

The City of  
**SAN DIEGO**  
**FISCAL YEAR 2025**  
**FIRST QUARTER BUDGET**  
**MONITORING REPORT**



**Todd Gloria**  
Mayor

**Eric Dargan**  
Chief Operating Officer

**Matthew Vespi**  
Chief Financial Officer

**Rolando Charvel**  
Director and City Comptroller

**Christopher Purcell**  
Financial Operations Manager

**Benjamin Battaglia**  
Assistant Director

**Ambar Gutierrez**  
Principal Accountant

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## INTRODUCTION

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Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. Quarterly reports are integral to the budget process as they provide transparency to the City of San Diego's (City) budget and finances and deliver critical data for informed decision-making. The Fiscal Year 2025 First Quarter Budget Monitoring Report (First Quarter Report) provides the City Council and the public with a first look at the projected fiscal performance for Fiscal Year (FY) 2024. The Department of Finance (DoF) produces this report in collaboration with City departments and focuses on the select revenue and expenditure projections listed below. Due to the limited data available, detailed year-end projections for departmental revenues and expenditures are not included in this report. However, these projections will be provided in subsequent quarterly budget monitoring reports.

- Major General Fund Revenue Projections
- Discussion of Significant General Fund Revenue and Expenditure variances
- Public Safety Personnel Expenditure Projections (staffing, overtime, neighborhood policing, and fire season response)
- Status of General Fund Balance and Reserves
- Select Non-Discretionary expenditures
- Reserve Status for Select Funds per the City's Reserve Policy

The analyses in this report are based on the most current data available at the time of publication, which includes three months of actual (unaudited) activity, statistical data, and economic analyses from consultants, and other resources. This information is subject to change as more data becomes available. DoF and departments will continue to monitor actual revenues and expenditures and will provide a more detailed review of projections in the Fiscal Year 2025 Mid-Year and Third Quarter Budget Monitoring Reports.

In accordance with Section 39 of the City Charter, the First Quarter Report also includes **Attachment 1: Fiscal Year 2025 Charter 39 Report – Period ending September 30, 2024**, which compares unaudited revenue and expenditures against the FY 2025 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 2025 Appropriation Ordinance. These updates include **Attachment 3: Reporting Requirement - Section 19 of the Fiscal Year 2025 Appropriation Ordinance** provided by the Office of the City Attorney and **Attachment 4: Fiscal Year 2025 First Quarter Budget Monitoring Report and Grant Funding Update** provided by the Homelessness Strategies and Solutions Department.



## GENERAL FUND REVENUE

### MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to end the fiscal year at \$1,487.0 million, which represents a decrease of \$10.1 million, or 0.7 percent, from the current budget. This decrease includes reductions of \$11.6 million in sales tax and \$4.2 million in transient occupancy tax revenue, which are partially offset by increases of \$5.5 million in property tax revenue. **Table 1: FY 2025 Major General Fund Revenue Projections** summarizes the projections by major General Fund revenue category.

FY 2025 Major General Fund Revenue Projections					
Table 1	in millions				
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax	\$ 808.9	\$ 808.9	\$ 814.4	\$ 5.5	0.7%
Sales Tax	393.5	393.5	381.8	(11.6)	-3.0%
Transient Occupancy Tax <sup>1</sup>	172.8	172.8	168.7	(4.2)	-2.4%
Franchise Fees <sup>2</sup>	121.9	121.9	122.1	0.2	0.1%
<b>Total</b>	<b>\$ 1,497.1</b>	<b>\$ 1,497.1</b>	<b>\$ 1,487.0</b>	<b>\$ (10.1)</b>	<b>-0.7%</b>

<sup>1</sup>Total City FY 2025 Adopted Budget for transient occupancy tax is \$328.6 million and the projection is \$320.5 million. The balance is budgeted in the Transient Occupancy Tax Fund.

<sup>2</sup>Total City FY 2025 Adopted Budget for franchise fees revenue is \$265.9 million and the projection is \$266.1 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

Projections for major General Fund revenues are based on actual revenue distributions received as of the first quarter, and the most recent economic information available to the City at the time this report is prepared. While the Fiscal Year 2025 Adopted Budget (Adopted Budget) assumed positive yet moderate growth for major General Fund revenues, due to recent shifts in the local economy which began in the fourth quarter of FY 2024, the first quarter projection now assumes more conservative growth for sales tax and transient occupancy tax. These decreases are partially offset by anticipated growth in property tax. Factors supporting the respective decreases in sales tax and transient occupancy tax include a decreasing trend in monthly revenue receipts received in the first quarter of the fiscal year, as well as economic uncertainty and fluctuating consumer confidence. Further detail supporting the first quarter projection for each major General Fund revenue is provided in later sections of this report.

**Table 2: Local Economic Indicators** compares local key economic indicator data as of September 2024 to the same time last fiscal year.



Local Economic Indicators

Table 2

Economic Indicator	September-23	September-24	Change %
City of San Diego Unemployment	4.0%	4.4%	10.0%
City of San Diego Number of Unemployed	28,900	31,900	10.4%
City of San Diego Home Sales (CYTD)	8,069	8,301	2.9%
City of San Diego Median Home Price	\$863,000	\$950,000	10.1%
San Diego County Foreclosures (CYTD)	160	184	15.0%
San Diego County Notices of Default (CYTD)	1,660	1,379	-16.9%
Consumer Confidence	103.0	98.7	-4.2%

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

When compared to September 2023, the unemployment rate in the City of San Diego for September 2024 has increased, reaching 4.4 percent and the number of unemployed has grown by approximately 3,000. Although the unemployment rate has slowly increased over the last year, it remains at a moderate level. The Department of Finance will continue to track this indicator as the fiscal year continues.

As of September 2024, the median home price in San Diego was \$950,000, which represents an increase of 10.1 percent from the September 2023 median home price of \$863,000. Additionally, the number of home sales has increased by 2.9 percent when compared to the same time last year. Over the last few years, the Federal Open Market Committee (FOMC) has raised the federal funds rate by more than five percentage points in an effort to help reduce record-high inflation. With increasing interest rates and elevated median home prices, housing has become less affordable for San Diego residents, and many home buyers are choosing to wait until home prices or interest rates decrease. As of the last FOMC meeting held in September 2024, the FOMC voted to lower the federal funds rate to a range of 4.75 percent–5.00 percent, which marks the first rate cut since the onset of the Pandemic. The decrease and any future decreases are not expected to impact FY 2025 property tax revenues due to property tax receipts reflecting real estate market trends 12 to 18 months prior. This is due to the delay between when the value of each property is assessed and when property taxes are due from property owners. Additionally, foreclosures have increased when comparing year-over-year data through September, while defaults have returned to a normalized trend and decreased when comparing year-over-year data through September.

Consumer confidence has fluctuated month-to-month as a result of rising interest rates, elevated inflation, labor market conditions and geopolitical conflicts, which has significantly impacted both sales tax and transient occupancy tax receipts. As of September 2024, consumer confidence is reported at 98.7, which is a decrease of 4.2 percent when compared to the September 2023 rate of 103.0.

These local economic indicators mirror UCLA Anderson Forecast's October 2024 report, which states that "California will ultimately experience a full year of sub-par growth in calendar year 2024," and the U.S. economy is facing "headwinds going into the fourth quarter of 2024 because of potential labor actions in systemically important industries and uncertainty regarding the presidential election and its aftermath." However, if these factors are resolved



smoothly by the end of the calendar year, “the UCLA Anderson Forecast expects the national economy could continue its recent robust pace of GDP growth.”<sup>1</sup> The Department of Finance will continue to monitor revenues and economic indicators throughout the fiscal year and will incorporate updates from industry experts and the City’s property tax and sales tax consultants in the upcoming budget monitoring reports. Details on the major components of the City’s General Fund Adopted Budget and current projections are provided in the following sections.

## Property Tax

FY 2025 Property Tax Revenue Projections					
Table 3		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate	4.37%	4.37%	5.65%	1.3%	N/A
Property Tax Projection	\$ 808.9	\$ 808.9	\$ 814.4	\$ 5.5	0.7%

As reflected in **Table 3: FY 2025 Property Tax Revenue Projections**, property tax is projected to increase by \$5.5 million, or 0.7 percent, at fiscal year-end. This increase is primarily attributed to an increase in the 1.0% property tax collections and motor vehicle license fees. Higher than anticipated home prices in calendar year 2023 supported a stable real estate market. Property tax growth for FY 2025 is based on real estate activity through calendar year 2023. This is due to a lag between when the County Assessor’s Office assesses the property’s valuation and when property owners pay the property tax. The assessed value of each property is determined as of January 1 each year; however, the resulting property tax payments based on this assessed valuation are not due from property owners until December and April of the following year. Due to this delay, property tax revenue projections do not fully reflect recent market activity. **Table 4: FY 2025 Property Tax Revenue Projection Details** provides a breakdown of the property tax projection by revenue source.

FY 2025 Property Tax Revenue Projection Details					
Table 4		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
1.0% Property Tax	\$ 549.0	\$ 549.0	\$ 554.2	\$ 5.2	1.0%
MVLF Backfill	203.9	203.9	204.3	0.4	0.2%
RPTTF Tax Sharing Pass-through Pay	12.3	12.3	12.6	0.3	2.6%
RPTTF Residual Property Tax	43.7	43.7	43.2	(0.5)	-1.1%
<b>Total</b>	<b>\$ 808.9</b>	<b>\$ 808.9</b>	<b>\$ 814.4</b>	<b>\$ 5.5</b>	<b>0.7%</b>

The 1.0% property tax collections are projected to increase by \$5.2 million, or 1.0 percent, by fiscal year-end. This is primarily due to a higher than anticipated increase in the assessed values of properties of 5.45 percent, based on the most recent Assessed Value report provided in June 2024, and the latest apportionment report received in October 2024 from the County of San Diego. Additionally, \$400,000 is attributed to an increase in motor vehicle license fee

<sup>1</sup> UCLA Anderson Forecast. “[Sub-Par Growth for California, Followed by Banner Years for State and U.S. GDPs](#)” retrieved on October 29, 2024.



(MVLFF) revenue, based on the most recent calculation and payment schedule provided by the County of San Diego in October 2024.

Lastly, partially offsetting the increases mentioned above is a net decrease of \$146,000 attributed to residual property tax revenue received from the Redevelopment Property Tax Trust Fund (RPTTF), which is the City's proportionate share of funds received once all enforceable obligations have been met. This is based on the most recent estimate of the upcoming Recognized Obligation Payment Schedule (ROPS) received from the County of San Diego in October 2024. Of note, the Adopted Budget and first quarter projection for RPTTF includes \$5.8 million in one-time total tax sharing revenue associated with the sale of Tailgate Park. If pending litigation is not resolved this fiscal year, it would result in a reduction of \$5.8 million from the current projection.

The major economic drivers of property tax revenue are home prices, home sales, the California Consumer Price Index (CCPI), and foreclosures. The average median home price increased by 3.2 percent from \$848,000 in calendar year 2022 to \$875,000 in calendar year 2023. Partially offsetting the increase in median home prices is a decrease in home sales of 22.2 percent when comparing calendar year 2022 to calendar year 2023. As previously mentioned, property tax receipts in FY 2025 are reflective of the real estate market from calendar year 2023. Additionally, the CCPI limits assessed valuation growth under Proposition 13 which specifies that a property's value may increase at the rate of the CCPI but cannot exceed 2.0 percent per year unless the property is improved or sold to establish a new assessed value. The Adopted Budget projected CCPI growth for assessed valuation to continue over the 2.0 percent limit under Proposition 13. Since the CCPI as of October 2023 was 335.15, a 2.2 percent increase over the October 2022 CCPI of 324.819, the First Quarter Report continues to assume a 2.0 percent CCPI growth for assessed valuation.

Future risks to the property tax revenue projection include changes in interest rates, which could have either a positive or negative effect by further reducing or increasing the number of home sales and potentially impacting median home prices. Other risks include changes in delinquency rates, refunds, exemptions, and RPTTF residual distributions, the latter of which is largely determined by enforceable obligations to be placed on the upcoming Recognized Obligation Payment Schedule (ROPS), which is subject to the California Department of Finance's approval in April 2025. An update to the projection of the residual property tax distributions will be provided in the FY 2025 Third Quarter Budget Monitoring Report.

## Sales Tax

FY 2025 Sales Tax Revenue Projections					
Table 5					in millions
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Sales Tax Growth Rate	4.25%	4.25%	1.30%	-2.95%	N/A
Sales Tax Projection	\$ 393.5	\$ 393.5	\$ 381.8	\$ (11.6)	-3.0%

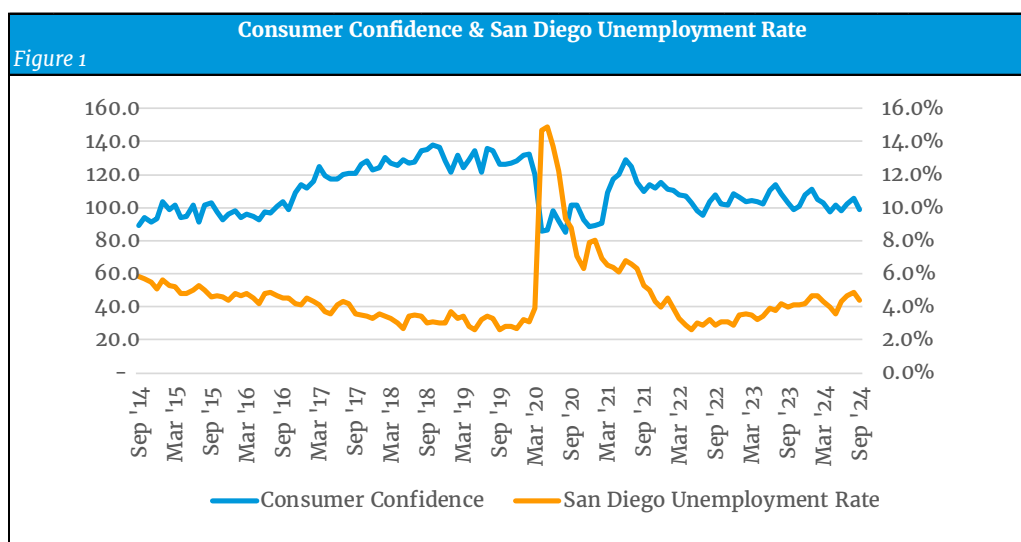
As displayed in **Table 5: FY 2025 Sales Tax Revenue Projections**, sales tax revenue is projected to decrease by \$11.6 million, or 3.0 percent, at fiscal year-end. Sales tax is levied at 7.75 percent in the City, of which the City receives 1%, and collected at the point of sale for certain goods and services. Sales tax receipts are allocated to the City by the California Department of Tax and Fee Administration in monthly payments.



The \$11.6 million decrease in sales tax is primarily attributed to a trending decline in sales tax receipts collected, which first began in the last quarter of FY 2023. To better align with actual sales tax receipts received through September 2024, the initial 4.25 percent growth rate assumed in the Adopted Budget has now been revised to a year-over-year growth of 1.3 percent. The revised growth rate is consistent with the most recent quarterly projection report received in September 2024 from the City's Sales Tax consultant, Avenu Insights and Analytics.

While the development of the Adopted Budget assumed continued stable unemployment rates and consumer confidence indicators, it did not anticipate the continuing fluctuations in consumer behavior and general economic uncertainty. The primary indicators contributing to the projected decreased growth in sales tax revenue are a recent decrease in consumer confidence, including reduced discretionary spending; a continued shift of consumer spending from goods to services, which are generally not subject to sales tax; and low personal savings rates following the depletion of fiscal stimulus-related savings that occurred during the pandemic, according to the UCLA Anderson October 2024 Economic Forecast.

Primary economic indicators that drive consumer spending and growth in sales tax receipts include the unemployment rate and consumer confidence. Consumer confidence, a measurement of consumers' willingness to spend, was recorded at 98.7 in September 2024, which represents a decrease of 4.2 percent when compared to 103.0 in September 2023. Consumer confidence continues to fluctuate month-to-month as consumers respond to reservations regarding economic uncertainty, and geopolitical events. As noted by The Conference Board, which measures consumer confidence, "September's decline was the largest since August 2021....Consumers' assessments of current business conditions turned negative while views of the current labor market situation softened further. Consumers were also more pessimistic about future labor market conditions and less positive about future business conditions and future income."<sup>2</sup> Moreover, as preliminarily reported by the California Employment Development Department, the September 2024 unemployment rate for the City of San Diego is 4.4 percent, which represents an increase of 0.4 percent when compared to 4.0 percent in September 2023. These indicators are depicted in **Figure 1: Consumer Confidence & San Diego Unemployment Rate**.



<sup>2</sup> The Conference Board. (September 2024). U.S. Consumer Confidence Index. [US Consumer Confidence \[conference-board.org\]](https://www.conference-board.org/consumer-confidence)



Sales tax revenue will continue to be closely monitored and updated in the FY 2025 Mid-Year Budget Monitoring Report (Mid-Year Report) to account for any changes in spending trends or other economic indicators impacting sales tax receipts.

## Transient Occupancy Tax (TOT)

FY 2025 Transient Occupancy Tax (TOT) Revenue Projections <sup>1</sup>					
Table 6		in millions			
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	5.9%	5.9%	3.1%	-2.8%	N/A
TOT Projection	\$ 172.8	\$ 172.8	\$ 168.7	\$ (4.2)	-2.4%

<sup>1</sup>Total City FY 2025 Adopted Budget for transient occupancy tax is \$328.6 million and the projection is \$320.5 million. The balance is budgeted in the Transient Occupancy Tax Fund.

As displayed in **Table 6: FY 2025 Transient Occupancy Tax (TOT) Revenue Projections**, TOT revenue is projected to decrease by \$4.2 million, or 2.4 percent, by fiscal year-end. TOT is levied at 10.5 cents per dollar on taxable rent for a transient's stay of less than a month, and is received by the City from hotels, Short Term Residential Occupancy units (STROs), and Recreational Vehicle Parks (RV Parks).

The \$4.2 million decrease in TOT revenue is primarily attributed to lower-than-anticipated revenue growth based on the recent TOT receipts trend and the October 2024 San Diego Lodging Forecast released by Tourism Economics. While the Adopted Budget assumed continued moderate growth in leisure travel and reaching pre-pandemic levels in group, business and international travel, the near recovery of group and business travel is now projected to occur in calendar year 2026<sup>3</sup>. Additionally, the Adopted Budget anticipated a 2.1 percent growth in hotel room demand and a 3.1 percent growth in room revenue for calendar year 2025; however, based on the most recent San Diego Lodging Forecast released in October 2024, the forecast has decreased to a 1.8 percent growth in hotel room demand and a 2.5 percent growth in room revenue. However, of note, the Average Daily Rate has steadily increased from \$165.46 in calendar year 2021 to \$212.97 in calendar year 2025 according to the October 2024 San Diego Lodging Forecast.

