in the overtime category, due to extended hours of operation to address missed collections and maintain residential refuse and organic collection services—in an effort to mitigate impacts to daily collection routes, the Collection Services Division is operating after hours and on Saturdays, subsequently increasing overtime expenditures. When compared to the Mid-Year Report, the decrease of \$272,000 is primarily due to decreases across various categories.

### 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	\$ 53.6	\$ (1.2)	-2.1%
Personnel Expenditures	10.0	10.0	10.0	0.1	0.6%
Non-Personnel Expenditures	36.3	36.3	32.3	4.1	11.2%
<b>Expenditures</b>	\$ 46.3	\$ 46.3	\$ 42.2	\$ 4.1	8.9%
<b>Net Year-End Projection</b>	\$ 8.4	\$ 8.4	\$ 11.4	\$ 3.0	

Revenues in the Refuse Disposal Fund are projected to be under budget by \$1.2 million, or 2.1 percent, at fiscal year-end, which represents an increase of \$725,000 from the Mid-Year Report. As reported in the Mid-Year Report, the decrease in revenue is primarily due to \$4.7 million in less refuse disposal fees received at the Miramar Landfill from franchise haulers as a result of an increase in disposal fees, which went into effect in FY 2024, which caused franchise haulers to divert tonnage disposal to the Otay and Sycamore Canyon landfills. Additionally, as discussed in the Mitigation Actions section of this report, the implementation of the FY 2025 rate relief for the General Fund will begin in the final quarter of FY 2024. It is estimated that this will further reduce refuse disposal fees by \$915,000. When compared to the Mid-Year Report, these decreases are partially offset by a one-time reconciliation payment of \$803,000 received from the Public Utilities Department (PUD) for landfill gas power provided to PUD in 2021 by the Miramar Landfill gas system; and \$794,000 in favorable interest earnings on investments. Additionally, consistent with the Mid-Year Report, 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 \$4.1 million, or 8.9 percent, at fiscal year-end, which represents a decrease of \$1.0 million from the Mid-Year Report. This

decrease is primarily due to \$2.0 million in organic processing heavy equipment leases due to delays in the procurement of the respective contract—when compared to the Mid-Year Report, this represents a further decrease of \$1.0 million as the contract is now anticipated to be executed in FY 2025. Additionally, similar to the Mid-Year Report, this decrease is 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.

## Sewer Utility Funds

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 706.8	\$ 706.8	\$ 590.1	\$ (116.8)	-16.5%
Personnel Expenditures	74.2	74.2	74.5	(0.3)	-0.4%
Non-Personnel Expenditures	366.0	366.0	348.5	17.5	4.8%
<b>Expenditures</b>	\$ 440.2	\$ 440.2	\$ 423.0	\$ 17.2	3.9%
<b>Net Year-End Projection</b>	\$ 266.6	\$ 266.6	\$ 167.1	\$ (99.5)	

Revenues in the Sewer Utility Funds are projected to be under budget by \$116.8 million, or 16.5 percent, at fiscal year-end, which represents a decrease of \$22.9 million when compared to the Mid-Year Report. Many of the general trends identified in the Mid-Year Report, including reimbursements of capital expenditures from bonds and loans, and sewer charges, are still applicable, with the following notable changes:

- \$10.2 million decrease from the Mid-Year Report due to changes in bond financing assumptions for the fiscal year, including updated assumptions that revenue bond reimbursements, which had previously been anticipated to be received this fiscal year, are now expected next fiscal year. These projections do not assume use of the City’s short-term revolver debt, but it may be used if the rate of construction is higher than anticipated, which would reduce this variance.
- \$17.2 million in decreased sewer service charges and sewer capacity fees. These decreases are largely representative of decreased activity from residential customers, likely tied to decreased water usage during the winter months in FY 2023 and FY 2024, which influences sewer billings in the next year. There is also a reduction in development activity impacting sewer capacity fees, which are above budget but below the mid-year forecasts.
- \$2.0 million increase in interest due to higher assumed earnings on city investments and higher levels of metropolitan cash balances.

Expenses in the Sewer Utility Funds are projected to be under budget by \$17.2 million, or 3.9 percent, at fiscal year-end, which represents a decrease of \$2.6 million when compared to the Mid-Year Report. The general trends identified in the Mid-Year Report, including reduced contractual costs and reduced energy demands, and are still applicable, with the following notable changes:

- \$3.9 million decrease in personnel and fringe-related expenditures due to vacancies that the department had originally anticipated to fill at a faster pace but are now subject to the executive approval to hire process and potential impacts that filling a position could create an additional vacancy within the department.

- \$1.5 million increase in information technology due to the unbudgeted need for Pretreatment Information Management System application support and increased expenses for the Water Billing customer portal replacement project.

## Solid Waste Management Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ -	\$ -	\$ 0.0	\$ 0.0	0.0%
Personnel Expenditures	-	-	0.3	(0.3)	-100.0%
Non-Personnel Expenditures	-	-	0.9	(0.9)	-100.0%
<b>Expenditures</b>	\$ -	\$ -	\$ 1.2	\$ (1.2)	-100.0%
<b>Net Year-End Projection</b>	\$ -	\$ -	\$ (1.2)	\$ (1.2)	

The Solid Waste Management Fund was created following the passage of Measure B, a ballot measure approved by voters in March 2024, which amended the People's Ordinance to allow the City to recover costs associated with solid waste management services. All costs associated with the implementation of Measure B and solid waste collection services will be incurred in this fund to ensure proper fee development.

Pending fee development and evaluation of available revenue sources, revenues are not anticipated to be received in the Solid Waste Management Fund in the current fiscal year.

Expenditures in the fund are projected to be \$1.2 million at fiscal year-end. This increase is primarily due to the transfer of 5.00 FTE positions and non-personnel expenditures associated with solid waste collection services, from the General Fund to the Solid Waste Management Fund. Following the passage of Measure B, the Environmental Services Department identified this subset of expenditures as being directly tied to the implementation of Measure B and associated solid waste collection services. The request for authority to restructure these expenditures from the General Fund to the Solid Waste Management Fund are included in the Appropriation Adjustments section of this report.

## State COPS Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 3.4	\$ 3.4	\$ 4.4	\$ 1.0	30.5%
Personnel Expenditures	-	-	-	-	0.0%
Non-Personnel Expenditures	3.8	3.8	3.8	0.0	0.0%
<b>Expenditures</b>	\$ 3.8	\$ 3.8	\$ 3.8	\$ 0.0	0.0%
<b>Net Year-End Projection</b>	\$ (0.4)	\$ (0.4)	\$ 0.6	\$ 1.0	

Revenues in the State COPS Fund are projected to be over budget by \$1.0 million, or 30.5 percent, at fiscal year-end, which represents an increase of \$961,000 from the Mid-Year Report. This increase is due to increased revenue received from the State based on a percentage of California Department of Motor Vehicle registration fees—the increase when compared to

the Mid-Year Report, is primarily due to revenue receipts outpacing prior year-trends, which were initially used to prepare the mid-year projections.

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

### Underground Surcharge Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 101.0	\$ 101.0	\$ 105.0	\$ 4.0	3.9%
Personnel Expenditures	2.5	2.5	2.4	0.1	5.3%
Non-Personnel Expenditures	68.4	68.4	52.4	16.0	23.4%
<b>Expenditures</b>	\$ 70.9	\$ 70.9	\$ 54.8	\$ 16.2	22.8%
<b>Net Year-End Projection</b>	\$ 30.0	\$ 30.0	\$ 50.2	\$ 20.1	

Revenues in the Underground Surcharge Fund are projected to be over budget by \$4.0 million, or 3.9 percent, at fiscal year-end, which represents an increase of \$3.5 million from the Mid-Year Report. This increase is primarily attributed to higher than anticipated interest earned on investments.

Expenditures in the fund are projected to be under budget by \$16.2 million, or 22.8 percent, at fiscal year-end, which represents a decrease of \$1.6 million from the Mid-Year Report. This decrease is primarily attributed to less than anticipated costs associated with various SDG&E construction projects based on current project schedules. Consistent with the Mid-Year Report, a majority of projects are in the design phase, which tend to incur less costs than the subsequent construction phase. Since the Mid-Year Report, further changes to project schedules have decreased the projections by \$1.6 million when compared to the Mid-Year Report.

### Water Utility Operating Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 986.7	\$ 986.7	\$ 896.2	\$ (90.4)	-9.2%
Personnel Expenditures	73.7	73.7	75.2	(1.6)	-2.1%
Non-Personnel Expenditures	585.2	585.2	567.4	17.9	3.1%
<b>Expenditures</b>	\$ 658.9	\$ 658.9	\$ 642.6	\$ 16.3	2.5%
<b>Net Year-End Projection</b>	\$ 327.7	\$ 327.7	\$ 253.6	\$ (74.1)	

Revenues in the Water Utility Operating Fund are projected to be under budget by \$90.4 million, or 9.2 percent, at fiscal year-end, which represents an increase of \$78.5 million when compared to the Mid-Year Report. The same general trends identified in the Mid-Year Report, including reimbursement of capital expenditures from bonds and loans, and lower water sales, are still applicable, with the following notable changes:

- \$69.9 million increase over mid-year projections in financing activity revenue, including Commercial Paper issuance, SRF loan reimbursements, and Water Infrastructure Finance and Innovation (WIFIA) reimbursements which is due to higher projected capital expenditures during the latter half of the fiscal year. This level of



reimbursement is still below budgeted levels; however, reimbursements are expected to occur in future fiscal years and will not have an impact on the department's operations.

- \$2.5 million increase in projected water sales from mid-year, but this is still lower than anticipated when the budget was developed. Factors outside of the department's control, such as reduced usage due to wet and cool weather, have resulted in expected water sales dropping below the levels assumed in the budget and cost of service study.
- \$3.5 million increase in interest due to higher assumed earnings on investments and higher levels of cash balances from increased financing proceeds and higher water sales.

Expenditures in the Water Utility Operating Fund are projected to be under budget by \$16.3 million, or 2.5 percent, at fiscal year-end, which represents a decrease of \$16.1 million when compared to the Mid-Year Report. The decrease from current budget is primarily due to:

- \$11.4 million savings in water purchases due to drafting more local water from El Capitan and San Vicente reservoirs, which reduces the purchase of water from the San Diego County Water Authority.
- \$6.8 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 the note would be outstanding and reduces the amount of interest that would accrue.
- \$5.8 million due to the delayed approval of the El Capitan Exploration and Sutherland Intake Restoration task orders; these anticipated expenses are not expected to be incurred this fiscal year.

Offsetting the savings noted above, the department is projecting chemical costs to increase by \$5.1 million due to an increase in chemical prices and purchases due to drafting more local water which requires additional chemicals to treat to ensure good water quality. Additionally, the department anticipates that the Morena Dam Upstream project will be approximately 90% complete this fiscal year. The increased productivity of the project was not anticipated or accounted for when the budget was developed and will result in approximately \$8.6 million of additional costs than assumed.

## Wireless Communications Technology Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 13.3	\$ 13.3	\$ 12.0	\$ (1.3)	-10.0%
Personnel Expenditures	3.6	3.6	3.8	(0.2)	-4.5%
Non-Personnel Expenditures	8.4	8.4	8.1	0.3	3.6%
<b>Expenditures</b>	\$ 12.0	\$ 12.0	\$ 11.9	\$ 0.1	1.2%
<b>Net Year-End Projection</b>	\$ 1.3	\$ 1.3	\$ 0.1	\$ (1.2)	

Revenues in the Wireless Communications Technology Fund are projected to be under budget by \$1.3 million, or 10.0 percent, by fiscal year-end, which represents a decrease of \$1.2 million from the Mid-Year Report. This decrease is primarily due to less than anticipated revenue received from benefiting departments for wireless communication services due to the anticipated use of available fund balance to support these services.



Expenditures in the fund are projected to be under budget by \$140,000, or 1.2 percent, at fiscal year-end, which represents a decrease of \$106,000 from the Mid-Year Report. This decrease is primarily due to savings across various categories, in particular, the fringe benefits category.



## 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 21: FY 2024 Non-General Fund Reserves** displays each non-General Fund Reserve, each respective FY 2024 Target Level in accordance with the Reserve Policy, and the current Target Status.

FY 2024 Non-General Fund Reserves				
Table 21				in millions
Description	Fund Name	Reserve Type	FY 2024 Target	Status
Development Services	Development Services Fund	Operating Reserve	\$ 12.9	Not 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
Risk Management	Public Liability Fund	Secondary Purchase Reserve	15.6	On Target
		Risk Management Reserve	38.4	On Target
		Workers' Compensation Fund	Risk Management Reserve	35.5
	Long-Term Disability Fund	Risk Management Reserve	5.0	On Target

### Development Services Fund Operating Reserve

Based on current year permit activity trends, the Development Services Department (DSD) is projected to not meet the Operating Reserve target of \$12.9 million, or 13.5 percent of operating expenses based on the most recent three years of audited actual expenditures. Based on the beginning reserve balance and the projections included in this report, the operating reserve for the DSD Fund is anticipated to be \$6.1 million, or 6.4 percent of operating expenses.

The department projects a decrease of approximately \$18.3 million in permitting revenue due to the delays in the completion and approval of proposed user fee adjustments. This had originally been anticipated to be finalized in February 2024, which would have helped mitigate the impact of the reduced permit activity but is now scheduled to be presented to the City Council in May 2024. It is anticipated that the increased user fees will generate an additional \$15.5 million of revenue in Fiscal Year 2025. As a mitigation plan, the department is halting non-essential spending, such as training and supplies, for the remainder of Fiscal Year 2024. In addition, the department will closely monitor work on some purchase orders and will reduce overtime expenditures. These mitigation actions, in addition to additional revenue from fee

increases are intended to help the fund improve its financial position over the next two fiscal years. However, this will be dependent on overall development activity.

The status of the remaining reserves remains unchanged from the Mid-Year Report. The Department of Finance will continue to work with the respective departments to monitor non-General Fund reserve levels and provide respective updates in the Year-End Performance Report. If needed, the report will include a plan to address any reserves that do not end the fiscal year at their respective reserve target levels.

## CITY COUNCIL REQUESTED AUTHORITIES

### BUDGET CONTROL AUTHORITIES

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

#### **Increase Appropriations from Available Sources Citywide**

Authority is requested to adjust appropriations as needed for unforeseen events to close Fiscal Year 2024 with departments and funds in balance. Available sources include the use of fund balance or increased revenues.

### GENERAL FUND

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

#### **Salary and Non-Personnel Budget Transfers**

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

#### **Bottom Line Re-Appropriations**

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

### RECOMMENDED APPROPRIATION ADJUSTMENTS

The following section discusses recommended appropriation adjustments for the Third Quarter Report. Authorities are requested to allow for appropriations in the General Fund and select Non-General Funds based on identified needs. All appropriation adjustments are balanced by the reallocation of current budget.

