



FISCAL YEAR 2024

MAYOR'S MAY REVISION TO THE PROPOSED BUDGET



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MAY 2023

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INTRODUCTION

This report presents the Mayor's recommended revisions (May Revision) to the Fiscal Year 2024 Proposed Budget. The May Revision is based on the most current financial information and economic assumptions available after the development of the Fiscal Year 2024 Proposed Budget (Proposed Budget), released on April 14, 2023. The May Revision contains recommended changes to the Proposed Budget based on current year revenue and expenditure projections included in the Fiscal Year 2023 Third Quarter Budget Monitoring Report (Third Quarter Report), and adjustments to projects within the Capital Improvements Program (CIP).

The May Revision continues to maintain a balanced budget and provides essential core community services. The May Revision includes an increase of \$24.8 million in major General Fund revenues, primarily from Sales Tax and Transient Occupancy Tax, as well as a \$9.0 million increase associated with the proceeds from the Monsanto settlement now projected to be realized in Fiscal Year 2024 instead of Fiscal Year 2023, as originally projected. While the General Fund budget is balanced in Fiscal Year 2024, one-time resources, such as ARPA and fund balance in excess of reserves (excess equity), continue to support ongoing expenditures. The May Revision aims to address the ongoing deficit for the General Fund with the goal of attaining a structurally balanced budget. It is expected that revenue shortfalls will continue in future fiscal years and will require additional fiscal actions to obtain a structurally balanced budget going forward.

The May Revision for the General Fund increases expenditures by \$25.0 million and 9.00 Full-Time Equivalent (FTE) positions over the Proposed Budget, primarily as a result of impacts related to general salary increases included in the tentative agreements with labor groups and transfers required under provisions of the City Charter. The following information provides a summary of adjustments to the Proposed Budget, including changes to non-General Funds and the CIP. For a list of all the adjustments included in the May Revision please refer to the Attachments included in this report.

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SUMMARY OF ADJUSTMENTS

CITYWIDE EXPENDITURES

The May Revision Represents an increase of \$23.0 million in expenditures from the Proposed Budget for a total budget of \$5.14 billion. This increase is primarily driven by: \$48.5 million increase in the Capital Improvements Program; \$25.0 million increase in the General Fund primarily associated with general salary increases, workers' compensation increase, the transfer to the Infrastructure Fund, and the contribution to the General Fund Reserves; \$44.0 million decrease in the Enterprise Funds primarily associated with a decrease in debt service and water purchases in the Water and Sewer Utility Funds offset with general salary increases and position additions in the Development Services Fund; and \$8.2 million decrease in the Special Revenue Funds primarily due to a decrease in the Underground Surcharge Fund associated with lower expenditures associated with SDGE projects offset with an increase in the Transient Occupancy Tax Fund associated with reimbursements to the General Fund for safety and maintenance of visitor-related facilities. **Table 1: May Revision Expenditure Summary by Fund Type** shows the change in budget from the Fiscal Year 2024 Proposed Budget to the May Revision.

Table 1: May Revision Expenditure Summary by Fund Type

Fund Type	FY 2024 Proposed Budget	FY 2024 May Revision	Change	Percent Change
General Fund	\$ 2,043,183,406	\$ 2,068,136,899	\$ 24,953,493	1.2%
Special Revenue Funds	850,787,702	842,585,712	(8,201,990)	-1.0%
Capital Project Funds	23,655,473	23,655,473	-	0.0%
Enterprise Funds	1,380,057,847	1,336,082,303	(43,975,544)	-3.2%
Internal Service Funds	176,205,250	177,963,322	1,758,072	1.0%
Capital Improvements Program	647,635,343	696,115,321	48,479,978	7.5%
Total	\$ 5,121,525,021	\$ 5,144,539,030	\$ 23,014,009	0.4%

CITYWIDE REVENUES

The May Revision represents an increase of \$51.7 million in revenues from the Proposed Budget for a total budget of \$5.02 billion. This increase is primarily due to: \$31.8 million increase in General Fund revenues associated with sales tax, transient occupancy tax, and Monsanto settlement proceeds; \$13.0 million increase in the Special Revenue Funds associated with an increased General Fund contribution to the Infrastructure Fund associated with an increase in sales tax and an increase in the Transient Occupancy Tax Fund as a result of increased transient occupancy tax revenue; and \$7.0 million increase in the Enterprise Funds associated with an increase in anticipated permit fee revenue in the Development Services Fund. **Table 2: May Revision Revenue Summary by Fund Type** shows the change in budget from the Fiscal Year 2024 Proposed Budget to the May Revision.

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Table 2: May Revision Revenue Summary by Fund Type

Fund Type	FY 2024 Proposed Budget	FY 2024 May Revision	Change	Percent Change
General Fund	\$ 1,981,455,652	\$ 2,013,210,061	\$ 31,754,409	1.6%
Special Revenue Funds	824,351,259	837,332,347	12,981,088	1.6%
Capital Project Funds	66,932,244	66,932,244	-	0.0%
Enterprise Funds	1,920,602,456	1,927,602,456	7,000,000	0.4%
Internal Service Funds	172,510,496	172,501,490	(9,006)	0.0%
Total	\$ 4,965,852,107	\$ 5,017,578,598	\$ 51,726,491	1.0%

GENERAL FUND BUDGET SUMMARY

The May Revision for the General Fund represents an increase of \$31.8 million in revenue and \$25.0 million in expenditures over the Proposed Budget as shown in **Table 3: May Revision Summary – General Fund**. Approximately 90% of the \$25.0 million total expenditure increase is primarily associated with general salary increases, workers' compensation increase, the transfer to the Infrastructure Fund, and the contribution to the General Fund Reserves. This change in the May Revision brings the City's General Fund closer to a structurally balanced budget by closing the gap between ongoing revenues and ongoing expenditures. The total use of fund balance in excess of reserves (excess equity) is decreasing slightly to \$63.0 million, compared to \$68.6 million in the Proposed Budget, and will support total General Fund expenditures in excess of total revenues as well as the unbudgeted transfer to the General Fund Reserves in the amount of \$8.1 million.