Room demand, room rates, and occupancy growth are the primary economic indicators for TOT revenue performance. To better align with both actual TOT receipt trends and the latest tourism forecast, the initial 5.9 percent growth rate assumed in the Adopted Budget has been revised to a year-over-year growth of 3.1 percent.

**Table 7: San Diego County Visitor Industry** displays data from the October 2024 San Diego Lodging Forecast.

<sup>3</sup> Tourism Economics San Diego Lodging Forecast. October 2024. [San Diego Industry Research](#)



**San Diego County Visitor Industry**  
*Table 7* *in millions*

Hotel Sector	CY 2021	CY 2022	CY 2023	CY 2024 <sup>2</sup>	CY 2025 <sup>2</sup>
Average Occupancy	61.5%	72.6%	73.5%	73.7%	73.9%
Average Daily Rate	\$ 165.46	\$ 205.05	\$ 210.00	\$ 211.40	\$ 212.97
Revenue PAR <sup>1</sup>	\$ 101.80	\$ 148.82	\$ 154.27	\$ 155.84	\$ 157.47
Room Demand (growth)	36.2%	17.9%	1.2%	0.8%	1.8%

Source: San Diego Tourism Authority and Tourism Economics

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

<sup>2</sup> Forecast - Tourism Economics, October 2024

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

## Franchise Fees

**FY 2025 Franchise Fee Revenue Projections**  
*Table 8* *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	8.00%	8.00%	8.00%	0.0%	N/A
Cable Growth Rate	-5.53%	-5.53%	-5.53%	0.0%	N/A
Franchise Fee Projection	\$ 121.9	\$ 121.9	\$ 122.1	\$ 0.2	0.1%

As displayed in **Table 8: FY 2025 Franchise Fee Revenue Projections**, franchise fee revenue is projected to increase by \$176,000, or 0.1 percent, by fiscal year-end. Franchise fee revenues are generated from agreements with private utility companies and refuse haulers in exchange for use of the City's rights-of-way. Currently, the City has franchise agreements with San Diego Gas & Electric (SDG&E), Cox Communications, Spectrum, AT&T, and several refuse haulers. Approximately 81.5 percent of franchise fee revenue is comprised of revenue from SDG&E and cable companies.

The \$176,000 increase in franchise fee revenue is primarily attributed to an increase in refuse hauler collections due to a higher than anticipated increase in tonnage during the first quarter of the fiscal year. Based on data and assumptions available at the time of preparation of this report, the projection for the remaining franchise agreements remains consistent with the Adopted Budget—this includes projections for SDG&E and cable franchise fee revenues. The City receives an annual cleanup payment from SDG&E in February at which time the revenue projections will be updated for SDG&E franchise fee revenue. Cable revenues are received on a quarterly basis with the first invoice anticipated to be received in November 2024, at which time the revenue projections will be updated.



## DEPARTMENTAL REVENUE

General Fund departments were requested to report any anticipated decreases of \$500,000 or more in departmental budgeted revenues. The following section summarizes each respective submission along with an update regarding the impact that TOT revenue will have on departmental revenue. It is important to note that due to the limited scope of the request, this report does not capture all potential changes; therefore, there may be unreported increases in departmental revenues that could help mitigate the identified decreases. Future budget monitoring reports will include more comprehensive projections.

### Economic Development

The Adopted Budget for the Economic Development Department includes \$55.1 million in lease and concession revenue generated from City-owned properties. The department projects to end the fiscal year at \$52.1 million, which represents a decrease of \$3.0 million when compared to the Adopted Budget. This decrease is primarily comprised of \$1.6 million in Mission Bay lease revenues and \$1.4 million in Pueblo Lands lease revenues. These projections are based on information from lessees collected during an annual forecasting process, which incorporates unique activity anticipated for each account. It includes updates on percentage-rent accounts and applies either a 3.00 percent fixed increase or an annual consumer price index (CPI) adjustment to all other accounts per term agreements. For FY 2025 non-profit agreements, a 3.03 percent increase is applied. Additionally, the projections consider inflationary pressures impacting the travel and leisure industry, as previously discussed in the major General Fund revenue section of this report.

The decrease in Mission Bay lease revenues results in a reduced transfer from the General Fund to the Mission Bay and San Diego Regional Park Improvement Funds. Per City Charter section 55.2, Mission Bay revenue in excess of \$20.0 million is transferred to these funds based on the calculation listed in the charter. Therefore, a decrease in lease and concession revenue generated from City-owned properties directly affects this transfer.

### Office of the City Treasurer

The Adopted Budget for the Office of the City Treasurer allocates \$19.4 million in Cannabis Business Tax revenue. The department projects revenues to end the fiscal year at \$17.2 million, which represents a decrease of \$2.2 million when compared to the Adopted Budget. Contributing to this decrease is a continued decline in taxable gross receipts reported by outlets primarily due to increased competition from neighboring municipalities, delivery services, and the illicit market, as well as decreased wholesale prices resulting from an oversupply of cannabis products. Many of these factors have also contributed to a reduction in the number of retailers operating in the City, including the closure of two retailers in the last quarter of FY 2024. Based on actuals as of the first quarter, a 4.2 percent reduction is anticipated when compared to the first quarter of FY 2024.

### Sustainability and Mobility

The Adopted Budget for the Sustainability and Mobility Department includes \$510,000 in revenue from the Shared Mobility Devices (SMD) Program. Due to the suspension of the SMD Program following the acceptance of the bankruptcy claim by the last vendor operating in the City, the department projects to receive no revenue associated with the program. While not discussed in this report, the elimination of the SMD program is anticipated to result in a reduction of associated expenditures in the department. As no SMD vendors are anticipated to operate within the City, future budgets will also incorporate the elimination of this revenue source and associated expenditures.



### **Transient Occupancy Tax Impact on Departmental Revenues**

TOT revenue collected from hotels, STROs, and RV parks is used for special promotional programs that maintain and enhance visitor-related facilities and support the promotion of the City's cultural amenities and natural attractions. The Adopted Budget includes \$86.2 million in transfers from the TOT Fund to the General Fund to reimburse departments for the safety and maintenance of visitor-related facilities. This reimbursement helps support the Fire-Rescue Lifeguard Program, homelessness services, street sweeping in high-tourist locations, security services at Mission Bay Park, public safety support services at major events, and parks and recreation centers.

Due to the projected decrease in TOT revenue discussed in the major General Fund revenues section of this report, there is less funding available to be allocated for special promotional programs. As a result, reimbursements to General Fund departments are projected to end the fiscal year at \$80.7 million, which represents a decrease of \$5.6 million when compared to the Adopted Budget. DoF will continue to monitor TOT revenue and will provide an update on impacts to departmental revenues in the Mid-Year Report.



## GENERAL FUND EXPENDITURES

### DEPARTMENTAL EXPENDITURES

General Fund departments were requested to report any projected increases of \$500,000 or more in their budgeted expenditures. The following section summarizes each submission, underscoring that these increases may be contingent and depend on available resources. While this report focuses on material increases, it does not capture all potential changes; therefore there may be unreported decreases in expenditures that could help mitigate these increases. An exception is included related to a decrease in election costs, which is further detailed below. Future budget monitoring reports will include more comprehensive projections.

#### Library

The Adopted Budget for the Library Department allocates \$2.5 million for contractual security services. The department projects expenditures to end the fiscal year at \$3.5 million, which represents an increase of \$1.0 million at fiscal year-end. Subsequent to the development of the FY 2025 budget, it was determined that the department would require additional armed guards at the Central Library and other library locations experiencing high rates of overnight encampments and vandalism incidents. Additionally, the City's contract for security services expired in July 2024 and the library has since been operating on a month-to-month basis, which includes an increase in the average guard hourly rate. The Purchasing and Contracting Department is currently working to secure a new sole-source contract with a security vendor which is anticipated to include the increased need for services and an increase in guard hourly rates.

#### Parks and Recreation

The Adopted Budget for the Parks and Recreation Department designates \$22.2 million in expenditures to support the San Diego Humane Society contract and landscaping maintenance for areas within the Gas Tax program. The department projects expenditures to end the fiscal year at \$24.2 million, which represents an increase of \$2.0 million when compared to the Adopted Budget. The increase consists of \$1.5 million for the San Diego Humane Society contract due to a contractual increase tied to the consumer price index, which was inadvertently not requested as part of the FY 2025 budget development process; and \$489,000 for an anticipated increase in the Gas Tax median contract, which is currently out for bid, due to an increase in the frequency of landscaping maintenance and additional areas added to the scope of work.

#### Transportation

The Adopted Budget for the Transportation Department includes \$21.1 million in supplies and contract expenditures. The department projects expenditures in these categories to end the fiscal year at \$25.5 million, which represents an increase of \$4.5 million from the Adopted Budget. This increase includes \$3.1 million in contracts primarily due to fleet vehicle and equipment rentals to maintain service levels as the department awaits the delivery of vehicles, refuse disposal fees, and consulting services related to compliance and monitoring projects; and \$1.4 million in supplies due to rising material costs, such as asphalt, as well as increased work volume for street repairs.



## Notable Decrease in Departmental Expenditures

### Citywide Program Expenditures

The Adopted Budget for the Citywide Program Expenditures Department allocates \$8.9 million to support the County of San Diego's administration of citywide elections. In October 2024, the City received the request for advance payment for the November 2024 election in the amount of \$5.0 million, representing a decrease of \$3.9 million when compared to the Adopted Budget. This decrease assumes that the County will not request additional funding. While the use of these savings could help mitigate increases in expenditures noted in this report, this report does not request authority for its use. Any authority for the use of available excess equity will be requested in subsequent budget monitoring reports or through the FY 2026 budget development process.

### PUBLIC SAFETY PERSONNEL EXPENDITURE PROJECTIONS AND STAFFING

As shown in **Table 9: FY 2025 Public Safety Overtime Projections**, expenditures in the Fire-Rescue and Police Departments are projected to exceed the budget by a combined \$15.2 million, or 16.6 percent, by fiscal year-end. When compared to FY 2024 unaudited actuals, these projections represent a decrease of \$3.5 million in Fire-Rescue and \$1.4 million in Police. The following sections further detail the variances compared to the Adopted Budget and provide updates on select programs due to their impacts on past budgets and continued interest by the public and City Council.

FY 2025 Public Safety Overtime Projections					
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fire-Rescue	\$ 44.8	\$ 44.8	\$ 50.5	\$ (5.7)	-12.7%
Police	46.4	46.4	55.9	(9.5)	-20.4%
<b>Total</b>	<b>\$ 91.2</b>	<b>\$ 91.2</b>	<b>\$ 106.3</b>	<b>\$ (15.2)</b>	<b>-16.6%</b>

### Fire-Rescue

#### Staffing

The Fire-Rescue Department has made progress in addressing personnel vacancies, recently hiring 24 Fire Recruits from the 99<sup>th</sup> Fire Academy, which was initiated in FY 2024 with Fire Recruits graduating in August 2024. To further enhance staffing, the department is planning to fill personnel vacancies by conducting two fire academies this fiscal year. The 100<sup>th</sup> Academy will begin in November 2024 with 36 Fire Recruits and is anticipated to graduate in March 2025. The 101<sup>st</sup> Academy is scheduled to start in early April 2025 with 36 Fire Recruits anticipated to graduate in August 2025 (FY 2026). Based on current assumptions, the department anticipates achieving full staffing by the fourth quarter of FY 2026.

Additionally, the department continues to engage in lengthy Fire Captain and Engineer promotional processes. This process includes establishing eligibility lists, conducting testing, and strategically balancing the ranks for promotions, which extends the overall process. As of the first quarter, the department expects to fill approximately half of the current vacancies by December 2025, and the majority of the remaining vacancies by June 2025. This hiring is



anticipated to alleviate the increase in overtime the department is currently experiencing within these ranks. Details regarding increases in overtime are further described below.

### **Overtime**

The Adopted Budget for the Fire-Rescue Department includes \$44.8 million in overtime expenditures. As of the first quarter, the department projects overtime expenditures to end the fiscal year at \$50.5 million, which represents an increase of \$5.7 million, or 12.7 percent, from the Adopted Budget. This increase is primarily attributed to \$3.0 million in deployment back-fill, including strike team deployments, which primarily occurred in the first quarter. Additionally, an increase of \$1.1 million in sworn constant staffing back fill primarily for leave time taken is projected, includes impacts from FMLA, parental leave, and discretionary leave awarded for years of service. Additional factors include the delays in Fire Captain and Engineer promotional processes, not implementing the relief pool due to not being fully staffed, and reimbursable deployments. Lastly, an increase of \$1.1 million in divisional overtime primarily related to post dispatcher academy training and fire inspections is projected. The increase in overtime expenditures is anticipated to be partially offset by an estimated increase of \$2.7 million in associated deployment revenue. As a result, the net impact to the bottom-line when compared to the budget is projected at \$3.0 million .

### **Fire Season Response**

The 2024 calendar year has experienced a significant increase in large fires throughout California compared to previous seasons. The number of wildfires and acres burned in 2024 exceeds the five-year average. As of the first quarter, the State has seen 6,378 wildfires burning approximately 995,974 acres and resulting in the destruction or damage of 1,687 structures.

In July 2024, the total acres burned across the State surged, largely due to prolonged periods of warm, dry weather. There is a continued potential for increased fire response through the upcoming peak season as Southern California may experience critical fire weather. Historically, the most destructive fires typically take place in late October.

As of the first quarter, the Fire-Rescue Department has supported the mutual aid system throughout California and other states. In-state responses have included the deployment of engine strike teams and incident management personnel to support various wildland fires including the Park Fire (Butte County), Borel Fire (Kern County), Line Fire (San Bernardino County), SQF Lightning Complex (Tulare County), Airport Fire (Orange and Riverside Counties), and the Lake Fire (Santa Barbara County).

Additionally, incident management personnel were deployed to support other incidents in-state and out-of-state, including the Willamette Complex (Oregon), Retreat Fire (Washington), Diamond Complex (Oregon), and the Coffee Pot Fire (Tulare County). Deployed personnel also supported FEMA Urban Search and Rescue efforts related to hurricanes and extreme weather events. These deployments have incurred overtime expenditures for both deployed personnel and those backfilling in operations. Notably, as mentioned in the Overtime section, the costs of these deployments are partially offset by reimbursements, which are typically processed within 90 days of staff's return. On average it takes about four months for the State and five months from FEMA before the City receives the reimbursement.



## Police Department

### **Staffing**

The Adopted Budget for the Police Department includes \$250,000 to support recruitment efforts, which remains a top priority for the department. In February 2024, the department signed a five-year agreement with Sensis, an integrated cross-cultural marketing agency, to enhance recruitment strategies. This collaboration aims to develop new marketing and advertising initiatives and produce analytics focused on hiring across all job classifications, including both sworn and non-sworn personnel.

As of the first quarter, the Police Department is actively engaged in extensive recruitment efforts. These efforts include weekly written examinations for the Police Recruit position held at various locations throughout the City, as well as military bases and college campuses both within and outside San Diego County. The City accepts scores from the POST test battery (PELLET-B) and National Testing Network (NTN). Candidates with associate's or bachelor's level college degrees can have the written test waived and may apply directly for the Physical Ability Test (PAT). Additionally, the Recruiting Unit has participated in numerous in-person events each month, including Comic-Con, Miramar Air Show, San Diego County Fair, National Night Out, career fairs, sporting events, community events, and military events. Lastly, the department has four scheduled police academies in FY 2025. The 138<sup>th</sup> academy graduated in August 2024, producing 21 recruits. The 139<sup>th</sup> and 140<sup>th</sup> academies are currently in progress with 27 and 41 recruits, respectively, as of the release of the report. The 141<sup>st</sup> academy is set to begin in January 2025 with an anticipated graduation date of July 2025 (FY 2026).

The department's lateral incentive and recruitment incentive programs ended at the beginning of FY 2025. These programs provided up to \$20,000 for lateral transfers to the Police Department, up to \$4,000 for current sworn personnel who referred a lateral transfer, and up to \$3,000 to sworn personnel who referred a recruit. Despite the conclusion of these programs, the department is continuing to see an influx of lateral officers due to the successful recruiting efforts both locally in California and from strategic locations nationwide. During the first quarter, the department hired two lateral officers and extended a conditional offer to a third officer from southern California agencies.

One of the department's goals over the next few years is to develop a pipeline encouraging high school-aged youth to eventually become a police officer. This includes bolstering the cadet program, working to hire qualified candidates right out of high school into entry level positions, dispatch, or other volunteer opportunities. All of this is in an effort to allow them to have relevant work experience while gaining knowledge about police work before they apply to become a police officer.

### **Overtime**

The Adopted Budget for the Police Department includes \$46.4 million in overtime expenditures. As of the first quarter, the department projects overtime expenditures to end the fiscal year at \$55.9 million, which represents an increase of \$9.5 million, or 20.4 percent, from the Adopted Budget. This increase is primarily attributed to ongoing staffing challenges and the need to maintain minimum staffing levels.

To address these issues, the department has established a dedicated unit focused on balancing workloads, as part of a recent reorganization designed to improve operational efficiencies. One of the key objectives for this new unit is to centralize the management of overtime for patrol



operations. While the goal is to reduce overall overtime costs, the department is still in the early stages of implementation and evaluating additional cost-saving solutions.

The increase in overtime expenditures is primarily attributed to the following:

- \$8.2 million in extension of shift overtime primarily due to staffing shortages and prioritizing staffing vacancies in patrol operations to be responsive to priority radio calls and emergencies.
- \$1.0 million in holiday overtime associated with negotiated non-discretionary compensation for employees on City holidays.
- \$1.3 million in special events overtime associated with July 4<sup>th</sup> holiday support to address public safety concerns at the beaches and anticipated increase in ballpark event activity requiring police presence and security.
- \$709,000 in other overtime primarily related to the enforcement of the Sidewalk Vending Ordinance outside of parks and beaches including designated “No Vending Zone” locations in the Gaslamp Quarter and Ballpark Districts.
- \$462,000 increase in call back overtime, which is when an officer or eligible civilian is called back to duty from home or other non-working location, due to employee callouts.

These overages are partially offset by savings of \$773,000 in court pay, which is received when officers appear in court, \$923,000 in miscellaneous overtime, and \$457,000 in Grant and Task Force overtime due to reduced activity as a result of staffing shortages. Additionally, the department anticipates offsetting revenue related to the special event overtime.

### **Neighborhood Policing Division**

The mission of the Police Department’s Neighborhood Policing Division (NPD) is to enhance the quality of life and safety in San Diego neighborhoods through compassionate, professional, and fair practices for all. NPD continues to collaborate with the Environmental Services Department (ESD) to address community complaints about encampments that negatively impact the quality of life in City neighborhoods.