#### **General Fund Projected Savings and Overages**

Authorities are requested to reallocate appropriations within General Fund departments as displayed in **Table 22: FY 2024 Third Quarter Appropriation Adjustments – Reallocation of Department Appropriations** and further detailed below. All appropriation adjustments are balanced by the reallocation of current budget.

**FY 2024 Third Quarter Appropriation Adjustments - Reallocation of Department Appropriations**  
*Table 22* *in whole dollars*

Fund/Department	Increase / (Decrease)		Net Impact
	Revenue	Expenditures	
<b>General Fund</b>			
Citywide Program Expenditures	\$ -	\$ (8,808,975)	\$ 8,808,975
Fire-Rescue	-	5,305,343	(5,305,343)
Police	-	(5,305,343)	5,305,343
Transportation	-	8,808,975	(8,808,975)
<b>Total Appropriation Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Department Projected Savings**

The following General Fund departments are anticipated to end the fiscal year with projected savings in non-personnel expenditures. Staff is recommending a portion of savings be reallocated to departments with projected overages. The proposed savings to be reallocated to other departments are consistent with decreases detailed in previous sections of this report.

*Citywide Program Expenditures*

The Citywide Program Expenditures Department is projected to end the year with \$26.8 million in savings. Staff recommends that \$8.8 million of the projected savings be reallocated to departments with projected increases in expenditures. These savings are primarily associated with a decrease in the Public Liability Claims insurance transfer based on actual premiums paid and the transfers of proceeds from the sale of Tailgate Park to the Bridge to Home Program due to the pending sale not anticipated to occur until FY 2024.

*Police*

The Police Department is projected to end the year with \$12.8 million in savings. Staff recommends that \$5.3 million of the projected savings be reallocated to departments with projected increases in expenditures. These savings are primarily in the fringe benefit category.

**Department Projected Overages**

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

*Fire-Rescue*

The Fire-Rescue Department requires an appropriation adjustment of \$5.3 million in non-personnel expenditures primarily to mitigate an increase in fringe benefits and increased contractual costs to support helicopter maintenance and wellness services; ; facility parking and lease expenses; as well as tuition reimbursements.

*Transportation*

The Transportation Department requires an appropriation adjustment of \$8.8 million in non-personnel expenditures primarily to mitigate an increase in vehicle and equipment rental expenditures needed to operate while the department awaits delivery of vehicles anticipated to be received in FY 2025; increased procurement of supplies to



address a backlog and increased levels of service for streetlight, sidewalk, and street maintenance repairs; and an increase in streetlight and traffic signal energy costs due to a rate increase applied to unmetered streetlights.

**Reallocation of Appropriations**

Authorities are requested to reallocate appropriations from the General Fund to select non-General Funds as displayed in **Table 23: FY 2024 Third Quarter Appropriation Adjustments – Reallocation of Fund Appropriations**, which are further detailed below. All appropriation adjustments are balanced by the reallocation of current budget.

<b>FY 2024 Third Quarter Appropriation Adjustments – Reallocation of Fund Appropriations</b>				
<i>Table 23</i>		<i>in whole dollars</i>		
Fund/Department	Increase / (Decrease)		Expenditures	Net Impact
	Revenue			
<b>General Fund</b>				
Citywide Program Expenditures	\$ -		\$ (14,168,141)	\$ 14,168,141
Environmental Services Department		-	(1,156,744)	1,156,744
<b>Non-General Fund</b>				
Infrastructure Fund	\$ -		\$ 14,168,141	\$ (14,168,141)
Solid Waste Management Fund		-	1,156,744	(1,156,744)
<b>Total Appropriation Adjustments</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>

**Citywide Program Expenditures**

Authority is requested to decrease appropriations in the General Fund, by \$14.2 million and increase appropriations in the Infrastructure Fund by an equal amount to support the reallocation of CIP debt service from the General Fund to the Infrastructure Fund. This request is intended to increase Excess Equity to support the FY 2025 Budget (see Mitigation Actions – Utilization of Capital Improvement Funds for additional information regarding the Infrastructure Fund).

**Environmental Services Department**

Authority is requested to decrease appropriations in the General Fund by \$1.2 million and increase appropriations in the Solid Waste Management Fund by an equal amount to support the restructuring of personnel and non-personnel expenditures associated with solid waste collection services from the General Fund to the Solid Waste Management Fund. Following the passage of Measure B in March 2024, all costs associated with the implementation of Measure B will be incurred in this fund to ensure proper fee development.





## CONCLUSION

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The Fiscal Year 2024 Third Quarter Report projects General Fund expenditures will end the fiscal year under budget while revenues are anticipated to exceed the budget, resulting in a projected increase in Excess Equity. This reflects a significant shift from what was anticipated in the Mid-Year Report and is largely the result of the City implementing a series of mitigation actions to preserve fund balance as a resource to support the development of the Fiscal Year 2025 budget.

General Fund revenues are projected to end the fiscal year \$8.5 million over the current budget, comprised of an increase of \$14.6 million in major General Fund revenues offset by a reduction of \$6.2 million in departmental revenues. While the budget assumed positive yet moderate growth for major General Fund revenues, monthly receipts received in the first half of the fiscal year reflected a declining trend, particularly in sales tax and transient occupancy taxes. However, in the most recent quarter, the mitigation actions taken by the City, along with recent monthly receipts, support a more positive outlook as the City moves into the last quarter of the fiscal year. The reduced departmental revenue is reflected in a number of departments but is significant in both the Office of the City Treasurer, which continues to see reduced Cannabis Business Tax revenue, and the Fire-Rescue Department, which no longer anticipates receiving a year-end transfer from the EMS Program as those funds will be reinvested in the program.

General Fund expenditures are projected to end the fiscal year \$14.6 million under budget, comprised of personnel expenditures projecting to exceed budget by \$22.7 million, offset with savings of \$37.2 million in fringe & non-personnel expenditures. The primary factors contributing to the increase within the personnel category are overtime and hourly wages, which are being driven by public safety, the January 2024 storm event, and efforts to address backlogs and maintain operations. The savings projected in fringe & non-personnel expenditures are the result of the revised funding strategy for the City's OPEB contributions, and the many mitigation actions implemented by the City to preserve and increase Excess Equity.

One of the mitigation actions that was implemented was the suspension of the General Fund reserve contribution. Based on the completed audit of the City's Annual Comprehensive Financial Report (ACFR), a contribution of \$8.4 million would have been required to comply with the City's Reserve Policy. By suspending the contribution, the General Fund Reserve balance will remain at the Fiscal Year 2023 balance. The Department of Finance will work with the Mayor to prepare a plan to address the reduced reserve level and replenish to policy target levels.

While the General Fund is projected to have bottom-line expenditure savings, adjustments to reallocate appropriations between departments and funds are needed. The recommended adjustments utilize savings from select departments to support other departments' continued operations. Additionally, some adjustments are requested to support programmatic restructures and mitigation actions.

The May Revision to the Fiscal Year 2025 Proposed Budget has recommended use of the \$82.5 million of Excess Equity as a one-time resource to mitigate further service level reductions.

As a result, this report does not include any proposed actions related to the use of Excess Equity.

DoF and City departments will continue to monitor revenues, expenditures, and any potential impacts associated with the current economic environment. DoF will release the Fiscal Year 2024 Year-End Performance Report on October 9, 2024, which will contain a comparison of the projections included within this report to the unaudited actual revenues and expenditures for Fiscal Year 2024.

## ATTACHMENTS

1. General Fund Projected Revenues
2. General Fund Projected Expenditures
3. Non-General Fund Projections
4. Third Quarter Budget Monitoring Report – Vacancy Status Report
5. Fiscal Year 2024 Financial Performance Report, as of March 2024
6. Office of the City Attorney – Reporting Requirements in Accordance with Section 19 of the Appropriation Ordinance
7. Homelessness Strategies and Solutions Department – Fiscal Year 2024 Third Quarter Monitoring and Grant Funding Update

## General Fund Projected Revenues

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>General Fund Major Revenues</b>					
Charges for Current Services	\$ 28,722,325	\$ 28,722,325	\$ 29,230,162	\$ 507,837	1.8%
Franchise Fees <sup>2</sup>	108,479,559	108,479,559	115,925,279	7,445,720	6.9%
Interest and Dividends	1,800,000	1,800,000	1,800,000	0	0.0%
Motor Vehicle License Fees	-	-	1,705,148	1,705,148	100.0%
Fines, Forfeitures, and Penalties	-	-	8,921,420	8,921,420	100.0%
Other Revenue	-	-	2,022,269	2,022,269	100.0%
Property Tax	758,616,941	758,616,941	768,851,640	10,234,699	1.3%
Property Transfer Tax	11,952,564	11,952,564	9,654,689	(2,297,875)	-19.2%
Refuse Collector Business Tax	1,373,000	1,373,000	1,482,330	109,330	8.0%
Revenue from Federal and Other Agencies	888,149	888,149	3,011,502	2,123,353	239.1%
Revenue from Money and Property	5,499,282	5,499,282	6,709,572	1,210,290	22.0%
Sales Tax	401,665,728	401,665,728	377,495,381	(24,170,347)	-6.0%
Transfers In	98,939,860	98,939,860	112,890,596	13,950,736	14.1%
Transient Occupancy Tax <sup>3</sup>	172,641,883	172,641,883	165,507,876	(7,134,007)	-4.1%
<i>Subtotal Major General Fund Revenues</i>	<i>\$ 1,590,579,291</i>	<i>\$ 1,590,579,291</i>	<i>\$ 1,605,207,865</i>	<i>\$ 14,628,574</i>	<i>0.9%</i>
City Auditor	\$ -	\$ -	\$ 393	\$ 393	100.0%
City Clerk	258,934	258,934	416,046	157,112	60.7%
City Planning	3,520,450	3,520,450	3,773,290	252,840	7.2%
Citywide Program Expenditures	-	-	-	-	0.0%
Commission on Police Practices	-	-	95,973	95,973	100.0%
Communications	472,107	472,107	628,895	156,788	33.2%
Compliance	360,000	360,000	1,793,159	1,433,159	398.1%
Council Administration	-	-	22,231	22,231	100.0%
Council District 1	-	-	-	-	0.0%
Council District 1 - Community Projects, Programs and Services	-	-	-	-	0.0%
Council District 2	-	-	4,370	4,370	100.0%
Council District 2 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 3	-	-	23,106	23,106	100.0%
Council District 3 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 4	-	-	28,546	28,546	100.0%
Council District 4 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 5	-	-	18,402	18,402	100.0%
Council District 5 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 6	-	-	84,873	84,873	100.0%
Council District 6 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 7	-	-	14,231	14,231	100.0%
Council District 7 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 8	-	-	33,853	33,853	100.0%
Council District 8 - Community Projects, Programs, and Services	-	-	-	-	0.0%

## General Fund Projected Revenues

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Council District 9	\$ -	\$ -	\$ 88,694	\$ 88,694	100.0%
Council District 9 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Department of Finance	2,758,962	2,758,962	1,182,537	(1,576,425)	-57.1%
Department of Information Technology	911,287	911,287	560,877	(350,410)	-38.5%
Department of Real Estate and Airport Management	66,144,543	66,144,543	68,515,955	2,371,412	3.6%
Development Services	660,015	660,015	336,546	(323,469)	-49.0%
Economic Development	5,969,520	5,969,520	7,653,679	1,684,159	28.2%
Environmental Services	1,497,220	1,497,220	2,076,779	579,559	38.7%
Ethics Commission	-	-	12,520	12,520	100.0%
Fire-Rescue	70,668,602	70,668,602	65,349,290	(5,319,312)	-7.5%
General Services	4,223,756	4,223,756	3,419,783	(803,973)	-19.0%
Government Affairs	319,094	319,094	-	(319,094)	-100.0%
Homelessness Strategies & Solutions	34,271,312	34,271,312	34,570,851	299,539	0.9%
Human Resources	871,221	871,221	1,377,050	505,829	58.1%
Library	2,050,199	2,050,199	2,880,415	830,216	40.5%
Office of Boards and Commissions	-	-	-	-	0.0%
Office of Emergency Services	1,620,355	1,620,355	1,347,710	(272,645)	-16.8%
Office of Race & Equity	-	-	27,752	27,752	100.0%
Office of the Chief Operating Officer	-	-	262,579	262,579	100.0%
Office of the City Attorney	4,122,347	4,122,347	5,176,948	1,054,601	25.6%
Office of the City Treasurer	42,454,962	42,454,962	38,345,518	(4,109,444)	-9.7%
Office of the Independent Budget Analyst	-	-	74	74	100.0%
Office of the Mayor	-	-	353,269	353,269	100.0%
Parks and Recreation	50,218,753	50,218,753	52,163,149	1,944,396	3.9%
Performance and Analytics	175,167	175,167	253,710	78,543	44.8%
Personnel	5,390	5,390	4,311	(1,079)	-20.0%
Police	52,720,310	52,720,310	51,291,367	(1,428,943)	-2.7%
Public Utilities	1,786,075	1,786,075	2,000,812	214,737	12.0%
Purchasing and Contracting	2,422,363	2,422,363	1,834,523	(587,840)	-24.3%
Sustainability & Mobility	2,607,228	2,607,228	1,464,999	(1,142,229)	-43.8%
Stormwater	12,649,052	12,649,052	12,119,748	(529,304)	-4.2%
Transportation	61,449,177	61,449,177	59,423,316	(2,025,861)	-3.3%
<i>Subtotal Departmental General Fund Revenues</i>	<i>\$ 427,188,401</i>	<i>\$ 427,188,401</i>	<i>\$ 421,032,129</i>	<i>\$ (6,156,272)</i>	<i>-1.4%</i>
<b>Total General Fund Revenues</b>	<b>\$ 2,017,767,692</b>	<b>\$ 2,017,767,692</b>	<b>\$ 2,026,239,994</b>	<b>\$ 8,472,302</b>	<b>0.4%</b>