Table 3: May Revision Summary – General Fund

	Expenditures	Revenues
Proposed Budget	\$ 2,043,183,406	\$ 1,981,455,652
May Revision	24,953,493	31,754,409
Total	\$ 2,068,136,899	\$ 2,013,210,061

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CITYWIDE ADJUSTMENTS

The following sections summarize May Revision adjustments with a citywide impact.

GENERAL FUND REVENUES

As displayed in **Table 4: General Fund Revenue Change**, General Fund revenues reflect a net increase of \$31.8 million over the Proposed Budget. The net increase is primarily attributed to an increase of \$24.8 million in major General Fund revenues, and a \$7.0 million increase in departmental revenue. The following section discusses these changes in further detail.

Table 4: General Fund Revenue Change (in millions)

General Fund Revenue	FY2024 Proposed Budget	FY 2024 May Revision Budget	Change
Major General Fund Revenues	\$ 1,564.6	\$ 1,589.4	\$ 24.8
Departmental Revenue	416.8	423.8	7.0
General Fund Revenue Total	\$ 1,981.5	\$ 2,013.2	\$ 31.8

Major General Fund Revenues

The Major General Fund revenue budget is \$1,589.4 million, which represents an increase of \$24.8 million from the Fiscal Year 2024 Proposed Budget. All major General Fund revenue projections have been evaluated based on the most recent economic data and information available, including the year-end revenue projections included in the Fiscal Year 2023 Third Quarter Budget Monitoring Report (Third Quarter Report). **Table 5: Major General Fund Revenue Change** displays the components of the \$24.8 million projected increase in major General Fund revenues from the Proposed Budget.

Table 5: Major General Fund Revenue Change (in millions)

Major General Fund Revenue	FY2024 Proposed Budget	FY 2024 May Revision Budget	Change
Property Tax	\$ 756.9	\$ 756.7	\$ (0.2)
Sales Tax	392.2	401.7	9.4
Transient Occupancy Tax	168.0	173.2	5.2
Franchise Fees	108.1	108.5	0.4
American Rescue Plan Act Funds	52.1	52.1	-
Other Major General Fund Revenues	87.2	97.2	10.0
Major General Fund Revenue Total	\$ 1,564.6	\$ 1,589.4	\$ 24.8

Table 6: Growth Rates for Major General Fund Revenues, displays the Fiscal Year 2024 Proposed Budget growth rates and the May Revision growth rates for the four major General Fund revenues. It is important to note that the growth rates are relative to the most recent projections included in the Third Quarter Report. As a result, the updated base may result in an increased or decreased year-over-year growth rate when compared to the Proposed Budget growth rates. The May Revision assumes the same growth rates as the Proposed Budget.

Table 6: Growth Rates for Major General Fund Revenues

Major General Fund Revenue	FY 2024 Proposed Growth Rates	FY 2024 May Revision Growth Rates
Property Tax	5.64%	5.64%
Sales Tax	1.50%	1.50%
Transient Occupancy Tax	5.90%	5.90%
Franchise Fees (SDG&E /Cable)	8.05%/-4.63%	8.05%/-4.63%

The Department of Finance (DoF) will continue to closely monitor economic and financial conditions and will incorporate and report significant changes to the General Fund revenues in the respective quarterly budget monitoring reports. The most significant changes in the May Revision to major General Fund revenues are discussed in further detail in the following sections.

Property Tax

Property tax reflects a net decrease of \$205,000 primarily due to a decrease in residual tax sharing from the Residual Property Transfer Tax Fund (RPTTF) and slightly offset with an increase in the 1.00% property tax base. A decrease of \$510,000 from the Residual Property Transfer Tax Fund (RPTTF) is projected due to revised estimates for the total RPTTF deposits received on April 1, 2023 from the County Auditor and Controller's Office and slight adjustments to the Recognized Obligation Payment Schedule (ROPS) reviewed by the California Department of Finance on April 10, 2023. Partially offsetting the decrease in RPTTF is an increase of \$306,000 in 1.00% Property Tax revenues following receipt of the most recent apportionment report from the County of San Diego.

The 5.64% growth rate included in the Proposed Budget remains unchanged and continues to be supported by real estate market trend activity realized in calendar year 2022. Property tax growth for Fiscal Year 2024 is based on real estate activity through calendar year 2022; this is due to the delay between the time a property's assessed valuation is set by the County Assessor's Office and the time that property tax revenue is received by the City.

Sales Tax

Sales tax reflects an increase of \$9.4 million primarily attributed to adjustments to the fourth quarter base amount as a result of revised assumptions projected in the Third Quarter Report for the respective quarter—the Fiscal Year 2023 third quarter projection serves as the base for the May Revision. As reported in the Third Quarter Report, the projected increase in sales tax receipts is supported by continued low unemployment rates, available disposable income, an ongoing trend of consumers paying for goods and services at record rates and the continued increased cost of goods as a result of elevated inflation. The recent ongoing trend of consumers purchasing goods at record rates reported in the Third Quarter Report is anticipated to slow down in Fiscal Year 2024. Additionally, inflation is anticipated to remain elevated in the first and second quarters of fiscal year 2024, while gradually normalizing by the third and fourth quarters. The 1.5% growth rate remains unchanged from the Fiscal Year 2024 Proposed Budget and assumes the economic slowdown beginning in calendar year 2024 or the second half of Fiscal Year 2024. This assumption is consistent with the City's sales tax consultant's, Avenu Insights and Analytics, recently released quarterly report in April 2023.

As stated in the Proposed Budget, voter-approved Proposition H requires that the City dedicate specific sources of revenue to fund new General Fund infrastructure projects—budgeted in the Infrastructure Fund. The calculation to determine the respective contribution is based on two specific components including funding through the annual growth in sales tax revenue above a 2016 baseline, adjusted by the California Consumer Price Index (CCPI). Based on current sales tax projections, the incremental growth projected in the May Revision for sales tax results in an

increase in the contribution to the Infrastructure Fund of \$9.4 million. In other words, the entire sales tax increase estimated in the May Revision will be contributed to the Infrastructure Fund. The Department of Finance will continue to monitor sales tax receipts and the respective CCPI and will reconcile the contribution to the Infrastructure Fund during the respective year-end close process.