The Adopted Budget includes \$3.2 million for overtime expenditures to support the NPD. The Police Department projects NPD overtime expenditures will align with the budget by fiscal year-end. In June 2023, the City Council passed the “Unsafe Camping Ordinance,” which restricts establishing encampments on public property. Since July 2023, NPD has enforced this ordinance, although low staffing levels have impacted the department’s ability to assign dedicated teams to each police service area. Currently, six teams are responsible for multiple communities, offering only weekday coverage for much of the year. Overtime has been offered to officers to address “Get it Done” requests, enhance community responsiveness, and provide weekend coverage of various homelessness-related issues, thereby reducing response hold times. NPD is dedicated to offering shelter placement and services to all unsheltered individuals.

NPD is in the process of implementing several new strategies in FY 2025 to improve how police services are delivered to both persons experiencing homelessness as well as the various communities in the City of San Diego. This includes temporarily assigning new officers to NPD so they can receive additional training and experience on how to effectively interact with persons experiencing homelessness and take enforcement action when residents report or observe criminal behavior occurring. This influx of officers will allow NPD to better staff enforcement teams across the City as well as allow for the formation of a team to cover weekends and weekday evenings. In addition, NPD formed an Intervention Services Team where a team of officers received specialized training to better interact with those persons



who are most negatively affected by substance abuse disorders or mental illness. Those officers will work with various community partners and through the criminal justice system to find long term solutions for persons who are often chronically experiencing homelessness and are services resistant.

### ***CleanSD Program***

The CleanSD Program is a citywide waste and debris abatement program and the program's efforts extend throughout the City, including Downtown, other City-owned properties, and open space areas such as canyons, creek beds, and the San Diego River Park. The objective of CleanSD is to maintain the public right-of-way, keep City property clear from waste and illegal dumping, and ensure property owners comply with the San Diego Municipal Code. Police officers are a critical component of the CleanSD program because they provide the security needed for cleaning crews to abate abandoned property and remove litter in unsafe areas. There is a need to keep City streets and sidewalks clean to prevent potential outbreaks of deadly diseases and maintain the community's overall health. During the first quarter, the department has provided security on over 500 abatements per month across the City. These abatements are necessary to ensure a safe and clean environment for all who live, work, and visit the City.

The Adopted Budget includes \$2.3 million for overtime expenditures to support the NPD CleanSD operations and is projected to meet budget at fiscal year-end. Although additional temporary staffing will be added, NPD will still need to utilize overtime to provide security for abatements conducted by the Environmental Services Department as well as respond to various community complaints.

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

The Police Department's Homeless Outreach Team (HOT) uses a community-oriented policing approach to address the unique needs of the City's homeless population. HOT leaders bring together behavioral health clinicians from the Psychiatric Emergency Response Team (PERT), public health nurses, and social workers from the Health and Human Services Agency to provide outreach and engagement services throughout the City to connect unsheltered individuals with available services. HOT places willing participants in homeless shelters and provides them with resources based on each person's needs. HOT officers utilize compassion to establish trust and form relationships with individuals to encourage them to accept services or shelter to improve their quality of life. The Adopted Budget includes \$3.7 million for HOT and the department is on target to meet this budget. The addition of temporarily assigned officers to NPD allows for an additional four officers to be assigned to the existing HOT teams. The assignment of additional officers to HOT will provide more resources and opportunities for outreach efforts to not only engage with more persons experiencing homelessness but also allows for better partnerships to be formed with community stakeholders.



## GENERAL FUND BALANCES AND RESERVES

The City's Reserve Policy ([Council Policy 100-20](#)) outlines the City's approach to establishing and maintaining strong reserves across City operations. Notably, while this report includes projections for major General Fund revenues and select expenditures, the projected ending fund balance in this section *does not* consider these factors due to the limited amount of data available. The Mid-Year Report will provide comprehensive revenue and expenditure projections, as well as updated estimates for reserve and Excess Equity.

### FISCAL YEAR 2025 GENERAL FUND BALANCES AND RESERVES

**Table 10: FY 2025 General Fund Balances and Reserve Estimates** displays the General Fund Fiscal Year 2025 beginning balance, reserve levels, and estimated ending fund balance.

FY 2025 General Fund Balances and Reserve Estimates		
Table 10		in millions
Description	Amount	% of Operating Revenues <sup>1</sup>
<b>FY 2024 Unaudited Ending Fund Balance</b>	<b>\$ 312.1</b>	<b>17.8%</b>
<b>FY 2025 Adopted Budget</b>		
Revenue	2,076.5	
Expenditures	(2,160.9)	
<b>Budgeted Change in Net Position (Use of Excess Equity)<sup>2</sup></b>	<b>(84.4)</b>	
<b>FY 2025 Projected Ending Fund Balance</b>	<b>\$ 227.7</b>	<b>13.0%</b>
Emergency Reserve	107.6	6.1%
Stability Reserve	99.5	5.7%
<b>FY 2025 Projected Reserve Balance</b>	<b>207.1</b>	<b>11.8%</b>
<b>FY 2025 Projected Available Fund Balance (Excess Equity)</b>	<b>\$ 20.6</b>	<b>1.2%</b>

<sup>1</sup>Based on FY 2022 and 2023 operating revenues as reported in the ACFR and FY 2024 (unaudited) Operating revenues in accordance with the City's Reserve Policy (CP 100-20).

<sup>2</sup>The FY 2025 Adopted Budget included the usage of \$84.4 million of Excess Equity to balance the General Fund.

The FY 2024 unaudited ending fund balance, which serves as the FY 2025 beginning fund balance, is \$312.1 million. This amount represents 17.8 percent of the three-year average of audited General Fund operating revenues for FY 2022 and FY 2023, along with unaudited revenues from FY 2024.

The Adopted Budget includes the use of \$84.4 million from fund balance to balance budgeted expenditures in excess of budgeted revenues, while assuming no contribution to reserves during the fiscal year. Due to this decision, General Fund reserves are projected to end the fiscal year with a balance of \$207.1 million, which is consistent with the balances for FY 2023 and FY 2024 and is equivalent to 11.8 percent of the three-year average of General Fund operating revenues. As a result, the projected reserve balance will not meet the target percentage level identified in the City's Reserve Policy for FY 2025, which is set at 13.58 percent. To comply with the Reserve Policy, an estimated contribution of \$31.2 million would be required to achieve FY 2025 target levels.



The FY 2025 projected available fund balance in excess of reserves (Excess Equity), based on the Adopted Budget, is estimated at \$20.6 million, consistent with the amount reported in the FY 2024 Year-End Financial Performance Report. As noted, this amount could change pending the completion of the audit of the City of San Diego's Annual Comprehensive Financial Report (ACFR) ending June 30, 2024. The Mid-Year Report will provide an update on the projected ending fund balance for FY 2025.

The First Quarter Report does not include any action items for City Council consideration regarding the use of Excess Equity. Any authority for the use of Excess Equity will be requested in subsequent budget monitoring reports for FY 2025 or through the FY 2026 budget development process.



## NON-DISCRETIONARY PROJECTIONS

### Debt

FY 2025 Debt Services Projection					
<i>Table 11</i>					<i>in millions</i>
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 47.2	\$ 47.2	\$ 44.4	\$ 2.9	6.1%
Non-General Funds	283.1	283.1	278.4	4.7	1.7%
<b>Total</b>	<b>\$ 330.3</b>	<b>\$ 330.3</b>	<b>\$ 322.7</b>	<b>\$ 7.6</b>	<b>2.3%</b>

The Adopted Budget for non-discretionary debt is \$330.3 million. The provider department projects Citywide expenditures to end the fiscal year at \$322.7 million, which represents a decrease of \$7.6 million from the Adopted Budget. This decrease is primarily due to \$2.9 million in the General Fund and \$4.7 million in the non-General Funds.

General Fund Departments with significant savings include:

- \$3.0 million in the Citywide Expenditures Program Department primarily due to a \$2.0 million decrease in expected interest payments as a result of the final pricing and closing of the 2024A Lease Revenue Bonds, which included the refunding of the 2013A Lease Revenue Bonds. Additionally, \$1.2 million is attributed to a reduced withdrawal amount from the Stormwater Water Infrastructure Finance and Innovation Act (WIFIA) based on anticipated project funding needs and timing.

Non-General Fund Departments with significant savings include:

- \$1.8 million in the Metropolitan Sewer Utility Fund primarily due to less than anticipated interest payments for the Drinking Water State Revolving Fund (SRF) loan for the Pure Water North City Water Reclamation Plant Expansion (NCWRP Expansion) due to less than anticipated disbursements.
- \$1.7 million in the Water Utility Operating Fund due to a decrease in interest payments including \$1.2 million due to lower than anticipated draw rates from the Pure Water WIFIA loan based on anticipated project funding needs and timing; and \$558,000 less in interest payments for the Water SRF loans as a result of an extended State timeline for various pipeline projects from FY 2025 to FY 2026, including the Morena Pipeline and the Alvarado 2<sup>nd</sup> Extension Pipelines.
- \$810,000 in the Municipal Sewer Revenue Fund due to decreased interest payments related to the 2024 Sewer Bonds due to less than anticipated debt service based on adjustments to the actual fund allocation among the various payment components.
- \$580,000 in the Fleet Operations Fund based on the current fleet lease plan. As of the first quarter, fewer fleet vehicles have been leased than originally anticipated due to supply chain issues, which reduces debt service paid.

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



## Energy

FY 2025 Energy Services Projection					
<i>Table 12</i>	<i>in millions</i>				
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 30.9	\$ 30.9	\$ 26.6	\$ 4.3	14.0%
Non-General Funds	53.2	53.2	43.0	10.3	19.3%
<b>Total</b>	<b>\$ 84.1</b>	<b>\$ 84.1</b>	<b>\$ 69.5</b>	<b>\$ 14.6</b>	<b>17.4%</b>

The Adopted Budget for non-discretionary energy services is \$84.1 million. The provider department projects Citywide expenditures to end the fiscal year at \$69.5 million, which represents a decrease of \$14.6 million, or 17.4 percent, at fiscal year-end. The decrease primarily involves electricity and gas services, based on historical distribution patterns and costs. However, it is essential to note that these projections are based on limited data available, resulting in a higher level of sensitivity. Given that the first quarter data is preliminary, any deviations in expenditures or credits could significantly impact overall projections. An estimate using more available data will be available in the Mid-Year Report. The Sustainability and Mobility Department will continue to monitor energy services and provide an update at that time.

## Fuel

FY 2025 Fuel Services Projections					
<i>Table 13</i>	<i>in millions</i>				
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 13.1	\$ 13.1	\$ 11.5	\$ 1.6	12.4%
Non-General Funds	3.9	3.9	3.1	0.8	21.2%
<b>Total</b>	<b>\$ 17.0</b>	<b>\$ 17.0</b>	<b>\$ 14.6</b>	<b>\$ 2.5</b>	<b>14.5%</b>

The Adopted Budget for non-discretionary fuel services is \$17.0 million. The provider department projects Citywide expenditures to end the fiscal year at \$14.6 million, which represents a decrease of \$2.5 million, or 14.5 percent, at fiscal year-end. The decrease is comprised of \$1.6 million in the General Fund and \$834,000 in non-General Funds and is primarily due to a decrease in the average cost of fuel per gallon. When compared to the Adopted Budget, the average cost of fuel has decreased from \$4.97 per gallon to \$4.07 per gallon based on the most current outlook, representing a decrease of \$0.90 per gallon.

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



## Information Technology

FY 2025 Information Technology Services Projections					
Table 14					<i>in millions</i>
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 41.5	\$ 41.5	\$ 41.2	\$ 0.2	0.5%
Non-General Funds	32.0	32.0	32.2	(0.2)	-0.6%
<b>Total</b>	<b>\$ 73.5</b>	<b>\$ 73.5</b>	<b>\$ 73.4</b>	<b>\$ 0.0</b>	<b>0.1%</b>

The Adopted Budget for non-discretionary information technology services is \$73.5 million. The provider department projects Citywide expenditures to end the fiscal year at \$73.4 million, which represents a decrease of \$44,000, or 0.1 percent, from the Adopted Budget. This includes a decrease of \$228,000 in the General Fund, offset by an increase of \$184,000 in the non-General Funds. These variances are based on the technology needs of departments, which the Department of Information Technology (DoIT) adjusts for throughout the fiscal year.

The DoIT will continue to monitor department needs through FY 2025 and provide an update in the Mid-Year Report.

## Rent

FY 2025 Rent Services Projections					
Table 15					<i>in millions</i>
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 19.2	\$ 19.2	\$ 19.1	\$ 0.1	0.5%
Non-General Funds	18.1	18.1	18.0	0.1	0.5%
<b>Total</b>	<b>\$ 37.3</b>	<b>\$ 37.3</b>	<b>\$ 37.1</b>	<b>\$ 0.2</b>	<b>0.5%</b>

The Adopted Budget for non-discretionary rent is \$37.3 million. The provider department projects Citywide expenditures to end the fiscal year at \$37.1 million, which represents a decrease of \$185,000, or 0.5 percent, from the Adopted Budget. These variances are primarily due to rent abatements on new lease negotiations, operating expenses, and utilities, which the Economic Development Department monitors and adjusts throughout the fiscal year and are contingent on department operations.

## Water Services

FY 2025 Water Services Projections					
Table 16					<i>in millions</i>
Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	\$ 14.0	\$ 14.0	\$ 12.8	\$ 1.1	8.1%
Non-General Funds	18.1	18.1	18.8	(0.7)	-4.1%
<b>Total</b>	<b>\$ 32.0</b>	<b>\$ 32.0</b>	<b>\$ 31.7</b>	<b>\$ 0.4</b>	<b>1.2%</b>



The Adopted Budget for non-discretionary water services is \$32.0 million. The provider department projects Citywide expenditures to end the fiscal year at \$31.7 million, which represents a decrease of \$389,000, or 1.2 percent, from the Adopted Budget. This decrease is primarily due to \$1.1 million in the General Fund offset by an increase of \$744,000 in non-General Funds.

The \$1.1 million decrease in the General Fund is primarily due to paused irrigation and conservation efforts across various community and developed regional parks based on the expectation of increased wet weather—this impact is primarily in the Parks and Recreation Department. While the non-discretionary budget for FY 2025 was developed in November 2023 and assumed water use similar to FY 2022, which included a dry winter, in contrast, the first quarter projection is based on water use patterns similar to FY 2024, which saw higher than normal wet weather. This has subsequently led to a reduced projection for water use, as the increased wet conditions are expected to result in paused irrigation and lead to conservation efforts.

The \$744,000 increase in the non-General Funds is primarily due to retroactive water billing and necessary testing within the Public Utilities Department. This increase is comprised of \$3.3 million in the Metropolitan Sewer Utility Fund primarily due to retroactive water billing for unassigned water meters. This billing accounts for water consumption from 2020 to the current fiscal year, which was not recognized until this first quarter. These increases are partially offset by a net decrease of \$2.9 million across non-General Fund departments. This includes \$1.4 million in the Water Utility Operating Fund primarily due to expenditures that were inadvertently not budgeted in FY 2025 due to a miscalculation during a restructure process, along with reduced raw water extraction from local water suppliers expected due to anticipated increased wet weather. Additionally, \$594,000 in the Golf Course Enterprise Fund is primarily due to reduced water usage based on the same weather assumptions outlined for the General Fund, which will result in decreased raw water extraction from local water supplies and paused irrigation at golf courses.

The City's projected water use is significantly influenced by the amount of rainfall received during the year and the average temperature observed each month. The first quarter projection is based on historical trends, anticipating higher water usage during the summer months due to higher temperatures and lower rainfall, with reduced usage in the winter months. The forecast also assumes that there will be no mandatory drought restrictions this fiscal year and that winter months will experience rainy weather. However, if wetter conditions do not materialize, projected savings could decline across the General Fund and non-General Funds. The Public Utilities Department will continue to monitor water usage and provide an update in the Mid-Year Report.



## NON-GENERAL FUND RESERVES

The City's Reserve Policy (Council Policy 100-20) documents the City's approach to establishing and maintaining reserves across City operations. **Table 17: FY 2025 Non-General Fund Reserves** displays each non-General Fund reserve; the projected FY 2025 Target Level (in accordance with the City's Reserve Policy), and the current status. As of the first quarter, most of the non-General Fund reserves are on target to meet their respective target, with the exception of the Development Services and Risk Management reserves. Further details regarding the reasons for these deviations are provided below.

Based on limited information available at the time of publication, the FY 2025 Reserve Targets included in the table below are based on unaudited actuals, projected actuarial valuations, or other respective variables that carry the potential to impact each reserve target calculation. It is anticipated that final data will be available by the preparation of the Mid-Year Report, at which point, final Reserve Target amounts will be presented. The Department of Finance will continue to work with responsible departments to monitor non-General Fund reserve levels and will provide an update in the Mid-Year Report.

FY 2025 Non-General Fund Reserves					
Table 17					in millions
Description	Fund Name	Reserve Type	FY 2025 Projected Reserve Target	Status	
Development Services	Development Services Fund	Operating Reserve	\$ 16.5	Not on Target	
Golf Course	Golf Course Fund	Operating Reserve	4.0	On Target	
Environmental Services	Recycling Enterprise Fund	Operating Reserve	3.6	On Target	
	Refuse Disposal Fund	Operating Reserve	9.3	On Target	
Public Utilities	Sewer Utility Funds	Emergency Operating Reserve	68.5	On Target	
		Emergency Capital Reserve	10.0	On Target	
		Rate Stabilization Fund Reserve	20.0	On Target	
	Water Utility Funds	Emergency Operating Reserve	60.6	On Target	
		Emergency Capital Reserve	5.0	On Target	
		Rate Stabilization Fund Reserve	27.8	On Target	
		Secondary Purchase Reserve	18.8	On Target	
Risk Management	Long-Term Disability Fund	Liability Reserve	5.6	Not on Target	
	Public Liability Fund	Liability Reserve	39.7	Not on Target	
	Workers' Compensation Fund	Liability Reserve	37.4	Not on Target	

### Development Services Fund Operating Reserve

The Development Services Department (DSD) Fund accounts for the City's development review and inspection services, which are funded directly by fees and charges paid by Development Services' customers. The Operating Reserve is intended to provide financial stability during economic cycles and provide business continuity when significant natural or manmade disasters occur. For FY 2025, the Reserve Policy stipulates that the DSD Operating Reserve be equal to 15.0 percent of the most recent three years of audited actual expenditures. Consistent with the discussion in the FY 2024 Year-End Financial Performance Report, DSD is not



expected to meet the Reserve Policy target of \$16.5 million. Based on the beginning reserve balance and the FY 2025 budgets for revenue and expenditures, the operating reserve for the DSD Fund is anticipated to be \$3.2 million, or 3.0 percent of operating expenses.

The department has worked to implement an updated fee schedule that went into effect on July 1, 2024. It is anticipated that the updated user fees will generate approximately \$15.0 million in revenues during FY 2025 based on a good faith estimate and permit demand consistent with FY 2023. However, the building permit extension program that was implemented in June 2024, which allows developers and homeowners to pause their projects, is resulting in a lagged effect in revenue generation that could limit the amount of additional revenue generated by the updated user fees.