The current budget presented in this table is as of March 2024 (accounting period 9) 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 \$253.6 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 \$314.7 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	\$ 5,033,846	\$ 70,854	1.4%
City Clerk	7,389,266	7,389,266	7,307,114	82,152	1.1%
City Planning	11,574,291	11,676,472	12,667,710	(991,238)	-8.5%
Citywide Program Expenditures	206,265,540	204,121,097	177,364,665	26,756,432	13.1%
Commission on Police Practices	2,241,817	2,241,817	1,329,118	912,699	40.7%
Communications	6,573,758	6,688,270	6,954,309	(266,039)	-4.0%
Compliance	5,686,109	5,736,023	5,284,830	451,193	7.9%
Council Administration	2,749,024	2,749,024	2,414,604	334,420	12.2%
Council District 1	2,172,870	2,317,322	1,904,269	413,052	17.8%
Council District 1 - Community Projects, Programs and Services	152,091	-	-	-	0.0%
Council District 2	2,244,223	2,394,223	2,238,185	156,038	6.5%
Council District 2 - Community Projects, Programs and Services	150,000	-	-	-	0.0%
Council District 3	2,220,520	2,456,305	2,254,526	201,779	8.2%
Council District 3 - Community Projects, Programs and Services	235,785	-	-	-	0.0%
Council District 4	2,116,849	2,346,913	1,983,725	363,189	15.5%
Council District 4 - Community Projects, Programs and Services	252,200	-	-	-	0.0%
Council District 5	2,255,158	2,528,887	2,232,653	296,234	11.7%
Council District 5 - Community Projects, Programs and Services	273,729	-	-	-	0.0%
Council District 6	2,000,259	2,306,402	2,127,231	179,171	7.8%
Council District 6 - Community Projects, Programs and Services	315,143	-	-	-	0.0%
Council District 7	2,145,413	2,337,338	2,174,595	162,743	7.0%
Council District 7 - Community Projects, Programs and Services	191,925	-	-	-	0.0%
Council District 8	2,301,476	2,588,847	2,322,824	266,023	10.3%
Council District 8 - Community Projects, Programs and Services	288,371	-	-	-	0.0%
Council District 9	1,932,737	2,074,180	2,012,781	61,399	3.0%
Council District 9 - Community Projects, Programs and Services	150,000	-	-	-	0.0%
Department of Finance	26,894,387	27,479,335	26,736,869	742,466	2.7%
Department of Information Technology	2,849,519	2,864,193	2,558,642	305,551	10.7%
Department of Real Estate and Airport Management	7,916,692	7,978,538	6,934,392	1,044,146	13.1%
Development Services	13,200,072	12,251,544	11,755,134	496,411	4.1%
Economic Development	15,634,233	15,742,539	14,880,619	861,919	5.5%
Environmental Services	104,703,005	105,278,652	102,089,018	3,189,634	3.0%
Ethics Commission	1,596,066	1,596,066	1,659,912	(63,846)	-4.0%
Fire-Rescue	351,725,364	351,735,666	364,384,794	(12,649,128)	-3.6%
General Services	26,918,450	26,997,020	27,488,009	(490,989)	-1.8%
Government Affairs	1,416,713	1,416,713	1,351,469	65,244	4.6%
Homelessness Strategies & Solutions	44,007,454	44,177,563	44,151,372	26,190	0.1%
Human Resources	10,830,034	11,053,061	10,774,880	278,181	2.5%
Library	73,160,862	73,247,275	72,187,140	1,060,134	1.4%
Office of Boards and Commissions	863,544	863,544	821,636	41,908	4.9%
Office of Emergency Services	4,053,682	5,206,324	4,765,879	440,445	8.5%

## General Fund Projected Expenditures

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Office of Race & Equity	\$ 1,570,569	\$ 3,578,062	\$ 1,527,818	\$ 2,050,244	57.3%
Office of the Chief Operating Officer	6,759,685	5,880,243	6,297,399	(417,156)	-7.1%
Office of the City Attorney	83,809,234	83,809,234	82,846,338	962,896	1.1%
Office of the City Treasurer	21,588,175	21,797,209	19,899,597	1,897,612	8.7%
Office of the Independent Budget Analyst	2,750,210	2,750,210	2,697,924	52,286	1.9%
Office of the Mayor	4,111,326	4,111,326	4,394,532	(283,206)	-6.9%
Parks and Recreation	178,289,156	179,092,213	179,476,349	(384,136)	-0.2%
Performance and Analytics	5,290,654	5,422,765	5,601,755	(178,990)	-3.3%
Personnel	14,560,245	14,560,245	14,860,022	(299,777)	-2.1%
Police	622,908,762	623,329,951	621,514,733	1,815,218	0.3%
Public Utilities	2,973,740	2,973,740	3,086,777	(113,037)	-3.8%
Purchasing and Contracting	10,912,429	10,972,822	9,812,562	1,160,260	10.6%
Sustainability & Mobility	7,876,254	7,941,072	7,402,433	538,639	6.8%
Stormwater	61,853,502	63,720,556	70,935,220	(7,214,664)	-11.3%
Transportation	101,825,918	102,326,971	115,504,677	(13,177,707)	-12.9%
<i>Historical Personnel Savings Adjustment<sup>2</sup></i>	-	-	(3,349,794)	3,349,794	100.0%
<b>Total General Fund Expenditures</b>	<b>\$ 2,081,833,190</b>	<b>\$ 2,087,211,738</b>	<b>\$ 2,072,655,095</b>	<b>\$ 14,556,643</b>	<b>0.7%</b>

The current budget presented in this table is as of March 2024 (accounting period 9) 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> Includes a historical personnel savings adjustment of \$3.3 million based on factors that may contribute to the difference between departmental projections and year-end actuals, including recently implemented mitigation



## 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	\$ 9,084,263	\$ 192,661	2.2%
	Expenditures	9,205,221	9,205,221	7,499,056	1,706,165	18.5%
Central Stores Fund	Revenue	7,636,763	10,911,763	11,474,146	562,383	5.2%
	Expenditures	7,773,396	11,048,396	10,945,510	102,886	0.9%
Concourse and Parking Garages Operating Fund	Revenue	2,651,073	2,651,073	3,082,333	431,260	16.3%
	Expenditures	3,561,362	3,561,362	3,489,739	71,623	2.0%
Department of Information Technology Fund	Revenue	87,449,131	87,449,131	83,593,576	(3,855,555)	-4.4%
	Expenditures	87,424,882	87,424,882	86,705,141	719,741	0.8%
Development Services Fund	Revenue	118,388,111	118,388,111	102,950,828	(15,437,283)	-13.0%
	Expenditures	127,301,399	127,301,399	128,929,345	(1,627,946)	-1.3%
Energy Conservation Program Fund	Revenue	5,711,423	5,711,423	5,498,813	(212,610)	-3.7%
	Expenditures	6,632,601	6,632,601	6,048,367	584,234	8.8%
Engineering and Capital Projects Fund	Revenue	139,672,876	139,672,876	166,362,803	26,689,927	19.1%
	Expenditures	154,236,096	154,236,096	153,909,482	326,614	0.2%
Facilities Financing Fund	Revenue	3,495,477	3,495,477	3,609,716	114,239	3.3%
	Expenditures	4,052,022	4,052,022	3,802,937	249,085	6.1%
Fire/EMS Transportation Program Fund	Revenue	12,771,124	99,278,006	73,954,782	(25,323,224)	-25.5%
	Expenditures	13,967,193	90,594,181	75,512,256	15,081,925	16.6%
Fleet Operating Fund	Revenue	71,380,372	71,380,372	68,967,547	(2,412,825)	-3.4%
	Expenditures	69,726,117	69,726,117	67,650,302	2,075,815	3.0%
GIS Fund	Revenue	5,354,732	5,354,732	5,175,030	(179,702)	-3.4%
	Expenditures	5,372,519	5,372,519	4,665,847	706,672	13.2%
Golf Course Fund	Revenue	24,780,347	24,878,347	35,976,322	11,097,975	44.6%
	Expenditures	24,967,944	25,065,944	24,995,933	70,011	0.3%
Junior Lifeguard Program Fund	Revenue	942,900	942,900	954,598	11,698	1.2%
	Expenditures	960,089	960,089	795,041	165,048	17.2%
Local Enforcement Agency Fund	Revenue	1,121,293	1,121,293	1,009,149	(112,144)	-10.0%
	Expenditures	1,060,009	1,060,009	986,234	73,775	7.0%
Los Peñasquitos Canyon Preserve Fund	Revenue	296,000	296,000	302,251	6,251	2.1%
	Expenditures	342,141	342,141	323,553	18,588	5.4%
OneSD Support Fund	Revenue	29,235,225	29,235,225	28,526,427	(708,798)	-2.4%
	Expenditures	29,394,948	29,394,948	27,459,045	1,935,903	6.6%
Parking Meter Operations Fund	Revenue	9,000,000	9,000,000	9,693,431	693,431	7.7%
	Expenditures	8,943,250	8,943,250	9,500,012	(556,762)	-6.2%

### Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Petco Park Fund	Revenue	\$ 17,545,407	\$ 18,930,407	\$ 20,200,163	\$ 1,269,756	6.7%
	Expenditures	17,801,777	19,186,777	19,006,943	179,834	0.9%
Publishing Services Fund	Revenue	1,947,049	1,947,049	1,352,972	(594,077)	-30.5%
	Expenditures	2,256,617	2,256,617	2,072,495	184,122	8.2%
Recycling Fund	Revenue	27,250,760	27,250,760	32,779,374	5,528,614	20.3%
	Expenditures	29,183,005	29,183,005	28,671,050	511,955	1.8%
Refuse Disposal Fund	Revenue	54,770,826	54,770,826	53,601,439	(1,169,387)	-2.1%
	Expenditures	46,330,912	46,330,912	42,207,623	4,123,289	8.9%
Risk Management Administration Fund	Revenue	14,870,720	14,870,720	15,055,271	184,551	1.2%
	Expenditures	15,355,574	15,355,574	15,132,466	223,108	1.5%
Seized Assets - Federal DOJ Fund	Revenue	569,307	569,307	1,436,417	867,110	152.3%
	Expenditures	1,111,501	1,111,501	1,112,410	(909)	-0.1%
Seized Assets - California Fund	Revenue	100,000	100,000	585,726	485,726	485.7%
	Expenditures	121,919	121,919	121,128	791	0.6%
Seized Asset Fund - Federal Treasury Fund	Revenue	118,812	118,812	87,169	(31,643)	-26.6%
	Expenditures	119,187	502,187	502,146	41	0.0%
Sewer Utility Funds <sup>1</sup>	Revenue	706,817,933	706,817,933	590,054,998	(116,762,935)	-16.5%
	Expenditures	440,177,510	440,177,510	422,956,784	17,220,726	3.9%
Solid Waste Management Fund	Revenue	-	-	1	1	100.0%
	Expenditures	-	-	1,156,745	(1,156,745)	100.0%
State COPS	Revenue	3,400,000	3,400,000	4,436,864	1,036,864	30.5%
	Expenditures	3,840,034	3,840,034	3,840,033	1	0.0%
Transient Occupancy Tax Fund						
Cultural Affairs	Revenue	-	-	309	309	100.0%
Special Events & Filming	Revenue	120,000	120,000	130,119	10,119	8.4%
Major Revenues	Revenue	-	-	0	0	100.0%
Special Promotional Programs	Revenue	155,548,915	155,548,915	149,347,093	(6,201,822)	-4.0%
<i>Total Transient Occupancy Tax Fund Revenue</i>		<u>\$ 155,668,915</u>	<u>\$ 155,668,915</u>	<u>\$ 149,477,521</u>	<u>\$ (6,191,394)</u>	<u>-4.0%</u>
Cultural Affairs	Expenditures	4,987,161	4,987,161	4,314,410	672,751	13.5%
Special Events & Filming	Expenditures	1,446,325	1,483,325	1,391,727	91,598	6.2%
Major Revenues	Expenditures	-	-	-	-	0.0%
Special Promotional Programs	Expenditures	170,785,965	170,785,965	168,237,173	2,548,792	1.5%
<i>Total Transient Occupancy Tax Fund Expenditures</i>		<u>\$ 177,219,451</u>	<u>\$ 177,256,451</u>	<u>\$ 173,943,309</u>	<u>\$ 3,313,142</u>	
Underground Surcharge Fund	Revenue	100,985,751	100,985,751	104,956,147	3,970,396	3.9%
	Expenditures	70,948,191	70,948,191	54,794,711	16,153,480	22.8%

### Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Water Utility Operating Fund <sup>1</sup>	Revenue	\$ 986,652,877	\$ 986,652,877	\$ 896,215,419	\$ (90,437,458)	-9.2%
	Expenditures	658,916,714	658,916,714	642,586,637	16,330,077	2.5%
Wireless Communications Technology Fund	Revenue	13,342,724	13,342,724	12,007,644	(1,335,080)	0.0%
	Expenditures	12,048,240	12,048,240	11,908,170	140,070	1.0%

The current budget presented in this table is as of March 2024 (accounting period 9) 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 Third Quarter Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of April 30, 2024)

Department Name	Fund Name	Job Classification	Sum of FTE
Airport Management	Airports Enterprise Fund	Administrative Aide 1	1.00
Airport Management	Airports Enterprise Fund	Airport Operations Assistant	1.00
Airport Management	Airports Enterprise Fund	Senior Airport Operations Assistant	1.00
Airport Management	Airports Enterprise Fund	Utility Worker 2	2.00
<b>Airport Management Total</b>			<b>5.00</b>
City Attorney	General Fund	Administrative Aide 1	1.00
City Attorney	General Fund	City Attorney Investigator 2	1.00
City Attorney	General Fund	Clerical Assistant 1	1.00
City Attorney	General Fund	Clerical Assistant 2	2.00
City Attorney	General Fund	Court Support Clerk Supervisor	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	2.00
City Attorney	General Fund	Legal Secretary 2	2.00
City Attorney	General Fund	Paralegal	1.00
City Attorney	General Fund	Program Coordinator	1.00
City Attorney	General Fund	Senior Legal Secretary	2.00
City Attorney	General Fund	Victim Services Coordinator	1.00
<b>City Attorney Total</b>			<b>25.50</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	Information Systems Analyst 3	1.00
City Clerk	General Fund	Legislative Recorder 2	1.00
City Clerk	General Fund	Payroll Specialist 1	1.00
City Clerk	General Fund	Storekeeper 1	1.00
<b>City Clerk Total</b>			<b>7.00</b>
City Planning	General Fund	Junior Planner	1.00
City Planning	General Fund	Senior Planner	2.00
<b>City Planning Total</b>			<b>3.00</b>
City Treasurer	General Fund	Accountant 2	1.00
City Treasurer	General Fund	Accountant 3	2.00
City Treasurer	General Fund	Accountant Trainee	1.00
City Treasurer	General Fund	Administrative Aide 1	1.00
City Treasurer	General Fund	Collections Investigator 1	7.00
City Treasurer	General Fund	Collections Investigator Supervisor	2.00
City Treasurer	General Fund	Collections Investigator Trainee	1.00
City Treasurer	General Fund	Executive Assistant	1.00
City Treasurer	General Fund	Information Systems Analyst 3	1.00
City Treasurer	General Fund	Program Manager	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>21.00</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	Program Coordinator	1.00
Compliance	General Fund	Program Manager	1.00
Compliance	General Fund	Safety Representative 2	1.00
<b>Compliance Total</b>			<b>3.00</b>
Concourse & Parking Garage	Concourse & Parking Garage Fund	Account Clerk	1.00
<b>Concourse &amp; Parking Garage Total</b>			<b>1.00</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	6.00
<b>Council District 2 Total</b>			<b>6.00</b>
Council District 3	General Fund	Council Representative 1	2.00
Council District 3	General Fund	Council Representative 2A	1.00
<b>Council District 3 Total</b>			<b>3.00</b>
Council District 4	General Fund	Council Representative 1	9.00
<b>Council District 4 Total</b>			<b>9.00</b>
Council District 5	General Fund	Council Representative 1	6.00
<b>Council District 5 Total</b>			<b>6.00</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>
Council District 9	General Fund	Council Representative 1	4.00
<b>Council District 9 Total</b>			<b>4.00</b>
Cultural Affairs	Transient Occupancy Fund	Public Art Program Administrator	1.00
<b>Cultural Affairs Total</b>			<b>1.00</b>