Transient Occupancy Tax

The Fiscal Year 2024 May Revision projects total Transient Occupancy Tax (TOT) at \$329.3 million, which represents a total increase of \$10.0 million—of which \$173.2 million is allocated to the General Fund and represents an increase of \$5.2 million. The increase in TOT is primarily attributed to revised Fiscal Year 2023 growth rates supported by increasing TOT receipts projected in the Third Quarter Report. Relative to the updated Third Quarter projections, the May Revision reflects an overall growth rate of 5.9%. The increase in TOT continues to be supported by assumptions included in the Proposed Budget, including low unemployment levels, available excess savings and disposable income, and sustained pent-up demand for leisure travel as group and international travel progressively return.

Consistent with the Proposed Budget, the \$329.3 million in total TOT will be allocated as guided by the City's Municipal Code, of which 5.5 cents goes to the General Fund and the remaining \$5.0 cents goes to special promotional programs: \$173.2 million, or 5.5 cents, is allocated directly to the General Fund for general government purposes; the remaining \$156.1 million is allocated to Special Promotional Programs, which includes the one-cent Council discretionary allocation to be transferred to the General Fund, and the 4.0 cents allocated to programs that promote the City as a tourist destination, including reimbursements to the General Fund for safety and maintenance of visitor-related facilities.

Franchise Fees

Franchise Fee revenue reflects a net increase of \$375,000 due to increased franchise fees from cable providers based on updated Fiscal Year 2022 receipts. Although the Fiscal Year 2024 May Revision includes a slight increase in 2022 base cable provider collections, the growth rate for cable franchise fee revenue remains unchanged from the Proposed Budget.

The budget for SDG&E, refuse collection and other franchise fees, remain unchanged from the Proposed Budget. The data to-date and assumptions used to develop each of these respective budgets remain consistent with the assumptions included in the Proposed Budget.

Other Major General Fund Revenue

Other Major General Fund Revenue reflects an increase of \$10.0 million from the Proposed Budget primarily attributed to legal proceedings related to the settlement proceeds from the Monsanto Class Action lawsuit. This revenue was anticipated to be received in Fiscal Year 2023 but is now anticipated to be received in Fiscal Year 2024.

General Fund Departmental Revenue

Table 7: General Fund Departmental Revenue Changes summarizes the \$7.0 million increase from the Fiscal Year 2024 Proposed Budget.

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Table 7: General Fund Departmental Revenue Changes (in millions)

General Fund Departmental Revenue Changes	FY2024 Proposed Budget	FY 2024 May Revision Budget	Change
General Services - Facilities Services	\$ 3.9	\$ 4.2	\$ 0.3
Fire-Rescue	63.2	67.7	4.5
Parks & Recreation	48.6	50.2	1.6
Stormwater	12.2	12.6	0.4
All other GF Departments	289.0	289.0	0.1
General Fund Departmental Revenue Total	\$ 416.8	\$ 423.8	\$ 7.0

General Fund Departmental Revenues are projected to increase by \$7.0 million from the Proposed Budget. This increase is primarily associated to the following:

- \$4.5 million increase in the Fire-Rescue Department associated with TOT reimbursements for lifeguard services (\$5.0 million) and a decrease in user fee revenue (\$0.5 million)
- \$1.6 million increase in the Parks and Recreation Department associated with TOT reimbursements for Developed Regional Parks and Open Spaces (technical correction from the Proposed Budget)
- \$447,730 increase in the Stormwater Department associated with TOT reimbursements of expenditures associated with the street sweeping and catch basin cleaning downtown
- \$300,000 increase in the General Services Department in TOT reimbursements associated with the maintenance and security of the Harbor Drive Pedestrian Bridge
- \$50,000 in the City Clerk's Office associated with an increase in the number of daily passport appointments.

SALARY AND ASSOCIATED FRINGE BENEFIT ADJUSTMENTS

The May Revision includes general salary increases for a number of positions represented by the Municipal Employees' Association (MEA), AFSCME Local 127, and Deputy City Attorney Association, as well as Unclassified and Unrepresented positions. This adjustment primarily accounts for the increase of \$21.2 million in personnel costs citywide from the Proposed Budget. Additionally, the May Revision includes increases to Fringe Benefits totaling \$8.9 million from the Proposed Budget Citywide.

The net increase of \$21.2 million from the Proposed Budget for salary adjustments is primarily associated with an additional 5.0% increase projected to take place on January 1, 2024 for non-safety labor personnel. This increase was not anticipated during the development of the Proposed Budget but is included in the tentative agreements with MEA and AFSCME Local 127, and assumed for DCAA and Unclassified and Unrepresented positions. The General Fund change from the Proposed Budget is an increase of \$7.2 million while the non-General Fund change is an increase of \$14.0 million. **Table 8: Salaries and Wages by Fund Type** shows the changes from the Proposed Budget.

Table 8: Salaries and Wages by Fund Type (in millions)

Salaries and Wages	FY2024 Proposed Budget	FY 2024 May Revision Budget	Change
General Fund	\$ 843.4	\$ 850.6	\$ 7.2
Non-General Funds	\$ 376.4	\$ 390.4	\$ 14.0
Total	\$ 1,219.8	\$ 1,241.0	\$ 21.2

Fringe Benefit Adjustments are projected to increase by \$8.9 million from the Proposed Budget primarily associated with increases in Workers' Compensation as shown in **Table 9: Fringe Benefits by Fund Type**. These increases are driven by claims trending higher due to increased staffing levels and medical treatment costs rising at a pace that has exceeded initial projections and to fund reserve target levels.

Table 9: Fringe Benefits by Fund Type (in millions)

Fringe Benefits	FY2024 Proposed Budget	FY 2024 May Revision Budget	Change
General Fund	\$ 544.2	\$ 551.3	\$ 7.1
Non-General Funds	\$ 226.9	\$ 228.6	\$ 1.8
Total	\$ 771.0	\$ 779.9	\$ 8.9

NON-DISCRETIONARY EXPENDITURE ADJUSTMENTS

The May Revision reflects a decrease of \$11.6 million from the Proposed Budget associated with non-discretionary expenditures. This decrease is primarily due to a decrease of \$12.3 million in debt service and a \$663,022 increase in fuel expenditures.