As part of the mitigation plan, the department is halting non-essential spending, including training and supplies, and will be limiting all discretionary IT, overtime, and travel expenditures. Additionally, while the department currently has a number of vacant positions, they will focus on only filling the most critical ones. These mitigation actions, in addition to the additional revenue from updated user fees, are intended to help the fund improve its financial position over the next two fiscal years. However, this will be dependent upon overall developmental activity.

### **Long-Term Disability Fund Reserve**

The Long-Term Disability (LTD) Fund provides partial income replacement to eligible City employees who are unable to work for a period of time as a result of a non-industrial injury, illness, or pregnancy. The Reserve Policy requires the City to maintain LTD reserves equal to 100 percent of the value of outstanding claims, which is calculated using annual actuarial liability valuations from the three most recent fiscal years (Fiscal Years 2022, 2023, and 2024). The estimated ending fund balance for the LTD Reserve is \$5.0 million, which is approximately \$600,000 under the FY 2025 reserve target of \$5.6 million. The LTD reserve target increased after the receipt of the FY 2024 LTD actuarial valuation in October 2024. Consistent with the plans for the General Fund reserves, it is currently not anticipated that additional contributions in excess of the amounts required to fund operations will be made during FY 2025 which will result in the LTD Fund reserve remaining below Reserve Policy target levels.

### **Public Liability Fund Reserve**

The Public Liability (PL) Fund Reserve is funded entirely by the General Fund to support claims arising from real or alleged acts on the part of the City, including claims for bodily injury, property damage, inverse condemnation, false arrest, and errors and omissions. Per the City's Reserve Policy, the PL reserve goal is equal to 50 percent of the value of outstanding public liability claims, which is calculated using annual actuarial liability valuations from the three most recent fiscal years. The ending fund balance for FY 2025 is estimated to be \$31.8 million, which is approximately \$7.9 million below the PL Reserve target of \$39.7 million.

As previously discussed in the FY 2024 Year-End Financial Performance Report, the Public Liability Fund has provided an interest-bearing interfund loan to the Sewer Utility's Municipal Fund in order to fund the Industrial Wastewater Control Program (IWCP) subsidy while the program's fees are gradually increased until they become full cost recoverable beginning in FY 2026. The Sewer Utility's Municipal Fund will then begin making debt service payments beginning in FY 2027 with the goal to fully repay the interfund loan by FY 2031. Due to the loan, the PL Fund Reserve is expected to remain below reserve target levels through the term of the loan. If the PL Fund has insufficient funds to meet any financial obligations, the Sewer Utility's Municipal Fund will be required to prepay the full loan amount immediately.



Therefore, while the reserve will not meet the requirements of the Reserve Policy in terms of cash on hand, should the need arise, it will still be able to meet its obligations.

### **Workers' Compensation Fund Reserve**

The Workers' Compensation (WC) Fund Reserve provides funding for medical and disability costs for injuries and illnesses occurring in the workplace. The Reserve Policy goal is to maintain reserves equal to 12 percent of the three-year average of outstanding actuarial liabilities. The estimated ending fund balance for the WC Reserve is \$35.6 million, which is approximately \$1.8 million under the FY 2025 reserve target of \$37.4 million. The WC reserve target increased after the receipt of the FY 2024 WC actuarial valuation in October 2024. Consistent with the plans for the General Fund reserves, it is not currently anticipated that additional contributions in excess of the amounts required to fund operations will be made during FY 2025 which will result in the WC Fund reserve remaining below Reserve Policy target levels.



## CONCLUSION

The Fiscal Year 2025 First Quarter Budget Monitoring Report is developed using three months of actual activity and is focused primarily on General Fund major revenues, select programs and initiatives, and reserves. The Department of Finance and City departments will continue to monitor actual revenues and expenditures and provide more detailed and updated projections in the Mid-Year Report.

Major General Fund revenues are currently trending to end the fiscal year \$10.1 million below budget. This is primarily the result of decreases in sales tax and TOT, which are partially offset by slight increases in property tax and franchise fees. The decline in sales tax and TOT reflects trends noted in recent quarterly reports, which are attributed to shifts in consumer spending patterns driven by continued concerns over inflation and general economic uncertainty, as well as group and business travel growth falling below the pre-pandemic levels that were assumed for this fiscal year. These decreases are offset by anticipated growth in property tax resulting from higher than anticipated home prices and sales in calendar year 2023, which impact property tax collected in FY 2025.

The report also includes updates from City departments regarding decreases in departmental revenues and increases in departmental expenditures. As of the first quarter, four departments submitted revenue updates, which combined amount to \$11.1 million below budget. These include reduced TOT support to the General Fund resulting from the overall projected decrease in TOT revenues, decreases in Mission Bay/Pueblo Lands lease and concession revenue, reduced cannabis business tax revenue, and the suspension of the shared mobility device program. Regarding departmental expenditures, three departments anticipate select non-personnel expenditures to exceed budget by a combined \$7.4 million by fiscal year-end. These include increased contractual and supply costs in the Transportation Department required to maintain service levels, contractual increases associated with an agreement with the San Diego Humane Society and the Gas Tax median maintenance activities, and increased level of support and costs for security services at City libraries. Partially offsetting the projected departmental increases is an estimated decrease of \$3.9 million related to citywide election costs, based on the recent receipt of the advance payment request from the Registrar of Voters.

General Fund public safety overtime expenditures are projected to exceed budget by \$15.2 million at fiscal year-end, with the Fire-Rescue Department accounting for \$5.7 million and the Police Department accounting for \$9.5 million of the projected overage. The increase in overtime in the Fire-Rescue Department is attributed to a large increase in deployments and associated backfill as the City has seen deployment hours in the first quarter of FY 2025 exceeding the hours for all of FY 2024. The increase in overtime in the Police Department is attributed to ongoing staffing challenges and the need to maintain minimum staffing levels. The department is currently working to implement a reorganization designed to centralize the management of overtime with the goal of reducing overall costs; however, this is still in the early stages of implementation.

The FY 2025 General Fund ending fund balance in excess of reserves (Excess Equity) is currently projected at \$20.6 million. However, due to the limited focus of the report, FY 2025 revenues and expenditures are assumed to end at budget and *do not* consider variances in projected activity included in this report. The Mid-Year Report will provide comprehensive updates to projected activity including projections for revenues and expenditures.



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



## ATTACHMENTS

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1. Fiscal Year 2025 Charter 39 Report - Period Ending September 30, 2024
2. FY 2025 First Quarter Budget Monitoring Report – Vacancy Status Report
3. Office of the City Attorney – Reporting Requirement – Section 19 of the Fiscal Year 2025 Appropriation Ordinance
4. Homelessness Strategies and Solutions Department – Fiscal Year 2025 First Quarter Budget Monitoring Report and Grant Funding Update



# The City of **SAN DIEGO**

## **FISCAL YEAR 2025** **Financial Performance Report** As of September 2024



November 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 3 (as of September 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 September 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 September 2024

General Fund Summary As of Period 3, Ended September, 2024 (25% Completed) (Unaudited)								
	FY25 Adopted Budget	FY25 Current Budget	FY25 Actuals <sup>1</sup>	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change	
<b>Revenue</b>								
Property Taxes	\$ 808,864,655	\$ 808,864,655	\$ 15,433,261	1.9%	\$ 14,262,988	\$ 1,170,274	8.2%	
Sales Taxes	393,480,788	393,480,788	31,972,698	8.1%	33,401,425	(1,428,728)	-4.3%	
Transient Occupancy Taxes	172,827,052	172,827,052	34,786,125	20.1%	33,410,043	1,376,082	4.1%	
Property Transfer Tax	10,076,599	10,076,599	1,198,275	11.9%	968,766	229,509	23.7%	
Licenses & Permits	47,397,810	47,397,810	7,182,761	15.2%	6,496,670	686,091	10.6%	
Fines & Forfeitures	31,172,407	31,172,407	5,404,286	17.3%	5,516,135	(111,850)	-2.0%	
Interest & Dividends	2,100,000	2,100,000	(3,484,585)	-165.9%	(1,291,784)	(2,192,801)	169.7%	
Franchises	123,726,612	123,726,612	9,090,384	7.3%	6,615,918	2,474,466	37.4%	
Rents & Concessions	79,699,330	79,699,330	20,862,182	26.2%	14,374,078	6,488,105	45.1%	
Revenues from Other Agencies	12,186,022	12,186,022	508,480	4.2%	3,738,429	(3,229,949)	-86.4%	
Charges for Current Services	281,703,524	281,703,524	33,611,595	11.9%	29,175,555	4,436,040	15.2%	
Other Revenue	1,645,833	1,645,833	764,169	46.4%	413,887	350,283	84.6%	
Transfers	111,617,630	111,617,630	12,847,990	11.5%	65,446,271	(52,598,281)	-80.4%	
<b>Total General Fund Revenue</b>	<b>\$ 2,076,498,262</b>	<b>\$ 2,076,498,262</b>	<b>\$ 170,177,621</b>	<b>8.2%</b>	<b>\$ 212,528,380</b>	<b>\$ (42,350,759)</b>	<b>-19.9%</b>	
<b>Expenditures</b>								
Personnel Services	\$ 925,661,936	\$ 925,661,936	\$ 248,469,147	26.8%	\$ 218,383,529	\$ 30,085,618	13.8%	
<b>Total PE</b>	<b>\$ 925,661,936</b>	<b>\$ 925,661,936</b>	<b>\$ 248,469,147</b>	<b>26.8%</b>	<b>\$ 218,383,529</b>	<b>\$ 30,085,618</b>	<b>13.8%</b>	
Fringe Benefits	577,546,067	577,546,067	151,440,621	26.2%	136,889,521	14,551,100	10.6%	
Supplies	31,488,902	31,475,624	11,127,518	35.4%	13,716,074	(2,588,556)	-18.9%	
Contracts & Services	387,583,729	387,599,461	50,878,332	13.1%	48,147,401	2,730,931	5.7%	
Information Technology	59,159,934	59,153,880	3,298,267	5.6%	4,217,532	(919,265)	-21.8%	
Energy & Utilities	70,937,425	70,941,025	12,246,986	17.3%	13,116,333	(869,347)	-6.6%	
Capital Expenditures	1,223,500	1,223,500	109,746	9.0%	12,684	97,063	765.3%	
Debt	7,707,546	7,707,546	2,540,487	33.0%	3,108,396	(567,909)	-18.3%	
Other Expenditures	6,626,892	6,626,892	1,612,566	24.3%	499,890	1,112,676	222.6%	
Transfers	93,007,234	93,007,234	367,026	0.4%	472,895	(105,869)	-22.4%	
<b>Total NPE</b>	<b>\$ 1,235,281,229</b>	<b>\$ 1,235,281,229</b>	<b>\$ 233,621,548</b>	<b>18.9%</b>	<b>\$ 220,180,725</b>	<b>\$ 13,440,824</b>	<b>6.1%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 2,160,943,165</b>	<b>\$ 2,160,943,165</b>	<b>\$ 482,090,696</b>	<b>22.3%</b>	<b>\$ 438,564,254</b>	<b>\$ 43,526,442</b>	<b>9.9%</b>	
<b>General Fund Encumbrances</b>								
<b>Net Impact</b>	<b>\$ (84,444,903)</b>	<b>\$ (84,444,903)</b>	<b>\$ (462,601,404)</b>		<b>\$ (362,113,666)</b>	<b>\$ (100,487,738)</b>		

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



## Financial Performance Report – Period Ended September 2024

Schedule 1

**General Fund Revenue Status Report**  
**As of Period 3, Ended September, 2024 (25% Completed)**  
*(Unaudited)*

	<b>FY25 Actuals<sup>1</sup></b>	<b>FY25 Current Budget</b>	<b>FY25 % of Current Budget</b>	<b>FY24 Actuals<sup>1</sup></b>	<b>FY25/FY24 Actuals Change</b>	<b>FY25/FY24 % Change</b>
<b>Property Taxes</b>	\$ 15,433,261	\$ 808,864,655	1.9%	\$ 14,262,988	\$ 1,170,274	8.2%
<b>Sales Taxes</b>	31,972,698	393,480,788	8.1%	33,401,425	(1,428,728)	-4.3%
<b>Transient Occupancy Taxes</b>	34,786,125	172,827,052	20.1%	33,410,043	1,376,082	4.1%
<b>Property Transfer Tax</b>	1,198,275	10,076,599	11.9%	968,766	229,509	23.7%
<b>Licenses &amp; Permits</b>						
Business Taxes	4,543,376	26,457,409	17.2%	4,197,726	345,650	8.2%
Rental Unit Taxes	601,282	7,284,502	8.3%	641,081	(39,799)	-6.2%
Alarm Permit Fees	145,887	857,846	17.0%	(193,229)	339,115	-175.5%
Other Licenses and Permits	1,892,216	12,798,053	14.8%	1,851,092	41,124	2.2%
<b>Total Licenses &amp; Permits</b>	<b>7,182,761</b>	<b>47,397,810</b>	<b>15.2%</b>	<b>6,496,670</b>	<b>686,091</b>	<b>10.6%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	4,255,118	23,912,821	17.8%	4,186,415	68,703	1.6%
Municipal Court	479,752	2,975,569	16.1%	352,658	127,093	36.0%
Other Fines & Forfeitures	669,416	4,234,017	15.8%	977,062	(307,646)	-31.5%
Negligent Impound	-	50,000	0.0%	-	-	100.0%
<b>Total Fines &amp; Forfeitures</b>	<b>5,404,286</b>	<b>31,172,407</b>	<b>17.3%</b>	<b>5,516,135</b>	<b>(111,850)</b>	<b>-2.0%</b>
<b>Interest &amp; Dividends</b>	<b>(3,484,585)</b>	<b>2,100,000</b>	<b>-165.9%</b>	<b>(1,291,784)</b>	<b>(2,192,801)</b>	<b>169.7%</b>
<b>Franchises</b>						
SDG&E	-	84,697,020	0.0%	-	-	100.0%
CATV	(1)	9,897,017	0.0%	-	(1)	-100.0%
Refuse Collection	3,018	13,500,000	0.0%	21,069	(18,051)	-85.7%
Other Franchises	9,087,367	15,632,575	58.1%	6,594,849	2,492,518	37.8%
<b>Total Franchises</b>	<b>9,090,384</b>	<b>123,726,612</b>	<b>7.3%</b>	<b>6,615,918</b>	<b>2,474,466</b>	<b>37.4%</b>
<b>Rents &amp; Concessions</b>						
Mission Bay	11,213,342	41,090,162	27.3%	8,317,141	2,896,201	34.8%
Pueblo Lands	5,020,397	14,002,621	35.9%	1,602,125	3,418,271	213.4%
Other Rents and Concessions	4,628,443	24,606,547	18.8%	4,454,811	173,632	3.9%
<b>Total Rents &amp; Concessions</b>	<b>20,862,182</b>	<b>79,699,330</b>	<b>26.2%</b>	<b>14,374,078</b>	<b>6,488,105</b>	<b>45.1%</b>

Continued on Next Page



## Financial Performance Report – Period Ended September 2024

Schedule 1 (cont.)						
	FY25 Actuals <sup>1</sup>	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change
Revenue from Other Agencies	\$ 508,480	\$ 12,186,022	4.2%	\$ 3,738,429	\$ (3,229,949)	-86.4%
Charges for Current Services	33,611,595	281,703,524	11.9%	29,175,555	4,436,040	15.2%
Other Revenue	764,169	1,645,833	46.4%	413,887	350,283	84.6%
Transfers	12,847,990	111,617,630	11.5%	65,446,271	(52,598,281)	-80.4%
<b>Total General Fund Revenue</b>	<b>\$ 170,177,621</b>	<b>\$ 2,076,498,262</b>	<b>8.2%</b>	<b>\$ 212,528,380</b>	<b>\$ (42,350,759)</b>	<b>-19.9%</b>

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



## Financial Performance Report – Period Ended September 2024

Schedule 2

**General Fund Department Expenditure Status Report**  
**As of Period 3, Ended September, 2024 (25% Completed)**  
*(Unaudited)*

	<b>FY25</b>	<b>FY25</b>	<b>FY25 % of</b>	<b>FY24</b>	<b>FY25/FY24</b>	<b>FY25/FY24</b>
	<b>Actuals<sup>1</sup></b>	<b>Current Budget</b>	<b>Current Budget</b>	<b>Actuals<sup>1</sup></b>	<b>Actuals Change</b>	<b>% Change</b>
City Attorney	\$ 21,568,245	\$ 85,525,071	25.2%	\$ 19,198,658	\$ 2,369,587	12.3%
City Auditor	1,239,427	5,590,854	22.2%	1,048,241	191,186	18.2%
City Clerk	1,755,118	8,042,320	21.8%	1,535,280	219,839	14.3%
City Council – District 1	420,000	2,269,712	18.5%	430,981	(10,982)	-2.5%
City Council – District 2	517,915	2,363,502	21.9%	495,995	21,920	4.4%
City Council – District 3	497,202	2,286,891	21.7%	479,374	17,828	3.7%
City Council – District 4	347,635	2,288,897	15.2%	408,590	(60,955)	-14.9%
City Council – District 5	459,395	2,413,029	19.0%	425,063	34,332	8.1%
City Council – District 6	457,070	2,140,976	21.3%	340,781	116,289	34.1%
City Council – District 7	465,801	2,314,756	20.1%	426,888	38,914	9.1%
City Council – District 8	494,585	2,455,726	20.1%	409,167	85,418	20.9%
City Council – District 9	461,016	2,114,112	21.8%	373,797	87,219	23.3%
City Planning	3,775,648	17,370,598	21.7%	2,826,506	949,142	33.6%
City Treasurer	4,600,747	21,727,441	21.2%	3,907,915	692,832	17.7%
Citywide Program Expenditures	11,219,753	199,099,941	5.6%	8,553,574	2,666,179	31.2%
Commission on Police Practices	307,634	2,145,832	14.3%	191,626	116,007	60.5%
Communications	1,721,553	7,355,133	23.4%	1,584,186	137,367	8.7%
Compliance	1,575,818	7,281,336	21.6%	1,159,700	416,119	35.9%
Council Administration	564,950	4,014,277	14.1%	550,988	13,962	2.5%
Department of Finance	7,020,513	28,816,903	24.4%	6,133,517	886,995	14.5%
Department of Information Technology	937,962	3,282,699	28.6%	(10,927)	948,889	-8683.7%
Development Services	3,016,260	12,095,158	24.9%	2,788,009	228,251	8.2%
Economic Development	2,390,600	14,996,568	15.9%	2,303,795	86,805	3.8%
Environmental Services	20,228,675	103,543,380	19.5%	18,437,787	1,790,888	9.7%
Ethics Commission	451,788	1,829,338	24.7%	376,849	74,938	19.9%
Fire-Rescue	96,704,497	353,368,215	27.4%	91,933,439	4,771,058	5.2%
General Services	5,806,761	24,714,876	23.5%	5,906,806	(100,045)	-1.7%
Government Affairs	272,399	1,366,668	19.9%	316,499	(44,100)	-13.9%
Homelessness Strategies & Solutions	4,892,372	53,916,571	9.1%	3,062,916	1,829,456	59.7%
Human Resources	3,296,829	11,755,474	28.0%	2,463,724	833,105	33.8%
Library	16,087,681	77,069,362	20.9%	16,275,977	(188,296)	-1.2%
Office of Boards & Commissions	225,114	797,136	28.2%	186,783	38,331	20.5%
Office of Emergency Services	1,107,990	3,869,456	28.6%	676,884	431,105	63.7%
Office of the Chief Operating Officer	1,672,824	6,453,192	25.9%	1,452,858	219,967	15.1%
Office of the IBA	689,441	2,837,261	24.3%	668,210	21,232	3.2%
Office of the Mayor	993,143	4,459,569	22.3%	985,633	7,511	0.8%
Parks & Recreation	45,799,126	184,235,182	24.9%	41,535,234	4,263,893	10.3%