Fiscal Year 2024 Third Quarter Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of April 30, 2024)

Department Name	Fund Name	Job Classification	Sum of FTE
Department of Finance	General Fund	Finance Analyst 1	1.00
Department of Finance	General Fund	Finance Analyst 2	2.00
Department of Finance	General Fund	Finance Analyst 3	2.00
Department of Finance	General Fund	Finance Analyst 4	1.00
<b>Department of Finance Total</b>			<b>6.00</b>
Development Services	General Fund	Administrative Aide 1	1.00
Development Services	General Fund	Combination Inspector 2	2.00
Development Services	General Fund	Senior Zoning Investigator	3.00
Development Services	General Fund	Zoning Investigator 2	5.00
Development Services	Local Enforcement Agency Fund	Hazardous Materials Inspector 2	1.00
Development Services	Planning & Development Revenue Fund	Accountant 2	1.00
Development Services	Planning & Development Revenue Fund	Administrative Aide 1	1.00
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	1.00
Development Services	Planning & Development Revenue Fund	Assistant Deputy Director	2.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Civil	4.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Electrical	1.00
Development Services	Planning & Development Revenue Fund	Assistant Engineer-Traffic	2.00
Development Services	Planning & Development Revenue Fund	Assistant Planner	1.00
Development Services	Planning & Development Revenue Fund	Assistant to the Development Services Direct	1.00
Development Services	Planning & Development Revenue Fund	Combination Inspector 2	1.00
Development Services	Planning & Development Revenue Fund	Development Project Manager 1	1.00
Development Services	Planning & Development Revenue Fund	Development Project Manager 2	2.00
Development Services	Planning & Development Revenue Fund	Environmental Biologist 3	2.00
Development Services	Planning & Development Revenue Fund	Geographic Info Systems Analyst 3	1.00
Development Services	Planning & Development Revenue Fund	Junior Engineer-Civil	1.00
Development Services	Planning & Development Revenue Fund	Legislative Recorder 2	1.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 1	1.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 3	4.00
Development Services	Planning & Development Revenue Fund	Plan Review Specialist 4	1.00
Development Services	Planning & Development Revenue Fund	Principal Plan Review Specialist	2.00
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 Officer	1.00
Development Services	Planning & Development Revenue Fund	Senior Civil Engineer	4.00
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 Mechanical Inspector	1.00
Development Services	Planning & Development Revenue Fund	Senior Planner	3.00
Development Services	Planning & Development Revenue Fund	Structural Engineering Associate	3.00
Development Services	Planning & Development Revenue Fund	Structural Engineering Senior	1.00
Development Services	Planning & Development Revenue Fund	Structural Inspector 2	3.00
<b>Development Services Total</b>			<b>77.00</b>
Economic Development	General Fund	Administrative Aide 1	1.00
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	2.00
Economic Development	General Fund	Community Development Specialist 4	2.00
Economic Development	General Fund	Deputy Director	1.00
Economic Development	General Fund	Senior Management Analyst	3.00
<b>Economic Development Total</b>			<b>12.00</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 Fighter 2	3.00
Emergency Medical Services	Fire/Emergency Medical Services Transport Program Fund	Paramedic 2	2.00
Emergency Medical Services	Fire/Emergency Medical Services Transport Program Fund	Program Manager	1.00
<b>Emergency Medical Services Total</b>			<b>7.00</b>
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 1	4.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	4.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Electrical	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Planner	4.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Deputy Director	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	13.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Development Project Manager 3	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Environmental Biologist 3	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Analyst 4	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineer-Civil	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineering Aide	1.00
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	11.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	8.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	7.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 2	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Civil Engineer	1.00
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

Fiscal Year 2024 Third Quarter Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of April 30, 2024)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
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>87.00</b>
Environmental Services	General Fund	Account Clerk	1.00
Environmental Services	General Fund	Area Refuse Collection Supervisor	2.00
Environmental Services	General Fund	Clerical Assistant 2	1.00
Environmental Services	General Fund	Code Compliance Officer	2.00
Environmental Services	General Fund	Deputy Director	0.35
Environmental Services	General Fund	Environmental Health Coordinator	1.00
Environmental Services	General Fund	Environmental Health Inspector 2	1.00
Environmental Services	General Fund	Hazardous Materials Program Manager	0.45
Environmental Services	General Fund	Heavy Truck Driver 1	1.00
Environmental Services	General Fund	Heavy Truck Driver 2	2.00
Environmental Services	General Fund	Information Systems Administrator	0.38
Environmental Services	General Fund	Information Systems Analyst 2	0.38
Environmental Services	General Fund	Information Systems Analyst 3	0.38
Environmental Services	General Fund	Program Manager	1.50
Environmental Services	General Fund	Sanitation Driver 2	1.00
Environmental Services	General Fund	Sanitation Driver 3	3.00
Environmental Services	General Fund	Senior Management Analyst	2.00
Environmental Services	General Fund	Supervising Management Analyst	0.35
Environmental Services	General Fund	Utility Worker 1	1.00
Environmental Services	General Fund	Utility Worker 2	5.00
<b>General Fund Total</b>			<b>26.79</b>
Environmental Services	Recycling Enterprise Fund	Deputy Director	0.31
Environmental Services	Recycling Enterprise Fund	Hazardous Materials Program Manager	0.45
Environmental Services	Recycling Enterprise Fund	Heavy Truck Driver 1	1.00
Environmental Services	Recycling Enterprise Fund	Information Systems Administrator	0.28
Environmental Services	Recycling Enterprise Fund	Information Systems Analyst 2	0.28
Environmental Services	Recycling Enterprise Fund	Information Systems Analyst 3	0.28
Environmental Services	Recycling Enterprise Fund	Laborer	1.00
Environmental Services	Recycling Enterprise Fund	Program Manager	1.50
Environmental Services	Recycling Enterprise Fund	Recycling Specialist 2	0.75
Environmental Services	Recycling Enterprise Fund	Recycling Specialist 3	2.00
Environmental Services	Recycling Enterprise Fund	Sanitation Driver 3	1.00
Environmental Services	Recycling Enterprise Fund	Supervising Management Analyst	0.31
<b>Recycling Enterprise Fund Total</b>			<b>9.16</b>
Environmental Services	Refuse Disposal Enterprise Fund	Associate Engineer-Civil	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Associate Engineer-Mechanical	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Assistant Deputy Director	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Assistant Engineer-Electrical	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Deputy Director	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Disposal Site Supervisor	3.00
Environmental Services	Refuse Disposal Enterprise Fund	Environmental Biologist 2	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Equipment Operator 2	7.00
Environmental Services	Refuse Disposal Enterprise Fund	Equipment Technician 2	2.00
Environmental Services	Refuse Disposal Enterprise Fund	Equipment Technician 3	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Hazardous Materials Program Manager	0.10
Environmental Services	Refuse Disposal Enterprise Fund	Information Systems Administrator	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Information Systems Analyst 2	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Information Systems Analyst 3	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Laborer	9.00
Environmental Services	Refuse Disposal Enterprise Fund	Landfill Equipment Operator	2.00
Environmental Services	Refuse Disposal Enterprise Fund	Recycling Program Manager	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Senior Mechanical Engineer	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Supervising Management Analyst	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Utility Worker 2	2.00
<b>Refuse Disposal Enterprise Fund Total</b>			<b>35.80</b>
<b>Environmental Services Total</b>			<b>71.75</b>
Fire-Rescue	General Fund	Clerical Assistant 2	1.00
Fire-Rescue	General Fund	Code Compliance Officer	1.00
Fire-Rescue	General Fund	Dispatcher 2	1.00
Fire-Rescue	General Fund	Fire Captain	26.00
Fire-Rescue	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Dispatcher	5.00
Fire-Rescue	General Fund	Fire Engineer	24.00
Fire-Rescue	General Fund	Fire Fighter 1	7.00
Fire-Rescue	General Fund	Fire Fighter 2	1.00
Fire-Rescue	General Fund	Fire Fighter 3	14.00
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	4.00
Fire-Rescue	General Fund	Lifeguard 3	1.00
Fire-Rescue	General Fund	Supervising Management Analyst	1.00
<b>Fire-Rescue Total</b>			<b>100.00</b>



Fiscal Year 2024 Third Quarter Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of April 30, 2024)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
General Services	General Fund	Administrative Aide 2	1.00
General Services	General Fund	Apprentice 2-Electrician (5 Yr)	2.00
General Services	General Fund	Associate Management Analyst	1.00
General Services	General Fund	Building Maintenance Supervisor	1.00
General Services	General Fund	Building Service Technician	3.00
General Services	General Fund	Carpenter	1.00
General Services	General Fund	Custodian 1	3.50
General Services	General Fund	Custodian 2	2.00
General Services	General Fund	Electrician	2.00
General Services	General Fund	HVACR Technician	3.00
General Services	General Fund	Locksmith	2.00
General Services	General Fund	Painter	1.00
General Services	General Fund	Roofer	1.00
General Services	General Fund	Senior Building Maintenance Supervisor	1.00
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	Body and Fender Mechanic	1.00
General Services	Fleet Operations Operating Fund	Equipment Operator 1	1.00
General Services	Fleet Operations Operating Fund	Equipment Trainer	2.00
General Services	Fleet Operations Operating Fund	Fleet Team Leader	1.00
General Services	Fleet Operations Operating Fund	Fleet Technician	7.00
General Services	Fleet Operations Operating Fund	Master Fleet Technician	3.00
General Services	Fleet Operations Operating Fund	Metal Fabrication Supervisor	1.00
General Services	Fleet Operations Operating Fund	Motive Service Technician	1.00
General Services	Fleet Operations Operating Fund	Storekeeper 1	1.00
General Services	Fleet Operations Operating Fund	Welder	1.00
<b>General Services Total</b>			<b>50.50</b>
Homelessness Strategies & Solutions	General Fund	Community Development Specialist 3	1.00
Homelessness Strategies & Solutions	General Fund	Program Coordinator	1.00
<b>Homelessness Strategies &amp; Solutions Total</b>			<b>2.00</b>
Human Resources	General Fund	Program Coordinator	5.00
Human Resources	General Fund	Program Manager	3.00
<b>Human Resources Total</b>			<b>8.00</b>
Independent Budget Analyst	General Fund	Budget/Legislative Analyst 1	1.00
<b>Independent Budget Analyst Total</b>			<b>1.00</b>
Information Technology	Information Technology Fund	Assistant Department Director	1.00
Information Technology	Information Technology Fund	Assistant Deputy Director	1.00
Information Technology	Information Technology Fund	Information Systems Analyst 3	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	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	2.00
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>16.00</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	1.50
Library	General Fund	Librarian 2	8.00
Library	General Fund	Librarian 4	1.00
Library	General Fund	Library Assistant 1	21.00
Library	General Fund	Library Assistant 2	14.00
Library	General Fund	Library Assistant 3	5.00
Library	General Fund	Library Technician	2.00
Library	General Fund	Payroll Specialist 2	0.50
Library	General Fund	Project Assistant	1.00
<b>Library Total</b>			<b>58.00</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 Manager	1.00
<b>Office of Race &amp; Equity Total</b>			<b>1.00</b>
Office of the Mayor	General Fund	Mayor Representative 2	1.00
<b>Office of the Mayor Total</b>			<b>1.00</b>
Parks & Recreation	General Fund	Account Clerk	1.00
Parks & Recreation	General Fund	Administrative Aide 1	1.00
Parks & Recreation	General Fund	Aquatics Technician Supervisor	1.00
Parks & Recreation	General Fund	Area Manager 2	1.00
Parks & Recreation	General Fund	Associate Management Analyst	1.00
Parks & Recreation	General Fund	Assistant Recreation Center Director	7.00
Parks & Recreation	General Fund	Custodian 2	3.50
Parks & Recreation	General Fund	District Manager	4.00
Parks & Recreation	General Fund	Electrician	1.00
Parks & Recreation	General Fund	Equipment Operator 1	2.00
Parks & Recreation	General Fund	Equipment Technician 1	8.00
Parks & Recreation	General Fund	Equipment Technician 2	1.00
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	1.00