The debt service decrease includes \$3.2 million in the General Fund and \$9.1 million in non-General Funds (Sewer and Water Utility Funds). The debt service decrease is associated with more favorable pricing for the 2023 General Fund Lease Revenue Bonds and Water Revenue bonds than originally anticipated. The increase in fuel expenditures is associated with unleaded and renewable diesel fuel as a result of a projected increase in the average cost of fuel from the Projected Budget. This is causing an increase of \$502,436 in the General Fund and a \$160,586 increase in the non-General Funds. **Table 10: Non-Discretionary Changes by Fund Type** provides the breakdown by Fund Type.

Table 10: Non-Discretionary Changes by Fund Type (in millions)

Non-Discretionary Changes	Change
General Fund	\$ (2.6)
Non-General Funds	(9.0)
Total	\$ (11.6)

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DEPARTMENTAL ADJUSTMENTS

The following sections include department or fund specific operational budget adjustments, excluding adjustments associated to labor tentative agreements and associated fringe benefits, major revenues, and non-discretionary adjustments, which are discussed in the citywide adjustments section above. For a summary of adjustments by department and fund included in the May Revision, please refer to **Attachment 1: Fiscal Year 2024 May Revision Operating Adjustments**.

GENERAL FUND

Administrative Support

Environmental Services

Billing Solution and Software Integration

Adjustment to reflect the addition of \$500,000 in non-personnel expenditures to support information technology project management for a billing solution and software integration to implement Measure B.

Human Resources

Employee Relations Program

Adjustment to reflect the addition of 6.00 Program Coordinators and the reduction of 3.00 Associate Human Resource Analysts and 3.00 Supervising Human Resource Analysts in the amount of \$260,147. These positions will support Employee Relations activities Citywide as department liaisons. The Department has identified the need to increase the level of responsibility needed for Citywide Human Resources positions to provide a greater level of support for departments.

Real Estate and Airport Management

Lease Management Software

Adjustment to reflect the addition of \$375,000 in one-time non-personnel expenditures to support lease management software solution upgrade. This critical core function is used to manage the City's real estate portfolio in order to properly store legal files and insurance requirements, process billing, collect revenue, renew/terminate/modify leases, conduct site inspections and maintain property and facility records for the City.

Sustainability and Mobility Department

Biannual Independent Performance Audit

Adjustment to reflect the addition of \$150,000 in one-time non-personnel expenditures for the required biannual independent performance audit of SDG&E in compliance with the terms of the gas and electric franchises per Ordinances (O-21327 / O-21328). This will bring the total Fiscal Year 2024 amount to \$300,000.

City Facilities

General Services – Facilities Services

Harbor Drive Pedestrian Bridge Elevator

Adjustment to reflect the addition of \$300,000 in non-personnel expenditures and associated TOT revenue for the maintenance and security of the elevators on the pedestrian bridge that crosses over East Harbor Drive.

Independent Departments

City Attorney

Network Access at Your Safe Place

Adjustment to reflect the addition of \$155,000 in one-time, non-personnel expenditures for additional network infrastructure with community justice partners of Your Safe Place, a Family Justice Center (YSP). The funding will be used to replace outdated technology and equipment that is crucial to the success of YSP.

City Clerk

Passport Revenue

Adjustment to reflect a revenue increase of \$50,000 associated with passport services due to updated passport appointment schedules which increases the number of daily passport appointments.

Commission on Police Practices

Outside General Council

Adjustment to reflect the addition of \$100,000 in one-time non-personnel expenditures offset with an increase in budgeted personnel expenditure savings associated with legal services needed to retain legal counsel, independent of the City Attorney, for legal support and advice in carrying out the Commissions' duties and actions.

Council Districts

Community Projects, Programs, and Services

Adjustment to reflect the addition of \$857,426 in one-time non-personnel expenditures to support Community Projects, Programs, and Services among all nine Council Districts. This increase is associated to projected savings for City Council District budgets in the Fiscal Year 2023 Third Quarter Budget Monitoring Report.

Personnel

Recruitment Section Expansion

Adjustment to reflect the addition of 1.00 Program Coordinator and associated non-personnel expenditures totaling \$190,017 in the Recruitment Section to manage and coordinate classified recruiting efforts Citywide. Responsibilities include researching, analyzing, and formulating policies to increase recruiting conversion rates, resulting in a reduction in the City's vacancy rates.

Infrastructure

Stormwater

WIFIA Support

Adjustment to reflect the reclassification of Assistant Deputy Director to Deputy Director, addition of 1.00 Biologist 3, 1.00 Senior Civil Engineer, 1.00 Associate Civil Engineer, and total expenditures of \$272,618, and \$345,589 in reimbursable revenue to support the execution of the WIFIA Program. These positions will enable the department to initiate and advance 25 CIP Projects in Fiscal Year 2024 and initiate critical pump station design.

Transient Occupancy Tax Support

Adjustment to reflect and addition of \$102,141 in TOT revenue support for street sweeping and storm drain catch basin cleaning in high tourist areas in downtown.

Transportation

Department Litigation and Claims Support

Adjustment to reflect the addition of 1.00 Program Manager and total expenditures of \$147,902 to work with and assist the Risk Management Department and the City Attorney's Office on claims investigations and litigation. In Fiscal Year 2022, the department received nearly 600 public liability claims, or one-third of the total claims that are received by the City.

Sidewalk Ramping Crew

Adjustment to reflect the addition of 4.00 Utility Worker 1s and total expenditures of \$897,961 to help reduce the number of sidewalk hazards and claims by addressing the increase in sidewalk ramping requests and mitigating sidewalk deficiencies more efficiently. The Department has seen an average increase of approximately 40% in customer generated sidewalk repair requests since the implementation of the Get it Done application.

Neighborhoods Services

Parks and Recreation

Animal Services Contract

Adjustment to reflect the addition of \$365,850 in non-personnel expenditures to support contractual increases, building repairs, and acquisition of vehicles and equipment to support animal services. This adjustment decreases the ongoing budget needed and increases the one-time amount needed in Fiscal Year 2024.