Continued on Next Page



## Financial Performance Report – Period Ended September 2024

## Schedule 2 (cont.)

	FY25 Actuals <sup>1</sup>	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change
Performance & Analytics	\$ 1,081,958	\$ 5,660,469	19.1%	\$ 964,534	\$ 117,424	12.2%
Personnel	4,052,957	15,754,313	25.7%	3,563,184	489,773	13.7%
Police	167,141,859	673,002,146	24.8%	152,185,539	14,956,320	9.8%
Public Utilities	1,086,413	3,110,927	34.9%	1,183,322	(96,909)	-8.2%
Purchasing & Contracting	2,606,710	11,199,810	23.3%	2,008,856	597,854	29.8%
Race & Equity	303,100	1,699,024	17.8%	321,615	(18,515)	-5.8%
Real Estate & Airport Management	1,719,306	7,333,744	23.4%	1,302,911	416,395	32.0%
Stormwater	13,300,230	63,406,482	21.0%	12,097,562	1,202,668	9.9%
Sustainability & Mobility	1,457,539	7,827,524	18.6%	1,942,238	(484,699)	-25.0%
Transportation	25,297,135	103,741,314	24.4%	23,153,191	2,143,945	9.3%
<b>Total General Fund Expenditures</b>	<b>\$ 482,090,696</b>	<b>\$ 2,160,943,165</b>	<b>22.3%</b>	<b>\$ 438,564,254</b>	<b>\$ 43,526,442</b>	<b>9.9%</b>

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



## Financial Performance Report – Period Ended September 2024

Schedule 2a

**Citywide Program Expenditure Status Report**  
**As of Period 3, Ended September, 2024 (25% Completed)**  
*(Unaudited)*

	<b>FY25 Actuals<sup>1</sup></b>	<b>FY25 Current Budget</b>	<b>FY25 % of Current Budget</b>	<b>FY24 Actuals<sup>1</sup></b>	<b>FY25/FY24 Actuals Change</b>	<b>FY25/FY24 % Change</b>
<b>Citywide Program Expenditures</b>						
Administrative Expenditures	\$ 166,522	\$ 250,000	66.6%	\$ -	\$ 166,522	100.0%
Assessments To Public Property	-	1,274,428	0.0%	21,287	(21,287)	-100.0%
Citywide Elections	660	8,929,418	0.0%	-	660	100.0%
Corporate Master Leases Rent	4,347,707	16,297,979	26.7%	4,006,336	341,371	8.5%
Deferred Capital Debt Service	278,741	42,984,441	0.6%	82,002	196,739	239.9%
Insurance	4,358,087	5,901,974	73.8%	2,945,660	1,412,427	47.9%
Memberships	1,055,494	1,209,762	87.2%	1,005,887	49,607	4.9%
PL Claims Trans-Ins	-	31,699,628	0.0%	-	-	100.0%
Preservation of Benefits	-	1,200,000	0.0%	-	-	100.0%
Property Tax Administration	76,522	5,153,780	1.5%	92,671	(16,149)	-17.4%
Public Liability Claims Xfer-Claims Fund	-	30,211,162	0.0%	-	-	100.0%
Public Use Leases	-	1,308,175	0.0%	-	-	100.0%
Redistricting Commission	180	-	100.0%	-	180	100.0%
Right-of-Way Permit Reimbursements	6,604	5,260,489	0.1%	(57)	6,661	-11675.1%
Special Consulting Services	16,350	760,846	2.1%	399,788	(383,438)	-95.9%
Supplemental COLA Benefit	912,887	960,000	95.1%	-	912,887	100.0%
Transfer to Infrastructure Fund	-	21,057,697	0.0%	-	-	100.0%
Transfer to Other Funds	-	3,550,000	0.0%	-	-	100.0%
Transfer to Park Improvement Funds	-	21,090,162	0.0%	-	-	100.0%
<b>Total Citywide Program Expenditures</b>	<b>\$ 11,219,753</b>	<b>\$ 199,099,941</b>	<b>5.6%</b>	<b>\$ 8,553,574</b>	<b>\$ 2,666,179</b>	<b>31.2%</b>

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



## Financial Performance Report – Period Ended September 2024

Schedule 2b

**Council Districts Expenditure Status Report**  
**As of Period 3, Ended September, 2024 (25% Completed)**  
*(Unaudited)*

	FY25 Actuals <sup>1</sup>	FY25 Adopted Budget	FY25 Current Budget	FY25 Budget Change	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change
Council District 1	\$ 420,000	\$ 2,169,712	\$ 2,169,712	\$ -	19.4%	\$ 426,820	\$ (6,821)	-1.6%
District 1 CPPS	-	100,000	100,000	-	0.0%	4,161	(4,161)	-100.0%
<b>Total Council District 1</b>	<b>420,000</b>	<b>2,269,712</b>	<b>2,269,712</b>	<b>-</b>	<b>18.5%</b>	<b>430,981</b>	<b>(10,982)</b>	<b>-2.5%</b>
Council District 2	517,915	2,263,502	2,263,502	-	22.9%	498,703	19,213	3.9%
District 2 CPPS	-	100,000	100,000	-	0.0%	(2,707)	2,707	-100.0%
<b>Total Council District 2</b>	<b>517,915</b>	<b>2,363,502</b>	<b>2,363,502</b>	<b>-</b>	<b>21.9%</b>	<b>495,995</b>	<b>21,920</b>	<b>4.4%</b>
Council District 3	497,202	2,186,891	2,186,891	-	22.7%	491,471	5,731	1.2%
District 3 CPPS	-	100,000	100,000	-	0.0%	(12,097)	12,097	-100.0%
<b>Total Council District 3</b>	<b>497,202</b>	<b>2,286,891</b>	<b>2,286,891</b>	<b>-</b>	<b>21.7%</b>	<b>479,374</b>	<b>17,828</b>	<b>3.7%</b>
Council District 4	347,635	2,188,897	2,188,897	-	15.9%	416,495	(68,860)	-16.5%
District 4 CPPS	-	100,000	100,000	-	0.0%	(7,905)	7,905	-100.0%
<b>Total Council District 4</b>	<b>347,635</b>	<b>2,288,897</b>	<b>2,288,897</b>	<b>-</b>	<b>15.2%</b>	<b>408,590</b>	<b>(60,955)</b>	<b>-14.9%</b>
Council District 5	461,645	2,313,029	2,313,029	-	20.0%	432,808	28,837	6.7%
District 5 CPPS	(2,250)	100,000	100,000	-	-2.3%	(7,745)	5,495	-70.9%
<b>Total Council District 5</b>	<b>459,395</b>	<b>2,413,029</b>	<b>2,413,029</b>	<b>-</b>	<b>19.0%</b>	<b>425,063</b>	<b>34,332</b>	<b>8.1%</b>
Council District 6	459,070	2,040,976	2,040,976	-	22.5%	361,649	97,421	26.9%
District 6 CPPS	(2,000)	100,000	100,000	-	-2.0%	(20,868)	18,868	-90.4%
<b>Total Council District 6</b>	<b>457,070</b>	<b>2,140,976</b>	<b>2,140,976</b>	<b>-</b>	<b>21.3%</b>	<b>340,781</b>	<b>116,289</b>	<b>34.1%</b>
Council District 7	465,801	2,214,756	2,214,756	-	21.0%	437,515	28,286	6.5%
District 7 CPPS	-	100,000	100,000	-	0.0%	(10,627)	10,627	-100.0%
<b>Total Council District 7</b>	<b>465,801</b>	<b>2,314,756</b>	<b>2,314,756</b>	<b>-</b>	<b>20.1%</b>	<b>426,888</b>	<b>38,914</b>	<b>9.1%</b>
Council District 8	494,585	2,355,726	2,355,726	-	21.0%	432,924	61,661	14.2%
District 8 CPPS	-	100,000	100,000	-	0.0%	(23,757)	23,757	-100.0%
<b>Total Council District 8</b>	<b>494,585</b>	<b>2,455,726</b>	<b>2,455,726</b>	<b>-</b>	<b>20.1%</b>	<b>409,167</b>	<b>85,418</b>	<b>20.9%</b>
Council District 9	461,016	2,014,112	2,014,112	-	22.9%	388,239	72,777	18.7%
District 9 CPPS	-	100,000	100,000	-	0.0%	(14,442)	14,442	-100.0%
<b>Total Council District 9</b>	<b>461,016</b>	<b>2,114,112</b>	<b>2,114,112</b>	<b>-</b>	<b>21.8%</b>	<b>373,797</b>	<b>87,219</b>	<b>23.3%</b>
<b>Total Council Districts</b>	<b>\$ 4,120,620</b>	<b>\$ 20,647,601</b>	<b>\$ 20,647,601</b>	<b>\$ -</b>	<b>20.0%</b>	<b>\$ 3,790,636</b>	<b>\$ 329,983</b>	<b>8.7%</b>

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



## Financial Performance Report – Period Ended September 2024

Schedule 3

**Other Budgeted Funds Revenue Status Report**  
**As of Period 3, Ended September, 2024 (25% Completed)**  
*(Unaudited)*

	<b>FY25 Actuals<sup>1</sup></b>	<b>FY25 Current Budget</b>	<b>FY25 % of Current Budget</b>	<b>FY24 Actuals<sup>1</sup></b>	<b>FY25/FY24 Actuals Change</b>	<b>FY25/FY24 % Change</b>
Airports Fund	\$ 1,808,196	\$ 8,981,280	20.1%	\$ 1,312,656	\$ 495,540	37.8%
Automated Refuse Container Fund	362,930	1,600,000	22.7%	377,671	(14,741)	-3.9%
Capital Outlay - Misc Revenue	-	-	100.0%	-	-	100.0%
Central Stores Internal Service Fund	1,783,029	10,825,641	16.5%	2,094,776	(311,747)	-14.9%
Climate Equity Fund	101,391	1,500,000	6.8%	38,292	63,098	164.8%
Community Equity Fund	26,154	-	100.0%	3,248	22,906	705.3%
Concourse and Parking Garages Operating Fund	848,355	3,218,267	26.4%	720,696	127,658	17.7%
Convention Center Expansion Funds	789,959	13,348,906	5.9%	2,740,159	(1,950,201)	-71.2%
Development Services Fund	37,026,806	139,614,113	26.5%	35,041,808	1,984,998	5.7%
Energy Conservation Program Fund	8,005	6,557,190	0.1%	16,926	(8,922)	-52.7%
Energy Independence Fund	32,303	-	100.0%	2,250,884	(2,218,582)	-98.6%
Engineering and Capital Projects	46,225,435	172,656,515	26.8%	41,065,506	5,159,929	12.6%
Environmental Growth Fund 1/3	981,481	10,550,173	9.3%	927,584	53,897	5.8%
Environmental Growth Fund 2/3	1,936,242	21,107,342	9.2%	1,833,402	102,840	5.6%
Facilities Financing Fund	(8,579)	-	-100.0%	1,026,991	(1,035,569)	-100.8%
Fire/Emergency Medical Services Fund	22,086,893	125,740,250	17.6%	1,932,156	20,154,738	1043.1%
Fire and Lifeguard Facilities Fund	(19)	1,409,518	0.0%	(15)	(4)	25.7%
Fleet Operations	19,491,320	147,383,446	13.2%	26,020,312	(6,528,992)	-25.1%
Gas Tax Fund	3,653,923	38,218,843	9.6%	3,599,028	54,895	1.5%
General Plan Maintenance Fund	1,078,418	4,329,600	24.9%	1,029,575	48,843	4.7%
GIS Fund	112,360	5,358,128	2.1%	28,799	83,561	290.2%
Golf Course Fund	11,355,060	28,739,347	39.5%	10,312,791	1,042,269	10.1%
Information Technology Fund	178,715	85,195,328	0.2%	116,866	61,849	52.9%
Infrastructure Fund	-	21,057,697	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	5,255	942,900	0.6%	13,108	(7,853)	-59.9%
Local Enforcement Agency Fund	209,001	994,637	21.0%	431,515	(222,515)	-51.6%
Long Range Property Management Fund	626,024	595,000	105.2%	464,104	161,920	34.9%
Los Penasquitos Canyon Preserve Fund	7,500	36,000	20.8%	51,570	(44,070)	-85.5%
Low-Moderate Income Housing Asset Fund	1,496,558	1,209,014	123.8%	766,188	730,371	95.3%
Maintenance Assessment District (MAD) Funds	966,308	33,590,081	2.9%	287,557	678,750	236.0%
Mission Bay/Balboa Park Improvement Fund	215,733	862,936	25.0%	915,456	(699,723)	-76.4%
Mission Bay Improvement Fund	410,291	13,708,605	3.0%	83,589	326,703	390.8%
New Convention Facility Fund	1,408,344	2,816,690	50.0%	911,550	496,794	54.5%
OneSD Support Fund	37,080	25,954,866	0.1%	(15,360)	52,440	-341.4%
Parking Meter Operations	2,464,787	9,600,000	25.7%	2,437,764	27,023	1.1%
PETCO Park Fund	5,104,900	15,041,387	33.9%	9,874,084	(4,769,184)	-48.3%
Public Art Fund	68,682	85,000	80.8%	394,754	(326,072)	-82.6%
Public Safety Services & Debt Service Fund	2,279,365	13,564,755	16.8%	2,244,091	35,275	1.6%
Publishing Services Internal Fund	358,595	2,232,283	16.1%	114,608	243,987	212.9%
Recycling Fund	3,209,741	23,990,760	13.4%	1,796,038	1,413,703	78.7%
Refuse Disposal Fund	15,112,783	61,758,567	24.5%	9,611,278	5,501,505	57.2%
Refuse Disposal - Miramar Clousure	302,547	50,000	605.1%	42,914	259,633	605.0%

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## Financial Performance Report – Period Ended September 2024

## Schedule 3 (cont.)

	FY25 Actuals <sup>1</sup>	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change
Regional Park Improvements Fund	\$ 173,924	\$ 7,381,557	2.4%	\$ 42,315	\$ 131,609	311.0%
Risk Management Administration Fund	4,272,609	17,098,385	25.0%	3,769,306	503,303	13.4%
Road Maintenance & Rehabilitation	3,474,367	35,328,918	9.8%	2,957,072	517,295	17.5%
Seized and Forfeited Assets Funds	559,024	788,119	70.9%	132,901	426,123	320.6%
Solid Waste Management Fund	(23,441)	-	-100.0%	-	(23,441)	-100.0%
State COPS	13,319	3,400,000	0.4%	(3,662)	16,981	-463.7%
Storm Drain Fund	2,082,102	5,700,000	36.5%	1,390,839	691,262	49.7%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	30,867,459	155,929,055	19.8%	29,964,971	902,488	3.0%
TOT - Major Events Revolving FD	195,000	-	100.0%	5,000	190,000	3800.0%
TransNet Extension Funds	8,687,797	47,130,000	18.4%	5,844,445	2,843,352	48.7%
Trolley Extension Reserve Fund	-	-	100.0%	153	(153)	-100.0%
Underground Surcharge Fund	3,177,915	113,511,838	2.8%	304,492	2,873,423	943.7%
Wastewater Department Funds	80,446,238	949,174,505	8.5%	82,236,690	(1,790,452)	-2.2%
Water Department Funds	130,702,605	958,461,488	13.6%	109,391,782	21,310,823	19.5%
Wireless Communication Technology Fund	22,055	10,517,070	0.2%	37,065	(15,010)	-40.5%
Zoological Exhibits Maintenance Fund	568,143	20,975,719	2.7%	508,324	59,819	11.8%

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



## Financial Performance Report – Period Ended September 2024

Schedule 4

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 3, Ended September, 2024 (25% Completed)**  
*(Unaudited)*

	<b>FY25 Actuals<sup>1</sup></b>	<b>FY25 Current Budget</b>	<b>FY25 % of Current Budget</b>	<b>FY24 Actuals<sup>1</sup></b>	<b>FY25/FY24 Actuals Change</b>	<b>FY25/FY24 % Change</b>
Airports Fund	\$ 1,685,192	\$ 8,336,007	20.2%	\$ 1,106,881	\$ 578,311	52.2%
Automated Refuse Container Fund	330,538	1,950,868	16.9%	321,686	8,852	2.8%
Capital Outlay – Misc Revenue	-	4,041,248	0.0%	-	-	100.0%
Central Stores Internal Service Fund	2,263,862	11,469,318	19.7%	2,851,869	(588,007)	-20.6%
Climate Equity Fund	285,230	1,607,666	17.7%	-	285,230	100.0%
Community Equity Fund	-	3,085,400	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	273,228	4,740,124	5.8%	768,500	(495,272)	-64.4%
Convention Center Expansion Funds	585,247	13,804,906	4.2%	565,486	19,761	3.5%
Development Services Fund	33,469,653	139,753,670	23.9%	26,727,128	6,742,524	25.2%
Energy Conservation Program Fund	1,285,190	8,125,531	15.8%	1,262,209	22,982	1.8%
Energy Independence Fund	47,850	3,702,801	1.3%	-	47,850	100.0%
Engineering and Capital Projects	41,629,897	166,357,762	25.0%	34,782,309	6,847,588	19.7%
Environmental Growth Fund 1/3	1,079,113	15,951,095	6.8%	531,732	547,381	102.9%
Environmental Growth Fund 2/3	20,685	30,915,910	0.1%	-	20,685	100.0%
Facilities Financing Fund	1,241,706	1,649,600	75.3%	776,709	464,997	59.9%
Fire/Emergency Medical Services Fund	13,508,015	124,809,481	10.8%	2,515,876	10,992,139	436.9%
Fire and Lifeguard Facilities Fund	500	1,400,869	0.0%	1,200	(700)	-58.3%
Fleet Operations	30,073,450	311,372,462	9.7%	33,084,585	(3,011,134)	-9.1%
Gas Tax Fund	9,110,616	38,816,200	23.5%	7,186,559	1,924,057	26.8%
General Plan Maintenance Fund	1,246,036	5,329,600	23.4%	2,105,659	(859,623)	-40.8%
GIS Fund	2,755,342	6,189,690	44.5%	1,719,641	1,035,700	60.2%
Golf Course Fund	5,253,976	28,375,471	18.5%	5,188,783	65,192	1.3%
Information Technology Fund	11,416,472	87,339,741	13.1%	6,060,100	5,356,373	88.4%
Infrastructure Fund	3,801,871	21,479,393	17.7%	44,803	3,757,068	8385.7%
Junior Lifeguard Program Fund	583,160	967,341	60.3%	581,234	1,927	0.3%
Local Enforcement Agency Fund	232,548	1,134,028	20.5%	220,724	11,825	5.4%
Long Range Property Management Fund	5,060	1,783,771	0.3%	(49,675)	54,734	-110.2%
Los Penasquitos Canyon Preserve Fund	2,567	20,149	12.7%	76,267	(73,700)	-96.6%
Low-Moderate Income Housing Asset Fund	4,726,570	36,057,822	13.1%	409,247	4,317,324	1054.9%
Maintenance Assessment District (MAD) Funds	5,765,432	42,464,259	13.6%	4,286,720	1,478,712	34.5%
Mission Bay/Balboa Park Improvement Fund	270,200	862,936	31.3%	162,318	107,882	66.5%
Mission Bay Improvement Fund	-	-	100.0%	-	-	100.0%
New Convention Facility Fund	1,408,344	2,816,690	50.0%	911,550	496,794	54.5%
OneSD Support Fund	7,520,773	32,660,788	23.0%	3,295,154	4,225,619	128.2%
Parking Meter Operations	628,052	9,548,065	6.6%	526,674	101,378	19.2%
PETCO Park Fund	13,364,686	19,453,916	68.7%	12,810,405	554,281	4.3%
Public Art Fund	35,815	7,321,209	0.5%	85,926	(50,111)	-58.3%
Public Safety Services & Debt Service Fund	-	13,564,755	0.0%	-	-	100.0%
Publishing Services Internal Fund	403,643	2,219,450	18.2%	185,801	217,842	117.2%
Recycling Fund	5,558,177	31,345,740	17.7%	5,619,003	(60,826)	-1.1%
Refuse Disposal Fund	9,726,007	50,820,590	19.1%	7,263,694	2,462,314	33.9%
Risk Management Administration Fund	3,745,599	17,343,594	21.6%	3,364,796	380,803	11.3%