Fiscal Year 2024 Third Quarter Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of April 30, 2024)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Parks & Recreation	General Fund	Grounds Maintenance Worker 1	2.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 2	26.50
Parks & Recreation	General Fund	Grounds Maintenance Worker 3	2.00
Parks & Recreation	General Fund	Heavy Truck Driver 1	1.00
Parks & Recreation	General Fund	Horticulturist	1.00
Parks & Recreation	General Fund	Landscape Designer	1.00
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	8.00
Parks & Recreation	General Fund	Payroll Specialist 2	2.00
Parks & Recreation	General Fund	Pesticide Applicator	1.00
Parks & Recreation	General Fund	Pool Guard 2	17.00
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	2.00
Parks & Recreation	General Fund	Recreation Center Director 3	2.00
Parks & Recreation	General Fund	Recreation Leader 1	14.00
Parks & Recreation	General Fund	Recreation Leader 2	13.50
Parks & Recreation	General Fund	Recreation Leader 2	1.00
Parks & Recreation	General Fund	Recreation Specialist	2.00
Parks & Recreation	General Fund	Seven-Gang Mower Operator	3.00
Parks & Recreation	General Fund	Supervising Management Analyst	2.00
Parks & Recreation	General Fund	Supervising Safety Ranger	4.00
Parks & Recreation	General Fund	Supervising Recreation Specialist	1.00
Parks & Recreation	General Fund	Swimming Pool Manager 1	7.00
Parks & Recreation	General Fund	Swimming Pool Manager 2	3.00
Parks & Recreation	General Fund	Therap Recreatn Leader	1.00
Parks & Recreation	General Fund	Utility Supervisor	2.00
Parks & Recreation	General Fund	Utility Worker 2	2.00
Parks & Recreation	Golf Course Enterprise Fund	Assistant Golf Course Superintendent	2.00
Parks & Recreation	Golf Course Enterprise Fund	Equipment Technician 2	2.00
Parks & Recreation	Golf Course Enterprise Fund	Golf Course Greenskeeper	2.00
Parks & Recreation	Golf Course Enterprise Fund	Golf Operations Supervisor	1.00
Parks & Recreation	Golf Course Enterprise Fund	Grounds Maintenance Worker 1	3.00
Parks & Recreation	Golf Course Enterprise Fund	Light Equipment Operator	3.00
Parks & Recreation	Golf Course Enterprise Fund	Seven-Gang Mower Operator	1.00
Parks & Recreation	Maintenance Assessment District Fund	Associate Management Analyst	1.00
<b>Parks &amp; Recreation Total</b>			<b>180.50</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	Payroll Audit Specialist 2	2.00
Personnel	General Fund	Supervising Personnel Analyst	1.00
<b>Personnel Total</b>			<b>5.00</b>
Police	General Fund	Administrative Aide 1	2.00
Police	General Fund	Administrative Aide 2	1.00
Police	General Fund	Associate Department Human Resources An	1.00
Police	General Fund	Assistant Police Chief	1.00
Police	General Fund	Clerical Assistant 1	1.00
Police	General Fund	Clerical Assistant 2	1.00
Police	General Fund	Clerical Assistant 2	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	8.00
Police	General Fund	Information Systems Analyst 1	1.00
Police	General Fund	Information Systems Analyst 4	1.00
Police	General Fund	Laboratory Technician	4.00
Police	General Fund	Office Support Specialist	7.00
Police	General Fund	Parking Enforcement Officer 1	16.00
Police	General Fund	Parking Enforcement Officer 2	8.00
Police	General Fund	Police 911 Dispatcher	4.00
Police	General Fund	Police Detective	81.00
Police	General Fund	Police Dispatcher	1.00
Police	General Fund	Police Investigative Service Officer 2	7.00
Police	General Fund	Police Officer 1	26.00
Police	General Fund	Police Officer 2	52.00
Police	General Fund	Police Officer 3	2.00
Police	General Fund	Police Property & Evidence Specialist	4.00
Police	General Fund	Police Records Clerk	1.00
Police	General Fund	Police Recruit	6.00
Police	General Fund	Police Sergeant	6.00
Police	General Fund	Special Event Traffic Control Supervisor	1.00
Police	General Fund	Senior Clerk/Typist	1.00
Police	General Fund	Senior Management Analyst	1.00
Police	General Fund	Supervising Criminalist	1.00
Police	General Fund	Supervising Management Analyst	2.00
<b>Police Total</b>			<b>257.00</b>
Public Facilities Planning	Facilities Financing Fund	Assistant Planner	1.00
<b>Public Facilities Planning Total</b>			<b>1.00</b>
Public Utilities	Metropolitan Sewer Utility Fund	Account Clerk	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Accountant 3	0.30

Fiscal Year 2024 Third Quarter Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of April 30, 2024)

Department Name	Fund Name	Job Classification	Sum of FTE
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 1	0.60
Public Utilities	Metropolitan Sewer Utility Fund	Administrative Aide 2	1.30
Public Utilities	Metropolitan Sewer Utility Fund	Associate Engineer-Civil	2.44
Public Utilities	Metropolitan Sewer Utility Fund	Associate Eng-Control Systems	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Associate Management Analyst	1.05
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Deputy Director	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Civil	1.60
Public Utilities	Metropolitan Sewer Utility Fund	Assistant Engineer-Electrical	0.22
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	0.90
Public Utilities	Metropolitan Sewer Utility Fund	Electronics Technician	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Environmental Scientist 2	6.80
Public Utilities	Metropolitan Sewer Utility Fund	Environmental Scientist 3	1.04
Public Utilities	Metropolitan Sewer Utility Fund	Executive Assistant	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Information Systems Analyst 2	0.70
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	Laboratory Technician	3.85
Public Utilities	Metropolitan Sewer Utility Fund	Laborer	1.00
Public Utilities	Metropolitan Sewer Utility Fund	Office Support Specialist	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Payroll Specialist 1	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Payroll Specialist 2	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Plant Maintenance Coordinator	0.35
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	4.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 2	7.00
Public Utilities	Metropolitan Sewer Utility Fund	Plant Technician 3	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	Program Coordinator	0.35
Public Utilities	Metropolitan Sewer Utility Fund	Program Manager	1.07
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 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 Environmental Scientist	1.04
Public Utilities	Metropolitan Sewer Utility Fund	Senior Management Analyst	1.26
Public Utilities	Metropolitan Sewer Utility Fund	Senior Planner	0.22
Public Utilities	Metropolitan Sewer Utility Fund	Senior Wastewater Plant Operator	2.00
Public Utilities	Metropolitan Sewer Utility Fund	Storekeeper 1	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Storekeeper 2	0.60
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	0.90
Public Utilities	Metropolitan Sewer Utility Fund	Training Supervisor	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Warehouse Manager	0.30
Public Utilities	Metropolitan Sewer Utility Fund	Water Systems Technician 3	2.00
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	2.00
	<b>Metropolitan Sewer Utility Fund Total</b>		<b>69.98</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	0.46
Public Utilities	Municipal Sewer Revenue Fund	Administrative Aide 2	0.86
Public Utilities	Municipal Sewer Revenue Fund	Associate Engineer-Civil	0.64
Public Utilities	Municipal Sewer Revenue Fund	Associate Eng-Control Systems	0.20
Public Utilities	Municipal Sewer Revenue Fund	Associate Management Analyst	0.60
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	1.60
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Electrical	0.32
Public Utilities	Municipal Sewer Revenue Fund	Assistant Engineer-Mechanical	0.32
Public Utilities	Municipal Sewer Revenue Fund	Assistant Management Analyst	0.20
Public Utilities	Municipal Sewer Revenue Fund	Cashier	0.50
Public Utilities	Municipal Sewer Revenue Fund	Clerical Assistant 2	2.23
Public Utilities	Municipal Sewer Revenue Fund	Customer Information and Billing Manager	0.50
Public Utilities	Municipal Sewer Revenue Fund	Customer Services Representative	6.00
Public Utilities	Municipal Sewer Revenue Fund	Electronics Technician	0.23
Public Utilities	Municipal Sewer Revenue Fund	Environmental 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	Executive Assistant	0.23
Public Utilities	Municipal Sewer Revenue Fund	Field Representative	3.00
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 2	0.40
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Analyst 4	0.40
Public Utilities	Municipal Sewer Revenue Fund	Information Systems Technician	0.20

Fiscal Year 2024 Third Quarter Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of April 30, 2024)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Public Utilities	Municipal Sewer Revenue Fund	Laboratory Technician	0.15
Public Utilities	Municipal Sewer Revenue Fund	Laborer	4.00
Public Utilities	Municipal Sewer Revenue Fund	Office Support Specialist	0.23
Public Utilities	Municipal Sewer Revenue Fund	Payroll Specialist 1	0.23
Public Utilities	Municipal Sewer Revenue Fund	Payroll Specialist 2	0.23
Public Utilities	Municipal Sewer Revenue Fund	Plant Maintenance Coordinator	0.20
Public Utilities	Municipal Sewer Revenue Fund	Principal Customer Services Representative	1.00
Public Utilities	Municipal Sewer Revenue Fund	Principal Drafting Aide	0.32
Public Utilities	Municipal Sewer Revenue Fund	Principal Engineering Aide	1.00
Public Utilities	Municipal Sewer Revenue Fund	Program Coordinator	2.20
Public Utilities	Municipal Sewer Revenue Fund	Program Manager	0.69
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	1.00
Public Utilities	Municipal Sewer Revenue Fund	Senior Account Clerk	0.40
Public Utilities	Municipal Sewer Revenue Fund	Senior Control Systems Engineer	0.40
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	3.00
Public Utilities	Municipal Sewer Revenue Fund	Senior Environmental Scientist	0.46
Public Utilities	Municipal Sewer Revenue Fund	Senior Management Analyst	0.78
Public Utilities	Municipal Sewer Revenue Fund	Senior Planner	0.32
Public Utilities	Municipal Sewer Revenue Fund	Storekeeper 1	0.23
Public Utilities	Municipal Sewer Revenue Fund	Storekeeper 2	0.46
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	0.69
Public Utilities	Municipal Sewer Revenue Fund	Training Supervisor	0.23
Public Utilities	Municipal Sewer Revenue Fund	Utility Worker 1	22.00
Public Utilities	Municipal Sewer Revenue Fund	Warehouse Manager	0.23
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Supervisor	2.00
Public Utilities	Municipal Sewer Revenue Fund	Water Utility Worker	10.00
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>84.45</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	0.94
Public Utilities	Water Utility Operating Fund	Administrative Aide 2	3.84
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	2.92
Public Utilities	Water Utility Operating Fund	Associate Eng-Control Systems	0.45
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	1.35
Public Utilities	Water Utility Operating Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Assistant Deputy Director	0.95
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	7.80
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Corrosion	1.00
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Electrical	0.46
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Mechanical	0.46
Public Utilities	Water Utility Operating Fund	Assistant Management Analyst	0.45
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	3.87
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	7.00
Public Utilities	Water Utility Operating Fund	Deputy Director	1.00
Public Utilities	Water Utility Operating Fund	Electronics Technician	0.47
Public Utilities	Water Utility Operating Fund	Environmental Scientist 2	4.87
Public Utilities	Water Utility Operating Fund	Environmental Scientist 3	1.50
Public Utilities	Water Utility Operating Fund	Equipment Operator 2	2.00
Public Utilities	Water Utility Operating Fund	Equipment Technician 1	3.00
Public Utilities	Water Utility Operating Fund	Executive Assistant	0.47
Public Utilities	Water Utility Operating Fund	Field Representative	7.00
Public Utilities	Water Utility Operating Fund	Geographic Info Systems Analyst 3	1.00
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 2	0.90
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	Laboratory Technician	2.00
Public Utilities	Water Utility Operating Fund	Laborer	14.00
Public Utilities	Water Utility Operating Fund	Lake Aide 2	1.00
Public Utilities	Water Utility Operating Fund	Office Support Specialist	0.47
Public Utilities	Water Utility Operating Fund	Payroll Specialist 1	0.47
Public Utilities	Water Utility Operating Fund	Payroll Specialist 2	0.47
Public Utilities	Water Utility Operating Fund	Plant Maintenance Coordinator	1.45
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 2	3.00
Public Utilities	Water Utility Operating Fund	Plant Technician Supervisor	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	Program Coordinator	3.45



Fiscal Year 2024 Third Quarter Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of April 30, 2024)

Department Name	Fund Name	Job Classification	Sum of FTE
Public Utilities	Water Utility Operating Fund	Program Manager	2.24
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	2.00
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 Control Systems Engineer	0.90
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 Environmental Scientist	0.50
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	1.71
Public Utilities	Water Utility Operating Fund	Senior Planner	1.46
Public Utilities	Water Utility Operating Fund	Senior Pure Water Plant Operator	4.00
Public Utilities	Water Utility Operating Fund	Storekeeper 1	0.47
Public Utilities	Water Utility Operating Fund	Storekeeper 2	0.94
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	1.41
Public Utilities	Water Utility Operating Fund	Training Supervisor	0.47
Public Utilities	Water Utility Operating Fund	Utility Worker 1	1.00
Public Utilities	Water Utility Operating Fund	Warehouse Manager	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 Systems Technician 3	9.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	5.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician Supervisor	2.00
Public Utilities	Water Utility Operating Fund	Welder	2.00
	<b>Water Utility Operating Fund Total</b>		<b>143.32</b>
<b>Public Utilities Total</b>			<b>297.75</b>
Publishing Services	Publishing Services Fund	Senior Offset Press Operator	1.00
<b>Publishing Services Total</b>			<b>1.00</b>
Purchasing & Contracting	General Fund	Administrative Aide 1	2.00
Purchasing & Contracting	General Fund	Associate Management Analyst	1.00
Purchasing & Contracting	General Fund	Assistant Engineer-Civil	4.00
Purchasing & Contracting	General Fund	Information Systems Analyst 4	1.00
Purchasing & Contracting	General Fund	Program Coordinator	2.00
Purchasing & Contracting	General Fund	Senior Compliance Officer	2.00
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	Program Manager	1.00
Purchasing & Contracting	Stores Revolving Fund	Stock Clerk	1.00
<b>Purchasing &amp; Contracting Total</b>			<b>22.00</b>
Real Estate & Airport Mgmt	General Fund	Account Clerk	1.00
Real Estate & Airport Mgmt	General Fund	Associate Property Agent	1.00
Real Estate & Airport Mgmt	General Fund	Management Trainee	1.00
Real Estate & Airport Mgmt	General Fund	Property Agent	5.00
Real Estate & Airport Mgmt	General Fund	Records Management Analyst	1.00
Real Estate & Airport Mgmt	General Fund	Supervising Property Agent	1.00
<b>Real Estate &amp; Airport Mgmt Total</b>			<b>10.00</b>
Risk Management	Risk Management Administration Fund	Claims Clerk	1.00
Risk Management	Risk Management Administration Fund	Clerical Assistant 2	1.00
Risk Management	Risk Management Administration Fund	Deputy Director	1.00
Risk Management	Risk Management Administration Fund	Employee Benefits Specialist 2	1.00
Risk Management	Risk Management Administration Fund	Payroll Specialist 2	1.00
Risk Management	Risk Management Administration Fund	Senior Clerk/Typist	1.00
Risk Management	Risk Management Administration Fund	Senior Management Analyst	1.00
Risk Management	Risk Management Administration Fund	Supervising Liability Claims Representative	1.00
Risk Management	Risk Management Administration Fund	Workers' Compensation Claims Aide	2.00
<b>Risk Management Total</b>			<b>10.00</b>
Stormwater	General Fund	Administrative Aide 1	1.00
Stormwater	General Fund	Associate Planner	1.00
Stormwater	General Fund	Cement Finisher	1.00
Stormwater	General Fund	Clerical Assistant 2	1.00
Stormwater	General Fund	Code Compliance Officer	1.00
Stormwater	General Fund	Environmental Biologist 3	1.00
Stormwater	General Fund	Equipment Operator 1	2.00
Stormwater	General Fund	Equipment Operator 3	2.00
Stormwater	General Fund	Geographic Info Systems Analyst 2	1.00
Stormwater	General Fund	Heavy Truck Driver 2	2.00
Stormwater	General Fund	Laborer	2.00
Stormwater	General Fund	Motor Sweeper Operator	1.00
Stormwater	General Fund	Plant Process Control Electrician	1.00
Stormwater	General Fund	Plant Technician 1	3.00
Stormwater	General Fund	Principal Utility Supervisor	2.00
Stormwater	General Fund	Public Information Clerk	1.00
Stormwater	General Fund	Senior Planner	1.00
Stormwater	General Fund	Storm Water Inspector 2	1.00