TOT Reimbursement for Open Spaces and Developed Regional Parks

Adjustment to reflect the addition of \$1.6 million in revenue from the Transient Occupancy Tax Fund to support the maintenance of visitor related facilities associated with Open Space and Developed Regional Parks.

Other

Citywide Program Expenditures

Public Use Leases

Adjustment to reflect the reduction of \$136,985 in non-personnel expenditures associated with public use lease at Imperial Marketplace per the terms of the lease agreement.

Transfer to Infrastructure Fund

Adjustment to reflect the addition of \$9.4 million in one-time non-personnel expenditures related to the increased transfer to the Infrastructure Fund per City Charter Section 77.1. Due to an increase in sales tax projections the Infrastructure Fund contribution has increased by \$9.4 million from the Proposed Budget.

Development Services

Tenant Improvements, Relocation and Rent

Adjustment to reflect the addition of \$200,276 in non-personnel expenditures for office tenant improvements, relocation costs, and rent associated with the move to Montgomery Gibbs Executive Airport office building.

Public Utilities

Reservoir Recreation

Adjustment to reflect the addition of \$137,929 in non-personnel expenditures to support recreation staff charges as a result of increased personnel costs.

Public Safety

Fire-Rescue

High-Rise Inspections User Fee

Adjustment to reflect the reduction of \$464,186 in revenue associated with a decrease in the high-rise inspections user fee. Effective in Fiscal Year 2023, the high-rise inspections user fee was reduced from \$30.00 to \$18.00 per 1,000 square feet due to operational efficiencies.

TOT Reimbursement

Adjustment to reflect the addition of \$5.0 million in revenue from the Transient Occupancy Tax Fund to support the reimbursement of lifeguard services for public safety at tourist related facilities/locations.

Police

Enhanced Sworn Staff Recruiting Efforts

Adjustment to reflect the addition of \$225,000 in one-time non-personnel expenditures to enhance sworn staff recruitment efforts. This will enhance the Department's partnership with a marketing and branding firm to develop marketing strategies and will allow the Recruiting Unit to attend additional paid job fairs, community events, and hold military only events to keep pace with other law enforcement agencies and increase the diverse pool of applicants.

NON-GENERAL FUNDS

Airports Fund

Business Retail Property Management Agreement

Adjustment to reflect the addition of \$150,000 in non-personnel expenditures to support the management of office buildings and the retail center at Montgomery-Gibbs Executive Airport. This investment will help the City generate increased revenue from filling commercial vacant spaces with quality tenants.

Equipment Upgrade for Customs and Border Patrol Facility at Brown Field

Adjustment to reflect the addition of \$90,000 in one-time non-personnel expenditures to upgrade Customs and Border Patrol information technology equipment.

Climate Equity Fund

Park Facility Lighting

Adjustment to reflect the addition of \$1.6 million in one-time non-personnel expenditures to fund park lighting safety enhancements and energy efficiency improvements at various parks in communities of concern.

Concourse and Parking Garages Operating Fund

San Diego Theater Fire Sprinkler System Replacement

Adjustment to reflect the addition of \$593,000 in one-time non-personnel expenditures to replace the San Diego Theater's fire sprinkler system to comply with fire safety standards. In response to fire inspection reports and findings, the City is required to replace the fire sprinkler system in order to be in compliance with the law and pass the fire inspection of the facility.

Development Services Fund

Permit Processing Support

Adjustment to reflect the addition of 40.00 FTE positions and associated non-personnel expenditures in the amount of \$5.5 million to provide permit processing support to customers. Additionally, these positions will provide greater operational capacity to adhere to permit

processing housing supply goals/shotclock mandates and improve efficiencies surrounding permitted housing supply goals.

As-Needed Plan Check and Inspection Services Contracts

Adjustment to reflect the addition of \$3.0 million in non-personnel expenditures and associated revenue related to an increase in as-needed plan check and inspection services contracts.

Tenant Improvements, Relocation and Rent

Adjustment to reflect the addition of \$312,458 in non-personnel expenditures for office tenant improvements, relocation costs, and rent associated with the move to Montgomery Gibbs Executive Airport office building.

Building Maintenance and Workspace Improvements

Adjustment to reflect the addition of \$250,000 in one-time non-personnel expenditures to maintain and improve current work location building conditions at City Operations Building and Ridgehaven.

Customer Kiosk Stations

Adjustment to reflect the addition of \$20,000 in one-time non-personnel expenditures for the expansion of four kiosk stations for customer in-person use. The self-serve kiosks will improve the customer experience by allowing access to the internet to upload plans or documents.

Records Self-Service Station

Adjustment to reflect the addition of \$20,000 in one-time non-personnel expenditures for the expansion of Self-Service Records stations which includes eight workstations with additional network, cubicle accessories and secured permissions for City Staff to use when researching records in-person.

Self-Certification Online Program

Adjustment to reflect the addition of \$25,000 in one-time non-personnel expenditures to develop a self-certification online program for individual property owners, home businesses and small businesses to develop the required skills and understanding of the permitting requirements.

Online Homeowner Permit Process Tutorial

Adjustment to reflect the addition of \$25,000 in one-time non-personnel expenditures to develop an online homeowner tutorial that will provide instructions to customers on how to apply online for a permit.

Revised Permit Fee Revenue

Adjustment to reflect revised permit fee revenue projections of \$7.0 million.

Energy Conservation Program Fund

Management Interns

Addition of 1.86 Management Intern - Hourly and total expenditures of \$72,732 to support mandated Climate Action Plan projects.

Engineering & Capital Projects Fund

Environmental and Permitting Support

Adjustment to reflect the addition of 1.00 Program Manager and total expenditures of \$137,080 to oversee the newly created Environmental and Permitting Support Section.

Fire/Emergency Medical Services Transport Program Fund

Alliance Model EMS System

Adjustment to reflect the addition of 2.00 Clerical Assistants and total expenditures of \$139,674 to provide administrative support to the Fire-Rescue Department's Emergency Medical Services Program. This adjustment also includes the reduction of \$1.5 million in revenue associated with the waiving of penalty fees for non-compliance of performance metrics for Falck. Per the proposed amendment to the contract, Falck will be able to subcontract out these services to meet performance standards.