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## Financial Performance Report – Period Ended September 2024

## Schedule 4 (cont.)

	FY25 Actuals <sup>1</sup>	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change
Road Maintenance & Rehabilitation	\$ 8,469,954	\$ 68,934,412	12.3%	\$ 6,586,307	\$ 1,883,647	28.6%
Seized and Forfeited Assets Funds	2,194,753	3,805,069	57.7%	(102,371)	2,297,124	-2243.9%
Solid Waste Management Fund	1,651,729	6,625,876	24.9%	-	1,651,729	100.0%
State COPS	2,315,382	3,242,146	71.4%	309,699	2,005,683	647.6%
Storm Drain Fund	454,724	5,686,212	8.0%	41,508	413,216	995.5%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	10,380,728	160,945,225	6.4%	17,141,339	(6,760,611)	-39.4%
TOT - Major Events Revolving FD	11,000	401,540	2.7%	14,000	(3,000)	-21.4%
TransNet Extension Funds	5,762,618	24,235,924	23.8%	4,851,421	911,197	18.8%
Trolley Extension Reserve Fund	-	-	100.0%	-	-	100.0%
Underground Surcharge Fund	2,292,395	75,733,351	3.0%	1,456,164	836,231	57.4%
Wastewater Department Funds	75,996,813	473,347,562	16.1%	61,055,109	14,941,704	24.5%
Water Department Funds	187,352,294	744,548,427	25.2%	153,736,578	33,615,715	21.9%
Wireless Communication Technology Fund	1,980,828	11,185,457	17.7%	3,451,784	(1,470,956)	-42.6%
Zoological Exhibits Maintenance Fund	-	20,975,719	0.0%	-	-	100.0%

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



# Fiscal Year 2025 First Quarter Budget Monitoring Report - Vacancy Status Report

Attachment 2

(Vacant, Budgeted Standard-Hour Positions as of November 1, 2024)

Department Name	Fund Name	Job Classification	FTE
Airport Management	Airports Enterprise Fund	Airport Operations Assistant	2.00
Airport Management	Airports Enterprise Fund	Senior Airport Operations Assistant	2.00
Airport Management	Airports Enterprise Fund	Utility Worker 2	1.00
<b>Airport Management Total</b>			<b>5.00</b>
City Attorney	General Fund	Administrative Aide 1	1.00
City Attorney	General Fund	Assistant Management Analyst	1.00
City Attorney	General Fund	Auto Messenger 1	1.00
City Attorney	General Fund	City Attorney Investigator	2.00
City Attorney	General Fund	Clerical Assistant 1	1.00
City Attorney	General Fund	Clerical Assistant 2	1.00
City Attorney	General Fund	Court Support Clerk 1	2.00
City Attorney	General Fund	Court Support Clerk Supervisor	1.00
City Attorney	General Fund	Deputy City Attorney	5.50
City Attorney	General Fund	Legal Secretary 1	2.00
City Attorney	General Fund	Legal Secretary 2	1.00
City Attorney	General Fund	Paralegal	1.00
City Attorney	General Fund	Senior City Attorney Investigator	2.00
City Attorney	General Fund	Senior Victim Services Coordinator	1.00
City Attorney	General Fund	Victim Services Coordinator	1.00
<b>City Attorney Total</b>			<b>23.50</b>
City Clerk	General Fund	Administrative Aide 2	1.00
City Clerk	General Fund	Associate Management Analyst	2.00
City Clerk	General Fund	Clerical Assistant 2	1.00
City Clerk	General Fund	Deputy City Clerk 1	1.00
City Clerk	General Fund	Legislative Recorder 2	1.00
City Clerk	General Fund	Stock Clerk	2.00
<b>City Clerk Total</b>			<b>8.00</b>
City Planning	General Fund	Administrative Aide 2	1.00
City Planning	General Fund	Assistant Planner	1.00
City Planning	General Fund	Associate Management Analyst	1.00
City Planning	General Fund	Associate Planner	1.00
City Planning	General Fund	Senior Management Analyst	1.00
City Planning	General Fund	Senior Planner	2.00
<b>City Planning Total</b>			<b>7.00</b>
City Treasurer	General Fund	Accountant 2	1.00
City Treasurer	General Fund	Accountant 3	2.00
City Treasurer	General Fund	Accountant 4	1.00
City Treasurer	General Fund	Accountant Trainee	1.00
City Treasurer	General Fund	Administrative Aide 1	1.00
City Treasurer	General Fund	Collections Investigator 1	6.00
City Treasurer	General Fund	Collections Investigator Supervisor	1.00
City Treasurer	General Fund	Collections Investigator Trainee	1.00
City Treasurer	General Fund	Information Systems Analyst 3	1.00
City Treasurer	General Fund	Public Information Clerk	3.00
City Treasurer	General Fund	Supervising Management Analyst	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>22.00</b>
Commission on Police Practices	General Fund	General Counsel	1.00
Commission on Police Practices	General Fund	Program Coordinator	1.00
Commission on Police Practices	General Fund	Program Manager	2.00
<b>Commission on Police Practices Total</b>			<b>4.00</b>
Communications	General Fund	Public Information Officer	1.00
<b>Communications Total</b>			<b>1.00</b>
Compliance	General Fund	Associate Compliance Officer	3.00
Compliance	General Fund	Deputy Director	1.00
Compliance	General Fund	Program Manager	1.00
Compliance	General Fund	Safety Officer	2.00
Compliance	General Fund	Safety Representative 2	1.00
Compliance	General Fund	Senior Compliance Officer	1.00
<b>Compliance Total</b>			<b>9.00</b>
Council Administration	General Fund	Council Representative 1	1.00
<b>Council Administration Total</b>			<b>1.00</b>
Council District 1	General Fund	Council Representative 1	3.00
Council District 1	General Fund	Council Representative 2A	3.00
<b>Council District 1 Total</b>			<b>6.00</b>
Council District 2	General Fund	Council Representative 1	5.00
<b>Council District 2 Total</b>			<b>5.00</b>
Council District 3	General Fund	Council Representative 1	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	6.00
<b>Council District 4 Total</b>			<b>6.00</b>
Council District 5	General Fund	Council Representative 1	5.00
<b>Council District 5 Total</b>			<b>5.00</b>
Council District 6	General Fund	Council Representative 1	4.00
<b>Council District 6 Total</b>			<b>4.00</b>



# Fiscal Year 2025 First Quarter Budget Monitoring Report - Vacancy Status Report

Attachment 2

(Vacant, Budgeted Standard-Hour Positions as of November 1, 2024)

Department Name	Fund Name	Job Classification	FTE
Council District 7	General Fund	Council Representative 1	3.00
Council District 7	General Fund	Council Representative 2A	1.00
Council District 7 Total			4.00
Council District 8	General Fund	Council Representative 1	4.00
Council District 8 Total			4.00
Council District 9	General Fund	Council Representative 1	4.00
Council District 9 Total			4.00
Department of Finance	General Fund	Finance Analyst 2	1.00
Department of Finance	General Fund	Finance Analyst 3	2.00
Department of Finance	General Fund	Finance Analyst 4	1.00
Department of Finance Total			4.00
Development Services	General Fund	Zoning Investigator 1	1.00
Development Services	Planning & Devel Rev Entr Fund	Accountant 2	1.00
Development Services	Planning & Devel Rev Entr Fund	Accountant 3	1.00
Development Services	Planning & Devel Rev Entr Fund	Assistant Deputy Director	1.00
Development Services	Planning & Devel Rev Entr Fund	Assistant Engineer-Traffic	1.00
Development Services	Planning & Devel Rev Entr Fund	Assistant to the Development Services Director	1.00
Development Services	Planning & Devel Rev Entr Fund	Associate Engineer-Mechanical	1.00
Development Services	Planning & Devel Rev Entr Fund	Combination Inspector 2	2.00
Development Services	Planning & Devel Rev Entr Fund	Development Services Technician	2.00
Development Services	Planning & Devel Rev Entr Fund	Electrical Inspector 1	1.00
Development Services	Planning & Devel Rev Entr Fund	Office Support Specialist	1.00
Development Services	Planning & Devel Rev Entr Fund	Plan Review Specialist 1	3.00
Development Services	Planning & Devel Rev Entr Fund	Plan Review Specialist 3	5.00
Development Services	Planning & Devel Rev Entr Fund	Program Manager	1.00
Development Services	Planning & Devel Rev Entr Fund	Public Information Clerk	2.00
Development Services	Planning & Devel Rev Entr Fund	Senior Civil Engineer	1.00
Development Services	Planning & Devel Rev Entr Fund	Senior Management Analyst	1.00
Development Services	Planning & Devel Rev Entr Fund	Structural Engineering Associate	2.00
Development Services	Planning & Devel Rev Entr Fund	Structural Inspector 2	1.00
Development Services Total			29.00
Economic Development	General Fund	Administrative Aide 1	1.00
Economic Development	General Fund	Administrative Aide 2	1.00
Economic Development	General Fund	Community Development 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	Senior Management Analyst	2.00
Economic Development Total			9.00
Emergency Medical Services	EMS/MTS Fund	Fire Dispatcher	3.00
Emergency Medical Services	EMS/MTS Fund	Fire Fighter 2	5.00
Emergency Medical Services	EMS/MTS Fund	Fire Lead Dispatcher	2.00
Emergency Medical Services	EMS/MTS Fund	Program Manager	1.00
Emergency Medical Services Total			11.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 1	7.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 2	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	5.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	11.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Clerical Assistant 2	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Contracts Processing Clerk	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Department Director	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Analyst 3	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Assistant	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Park Designer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Payroll Specialist 2	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Drafting Aide	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Engineering Aide	4.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	5.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Program Manager	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	9.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 1	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Civil Engineer	3.00
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	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Planner	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Public Information Officer	1.00
Engineering & Capital Projects Total			70.00
Environmental Services	General Fund	Account Clerk	1.00
Environmental Services	General Fund	Administrative Aide 1	0.20
Environmental Services	General Fund	Area Refuse Collection Supervisor	1.00
Environmental Services	General Fund	Assistant Environmental Services Director	0.35
Environmental Services	General Fund	Associate Management Analyst	1.13
Environmental Services	General Fund	Clerical Assistant 2	1.63
Environmental Services	General Fund	Code Compliance Supervisor	1.00
Environmental Services	General Fund	Deputy Director	0.35



# Fiscal Year 2025 First Quarter Budget Monitoring Report - Vacancy Status Report

Attachment 2

(Vacant, Budgeted Standard-Hour Positions as of November 1, 2024)

Department Name	Fund Name	Job Classification	FTE
Environmental Services	General Fund	Dispatcher 1	1.00
Environmental Services	General Fund	Environmental Health Inspector 2	1.00
Environmental Services	General Fund	Hazardous Materials Inspector 3	0.45
Environmental Services	General Fund	Heavy Truck Driver 1	1.00
Environmental Services	General Fund	Heavy Truck Driver 2	1.00
Environmental Services	General Fund	Information Systems Administrator	0.38
Environmental Services	General Fund	Management Trainee	0.50
Environmental Services	General Fund	Program Manager	1.00
Environmental Services	General Fund	Safety Representative 2	0.35
Environmental Services	General Fund	Sanitation Driver 2	7.00
Environmental Services	General Fund	Sanitation Driver 3	3.00
Environmental Services	General Fund	Senior Civil Engineer	0.10
Environmental Services	General Fund	Supervising Management Analyst	0.85
Environmental Services	General Fund	Utility Worker 2	4.00
	<b>General Fund Total</b>		<b>28.29</b>
Environmental Services	Recycling Enterprise Fund	Administrative Aide 1	0.20
Environmental Services	Recycling Enterprise Fund	Assistant Environmental Services Director	0.31
Environmental Services	Recycling Enterprise Fund	Associate Management Analyst	0.66
Environmental Services	Recycling Enterprise Fund	Clerical Assistant 2	0.16
Environmental Services	Recycling Enterprise Fund	Deputy Director	0.31
Environmental Services	Recycling Enterprise Fund	Hazardous Materials Inspector 2	1.00
Environmental Services	Recycling Enterprise Fund	Hazardous Materials Inspector 3	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	Program Manager	1.00
Environmental Services	Recycling Enterprise Fund	Public Works Supervisor	1.00
Environmental Services	Recycling Enterprise Fund	Recycling Specialist 2	3.75
Environmental Services	Recycling Enterprise Fund	Safety Representative 2	0.31
Environmental Services	Recycling Enterprise Fund	Sanitation Driver 2	2.00
Environmental Services	Recycling Enterprise Fund	Sanitation Driver 3	1.00
Environmental Services	Recycling Enterprise Fund	Senior Management Analyst	1.00
Environmental Services	Recycling Enterprise Fund	Supervising Hazardous Materials Inspector	1.00
Environmental Services	Recycling Enterprise Fund	Supervising Management Analyst	0.81
Environmental Services	Recycling Enterprise Fund	Utility Worker 1	1.00
	<b>Recycling Enterprise Fund Total</b>		<b>17.24</b>
Environmental Services	Refuse Disposal Enterprise Fund	Administrative Aide 1	0.60
Environmental Services	Refuse Disposal Enterprise Fund	Assistant Engineer-Electrical	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Assistant Environmental Services Director	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Associate Engineer-Civil	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Associate Engineer-Mechanical	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Associate Management Analyst	0.21
Environmental Services	Refuse Disposal Enterprise Fund	Associate Planner	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Clerical Assistant 2	0.21
Environmental Services	Refuse Disposal Enterprise Fund	Deputy Director	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Disposal Site Representative	3.00
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	2.00
Environmental Services	Refuse Disposal Enterprise Fund	Hazardous Materials Inspector 3	0.10
Environmental Services	Refuse Disposal Enterprise Fund	Information Systems Administrator	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Laborer	6.00
Environmental Services	Refuse Disposal Enterprise Fund	Landfill Equipment Operator	6.00
Environmental Services	Refuse Disposal Enterprise Fund	Management Trainee	0.50
Environmental Services	Refuse Disposal Enterprise Fund	Recycling Program Manager	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Safety Representative 2	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Senior Civil Engineer	0.90
Environmental Services	Refuse Disposal Enterprise Fund	Senior Mechanical Engineer	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Supervising Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Supervising Management Analyst	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Utility Worker 2	2.00
	<b>Refuse Disposal Enterprise Fund Total</b>		<b>39.22</b>
Environmental Services	Solid Waste Management Fund	Program Manager	1.00
Environmental Services	Solid Waste Management Fund	Public Information Clerk	3.00
Environmental Services	Solid Waste Management Fund	Public Works Supervisor	1.00
Environmental Services	Solid Waste Management Fund	Utility Worker 2	1.00
	<b>Solid Waste Management Fund Total</b>		<b>6.00</b>
<b>Environmental Services Total</b>			<b>90.75</b>
Fire-Rescue	General Fund	Associate Management Analyst	1.00
Fire-Rescue	General Fund	Clerical Assistant 2	1.00
Fire-Rescue	General Fund	Code Compliance Officer	1.00
Fire-Rescue	General Fund	Deputy Fire Chief	1.00
Fire-Rescue	General Fund	Dispatcher 1	1.00
Fire-Rescue	General Fund	Fire Battalion Chief	4.00
Fire-Rescue	General Fund	Fire Captain	29.00
Fire-Rescue	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Dispatch Supervisor	2.00
Fire-Rescue	General Fund	Fire Dispatcher	7.00



# Fiscal Year 2025 First Quarter Budget Monitoring Report - Vacancy Status Report

Attachment 2

(Vacant, Budgeted Standard-Hour Positions as of November 1, 2024)