# Fiscal Year 2024 Third Quarter Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of April 30, 2024)

Attachment 4

Department Name	Fund Name	Job Classification	Sum of FTE
Stormwater	General Fund	Utility Worker 1	4.00
<b>Stormwater Total</b>			<b>29.00</b>
Strat Cap Proj Dept	Engineering & Capital Projects Fund	Administrative Aide 1	1.00
Strat Cap Proj Dept	Engineering & Capital Projects Fund	Assistant Engineer-Civil	1.00
Strat Cap Proj Dept	Engineering & Capital Projects Fund	Department Director	1.00
Strat Cap Proj Dept	Engineering & Capital Projects Fund	Management Trainee	1.00
Strat Cap Proj Dept	Engineering & Capital Projects Fund	Project Assistant	1.00
<b>Strat Cap Proj Dept Total</b>			<b>5.00</b>
Sustainability & Mobility	Energy Conservation Program Fund	Associate Engineer-Civil	1.00
Sustainability & Mobility	Energy Conservation Program Fund	Deputy Director	1.00
Sustainability & Mobility	Energy Conservation Program Fund	Senior Electrical Engineer	1.00
Sustainability & Mobility	General Fund	Community Development Specialist 4	1.00
Sustainability & Mobility	General Fund	Deputy Director	1.00
Sustainability & Mobility	General Fund	Program Manager	1.00
<b>Sustainability &amp; Mobility Total</b>			<b>6.00</b>
Transportation	General Fund	Administrative Aide 1	1.00
Transportation	General Fund	Assistant Deputy Director	1.00
Transportation	General Fund	Assistant Engineer-Civil	1.00
Transportation	General Fund	Assistant Engineer-Traffic	1.00
Transportation	General Fund	Electrician	1.00
Transportation	General Fund	Equipment Operator 2	2.00
Transportation	General Fund	Heavy Truck Driver 2	5.00
Transportation	General Fund	Horticulturist	1.00
Transportation	General Fund	Information Systems Analyst 4	1.00
Transportation	General Fund	Laborer	4.00
Transportation	General Fund	Public Works Dispatcher	1.00
Transportation	General Fund	Safety Officer	1.00
Transportation	General Fund	Senior Management Analyst	3.00
Transportation	General Fund	Street Lighting Electrician	4.00
Transportation	General Fund	Supervising Management Analyst	1.00
Transportation	General Fund	Traffic Signal Technician 2	7.00
Transportation	General Fund	Traffic Striper Operator	1.00
Transportation	General Fund	Utility Worker 1	6.00
Transportation	Underground Surcharge Fund	Assistant Engineer-Civil	1.00
Transportation	Underground Surcharge Fund	Project Officer 1	1.00
<b>Transportation Total</b>			<b>44.00</b>
<b>Grand Total</b>			<b>1,493.00</b>

Fund Type	FTE
General Fund	894.29
Non-General Fund	598.71
<b>Grand Total</b>	<b>1,493.00</b>



The City of  
**SAN DIEGO**

**FISCAL YEAR 2024**  
**Financial Performance Report**  
As of March 2024



May 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 9 (as of March 2024).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of March 2024, and therefore, does not include forward looking statements or projections.

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

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

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Financial Performance Report – Period Ended March 2024

General Fund Summary							
As of Period 9, Ended March, 2024 (75% Completed)							
(Unaudited)							
	FY24	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Adopted Budget	Current Budget	Actuals <sup>1</sup>	Current Budget	Actuals <sup>1</sup>	Actuals Change	% Change
<b>Revenue</b>							
Property Taxes	\$ 758,616,941	\$ 758,616,941	\$ 438,773,402	57.8%	\$ 413,303,792	\$ 25,469,611	6.2%
Sales Taxes	401,665,728	401,665,728	220,418,728	54.9%	231,950,411	(11,531,684)	-5.0%
Transient Occupancy Taxes	172,641,883	172,641,883	104,867,117	60.7%	105,561,433	(694,316)	-0.7%
Property Transfer Tax	11,952,564	11,952,564	5,169,147	43.2%	8,102,469	(2,933,322)	-36.2%
Licenses & Permits	44,887,030	44,887,030	28,314,825	63.1%	34,425,651	(6,110,826)	-17.8%
Fines & Forfeitures	32,662,407	32,662,407	29,035,278	88.9%	28,526,581	508,697	1.8%
Interest & Dividends	1,800,000	1,800,000	1,064,284	59.1%	114,580	949,704	828.9%
Franchises	110,311,677	110,311,677	64,198,543	58.2%	64,884,088	(685,545)	-1.1%
Rents & Concessions	70,895,475	70,895,475	49,467,800	69.8%	51,380,137	(1,912,338)	-3.7%
Revenues from Other Agencies	10,352,561	10,352,561	9,069,146	87.6%	4,872,933	4,196,213	86.1%
Charges for Current Services	243,394,156	243,394,156	104,553,094	43.0%	96,544,073	8,009,021	8.3%
Other Revenue	2,000,151	2,000,151	2,475,708	123.8%	1,412,480	1,063,228	75.3%
Transfers	156,587,119	156,587,119	107,153,893	68.4%	199,918,785	(92,764,892)	-46.4%
<b>Total General Fund Revenue</b>	<b>\$ 2,017,767,692</b>	<b>\$ 2,017,767,692</b>	<b>\$ 1,164,560,964</b>	<b>57.7%</b>	<b>\$ 1,240,997,413</b>	<b>\$ (76,436,449)</b>	<b>-6.2%</b>
<b>Expenditures</b>							
Personnel Services	\$ 850,146,861	\$ 852,256,770	\$ 654,780,518	76.8%	\$ 569,673,800	\$ 85,106,718	14.9%
<b>Total PE</b>	<b>\$ 850,146,861</b>	<b>\$ 852,256,770</b>	<b>\$ 654,780,518</b>	<b>76.8%</b>	<b>\$ 569,673,800</b>	<b>\$ 85,106,718</b>	<b>14.9%</b>
Fringe Benefits	551,224,487	551,224,487	409,786,726	74.3%	393,722,295	16,064,430	4.1%
Supplies	43,754,944	43,809,361	35,375,806	80.7%	25,945,851	9,429,955	36.3%
Contracts & Services <sup>2</sup>	375,542,684	380,579,045	242,053,042	63.6%	228,876,790	13,176,252	5.8%
Information Technology	58,649,291	58,712,104	21,093,302	35.9%	25,713,362	(4,620,060)	-18.0%
Energy & Utilities	72,328,719	72,330,967	48,596,102	67.2%	45,752,749	2,843,353	6.2%
Capital Expenditures	1,478,279	1,478,279	2,138,059	144.6%	614,741	1,523,318	247.8%
Debt	9,203,636	8,868,415	7,744,821	87.3%	9,529,705	(1,784,885)	-18.7%
Other Expenditures	7,265,817	7,261,417	3,087,536	42.5%	2,457,014	630,522	25.7%
Transfers	112,238,472	110,690,893	66,980,495	60.5%	88,479,858	(21,499,363)	-24.3%
<b>Total NPE</b>	<b>\$ 1,231,686,329</b>	<b>\$ 1,234,954,968</b>	<b>\$ 836,855,889</b>	<b>67.8%</b>	<b>\$ 821,092,367</b>	<b>\$ 15,763,523</b>	<b>1.9%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 2,081,833,190</b>	<b>\$ 2,087,211,738</b>	<b>\$ 1,491,636,407</b>	<b>71.5%</b>	<b>\$ 1,390,766,166</b>	<b>\$ 100,870,241</b>	<b>7.3%</b>
<b>General Fund Encumbrances</b>			85,639,786		72,755,400	12,884,386	
<b>Net Impact</b>	<b>\$ (64,065,498)</b>	<b>\$ (69,444,046)</b>	<b>\$ (412,715,229)</b>		<b>\$ (222,524,153)</b>	<b>\$ (190,191,076)</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 March 2024

Schedule 1

**General Fund Revenue Status Report**  
**As of Period 9, Ended March, 2024 (75% Completed)**  
*(Unaudited)*

	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>Property Taxes</b>	\$ 438,773,402	\$ 758,616,941	57.8%	\$ 413,303,792	\$ 25,469,611	6.2%
<b>Sales Taxes</b>	220,418,728	401,665,728	54.9%	231,950,411	(11,531,684)	-5.0%
<b>Transient Occupancy Taxes</b>	104,867,117	172,641,883	60.7%	105,561,433	(694,316)	-0.7%
<b>Property Transfer Tax</b>	5,169,147	11,952,564	43.2%	8,102,469	(2,933,322)	-36.2%
<b>Licenses &amp; Permits</b>						
Business Taxes	16,305,122	28,807,409	56.6%	17,765,466	(1,460,344)	-8.2%
Rental Unit Taxes	6,256,034	7,284,502	85.9%	6,666,870	(410,836)	-6.2%
Alarm Permit Fees	554,584	989,700	56.0%	560,032	(5,448)	-1.0%
Other Licenses and Permits	5,199,085	7,805,419	66.6%	9,433,283	(4,234,198)	-44.9%
<b>Total Licenses &amp; Permits</b>	<b>28,314,825</b>	<b>44,887,030</b>	<b>63.1%</b>	<b>34,425,651</b>	<b>(6,110,826)</b>	<b>-17.8%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	15,821,165	25,472,821	62.1%	14,794,206	1,026,959	6.9%
Municipal Court	1,555,610	2,780,569	55.9%	1,642,364	(86,753)	-5.3%
Other Fines & Forfeitures	11,658,503	4,359,017	267.5%	12,078,666	(420,163)	-3.5%
Negligent Impound	-	50,000	0.0%	11,345	(11,345)	-100.0%
<b>Total Fines &amp; Forfeitures</b>	<b>29,035,278</b>	<b>32,662,407</b>	<b>88.9%</b>	<b>28,526,581</b>	<b>508,697</b>	<b>1.8%</b>
<b>Interest &amp; Dividends</b>	<b>1,064,284</b>	<b>1,800,000</b>	<b>59.1%</b>	<b>114,580</b>	<b>949,704</b>	<b>828.9%</b>
<b>Franchises</b>						
SDG&E	44,951,726	76,883,957	58.5%	41,965,484	2,986,242	7.1%
CATV	5,353,134	11,522,828	46.5%	6,013,125	(659,991)	-11.0%
Refuse Collection	4,847,984	13,200,000	36.7%	9,080,735	(4,232,751)	-46.6%
Other Franchises	9,045,700	8,704,892	103.9%	7,824,745	1,220,955	15.6%
<b>Total Franchises</b>	<b>64,198,543</b>	<b>110,311,677</b>	<b>58.2%</b>	<b>64,884,088</b>	<b>(685,545)</b>	<b>-1.1%</b>

Continued on Next Page

## Financial Performance Report – Period Ended March 2024

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	\$ 24,754,819	\$ 39,799,571	62.2%	\$ 25,700,928	\$ (946,109)	-3.7%
Pueblo Lands	5,552,318	8,309,838	66.8%	6,520,032	(967,714)	-14.8%
Other Rents and Concessions	19,160,662	22,786,066	84.1%	19,159,177	1,485	0.0%
<b>Total Rents &amp; Concessions</b>	<b>49,467,800</b>	<b>70,895,475</b>	<b>69.8%</b>	<b>51,380,137</b>	<b>(1,912,338)</b>	<b>-3.7%</b>
<b>Revenue from Other Agencies</b>	<b>9,069,146</b>	<b>10,352,561</b>	<b>87.6%</b>	<b>4,872,933</b>	<b>4,196,213</b>	<b>86.1%</b>
<b>Charges for Current Services</b>	<b>104,553,094</b>	<b>243,394,156</b>	<b>43.0%</b>	<b>96,544,073</b>	<b>8,009,021</b>	<b>8.3%</b>
<b>Other Revenue</b>	<b>2,475,708</b>	<b>2,000,151</b>	<b>123.8%</b>	<b>1,412,480</b>	<b>1,063,228</b>	<b>75.3%</b>
<b>Transfers</b>	<b>107,153,893</b>	<b>156,587,119</b>	<b>68.4%</b>	<b>199,918,785</b>	<b>(92,764,892)</b>	<b>-46.4%</b>
<b>Total General Fund Revenue</b>	<b>\$ 1,164,560,964</b>	<b>\$ 2,017,767,692</b>	<b>57.7%</b>	<b>\$ 1,240,997,413</b>	<b>\$ (76,436,449)</b>	<b>-6.2%</b>

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

Financial Performance Report – Period Ended March 2024

Schedule 2

**General Fund Department Expenditure Status Report**  
**As of Period 9, Ended March, 2024 (75% Completed)**  
*(Unaudited)*

	FY24		FY24 % of	FY23		FY24/FY23	FY24/FY23
	Actuals <sup>1</sup>	Current Budget	Current Budget	Actuals <sup>1</sup>	Actuals Change	Actuals Change	% Change
City Attorney	\$ 59,966,252	\$ 83,809,234	71.6%	\$ 58,071,603	\$ 1,894,649		3.3%
City Auditor	3,484,758	5,104,700	68.3%	3,154,463	330,295		10.5%
City Clerk	5,097,812	7,389,266	69.0%	4,846,952	250,860		5.2%
City Council - District 1	1,306,242	2,317,322	56.4%	1,298,687	7,555		0.6%
City Council - District 2	1,543,386	2,394,223	64.5%	1,385,106	158,279		11.4%
City Council - District 3	1,453,187	2,456,305	59.2%	1,425,689	27,498		1.9%
City Council - District 4	1,100,337	2,346,913	46.9%	1,258,264	(157,927)		-12.6%
City Council - District 5	1,365,678	2,528,887	54.0%	1,358,592	7,086		0.5%
City Council - District 6	1,313,466	2,306,402	56.9%	1,006,206	307,260		30.5%
City Council - District 7	1,443,883	2,337,338	61.8%	1,339,837	104,047		7.8%
City Council - District 8	1,463,783	2,588,847	56.5%	1,243,082	220,701		17.8%
City Council - District 9	1,363,228	2,074,180	65.7%	1,218,434	144,794		11.9%
City Treasurer	13,566,202	21,797,209	62.2%	13,631,142	(64,940)		-0.5%
Citywide Program Expenditures	126,517,378	204,121,097	62.0%	141,188,473	(14,671,095)		-10.4%
Commission on Police Practices	892,177	2,241,817	39.8%	629,453	262,724		41.7%
Communications	4,959,490	6,688,270	74.2%	4,365,480	594,011		13.6%
Compliance	3,668,622	5,736,023	64.0%	3,372,630	295,991		8.8%
Council Administration	1,733,764	2,749,024	63.1%	1,546,854	186,911		12.1%
Debt Management <sup>2</sup>	-	-	100.0%	1,708,733	(1,708,733)		-100.0%
Department of Finance	19,322,796	27,479,335	70.3%	16,303,581	3,019,215		18.5%
Department of Information Technology	1,007,162	2,864,193	35.2%	516,472	490,690		95.0%
Development Services	8,549,811	12,251,544	69.8%	7,659,514	890,297		11.6%
Economic Development	11,094,498	15,742,539	70.5%	10,939,517	154,982		1.4%
Environmental Services	65,759,189	105,278,652	62.5%	50,943,530	14,815,660		29.1%
Ethics Commission	1,182,509	1,596,066	74.1%	1,067,672	114,837		10.8%
Fire-Rescue	275,571,630	351,735,666	78.3%	256,872,838	18,698,792		7.3%
General Services	19,485,430	26,997,020	72.2%	19,107,561	377,869		2.0%
Government Affairs	987,263	1,416,713	69.7%	882,729	104,533		11.8%
Homelessness Strategies & Solutions	21,611,570	44,177,563	48.9%	11,655,619	9,955,952		85.4%
Human Resources	7,593,133	11,053,061	68.7%	6,296,066	1,297,067		20.6%