Fleet Operations Operating Fund

Fuel Expenditures

Adjustment to reflect the addition of \$683,283 in non-personnel expenditures and associated revenue to reflect a projected increase in cost for unleaded and diesel fuel.

General Plan Maintenance Fund

General Plan Maintenance Fund Work Program

Adjustment to reflect an increase of \$350,000 in non-personnel expenditures and \$289,826 in revenues to support the General Plan Maintenance Fund Work Program.

GIS Fund

Strategic Organizational Realignment

Adjustment to reflect the addition of 3.00 Program Coordinators and reduction of 5.00 FTE positions and total expenditures of \$293,154 to support the GIS Division's strategic organizational realignment. This adjustment will align the required knowledge, skills and abilities to meet demands of expanded GIS requests from departments and help recruit staff where multiple recruitments of GIS Analyst positions have been difficult.

Regional Imagery Coalition

Adjustment to reflect the addition of \$43,467 in non-personnel expenditures for the Regional Imagery Coalition agreement to support permitting, inspection, and code compliance issues and \$43,467 in associated revenue from SanGIS for reimbursement of City staff.

Information Technology Fund

Strategic Organizational Realignment

Adjustment to reflect the addition of 1.00 Assistant Deputy Director and 1.00 Program Coordinator with a corresponding reduction of 1.00 Administrative Aide 2 and 1.00 Information Systems Analyst 4, total expenditure reduction of \$4,455, and a revenue decrease of \$31,571 to support the Department of Information Technology's strategic organizational realignment. This adjustment will help support the City's IT infrastructure/cloud environment, fiscal and administration operations and digital equity.

Infrastructure Fund

Infrastructure Fund Contribution

Adjustment to reflect an increase of \$9.4 million in revenue from the General Fund to support critical infrastructure projects.

Streetlight Repair and Maintenance

Adjustment to reflect the addition of \$2.3 million in one-time non-personnel expenditures associated with contractual services to support streetlight repair and maintenance.

Local Enforcement Agency Fund

Tenant Improvements, Relocation and Rent

Adjustment to reflect the addition of \$19,523 in non-personnel expenditures for office tenant improvements, relocation costs, and rent associated with the move to Montgomery Gibbs Executive Airport office building.

Publishing Services Fund

Shop Print Paper

Adjustment to reflect the addition of \$21,919 in non-personnel expenditures to support an increase in cost for print paper.

Outsourcing Contracts

Adjustment to reflect the addition of \$252,977 in non-personnel expenditures and an increase of \$290,923 in associated revenues to support outsourcing costs.

Refuse Disposal Fund

Annualization of Vehicle Purchases

Adjustment to reflect the removal of \$672,000 in the annualization for vehicle purchases. The Fiscal Year 2023 budget adjustment for 12 pickups was requested as one-time and ongoing. This request is to correct the ongoing adjustment.

Risk Management Administration Fund

Revenue Adjustment

Adjustment to reflect the reduction in revenue of \$983,212 to align total revenue with the risk management administration expenditures.

Transient Occupancy Tax (TOT) Fund

In addition to the changes noted below, the May Revision also publishes a detailed breakdown of programs that are supported by TOT via **Attachment 2: Fiscal Year 2024 Transient Occupancy Tax Fund Allocations**.

Safety and Maintenance of Visitor-Related Facilities Support

Adjustment to reflect the addition of \$5.4 million in non-personnel expenditures to reflect revised reimbursements to the General Fund to support safety and maintenance of visitor-related facilities.

One-Cent TOT Discretionary Funding

Adjustment to reflect the addition of \$1.0 million in non-personnel expenditures to reflect an increase in discretionary one-cent Transient Occupancy Tax transfer to the General Fund based on updated revenue projections.

Revised Transient Occupancy Tax Revenue

Adjustment to reflect revised Transient Occupancy Tax revenue of \$4.8 million due to updated TOT revenue projections for Fiscal Year 2024.

Underground Surcharge Fund

Utilities Underground Program (UUP) Support

Adjustment to reflect the reduction of \$22.7 million to reflect revised Utilities Underground Program projected spending in Fiscal Year 2024.

UUP Administrative Support

Adjustment to reflect the addition of 1.00 Program Coordinator, 1.00 Associate Management Analyst and non-personnel expenditures for total expenditures of \$191,672 to provide administrative support to the Utilities Underground Program.

Water Utility Operating Fund

Water Purchases

Adjustment to reflect the reduction of non-personnel expenditures of \$49.5 million for water purchases due to an increase in locally available water and estimated rate increases from the City's wholesaler.

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CAPITAL IMPROVEMENTS PROGRAM

The Capital Improvements Program (CIP) is proposed to increase by \$48.5 million in the May Revision, bringing the total Fiscal Year 2024 budget to \$696.1 million. Additional funding for the Capital Improvements Program includes \$9.4 million for the Climate Equity Fund, \$7.2 million for the Infrastructure Fund, \$25.6 million in DIF/FBA funding, and \$6.2 million in other funding. The following section will summarize some of the significant CIP changes in the May Revision.

Climate Equity Fund

The Proposed Budget includes \$9.2 million in funding for Climate Equity Fund (CEF) eligible projects to be allocated during the May Revision. The Fiscal Year 2023 revenue is expected to be \$1.9 million higher than originally budgeted, due to higher franchise fee revenue and interest earnings. This additional revenue will be allocated as part of the May Revision, for a total CEF allocation of \$11.1 million. Projects eligible for CEF should meet one of the following requirements: have an impact on reducing greenhouse gas emissions; increase green spaces; enhance safety in the public right-of-way; relieve congestion; or achieve other climate equity concerns. Additionally, projects must be located within a disadvantaged community area and meet one of the following: scores between 0 and 60 on the Climate Equity Index, or directly supports residents and businesses within these communities.

In February, 2023, the Mayor issued a memorandum requesting a list of recommended CEF-eligible projects from each Councilmember. After receiving and evaluating City Council recommendations, the CEF funding is proposed to be allocated to the projects noted below, for a total of \$9.5 million in capital improvement projects. The remaining \$1.6 million is included in the operating budget for Park and Recreation Lighting Safety Enhancements and Energy Efficiency. Thus, the grand total of CIP and Operating budget allocations is \$11.1 million.