Department Name	Fund Name	Job Classification	FTE
Fire-Rescue	General Fund	Fire Engineer	30.00
Fire-Rescue	General Fund	Fire Fighter 1	7.00
Fire-Rescue	General Fund	Fire Fighter 2	21.00
Fire-Rescue	General Fund	Fire Fighter 3	4.00
Fire-Rescue	General Fund	Fire Helicopter Pilot	1.00
Fire-Rescue	General Fund	Fire Lead Dispatcher	1.00
Fire-Rescue	General Fund	Helicopter Mechanic	1.00
Fire-Rescue	General Fund	Information Systems Analyst 2	2.00
Fire-Rescue	General Fund	Lifeguard 2	3.00
Fire-Rescue	General Fund	Lifeguard Sergeant	1.00
<b>Fire-Rescue Total</b>			<b>119.00</b>
General Services	General Fund	Administrative Aide 2	1.00
General Services	General Fund	Apprentice 2-Electrician (5 Yr)	2.00
General Services	General Fund	Associate Management Analyst	1.00
General Services	General Fund	Building Maintenance Supervisor	3.00
General Services	General Fund	Building Service Technician	5.00
General Services	General Fund	Building Supervisor	1.00
General Services	General Fund	Carpenter	1.00
General Services	General Fund	Carpenter Supervisor	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	2.00
General Services	General Fund	Locksmith	2.00
General Services	General Fund	Painter	1.00
General Services	General Fund	Payroll Specialist 1	1.00
General Services	General Fund	Plumber	1.00
General Services	General Fund	Program Coordinator	1.00
General Services	General Fund	Project Officer 1	1.00
General Services	General Fund	Roofer	1.00
General Services	Fleet Operations Operating Fund	Apprentice 2-Fleet Technician	1.00
General Services	Fleet Operations Operating Fund	Assistant Fleet Technician	8.00
General Services	Fleet Operations Operating Fund	Auto Parts Stock Clerk	1.00
General Services	Fleet Operations Operating Fund	Equipment Operator 1	1.00
General Services	Fleet Operations Operating Fund	Fleet Team Leader	2.00
General Services	Fleet Operations Operating Fund	Fleet Technician	6.00
General Services	Fleet Operations Operating Fund	Master Fleet Technician	4.00
General Services	Fleet Operations Operating Fund	Metal Fabrication Supervisor	1.00
General Services	Fleet Operations Operating Fund	Program Manager	1.00
General Services	Fleet Operations Operating Fund	Safety Officer	1.00
General Services	Fleet Operations Operating Fund	Welder	3.00
<b>General Services Total</b>			<b>61.50</b>
Government Affairs	General Fund	Deputy Director	1.00
Government Affairs	General Fund	Program Coordinator	1.00
<b>Government Affairs Total</b>			<b>2.00</b>
Homelessness Strategies & Sol	General Fund	Community Development Specialist 3	1.00
<b>Homelessness Strategies &amp; Sol Total</b>			<b>1.00</b>
Human Resources	General Fund	Program Coordinator	6.00
Human Resources	General Fund	Program Manager	1.00
<b>Human Resources Total</b>			<b>7.00</b>
Information Technology	SAP Support Fund	Assistant Deputy Director	1.00
Information Technology	SAP Support Fund	Program Coordinator	1.00
Information Technology	SAP Support Fund	Program Manager	1.00
Information Technology	Information Technology Fund	Assistant Department Director	1.00
Information Technology	Information Technology Fund	Information Systems Analyst 3	1.00
Information Technology	Information Technology Fund	Program Coordinator	1.00
Information Technology	Information Technology Fund	Program Manager	2.00
Information Technology	Wireless Communications Technology Fund	Associate Communications Engineer	1.00
Information Technology	Wireless Communications Technology Fund	Communications Technician	1.00
Information Technology	Wireless Communications Technology Fund	Senior Communications Technician	1.00
Information Technology	GIS Fund	Geographic Info Systems Analyst 2	2.00
Information Technology	GIS Fund	Geographic Info Systems Analyst 3	1.00
Information Technology	GIS Fund	Program Coordinator	3.00
<b>Information Technology Total</b>			<b>17.00</b>
Library	General Fund	Administrative Aide 1	1.00
Library	General Fund	Administrative Aide 2	2.00
Library	General Fund	Librarian 1	2.00
Library	General Fund	Librarian 2	9.50
Library	General Fund	Librarian 3	3.00
Library	General Fund	Librarian 4	1.00
Library	General Fund	Library Assistant I	15.50
Library	General Fund	Library Assistant II	8.00
Library	General Fund	Library Assistant III	0.50
Library	General Fund	Library Technician	2.00
Library	General Fund	Literacy Tutor/Learner Coordinator	1.50
Library	General Fund	Payroll Specialist 2	1.00
Library	General Fund	Program Manager	1.00



# Fiscal Year 2025 First Quarter Budget Monitoring Report - Vacancy Status Report

Attachment 2

(Vacant, Budgeted Standard-Hour Positions as of November 1, 2024)

Department Name	Fund Name	Job Classification	FTE
Library	General Fund	Project Assistant	1.00
Library	General Fund	Supervising Management Analyst	1.00
<b>Library Total</b>			<b>50.00</b>
Office of Emergency Services	General Fund	Emergency Services Coordinator	1.00
Office of Emergency Services	General Fund	Program Coordinator	1.00
Office of Emergency Services	General Fund	Senior Management Analyst	1.00
<b>Office of Emergency Services Total</b>			<b>3.00</b>
Office of the COO	General Fund	Community Development Specialist 2	1.00
Office of the COO	General Fund	Program Coordinator	1.00
Office of the COO	General Fund	Senior Management Analyst	1.00
<b>Office of the COO Total</b>			<b>3.00</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 2	1.00
Parks & Recreation	General Fund	Aquatics Recreation Specialist	1.00
Parks & Recreation	General Fund	Aquatics Technician 1	1.00
Parks & Recreation	General Fund	Area Manager 2	4.00
Parks & Recreation	General Fund	Assistant Recreation Center Director	8.00
Parks & Recreation	General Fund	Associate Management Analyst	1.00
Parks & Recreation	General Fund	Building Supervisor	1.00
Parks & Recreation	General Fund	Custodian 2	3.50
Parks & Recreation	General Fund	District Manager	1.00
Parks & Recreation	General Fund	Electrician	1.00
Parks & Recreation	General Fund	Equipment Operator 1	2.00
Parks & Recreation	General Fund	Equipment Operator 2	3.00
Parks & Recreation	General Fund	Equipment Technician 1	6.00
Parks & Recreation	General Fund	Equipment Technician 2	2.00
Parks & Recreation	General Fund	Equipment Technician 3	1.00
Parks & Recreation	General Fund	Geographic Info Systems Analyst 2	1.00
Parks & Recreation	General Fund	Grounds Maintenance Supervisor	3.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 1	1.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 2	34.50
Parks & Recreation	General Fund	Grounds Maintenance Worker 3	1.00
Parks & Recreation	General Fund	Heavy Truck Driver 1	1.00
Parks & Recreation	General Fund	Irrigation Specialist	1.00
Parks & Recreation	General Fund	Light Equipment Operator	2.00
Parks & Recreation	General Fund	Nursery Gardener	2.00
Parks & Recreation	General Fund	Office Support Specialist	1.00
Parks & Recreation	General Fund	Park Ranger	13.00
Parks & Recreation	General Fund	Payroll Specialist 2	0.75
Parks & Recreation	General Fund	Pesticide Applicator	1.00
Parks & Recreation	General Fund	Pesticide Supervisor	1.00
Parks & Recreation	General Fund	Pool Guard 2	16.00
Parks & Recreation	General Fund	Program Coordinator	1.00
Parks & Recreation	General Fund	Project Officer 2	1.00
Parks & Recreation	General Fund	Public Information Clerk	1.00
Parks & Recreation	General Fund	Recreation Center Director 1	6.00
Parks & Recreation	General Fund	Recreation Center Director 2	1.00
Parks & Recreation	General Fund	Recreation Center Director 3	4.00
Parks & Recreation	General Fund	Recreation Leader 1	13.00
Parks & Recreation	General Fund	Recreation Leader 2	12.50
Parks & Recreation	General Fund	Recreation Specialist	2.00
Parks & Recreation	General Fund	Senior Park Ranger	2.00
Parks & Recreation	General Fund	Senior Planner	2.00
Parks & Recreation	General Fund	Seven-Gang Mower Operator	3.00
Parks & Recreation	General Fund	Supervising Aquatic Recreation Specialist	1.00
Parks & Recreation	General Fund	Supervising Management Analyst	2.00
Parks & Recreation	General Fund	Supervising Recreation Specialist	1.00
Parks & Recreation	General Fund	Swimming Pool Manager 1	10.00
Parks & Recreation	General Fund	Therap Recreatn Leader	1.00
Parks & Recreation	General Fund	Therap Recreatn Spec	1.00
Parks & Recreation	General Fund	Utility Supervisor	1.00
Parks & Recreation	General Fund	Utility Worker 2	1.00
Parks & Recreation	Golf Course Enterprise Fund	Assistant Golf Course Superintendent	1.00
Parks & Recreation	Golf Course Enterprise Fund	Equipment Technician 2	1.00
Parks & Recreation	Golf Course Enterprise Fund	Golf Course Greenskeeper	5.00
Parks & Recreation	Golf Course Enterprise Fund	Golf Operations Assistant	3.00
Parks & Recreation	Golf Course Enterprise Fund	Grounds Maintenance Worker 1	1.00
Parks & Recreation	Golf Course Enterprise Fund	Payroll Specialist 2	1.00
Parks & Recreation	Golf Course Enterprise Fund	Seven-Gang Mower Operator	1.00
Parks & Recreation	Maintenance Assessment District Fund	Payroll Specialist 2	0.25
<b>Parks &amp; Recreation Total</b>			<b>196.50</b>
Performance & Analytics	General Fund	Program Coordinator	2.00
Performance & Analytics	General Fund	Program Manager	1.00
<b>Performance &amp; Analytics Total</b>			<b>3.00</b>



# Fiscal Year 2025 First Quarter Budget Monitoring Report - Vacancy Status Report

Attachment 2

(Vacant, Budgeted Standard-Hour Positions as of November 1, 2024)

Department Name	Fund Name	Job Classification	FTE
Personnel	General Fund	Assistant Personnel Analyst	1.00
Personnel	General Fund	Clerical Assistant 2	1.00
Personnel	General Fund	Supervising Personnel Analyst	1.00
<b>Personnel Total</b>			<b>3.00</b>
Police	General Fund	Account Clerk	1.00
Police	General Fund	Administrative Aide 2	3.00
Police	General Fund	Associate Department Human Resources Analyst	1.00
Police	General Fund	Associate Management Analyst	1.00
Police	General Fund	Clerical Assistant 1	1.00
Police	General Fund	Clerical Assistant 2	3.00
Police	General Fund	Crime Scene Specialist	1.00
Police	General Fund	Crime Scene Specialist 3	1.00
Police	General Fund	Criminalist 1	1.00
Police	General Fund	Criminalist 2	2.00
Police	General Fund	Dispatcher 1	1.00
Police	General Fund	Dispatcher 2	4.50
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	Latent Print Examiner Aide	1.00
Police	General Fund	Office Support Specialist	5.00
Police	General Fund	Parking Enforcement Officer 1	18.00
Police	General Fund	Parking Enforcement Officer 2	4.00
Police	General Fund	Police Detective	85.00
Police	General Fund	Police Dispatch Supervisor	1.00
Police	General Fund	Police Dispatcher	6.00
Police	General Fund	Police Investigative Service Officer 1	2.00
Police	General Fund	Police Investigative Service Officer 2	8.00
Police	General Fund	Police Lieutenant	4.00
Police	General Fund	Police Officer 1	11.00
Police	General Fund	Police Officer 2	15.00
Police	General Fund	Police Officer 3	2.00
Police	General Fund	Police Property & Evidence Specialist	2.00
Police	General Fund	Police Records Clerk	4.00
Police	General Fund	Police Recruit	3.00
Police	General Fund	Police Sergeant	31.00
Police	General Fund	Program Coordinator	1.00
Police	General Fund	Senior Clerk/Typist	1.00
Police	General Fund	Special Event Traffic Control Supervisor	1.00
Police	General Fund	Supervising Criminalist	1.00
Police	General Fund	Supervising Management Analyst	2.00
<b>Police Total</b>			<b>234.50</b>
Public Utilities	Metro Sewer Utility Fund	Account Clerk	0.70
Public Utilities	Metro Sewer Utility Fund	Accountant 3	0.35
Public Utilities	Metro Sewer Utility Fund	Administrative Aide 2	0.60
Public Utilities	Metro Sewer Utility Fund	Assistant Engineer-Civil	1.88
Public Utilities	Metro Sewer Utility Fund	Assistant Engineer-Electrical	0.22
Public Utilities	Metro Sewer Utility Fund	Assistant Engineer-Mechanical	0.22
Public Utilities	Metro Sewer Utility Fund	Assistant Management Analyst	0.35
Public Utilities	Metro Sewer Utility Fund	Associate Eng-Control Systems	0.35
Public Utilities	Metro Sewer Utility Fund	Associate Engineer-Civil	2.72
Public Utilities	Metro Sewer Utility Fund	Associate Management Analyst	1.57
Public Utilities	Metro Sewer Utility Fund	Clerical Assistant 2	0.38
Public Utilities	Metro Sewer Utility Fund	Environmental Biologist 3	0.22
Public Utilities	Metro Sewer Utility Fund	Environmental Scientist 2	5.94
Public Utilities	Metro Sewer Utility Fund	Environmental Scientist 3	1.04
Public Utilities	Metro Sewer Utility Fund	Equipment Operator 2	0.30
Public Utilities	Metro Sewer Utility Fund	Equipment Operator 3	0.30
Public Utilities	Metro Sewer Utility Fund	Executive Assistant	0.30
Public Utilities	Metro Sewer Utility Fund	Geographic Info Systems Analyst 2	0.22
Public Utilities	Metro Sewer Utility Fund	Geographic Info Systems Analyst 3	0.57
Public Utilities	Metro Sewer Utility Fund	Heavy Truck Driver 2	0.90
Public Utilities	Metro Sewer Utility Fund	Information Systems Analyst 2	0.70
Public Utilities	Metro Sewer Utility Fund	Information Systems Analyst 4	0.35
Public Utilities	Metro Sewer Utility Fund	Junior Engineer-Civil	0.22
Public Utilities	Metro Sewer Utility Fund	Laboratory Technician	4.90
Public Utilities	Metro Sewer Utility Fund	Laborer	1.00
Public Utilities	Metro Sewer Utility Fund	Marine Biologist 2	1.00
Public Utilities	Metro Sewer Utility Fund	Office Support Specialist	0.30
Public Utilities	Metro Sewer Utility Fund	Payroll Specialist 1	0.30
Public Utilities	Metro Sewer Utility Fund	Plant Maintenance Coordinator	1.00
Public Utilities	Metro Sewer Utility Fund	Plant Operator Trainee	1.00
Public Utilities	Metro Sewer Utility Fund	Plant Process Control Electrician	4.00
Public Utilities	Metro Sewer Utility Fund	Plant Technician 1	4.00
Public Utilities	Metro Sewer Utility Fund	Plant Technician 2	4.00
Public Utilities	Metro Sewer Utility Fund	Plant Technician 3	4.00
Public Utilities	Metro Sewer Utility Fund	Power Plant Operator	2.00



# Fiscal Year 2025 First Quarter Budget Monitoring Report - Vacancy Status Report

Attachment 2

(Vacant, Budgeted Standard-Hour Positions as of November 1, 2024)

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Metro Sewer Utility Fund	Power Plant Supervisor	2.00
Public Utilities	Metro Sewer Utility Fund	Procurement Specialist	0.30
Public Utilities	Metro Sewer Utility Fund	Program Coordinator	0.35
Public Utilities	Metro Sewer Utility Fund	Program Manager	1.42
Public Utilities	Metro Sewer Utility Fund	Project Officer 2	0.22
Public Utilities	Metro Sewer Utility Fund	Public Works Superintendent	0.30
Public Utilities	Metro Sewer Utility Fund	Public Works Supervisor	0.30
Public Utilities	Metro Sewer Utility Fund	Pump Station Operator	1.00
Public Utilities	Metro Sewer Utility Fund	Pump Station Operator Trainee	1.00
Public Utilities	Metro Sewer Utility Fund	Senior Account Clerk	0.70
Public Utilities	Metro Sewer Utility Fund	Senior Control Systems Engineer	0.35
Public Utilities	Metro Sewer Utility Fund	Senior Department Human Resources Analyst	0.30
Public Utilities	Metro Sewer Utility Fund	Senior Drafting Aide	0.44
Public Utilities	Metro Sewer Utility Fund	Senior Environmental Scientist	1.33
Public Utilities	Metro Sewer Utility Fund	Senior Management Analyst	1.26
Public Utilities	Metro Sewer Utility Fund	Senior Power Plant Supervisor	1.00
Public Utilities	Metro Sewer Utility Fund	Senior Wastewater Operations Supervisor	1.00
Public Utilities	Metro Sewer Utility Fund	Senior Wastewater Plant Operator	5.00
Public Utilities	Metro Sewer Utility Fund	Storekeeper 1	0.90
Public Utilities	Metro Sewer Utility Fund	Supervising Economist	0.35
Public Utilities	Metro Sewer Utility Fund	Supervising Management Analyst	0.35
Public Utilities	Metro Sewer Utility Fund	Trainer	0.90
Public Utilities	Metro Sewer Utility Fund	Utility Worker 2	1.20
Public Utilities	Metro Sewer Utility Fund	Warehouse Manager	0.30
Public Utilities	Metro Sewer Utility Fund	Wastewater Operations Supervisor	1.00
Public Utilities	Metro Sewer Utility Fund	Wastewater Plant Operator	3.00
	<b>Metro Sewer Utility Fund Total</b>		<b>74.17</b>
Public Utilities	Muni Sewer Revenue Fund	Account Clerk	0.40
Public Utilities	Muni Sewer Revenue Fund	Accountant 3	0.20
Public Utilities	Muni Sewer Revenue Fund	Administrative Aide 2	0.46
Public Utilities	Muni Sewer Revenue Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Muni Sewer Revenue Fund	Assistant Deputy Director	0.50
Public Utilities	Muni Sewer Revenue Fund	Assistant Engineer-Civil	1.28
Public Utilities	Muni Sewer Revenue Fund	Assistant Engineer-Electrical	0.32
Public Utilities	Muni Sewer Revenue Fund	Assistant Engineer-Mechanical	0.32
Public Utilities	Muni Sewer Revenue Fund	Assistant Management Analyst	0.20
Public Utilities	Muni Sewer Revenue Fund	Associate Eng-Control Systems	0.20
Public Utilities	Muni Sewer Revenue Fund	Associate Engineer-Civil	0.32
Public Utilities	Muni Sewer Revenue Fund	Associate Management Analyst	0.83
Public Utilities	Muni Sewer Revenue Fund	Cashier	0.50
Public Utilities	Muni Sewer Revenue Fund	Clerical Assistant 1	0.50
Public Utilities	Muni Sewer Revenue Fund	Clerical Assistant 2	2.00
Public Utilities	Muni Sewer Revenue Fund	Customer Services Representative	5.25
Public Utilities	Muni Sewer Revenue Fund	Customer Services Supervisor	0.50
Public Utilities	Muni Sewer Revenue Fund	Environmental Biologist 3	0.32
Public Utilities	Muni Sewer Revenue Fund	Environmental Scientist 2	0.56
Public Utilities	Muni Sewer Revenue Fund	Environmental Scientist 3	0.46
Public Utilities	Muni Sewer Revenue Fund	Equipment Operator 2	6.23
Public Utilities	Muni Sewer Revenue Fund	Equipment Operator 3	0.23
Public Utilities	Muni Sewer Revenue Fund	Executive Assistant	0.23
Public Utilities	Muni Sewer Revenue Fund	Field Representative	0.90
Public Utilities	Muni Sewer Revenue Fund	Geographic Info Systems Analyst 2	0.32
Public Utilities	Muni Sewer Revenue Fund	Geographic Info Systems Analyst 3	0.52
Public Utilities	Muni Sewer Revenue Fund	Heavy Truck Driver 2	0.69
Public Utilities	Muni Sewer Revenue Fund	Information Systems Analyst 2	0.40
Public Utilities	Muni Sewer Revenue Fund	Information Systems Analyst 4	0.20
Public Utilities	Muni Sewer Revenue Fund	Instrumentation and Control Technician	1.00
Public Utilities	Muni Sewer Revenue Fund	Junior Engineer-Civil	0.32
Public Utilities	Muni Sewer Revenue Fund	Junior Engineering Aide	1.00
Public Utilities	Muni Sewer Revenue Fund	Laboratory Technician	0.10
Public Utilities	Muni Sewer Revenue Fund	Laborer	5.00
Public Utilities	Muni Sewer Revenue Fund	Office Support Specialist	2.23
Public Utilities	Muni Sewer Revenue Fund	Payroll Specialist 1	0.23
Public Utilities	Muni Sewer Revenue Fund	Plant Technician 1	1.00
Public Utilities	Muni Sewer Revenue Fund	Principal Customer Services Representative	1.00
Public Utilities	Muni Sewer Revenue Fund	Principal Engineering Aide	1.00
Public Utilities	Muni Sewer Revenue Fund	Procurement Specialist	0.23
Public Utilities	Muni Sewer Revenue Fund	Program Coordinator	0.20
Public Utilities	Muni Sewer Revenue Fund	Program Manager	1.39
Public Utilities	Muni Sewer Revenue Fund	Project Officer 2	0.32
Public Utilities	Muni Sewer Revenue Fund	Public Works Superintendent	0.23
Public Utilities	Muni Sewer Revenue Fund	Public Works Supervisor	0.23
Public Utilities	Muni Sewer Revenue Fund	Senior Account Clerk	0.40
Public Utilities	Muni Sewer Revenue Fund	Senior Control Systems Engineer	0.20
Public Utilities	Muni Sewer Revenue Fund	Senior Department Human Resources Analyst	0.23
Public Utilities	Muni Sewer Revenue Fund	Senior Drafting Aide	0.64
Public Utilities	Muni Sewer Revenue Fund	Senior Engineering Aide	3.00