Continued on Next Page



## Financial Performance Report – Period Ended March 2024

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	\$ 52,586,968	\$ 73,247,275	71.8%	\$ 49,963,357	\$ 2,623,611	5.3%	
Office of Boards & Commissions	583,833	863,544	67.6%	661,401	(77,568)	-11.7%	
Office of Emergency Services	3,288,986	5,206,324	63.2%	2,361,918	927,068	39.3%	
Office of Race & Equity	1,001,149	3,578,062	28.0%	481,710	519,440	107.8%	
Office of the Chief Operating Officer	4,640,693	5,880,243	78.9%	2,898,748	1,741,945	60.1%	
Office of the IBA	1,983,491	2,750,210	72.1%	1,714,314	269,177	15.7%	
Office of the Mayor	3,174,798	4,111,326	77.2%	2,950,829	223,969	7.6%	
Parks & Recreation	131,047,868	179,092,213	73.2%	115,296,412	15,751,457	13.7%	
Performance & Analytics	3,803,316	5,422,765	70.1%	3,720,405	82,910	2.2%	
Personnel	10,713,492	14,560,245	73.6%	9,710,901	1,002,591	10.3%	
Planning	9,286,835	11,676,472	79.5%	6,603,089	2,683,746	40.6%	
Police	458,744,870	623,329,951	73.6%	436,407,872	22,336,998	5.1%	
Public Utilities	2,249,334	2,973,740	75.6%	1,817,084	432,251	23.8%	
Purchasing & Contracting	6,721,350	10,972,822	61.3%	6,291,966	429,384	6.8%	
Real Estate & Airport Management	4,184,918	7,978,538	52.5%	3,860,058	324,860	8.4%	
Stormwater	46,707,609	63,720,556	73.3%	46,609,425	98,183	0.2%	
Sustainability & Mobility	5,237,430	7,941,072	66.0%	4,214,440	1,022,990	24.3%	
Transportation	81,274,827	102,326,971	79.4%	68,907,459	12,367,369	17.9%	
<b>Total General Fund Expenditures</b>	<b>\$ 1,491,636,407</b>	<b>\$ 2,087,211,738</b>	<b>71.5%</b>	<b>\$ 1,390,766,166</b>	<b>\$ 100,870,241</b>	<b>7.3%</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 March 2024

Schedule 2a

**Citywide Program Expenditure Status Report**  
**As of Period 9, Ended March, 2024 (75% 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	\$ 1,156,657.62	\$ 1,180,573	98.0%	\$ 218,912	\$ 937,746	428.4%
Citywide Elections	4,965,000	4,212,979	117.9%	2,683,300	2,281,700	85.0%
Corporate Master Leases Rent	10,761,782	13,835,139	77.8%	10,008,600	753,182	7.5%
Deferred Capital Debt Service	23,076,964	36,706,250	62.9%	27,756,168	(4,679,204)	-16.9%
Engineering and Capital Projects	11,293	2,244,681	0.5%	9,890	1,403	14.2%
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%	1,089,830	(43,708)	-4.0%
PL Claims Trans-Ins	24,193,946	30,619,671	79.0%	21,733,589	2,460,357	11.3%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	578,176	4,757,247	12.2%	614,100	(35,923)	-5.8%
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	1,174,455	2,061,560	57.0%	1,043,508	130,947	12.5%
Supplemental COLA Benefit	945,350	1,536,000	61.5%	1,009,451	(64,101)	-6.4%
Transfer to Capital Improvement Program	11,500,000	21,536,056	53.4%	41,100,000	(29,600,000)	-72.0%
Transfer to Park Improvement Funds	-	19,799,571	0.0%	-	-	100.0%
Transfer to Infrastructure Fund	30,961,972	30,961,972	100.0%	18,444,223	12,517,749	67.9%
<b>Total Citywide Program Expenditures</b>	<b>\$ 126,517,378</b>	<b>\$ 204,121,097</b>	<b>62.0%</b>	<b>\$ 141,188,473</b>	<b>\$ (14,671,095)</b>	<b>-10.4%</b>

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

Financial Performance Report – Period Ended March 2024

Schedule 2b

**Council Districts Expenditure Status Report**  
**As of Period 9, Ended March, 2024 (75% Completed)**  
*(Unaudited)*

	FY24 Actuals <sup>1</sup>	FY24 Adopted Budget	FY24 Current Budget	FY24 Budget Change	FY24 % of Current Budget	FY23 Actuals <sup>1</sup>	FY24/FY23 Actuals Change	FY24/FY23 % Change
Council District 1	\$ 1,302,081	\$ 2,172,870	\$ 2,172,870	\$ -	59.9%	\$ 1,298,687	\$ 3,394	0.3%
District 1 CPPS	4,161	152,091	144,452	(7,639)	2.9%	-	4,161	100.0%
<b>Total Council District 1</b>	<b>1,306,242</b>	<b>2,324,961</b>	<b>2,317,322</b>	<b>(7,639)</b>	<b>56.4%</b>	<b>1,298,687</b>	<b>7,555</b>	<b>0.6%</b>
Council District 2	1,543,386	2,244,223	2,244,223	-	68.8%	1,382,361	161,024	11.6%
District 2 CPPS	-	150,000	150,000	-	0.0%	2,745	(2,745)	-100.0%
<b>Total Council District 2</b>	<b>1,543,386</b>	<b>2,394,223</b>	<b>2,394,223</b>	<b>-</b>	<b>64.5%</b>	<b>1,385,106</b>	<b>158,279</b>	<b>11.4%</b>
Council District 3	1,453,187	2,220,520	2,220,520	-	65.4%	1,425,689	27,498	1.9%
District 3 CPPS	-	235,785	235,785	-	0.0%	-	-	100.0%
<b>Total Council District 3</b>	<b>1,453,187</b>	<b>2,456,305</b>	<b>2,456,305</b>	<b>-</b>	<b>59.2%</b>	<b>1,425,689</b>	<b>27,498</b>	<b>1.9%</b>
Council District 4	1,100,337	2,116,849	2,116,849	-	52.0%	1,258,264	(157,927)	-12.6%
District 4 CPPS	-	252,200	230,064	(22,136)	0.0%	-	-	100.0%
<b>Total Council District 4</b>	<b>1,100,337</b>	<b>2,369,049</b>	<b>2,346,913</b>	<b>(22,136)</b>	<b>46.9%</b>	<b>1,258,264</b>	<b>(157,927)</b>	<b>-12.6%</b>
Council District 5	1,365,678	2,255,158	2,255,158	-	60.6%	1,358,592	7,086	0.5%
District 5 CPPS	-	273,729	273,729	-	0.0%	-	-	100.0%
<b>Total Council District 5</b>	<b>1,365,678</b>	<b>2,528,887</b>	<b>2,528,887</b>	<b>-</b>	<b>54.0%</b>	<b>1,358,592</b>	<b>7,086</b>	<b>0.5%</b>
Council District 6	1,313,466	2,000,259	2,000,259	-	65.7%	1,006,206	307,260	30.5%
District 6 CPPS	-	315,143	306,143	(9,000)	0.0%	-	-	100.0%
<b>Total Council District 6</b>	<b>1,313,466</b>	<b>2,315,402</b>	<b>2,306,402</b>	<b>(9,000)</b>	<b>56.9%</b>	<b>1,006,206</b>	<b>307,260</b>	<b>30.5%</b>
Council District 7	1,443,883	2,145,413	2,145,413	-	67.3%	1,339,837	104,047	7.8%
District 7 CPPS	-	191,925	191,925	-	0.0%	-	-	100.0%
<b>Total Council District 7</b>	<b>1,443,883</b>	<b>2,337,338</b>	<b>2,337,338</b>	<b>-</b>	<b>61.8%</b>	<b>1,339,837</b>	<b>104,047</b>	<b>7.8%</b>
Council District 8	1,463,783	2,301,476	2,300,476	(1,000)	63.6%	1,243,082	220,701	17.8%
District 8 CPPS	-	288,371	288,371	-	0.0%	-	-	100.0%
<b>Total Council District 8</b>	<b>1,463,783</b>	<b>2,589,847</b>	<b>2,588,847</b>	<b>(1,000)</b>	<b>56.5%</b>	<b>1,243,082</b>	<b>220,701</b>	<b>17.8%</b>
Council District 9	1,363,228	1,932,737	1,932,737	-	70.5%	1,218,434	144,794	11.9%
District 9 CPPS	-	150,000	141,443	(8,557)	0.0%	-	-	100.0%
<b>Total Council District 9</b>	<b>1,363,228</b>	<b>2,082,737</b>	<b>2,074,180</b>	<b>(8,557)</b>	<b>65.7%</b>	<b>1,218,434</b>	<b>144,794</b>	<b>11.9%</b>
<b>Total Council Districts</b>	<b>\$ 12,353,190</b>	<b>\$ 21,398,749</b>	<b>\$ 21,350,417</b>	<b>\$ (48,332)</b>	<b>57.9%</b>	<b>\$ 11,533,898</b>	<b>\$ 819,293</b>	<b>7.1%</b>

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

Financial Performance Report – Period Ended March 2024

Schedule 3

**Other Budgeted Funds Revenue Status Report**  
**As of Period 9, Ended March, 2024 (75% 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	\$ 5,722,413	\$ 8,891,602	64.4%	\$ 5,843,593	\$ (121,181)	-2.1%
Automated Refuse Container Fund	1,013,701	1,600,000	63.4%	1,182,596	(168,895)	-14.3%
Central Stores Internal Service Fund	7,839,816	10,911,763	71.8%	6,406,480	1,433,336	22.4%
Climate Equity Fund	3,790,258	9,188,396	41.3%	3,548,910	241,348	6.8%
Community Equity Fund	49,158	-	100.0%	17,618	31,540	179.0%
Concourse and Parking Garages Operating Fund	2,077,333	2,651,073	78.4%	2,050,837	26,496	1.3%
Convention Center Expansion Funds	16,983,838	18,341,570	92.6%	13,045,177	3,938,661	30.2%
Development Services Fund	84,419,548	118,388,111	71.3%	102,762,171	(18,342,623)	-17.8%
Energy Conservation Program Fund	5,488,085	5,711,423	96.1%	6,535,802	(1,047,717)	-16.0%
Energy Independence Fund	2,314,147	2,244,359	103.1%	2,184,691	129,456	5.9%
Engineering and Capital Projects	125,038,583	139,672,876	89.5%	95,661,989	29,376,594	30.7%
Environmental Growth Fund 1/3	6,063,185	9,653,480	62.8%	5,612,276	450,910	8.0%
Environmental Growth Fund 2/3	12,054,672	19,313,955	62.4%	11,217,105	837,567	7.5%
Facilities Financing Fund	2,924,315	3,495,477	83.7%	3,442,768	(518,453)	-15.1%
Fire/Emergency Medical Services Fund	38,361,476	99,278,006	38.6%	8,284,319	30,077,157	363.1%
Fire and Lifeguard Facilities Fund	1,405,429	1,400,469	100.4%	1,398,286	7,143	0.5%
Fleet Operations	99,634,645	142,335,535	70.0%	101,568,151	(1,933,506)	-1.9%
Gas Tax Fund	22,426,736	39,459,743	56.8%	21,278,068	1,148,669	5.4%
General Plan Maintenance Fund	3,074,266	4,466,000	68.8%	3,276,428	(202,162)	-6.2%
GIS Fund	5,066,529	5,354,732	94.6%	5,374,459	(307,930)	-5.7%
Golf Course Fund	27,148,552	24,878,347	109.1%	25,194,762	1,953,790	7.8%
Information Technology Fund	27,381,094	87,449,131	31.3%	33,105,053	(5,723,960)	-17.3%
Infrastructure Fund	30,961,972	30,961,972	100.0%	18,444,223	12,517,749	67.9%
Junior Lifeguard Program Fund	877,477	942,900	93.1%	40,212	837,265	2082.1%
Local Enforcement Agency Fund	865,249	1,121,293	77.2%	886,957	(21,708)	-2.4%
Long Range Property Management Fund	1,554,399	595,000	261.2%	2,808,672	(1,254,273)	-44.7%
Los Penasquitos Canyon Preserve Fund	152,210	296,000	51.4%	115,023	37,187	32.3%
Low-Moderate Income Housing Asset Fund	23,286,589	7,056,674	330.0%	3,945,016	19,341,574	490.3%
Maintenance Assessment District (MAD) Funds	23,089,804	31,064,168	74.3%	21,815,327	1,274,477	5.8%
Mission Bay/Balboa Park Improvement Fund	1,270,368	1,447,825	87.7%	1,074,253	196,115	18.3%
Mission Bay Improvement Fund	643,124	12,869,721	5.0%	201,051	442,073	219.9%
New Convention Facility Fund	2,278,875	2,734,650	83.3%	2,655,000	(376,125)	-14.2%
OneSD Support Fund	28,460,694	29,235,225	97.4%	28,216,097	244,598	0.9%

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## Financial Performance Report – Period Ended March 2024