- **Park Improvements (AGF00007) - \$650,000**
 - This funding provides park improvements, such as playground upgrades, accessibility improvements, and lighting upgrades to existing parks. The following subproject will be funded:
 - Willie Henderson Lighting Upgrades (B23011)
- **Traffic Signals Modification (AIL00005) - \$250,000**
 - This funding provides for upgrading existing traffic signals as necessary to improve traffic flow and promote safety. Improvements may include conversion from post-mounted to mast-arm-mounted indicators, addition of accessible pedestrian signals, and additional phases to accommodate separate turning moves. The following subproject will be funded:
 - Mid-City & Eastern Area Signal Modifications (B17128)
- **Boston Ave Linear Park General Development Plan (GDP) (P22005) - \$1,500,000**
 - This funding will be used to support land acquisition and GDP scoping.
- **Federal Blvd. Sidewalk Improv& SW Upgrade (RD24000) - \$1,000,000**
 - This funding will be used to support project design and construction of sidewalk improvements and stormwater upgrades. The project will be delivered through a reimbursement agreement.
- **Hickman Fields Athletic Area (S00751) - \$550,000**
 - This funding will be used to support project construction.
- **Chollas Creek Oak Park Trail (S20012) - \$2,100,000**
 - This funding will be used to support project design and construction.
- **John Baca Park (S22004) - \$1,400,000**
 - This funding will be used to support project design.
- **Cypress Dr Cultural Corridor (S23011) - \$2,000,000**
 - This funding will be used to support project construction, which includes roadway widening and drainage improvements.

General Fund

The City's General Fund supports core community services, such as public safety, parks, libraries, refuse collection, and roadway maintenance. The largest funding sources for the General Fund are taxes, such as property, sales and transient occupancy taxes, and franchise fees. Because the General Fund is the primary funding source for basic City services and those funds are limited, General Fund monies are typically used for the most urgent and critical capital projects that do not have other available funding sources. The May Revision includes \$50,000 in funding for the project below.

- **City Facilities Improvements (ABT00001) – \$50,000**
 - This funding provides for capital improvements at City Facilities including improvements to roofs, heating, ventilation, air-conditioning, elevator replacements, adjacent parking lots, and facility expansions. The following subproject will be funded:
 - Chollas Yard Security Improvements (New)

Infrastructure Fund

The Infrastructure Fund was established in 2016 by the City Charter to be a dedicated source of revenue to fund General Fund infrastructure efforts. These funds are to be used exclusively for the acquisition of real property, construction, reconstruction, rehabilitation, repair and maintenance of infrastructure, including the associated financing and personnel costs. The amount of revenue received by the fund is determined based on a formula that accounts for growth in major General Fund revenues and reductions in pension costs. Revised revenue projections for Sales Tax resulted in an additional \$9.4 million available in the Infrastructure Fund. The May Revision for the Infrastructure Fund will allocate an additional \$7.2 million in CIP allocations. The remaining \$2.3 million is included in the operating budget for streetlight repairs.

- **City Facilities Improvements (ABT00001) – \$974,981**
 - This funding provides for capital improvements at City Facilities including improvements to roofs, heating, ventilation, air-conditioning, elevator replacements, adjacent parking lots, and facility expansions. The following subprojects will be funded or reduced:
 - NTC Site Improvements (New) – \$1,050,000
 - City Heights Performance Annex Improvements (New) – (\$655,319)
 - Central VMF Building Federal Blvd Roof Replacement (New) – \$190,000
 - Rose Canyon Offices Roof Replacement (New) – \$190,000
 - Urban Village Idea Lab – HVAC Repl (B23105) – \$200,300
- **Flood Resilience Infrastructure (ACA00001) – \$2,549,084**
 - This funding will provide for reconstruction and replacement of failed or undersized drainage facilities. The following subprojects will be funded:
 - 4502 Rhode Island Street Emergency (New) – \$850,000
 - 5995 Eldergarden Street Emergency (New) – \$850,000
 - 8803 Gilman Dr Emergency (New) – \$849,084
- **Park Improvements (AGF00007) – (\$2,580,300)**
 - This funding provides park improvements, such as playground upgrades, accessibility improvements, and lighting upgrades to existing parks. The following subproject will be reduced, due to receiving additional grant funding:
 - San Ysidro Activity Center Parking Lot and ADA Improv (B20097)
- **Bicycle Facilities (AIA00001) – \$692,000**
 - This funding will provide for the installation of bike facilities that are capital in nature. The following subprojects will be funded:
 - Hillcrest Improv 4 (S) (New) – \$642,000
 - Valencia Park Improv 2 (BL) (New) – \$50,000
- **Guard Rails (AIE00002) – \$50,000**

- This funding will provide for the installation of new or replacing old guard rails along streets where needed. The following subproject will be funded:
 - Crown Point Guardrail (B18225)
- **Street Light Circuit Upgrades (AIH00002) - \$555,000**
 - This funding will provide for the replacement of obsolete streetlight series circuits. The following subproject will be funded:
 - Pacific Beach 1 SL Series Circuit Conv (B16119)
- **Sidewalk Repair and Reconstruction (AIK00003) - \$2,000,000**
 - This funding will provide for the replacement of damaged sidewalks, curbs, and gutters, as well as the installation of curb ramps and accessibility improvements for existing sidewalks. The following subprojects will be funded:
 - Sidewalk Replacement Group 1902-CM (B19013) - \$1,000,000
 - Sidewalk Replacement Group 1903-SE & CH (B19014) - \$1,000,000
- **Traffic Calming (AIL00001) - \$270,000**
 - This funding will provide for the installation rectangular rapid flashing beacons or geometric design features like road humps or traffic islands. The following subprojects will be funded:
 - Flashing Beacons Citywide (NSG) (New) - \$200,000
 - RRFB 2401 (SG) (New) - \$70,000
- **Streamview Drive Improvements Phase 2 (S18000) - \$2,000,000**
 - This funding will be used to support project design and construction.
- **City Heights Library Performance Annex Imp (S23013)- \$655,319**
 - This funding will support project design and construction.

For a list of all CIP Projects funded in the May Revision, please refer to **Attachment 3 – Fiscal Year 2024 CIP May Revision Adjustments**.