# Fiscal Year 2025 First Quarter Budget Monitoring Report - Vacancy Status Report

Attachment 2

(Vacant, Budgeted Standard-Hour Positions as of November 1, 2024)

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Muni Sewer Revenue Fund	Senior Environmental Scientist	0.05
Public Utilities	Muni Sewer Revenue Fund	Senior Management Analyst	0.78
Public Utilities	Muni Sewer Revenue Fund	Senior Water Utility Supervisor	1.00
Public Utilities	Muni Sewer Revenue Fund	Sewer Maintenance Equipment Operator	1.00
Public Utilities	Muni Sewer Revenue Fund	Storekeeper 1	0.69
Public Utilities	Muni Sewer Revenue Fund	Supervising Economist	0.20
Public Utilities	Muni Sewer Revenue Fund	Supervising Management Analyst	0.20
Public Utilities	Muni Sewer Revenue Fund	Trainer	1.19
Public Utilities	Muni Sewer Revenue Fund	Utility Worker 1	21.00
Public Utilities	Muni Sewer Revenue Fund	Utility Worker 2	0.92
Public Utilities	Muni Sewer Revenue Fund	Warehouse Manager	0.23
Public Utilities	Muni Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	1.00
Public Utilities	Muni Sewer Revenue Fund	Water Utility Supervisor	2.00
Public Utilities	Muni Sewer Revenue Fund	Water Utility Worker	13.00
	<b>Muni Sewer Revenue Fund Total</b>		<b>88.55</b>
Public Utilities	Water Utility Operating Fund	Account Clerk	0.90
Public Utilities	Water Utility Operating Fund	Accountant 3	0.45
Public Utilities	Water Utility Operating Fund	Administrative Aide 1	1.00
Public Utilities	Water Utility Operating Fund	Administrative Aide 2	1.94
Public Utilities	Water Utility Operating Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Assistant Deputy Director	0.50
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	6.84
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Corrosion	2.00
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Electrical	1.46
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	Associate Eng-Control Systems	0.45
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	2.96
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	2.60
Public Utilities	Water Utility Operating Fund	Cashier	0.50
Public Utilities	Water Utility Operating Fund	Cement Finisher	1.00
Public Utilities	Water Utility Operating Fund	Clerical Assistant 1	0.50
Public Utilities	Water Utility Operating Fund	Clerical Assistant 2	3.62
Public Utilities	Water Utility Operating Fund	Customer Services Representative	5.25
Public Utilities	Water Utility Operating Fund	Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Deputy Director	1.00
Public Utilities	Water Utility Operating Fund	Environmental Biologist 3	1.46
Public Utilities	Water Utility Operating Fund	Environmental Scientist 2	1.50
Public Utilities	Water Utility Operating Fund	Environmental Scientist 3	0.50
Public Utilities	Water Utility Operating Fund	Equipment Operator 2	1.47
Public Utilities	Water Utility Operating Fund	Equipment Operator 3	0.47
Public Utilities	Water Utility Operating Fund	Equipment Technician 1	2.00
Public Utilities	Water Utility Operating Fund	Executive Assistant	0.47
Public Utilities	Water Utility Operating Fund	Field Representative	2.10
Public Utilities	Water Utility Operating Fund	Geographic Info Systems Analyst 2	0.46
Public Utilities	Water Utility Operating Fund	Geographic Info Systems Analyst 3	0.91
Public Utilities	Water Utility Operating Fund	Heavy Truck Driver 2	1.41
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 2	0.90
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 4	0.45
Public Utilities	Water Utility Operating Fund	Instrumentation and Control Supervisor	2.00
Public Utilities	Water Utility Operating Fund	Instrumentation and Control Technician	2.00
Public Utilities	Water Utility Operating Fund	Junior Engineer-Civil	0.46
Public Utilities	Water Utility Operating Fund	Laboratory Technician	2.00
Public Utilities	Water Utility Operating Fund	Laborer	10.00
Public Utilities	Water Utility Operating Fund	Machinist	1.00
Public Utilities	Water Utility Operating Fund	Office Support Specialist	1.47
Public Utilities	Water Utility Operating Fund	Payroll Specialist 1	0.47
Public Utilities	Water Utility Operating Fund	Plant Maintenance Coordinator	1.00
Public Utilities	Water Utility Operating Fund	Plant Process Control Electrician	2.00
Public Utilities	Water Utility Operating Fund	Plant Process Control Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Plant Technician 1	3.00
Public Utilities	Water Utility Operating Fund	Plant Technician 2	3.00
Public Utilities	Water Utility Operating Fund	Principal Customer Services Representative	1.00
Public Utilities	Water Utility Operating Fund	Procurement Specialist	0.47
Public Utilities	Water Utility Operating Fund	Program Coordinator	2.45
Public Utilities	Water Utility Operating Fund	Program Manager	2.19
Public Utilities	Water Utility Operating Fund	Project Officer 2	0.46
Public Utilities	Water Utility Operating Fund	Public Works Superintendent	0.47
Public Utilities	Water Utility Operating Fund	Public Works Supervisor	0.47
Public Utilities	Water Utility Operating Fund	Pure Water Plant Operator	7.00
Public Utilities	Water Utility Operating Fund	Senior Account Clerk	0.90
Public Utilities	Water Utility Operating Fund	Senior Backflow & Cross Connection Specialist	1.00
Public Utilities	Water Utility Operating Fund	Senior Civil Engineer	1.00
Public Utilities	Water Utility Operating Fund	Senior Control Systems Engineer	0.45
Public Utilities	Water Utility Operating Fund	Senior Department Human Resources Analyst	0.47
Public Utilities	Water Utility Operating Fund	Senior Drafting Aide	0.92



# Fiscal Year 2025 First Quarter Budget Monitoring Report - Vacancy Status Report

Attachment 2

(Vacant, Budgeted Standard-Hour Positions as of November 1, 2024)

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Water Utility Operating Fund	Senior Environmental Scientist	1.62
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	1.71
Public Utilities	Water Utility Operating Fund	Senior Planner	1.00
Public Utilities	Water Utility Operating Fund	Storekeeper 1	1.41
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	1.91
Public Utilities	Water Utility Operating Fund	Utility Worker 1	4.00
Public Utilities	Water Utility Operating Fund	Utility Worker 2	1.88
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 Plant Operator	1.00
Public Utilities	Water Utility Operating Fund	Water Resources Specialist	1.00
Public Utilities	Water Utility Operating Fund	Water Systems District Manager	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 1	3.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 2	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	12.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 4	1.00
Public Utilities	Water Utility Operating Fund	Water Utility Worker	1.00
<b>Water Utility Operating Fund Total</b>			<b>135.53</b>
<b>Public Utilities Total</b>			<b>298.25</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	1.00
Purchasing & Contracting	General Fund	Assistant Compliance Officer	1.00
Purchasing & Contracting	General Fund	Assistant Engineer-Civil	4.00
Purchasing & Contracting	General Fund	Associate Engineer-Civil	1.00
Purchasing & Contracting	General Fund	Associate Management Analyst	1.00
Purchasing & Contracting	General Fund	Compliance Officer Trainee	1.00
Purchasing & Contracting	General Fund	Program Coordinator	2.00
Purchasing & Contracting	General Fund	Senior Civil Engineer	1.00
Purchasing & Contracting	General Fund	Senior Compliance Officer	1.00
Purchasing & Contracting	General Fund	Senior Management Analyst	1.00
Purchasing & Contracting	General Fund	Senior Procurement Contracting Officer	2.00
Purchasing & Contracting	Stores Revolving Fund	Administrative Aide 2	2.00
Purchasing & Contracting	Stores Revolving Fund	Auto Messenger 1	3.00
Purchasing & Contracting	Stores Revolving Fund	Stock Clerk	1.00
Purchasing & Contracting	Stores Revolving Fund	Stores Operations Supervisor	1.00
<b>Purchasing &amp; Contracting Total</b>			<b>23.00</b>
Race & Equity	General Fund	Department Director	1.00
Race & Equity	General Fund	Program Coordinator	1.00
<b>Race &amp; Equity Total</b>			<b>2.00</b>
Real Estate & Airport Mgmt	General Fund	Associate Property Agent	1.00
Real Estate & Airport Mgmt	General Fund	Property Agent	3.00
<b>Real Estate &amp; Airport Mgmt Total</b>			<b>4.00</b>
Risk Management	Risk Management Administration	Clerical Assistant 2	1.00
Risk Management	Risk Management Administration	Deputy Director	1.00
Risk Management	Risk Management Administration	Insurance Analyst 2	1.00
Risk Management	Risk Management Administration	Program Coordinator	2.00
Risk Management	Risk Management Administration	Senior Clerk/Typist	1.00
<b>Risk Management Total</b>			<b>6.00</b>
Stormwater	General Fund	Assistant Engineer-Civil	1.00
Stormwater	General Fund	Associate Engineer-Civil	1.00
Stormwater	General Fund	Associate Planner	2.00
Stormwater	General Fund	Cement Finisher	1.00
Stormwater	General Fund	Clerical Assistant 2	2.00
Stormwater	General Fund	Equipment Operator 1	1.00
Stormwater	General Fund	Equipment Operator 2	3.00
Stormwater	General Fund	Equipment Operator 3	2.00
Stormwater	General Fund	Parking Enforcement Officer 1	1.00
Stormwater	General Fund	Parking Enforcement Supervisor	1.00
Stormwater	General Fund	Payroll Specialist 2	1.00
Stormwater	General Fund	Plant Process Control Electrician	1.00
Stormwater	General Fund	Plant Technician 1	1.00
Stormwater	General Fund	Public Information Clerk	1.00
Stormwater	General Fund	Senior Civil Engineer	1.00
Stormwater	General Fund	Senior Planner	1.00
Stormwater	General Fund	Utility Supervisor	1.00
Stormwater	General Fund	Utility Worker 1	2.00
Stormwater	General Fund	Utility Worker 2	5.00
<b>Stormwater Total</b>			<b>29.00</b>
Sustainability & Mobility	General Fund	Community Development Specialist 4	1.00
Sustainability & Mobility	General Fund	Deputy Director	1.00
Sustainability & Mobility	General Fund	Program Coordinator	1.00
Sustainability & Mobility	General Fund	Program Manager	1.00
Sustainability & Mobility	Energy Conservation Program Fund	Program Coordinator	1.00
Sustainability & Mobility	Energy Conservation Program Fund	Program Manager	1.00



# Fiscal Year 2025 First Quarter Budget Monitoring Report - Vacancy Status Report

Attachment 2

(Vacant, Budgeted Standard-Hour Positions as of November 1, 2024)

Department Name	Fund Name	Job Classification	FTE
Sustainability & Mobility	Energy Conservation Program Fund	Senior Management Analyst	1.00
<b>Sustainability &amp; Mobility Total</b>			<b>7.00</b>
Transportation	General Fund	Assistant Department Director	1.00
Transportation	General Fund	Assistant Deputy Director	1.00
Transportation	General Fund	Assistant Engineer-Civil	2.00
Transportation	General Fund	Assistant Engineer-Traffic	1.00
Transportation	General Fund	Electrician	1.00
Transportation	General Fund	Equipment Operator 1	1.00
Transportation	General Fund	Equipment Operator 2	3.00
Transportation	General Fund	Equipment Operator 3	2.00
Transportation	General Fund	Heavy Truck Driver 2	7.00
Transportation	General Fund	Horticulturist	2.00
Transportation	General Fund	Laborer	2.00
Transportation	General Fund	Patch Truck Operator	1.00
Transportation	General Fund	Principal Engineering Aide	1.00
Transportation	General Fund	Project Officer 1	1.00
Transportation	General Fund	Project Officer 2	1.00
Transportation	General Fund	Senior Electrical Engineer	1.00
Transportation	General Fund	Senior Management Analyst	1.00
Transportation	General Fund	Street Lighting Electrician	2.00
Transportation	General Fund	Supervising Management Analyst	1.00
Transportation	General Fund	Traffic Signal Technician 2	2.00
Transportation	General Fund	Traffic Striper Operator	2.00
Transportation	General Fund	Tree Trimmer	1.00
Transportation	General Fund	Utility Worker 1	9.00
Transportation	General Fund	Utility Worker 2	1.00
<b>Transportation Total</b>			<b>47.00</b>
<b>Grand Total</b>			<b>1,454.00</b>

Fund Type	FTE
General Fund	900.04
Non-General Fund	553.96
<b>Grand Total</b>	<b>1,454.00</b>





## THE CITY OF SAN DIEGO

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

DATE: November 4, 2024

TO: Matthew Vespi, Chief Financial Officer

FROM: Mara 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 2025 Appropriation Ordinance (AO), the Chief Financial Officer (CFO) shall report all actions that are taken when authorizing to accept, appropriate, and expend grant funds awarded to the City for the City Attorney's prosecutorial function for the purpose of implementing any such grant.

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

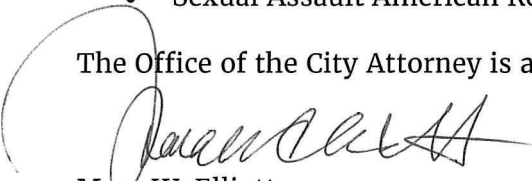
Through the First Quarter of the Fiscal Year, the City Attorney's Office has accepted and appropriated \$679,239 including:

- \$9,988 Child Victim Witness Support Materials
- \$669,251 Worker's Rights Enforcement Program

The City Attorney's Office has expended \$584,483 in various grant funds including:

- Alcohol & Drug Prosecution Program
- Child Victim Witness Support Materials
- Worker's Rights Enforcement Program
- Family Justice (FJ) Program
- Gun Violence Response Task Force Program
- Sexual Assault American Rescue Plan Program

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

  
Mara W. Elliott  
City Attorney

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





THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: October 25, 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 2025 First Quarter Budget Monitoring Report and Grant Funding Update

This memorandum responds to City Council Resolution 313615<sup>1</sup> requesting the Homelessness Strategies and Solutions Department (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. For additional details about the Fiscal Year 2025 spending plan for homelessness programs and services, please see pages 46-52 (PDF pages 16-22) of the [Citywide Budget Overview](#) section of the Adopted Budget. This first quarter memorandum highlights key updates to programs and multi-year grant spending to highlight major updates in the Department's program implementations. Program level financial data will be presented in the mid-year memorandum, and the Year-End Performance Report memorandum will include grant funding awards, prior year spending, unaudited expenditures at fiscal year-end, and the balance of grant funds available for use in future years.

**Updates and Budget Considerations for the Short-Term Action Plan**

On September 24, 2024, the Department and the San Diego Housing Commission (SDHC) presented a short-term action plan at the City Council meeting per the City Council's request. The update presented various short-term shelter options to address up to 614 shelter beds anticipated to come offline by the end of the year. At the October 1, 2024, Council meeting, Council approved Resolution R-315813 to confirm support for the implementation of the short-term action plan including options such as the expansion of safe sleeping, safe parking, and underutilized shelter beds throughout the system, diversion and financial assistance, and non-congregate shelter options for seniors and families.

The Department will return to Council by December 10, 2024, to present a comprehensive update on the short-term plan including projects underway and actions needed in order to implement the plan. The update will also include budget details reflecting how savings from shelter closures will be re-allocated to various new program sites, and identify any resource deficits that may be triggered, which would also be reflected in the mid-year monitoring

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



report.

Progress to date on the implementation of the short-term plan includes:

- The addition of 235 new safe sleeping spaces through the execution of three contract amendments to expand operations at both 20<sup>th</sup> & B and O lot Safe Sleeping sites. These were approved by the City Council through Resolutions R-315808, R-315810, and R-315812 on October 3, 2024.
- In partnership with the SDHC, working on programming shelter space within existing shelter sites to accommodate up to 273 individuals as a part of the short-term shelter plan.
- Site analysis is currently underway resulting from Request for Information submissions, which closed on October 7, 2024.

### **Grant Funding**

Since the development of the Fiscal Year 2025 budget, the Department has received notification of the award of the fifth round of the State of California Homeless Housing, Assistance, and Prevention (HHAP-5) grant, and the Department is awaiting the grant agreement documents. Once received, the Department will bring this grant to the City Council for approval. It is anticipated the grant will be executed by December 2025. The Fiscal Year 2025 budget had initially allocated \$19.3 million in HHAP-5 programming; however, due to savings indicated in the Fiscal Year 2024 Year-End Financial Performance Report, there is an additional \$3.7 million in previous rounds of HHAP which will be allocated to current programs in Fiscal Year 2025. This will reduce the HHAP-5 allocation to \$15.6 million, enabling an additional \$3.7 million in HHAP-5 to carry forward to Fiscal Year 2026.

### **Conclusion**

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

Sincerely,



Sarah Jarman  
Director, Homelessness Strategies and Solutions Department

cc: 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  
Matt Yagyagan, Director of Policy, Office of the Mayor  
Rolando Charvel, Director and City Comptroller, Department of Finance