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	\$ 7,207,776	\$ 9,000,000	80.1%	\$ 7,129,925	\$ 77,851	1.1%	
PETCO Park Fund	17,873,235	18,930,407	94.4%	16,785,127	1,088,108	6.5%	
Public Art Fund	733,127	85,000	862.5%	1,199,938	(466,811)	-38.9%	
Public Safety Services & Debt Service Fund	8,883,020	13,402,932	66.3%	8,862,374	20,646	0.2%	
Publishing Services Internal Fund	804,184	1,947,049	41.3%	686,886	117,298	17.1%	
Recycling Fund	17,047,101	27,250,760	62.6%	20,188,047	(3,140,946)	-15.6%	
Refuse Disposal Fund	37,386,173	54,770,826	68.3%	28,069,587	9,316,586	33.2%	
Refuse Disposal - Miramar Clousure	567,936	50,000	1135.9%	192,366	375,571	195.2%	
Regional Park Improvements Fund	287,041	6,929,850	4.1%	77,683	209,358	269.5%	
Risk Management Administration Fund	11,161,754	14,870,720	75.1%	9,513,126	1,648,629	17.3%	
Road Maintenance & Rehabilitation	18,184,367	34,125,003	53.3%	18,105,931	78,436	0.4%	
Seized and Forfeited Assets Funds	1,914,667	788,119	242.9%	186,739	1,727,928	925.3%	
State COPS	3,800,831	3,400,000	111.8%	2,594,059	1,206,772	46.5%	
Storm Drain Fund	4,137,328	5,700,000	72.6%	4,027,852	109,476	2.7%	
Successor Agency Admin & Project Fund	548,388	1,934,326	28.4%	797,401	(249,013)	-31.2%	
Transient Occupancy Tax Fund	94,518,266	155,668,915	60.7%	95,393,496	(875,230)	-0.9%	
TOT - Major Events Revolving FD	584,181	600,000	97.4%	456,147	128,034	28.1%	
TransNet Extension Funds	26,853,645	47,132,673	57.0%	27,481,395	(627,749)	-2.3%	
Trolley Extension Reserve Fund	1,392	-	100.0%	1,061,751	(1,060,359)	-99.9%	
Underground Surcharge Fund	60,287,551	100,985,751	59.7%	49,656,775	10,630,776	21.4%	
Wastewater Department Funds	355,820,987	706,817,933	50.3%	351,500,686	4,320,301	1.2%	
Water Department Funds	574,532,780	986,652,877	58.2%	524,157,849	50,374,931	9.6%	
Wireless Communication Technology Fund	11,958,641	13,342,724	89.6%	10,709,580	1,249,061	11.7%	
Zoological Exhibits Maintenance Fund	11,917,188	19,490,501	61.1%	11,099,287	817,900	7.4%	

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

Financial Performance Report – Period Ended March 2024

Schedule 4

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 9, Ended March, 2024 (75% 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	\$ 4,841,001	\$ 9,205,221	52.6%	\$ 5,077,553	\$ (236,552)	-4.7%
Automated Refuse Container Fund	1,103,934	1,951,659	56.6%	1,212,576	(108,643)	-9.0%
Capital Outlay - Misc Revenue	3,837,278	4,045,098	94.9%	7,306,321	(3,469,043)	-47.5%
Central Stores Internal Service Fund	7,751,252	11,048,396	70.2%	6,734,024	1,017,228	15.1%
Climate Equity Fund	5,394	1,613,500	0.3%	-	5,394	100.0%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	2,076,574	3,561,362	58.3%	2,049,306	27,268	1.3%
Convention Center Expansion Funds	12,122,458	18,341,570	66.1%	12,450,234	(327,776)	-2.6%
Development Services Fund	92,598,761	127,301,399	72.7%	76,917,731	15,681,029	20.4%
Energy Conservation Program Fund	4,322,421	6,632,601	65.2%	3,855,105	467,316	12.1%
Energy Independence Fund	402,189	1,000,000	40.2%	-	402,189	100.0%
Engineering and Capital Projects	111,046,425	154,236,096	72.0%	103,902,631	7,143,794	6.9%
Environmental Growth Fund 1/3	2,240,897	12,198,200	18.4%	2,047,747	193,150	9.4%
Environmental Growth Fund 2/3	-	16,832,654	0.0%	1,803,878	(1,803,878)	-100.0%
Facilities Financing Fund	2,876,446	4,052,022	71.0%	2,408,539	467,907	19.4%
Fire/Emergency Medical Services Fund	45,094,898	90,594,181	49.8%	4,842,891	40,252,007	831.2%
Fire and Lifeguard Facilities Fund	705,184	1,400,469	50.4%	1,397,743	(692,559)	-49.5%
Fleet Operations	107,364,945	313,795,199	34.2%	97,917,550	9,447,395	9.6%
Gas Tax Fund	26,412,191	35,889,827	73.6%	26,415,612	(3,421)	0.0%
General Plan Maintenance Fund	4,464,741	5,216,000	85.6%	3,371,438	1,093,304	32.4%
GIS Fund	3,935,309	5,372,519	73.2%	3,915,768	19,541	0.5%
Golf Course Fund	20,044,252	25,065,944	80.0%	18,257,637	1,786,615	9.8%
Information Technology Fund	46,833,056	87,424,882	53.6%	46,888,409	(55,353)	-0.1%
Infrastructure Fund	3,025,972	4,350,030	69.6%	34,434,106	(31,408,134)	-91.2%
Junior Lifeguard Program Fund	729,432	960,089	76.0%	654,460	74,971	11.5%
Local Enforcement Agency Fund	734,499	1,060,009	69.3%	727,666	6,833	0.9%
Long Range Property Management Fund	68,605	1,783,767	3.8%	1,354,549	(1,285,945)	-94.9%
Los Penasquitos Canyon Preserve Fund	240,014	342,141	70.2%	219,188	20,825	9.5%
Low-Moderate Income Housing Asset Fund	2,305,898	41,355,716	5.6%	1,509,276	796,622	52.8%
Maintenance Assessment District (MAD) Funds	20,952,539	40,521,612	51.7%	21,113,687	(161,148)	-0.8%
Mission Bay/Balboa Park Improvement Fund	1,278,785	1,447,825	88.3%	1,116,824	161,961	14.5%
New Convention Facility Fund	2,734,650	2,734,650	100.0%	2,655,000	79,650	3.0%
OneSD Support Fund	17,350,583	29,394,948	59.0%	17,297,584	52,999	0.3%

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## Financial Performance Report – Period Ended March 2024

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	\$ 2,602,665	\$ 8,943,250	29.1%	\$ 2,739,027	\$ (136,362)	-5.0%	
PETCO Park Fund	16,634,941	19,186,777	86.7%	16,423,957	210,984	1.3%	
Public Art Fund	154,713	6,874,848	2.3%	204,821	(50,109)	-24.5%	
Public Safety Services & Debt Service Fund	6,481,911	13,402,932	48.4%	5,289,823	1,192,089	22.5%	
Publishing Services Internal Fund	1,281,846	2,256,617	56.8%	1,261,451	20,395	1.6%	
Recycling Fund	19,861,017	29,183,005	68.1%	20,368,751	(507,734)	-2.5%	
Refuse Disposal Fund	27,694,950	46,330,912	59.8%	32,020,570	(4,325,619)	-13.5%	
Risk Management Administration Fund	10,869,836	15,355,574	70.8%	10,182,918	686,918	6.7%	
Road Maintenance & Rehabilitation	22,462,654	80,218,730	28.0%	8,866,351	13,596,303	153.3%	
Seized and Forfeited Assets Funds	1,042,320	1,735,607	60.1%	448,638	593,682	132.3%	
State COPS	2,176,472	3,840,034	56.7%	937,540	1,238,931	132.1%	
Storm Drain Fund	1,631,261	5,700,000	28.6%	1,634,649	(3,388)	-0.2%	
Successor Agency Admin & Project Fund	548,388	1,934,326	28.4%	797,401	(249,013)	-31.2%	
Transient Occupancy Tax Fund	66,032,736	177,256,451	37.3%	55,512,736	10,520,001	19.0%	
TOT - Major Events Revolving FD	490,983	837,461	58.6%	437,839	53,144	12.1%	
TransNet Extension Funds	13,948,575	20,825,205	67.0%	13,785,857	162,718	1.2%	
Trolley Extension Reserve Fund	147,147	150,147	98.0%	1,061,530	(914,383)	-86.1%	
Underground Surcharge Fund	6,796,021	70,948,191	9.6%	5,789,847	1,006,173	17.4%	
Wastewater Department Funds	253,039,013	440,177,510	57.5%	229,067,595	23,971,418	10.5%	
Water Department Funds	449,826,400	658,916,714	68.3%	459,969,492	(10,143,092)	-2.2%	
Wireless Communication Technology Fund	9,329,564	12,048,240	77.4%	8,040,736	1,288,828	16.0%	
Zoological Exhibits Maintenance Fund	7,570,773	19,490,501	38.8%	6,859,739	711,034	10.4%	

<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: May 9, 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

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 Third Quarter of the Fiscal Year 2024, the City Attorney's Office has accepted and appropriated:

- \$410,000 Alcohol & Drug Prosecution Program

The City Attorney's Office has expended \$811,016 in various grant funds including:

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

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

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

Mara W. Elliott  
City Attorney

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



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: April 18, 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 Third Quarter 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 (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 1-9 of Fiscal Year 2024, the Department expended a total of \$42.9 million on homelessness programs and services overseen by the Department. These expenditures include \$21.6 million from the General Fund and \$21.3 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; AB 179 Domestic Violence Pass-Through State Grant Funding; and County Capital Emergency Solutions grant funding.

Updates to the 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. This fiscal year, the Department has made a concerted efforts to transfer any eligible expenses for programs to grant funding in order to mitigate several unbudgeted expenditures which are highlighted below.

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

Funding Source	Adopted Budget	Period 1-9 Actuals	Year-End Projection	Variance from Adopted Budget
General Fund	\$44,007,454	\$21,611,570	\$44,151,372	\$(143,918)
Low-to-Moderate Income Housing Fund	250,000	-	250,000	-
Community Development Block Grant (CDBG) & CDBG CV	1,318,078	-	1,318,078	-
Emergency Solutions Grant (ESG)	1,029,691	-	1,029,691	-
Homeless Housing, Assistance and Prevention (HHAP)	32,070,770	19,798,297	38,181,179	(6,110,409)
Family Homelessness Challenge Grant	390,000	55,060	237,537	152,463
County of San Diego Capital Grants	1,287,845	31,438	349,324	938,521
Encampment Resolution Grant	1,988,409	486,541	944,555	1,043,854
State Assembly Bill 179 Grant	-	890,849	1,000,000	(1,000,000)
County Domestic Violence Grant	-	-	1,250,000	(1,250,000)
<b>Total</b>	<b>\$82,342,247</b>	<b>\$42,873,755</b>	<b>\$88,711,736</b>	<b>\$(6,369,489)*</b>

\*Financial projection table reflects \$5.7 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	Adopted Budget	Period 1-9 Actuals	Year-End Projection	Variance from Adopted Budget
Shelter & Services	\$35,322,905	\$16,962,644	\$35,512,804	\$(189,899)
Outreach	3,350,000	2,034,785	2,942,550	407,450
Prevention Programming	2,250,000	-	2,250,000	-
Coordination	3,084,549	2,614,141	3,446,018	(361,469)
<b>Total General Fund</b>	<b>\$44,007,454</b>	<b>\$21,611,570</b>	<b>\$44,151,372</b>	<b>\$(143,918)</b>

Due to rounding totals do not foot.

### Notable Program Expenditure Updates

The Department is currently projecting a \$144,000 deficit compared to the FY 2024 Adopted Budget. The Department is actively monitoring the budget and continues to seek additional opportunities to further mitigate the projected deficit.

The following lists the notable program level variances:

#### Program Budget Overages

- \$945,000 for shelter repairs and ancillary costs. This is largely driven by \$704,000 in ancillary costs at Golden Hall, which had not been budgeted as the site was planned for transition but continued to be used, and \$241,000 for the Old Central Library due to an anticipated project for electrical service being delayed, causing increases in diesel generator costs as well as security costs.
- \$2.1 million in Safe Sleeping overages. The Fiscal Year 2024 Adopted Budget included \$5 million for new shelter beds, but actual expenditures associated with the Safe Sleeping sites are projected to be \$7.1 million at the end of the fiscal year. The 20th & B Street site was opened with an initial budget of \$950,000 for six months of operation; however, the program was extended for an additional six months, resulting in an overage of \$866,000. Projected O Lot safe sleeping program expenditures are estimated at \$5.3 million, which is \$1.3 million over budget.
- \$4.3 million in unbudgeted costs for restrooms and security services. In Fiscal Year 2024, the Department assumed existing restroom contracts from the Parks and Recreation Department as well as the addition of 13 new portable restroom sites downtown as requested by the County of San Diego. These costs, totaling a projected \$4.3 million, were not included in the Fiscal Year 2024 Adopted Budget.
- \$788,000 in expenditures related to the January storm event. These include costs associated with the relocation of the 16th & Newton Shelter, as well as cleanup, repairs and replacement of equipment required at the site. As of April, the Department has received expenditure appropriations of \$150,000 to support storm response efforts, which partially offset this overage, making the overage \$658,000.

### *Program Budget Savings*

- \$1.6 million in savings for shelter operations. In October 2023, the City received \$6.2 million from the County of San Diego to operate a shelter for victims of domestic violence. These program costs, which were originally budgeted in the General Fund, are being supported by grant funding.
- \$3.1 million savings for Golden Hall second floor. Due to time limits on the fire permits in Golden Hall, programming for the second floor of Golden Hall was transferred to other program sites including the Family Shelter at Travelodge as well as various new youth shelters funded through HHAP grant funding.
- \$840,000 savings related to a new Safe Parking site. The Department has identified a site for a new safe parking location; however, based on the timing of site preparations and program operator contract development, it is not anticipated that a new site will open in Fiscal Year 2024, resulting in savings of \$840,000.
- \$1.5 million in savings for as-needed site preparations. The savings were utilized for Safe Sleeping site preparations under ancillary costs and supplies in order to offset overages in those categories.

### **HHAP Funding Summary**

The FY 2024 Adopted Budget included \$32.1 million in HHAP grant spending. The Department projects to expend \$38.2 million in total HHAP funding in FY 2024. This is primarily due to \$5.7 million of Fiscal Year 2023 program invoices received but not processed until Fiscal Year 2024.

### *New Grant Funding*

Since the development of the Fiscal Year 2024 budget, the Department has been awarded two new grants for the new Domestic Violence Emergency Shelter Program 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 has expended \$891,000 of these funds from periods 1-9 and plans to expend a total of \$1.0 million of these funds in Fiscal Year 2024, with the remaining planned for expenditure 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 Grants:** The County was awarded funding for an Encampment Resolution Grant serving the San Diego River communities. The Department will receive \$3.5 million for outreach and housing efforts along the San Diego riverbed. The Department brought forward the sub-recipient agreement to Council for approval in March 2024. The Department is awaiting the executed sub-recipient agreement from the County. Additionally, 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, the City Council approved the acceptance and appropriation of this award through Resolution R-315289. In total, the department has expended \$487,000 in periods 1-9 on the three Encampment Resolution Grants, and anticipates spending a total of \$945,000 this fiscal year.

## Conclusion

This Third Quarter monitoring report presents an overview of the major changes in General Fund and grant funding, and provides updates regarding the implementation of the Comprehensive Shelter Strategy. The Department continues to monitor program expenditures 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: Paola Avila, Chief of Staff, Office of the Mayor  
Eric Dargan, Chief Operating Officer  
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