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CONCLUSION

The Fiscal Year 2024 May Revision is based on the most current financial information and economic assumptions available after the development of the Fiscal Year 2024 Proposed Budget (Proposed Budget) and includes updates from the Fiscal Year 2023 Third Quarter Budget Monitoring Report. The May Revision proposes an increase of \$25.0 million in expenditures, or a 1.2% increase, from the Proposed Budget in the General Fund which is primarily due to general salary increases, fringe benefits, and contributions to the Infrastructure Fund and General Fund Reserves. Additionally, the May Revision includes a \$1.9 million decrease in the Non-General Funds primarily due to decreases in water purchases and the Utilities Undergrounding Program which are mostly offset with an increase in the Capital Improvements Program.

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ATTACHMENTS

1. Fiscal Year 2024 May Revision Operating Adjustments
2. Fiscal Year 2024 Transient Occupancy Tax Fund Allocations
3. Fiscal Year 2024 CIP May Revision Adjustments

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Fiscal Year 2024 May Revision Operating Adjustments

Attachment 1

GENERAL FUND				
Department Title	Significant Budget Adjustment	FTE	EXPENDITURES	REVENUES
Boards and Commissions	Salary and Benefit Adjustments	-	\$ 13,092	\$ -
Boards and Commissions Total		-	\$ 13,092	\$ -
City Attorney	Network Access at Your Safe Place	-	\$ 155,000	\$ -
	Non-Discretionary Adjustment - Fuel	-	\$ 155	\$ -
	Salary and Benefit Adjustments	-	\$ 1,145,963	\$ -
City Attorney Total		-	\$ 1,301,118	\$ -
City Auditor	Salary and Benefit Adjustments	-	\$ 75,103	\$ -
City Auditor Total		-	\$ 75,103	\$ -
City Clerk	Passport Revenue	-	\$ -	\$ 50,000
	Salary and Benefit Adjustments	-	\$ 219,539	\$ -
City Clerk Total		-	\$ 219,539	\$ 50,000
City Treasurer	Salary and Benefit Adjustments	-	\$ 221,555	\$ -
City Treasurer Total		-	\$ 221,555	\$ -
Citywide Program Expenditures	Non-Discretionary Adjustment - Debt	-	\$ (3,150,615)	\$ -
	Public Use Leases	-	\$ (136,985)	\$ -
	Salary and Benefit Adjustments	-	\$ (4,600,181)	\$ -
	Transfer to Infrastructure Fund	-	\$ 9,416,084	\$ -
Citywide Program Expenditures Total		-	\$ 1,528,303	\$ -
Commission on Police Practices	Outside General Counsel	-	\$ -	\$ -
	Salary and Benefit Adjustments	-	\$ 38,705	\$ -
Commission on Police Practices Total		-	\$ 38,705	\$ -
Communications	Salary and Benefit Adjustments	-	\$ 81,168	\$ -
Communications Total		-	\$ 81,168	\$ -
Compliance	Salary and Benefit Adjustments	-	\$ 89,784	\$ -
Compliance Total		-	\$ 89,784	\$ -
Council Administration	Salary and Benefit Adjustments	-	\$ 31,661	\$ -
Council Administration Total		-	\$ 31,661	\$ -
Council District 1	Community Projects, Programs, and Services	-	\$ 41,603	\$ -
	Salary and Benefit Adjustments	-	\$ 24,503	\$ -
Council District 1 Total		-	\$ 66,106	\$ -
Council District 2	Community Projects, Programs, and Services	-	\$ 18,337	\$ -
	Salary and Benefit Adjustments	-	\$ 24,037	\$ -
Council District 2 Total		-	\$ 42,374	\$ -
Council District 3	Community Projects, Programs, and Services	-	\$ 206,263	\$ -
	Salary and Benefit Adjustments	-	\$ 23,570	\$ -
Council District 3 Total		-	\$ 229,833	\$ -
Council District 4	Community Projects, Programs, and Services	-	\$ 134,956	\$ -
	Salary and Benefit Adjustments	-	\$ 25,024	\$ -
Council District 4 Total		-	\$ 159,980	\$ -
Council District 5	Community Projects, Programs, and Services	-	\$ 100,373	\$ -
	Salary and Benefit Adjustments	-	\$ 23,703	\$ -
Council District 5 Total		-	\$ 124,076	\$ -
Council District 6	Community Projects, Programs, and Services	-	\$ 273,351	\$ -
	Salary and Benefit Adjustments	-	\$ 26,729	\$ -
Council District 6 Total		-	\$ 300,080	\$ -
Council District 7	Community Projects, Programs, and Services	-	\$ 49,650	\$ -
	Salary and Benefit Adjustments	-	\$ 24,905	\$ -
Council District 7 Total		-	\$ 74,555	\$ -
Council District 8	Community Projects, Programs, and Services	-	\$ 44,846	\$ -
	Salary and Benefit Adjustments	-	\$ 23,616	\$ -
Council District 8 Total		-	\$ 68,462	\$ -
Council District 9	Community Projects, Programs, and Services	-	\$ (11,953)	\$ -
	Salary and Benefit Adjustments	-	\$ 26,582	\$ -
Council District 9 Total		-	\$ 14,629	\$ -
Department of Finance	Salary and Benefit Adjustments	-	\$ 377,353	\$ -
Department of Finance Total		-	\$ 377,353	\$ -

Fiscal Year 2024 May Revision Operating Adjustments

Attachment 1

GENERAL FUND				
Department Title	Significant Budget Adjustment	FTE	EXPENDITURES	REVENUES
Department of Information Technology	Salary and Benefit Adjustments		\$ 17,783	
Department of Information Technology Total			\$ 17,783	
Development Services	Non-Discretionary Adjustment - Fuel	-	\$ 28	\$ -
	Salary and Benefit Adjustments	-	\$ 150,035	\$ -
	Tenant Improvements, Relocation, and Rent	-	\$ 200,276	\$ -
Development Services Total		-	\$ 350,339	\$ -
Economic Development	Salary and Benefit Adjustments	-	\$ 120,504	\$ -
Economic Development Total		-	\$ 120,504	\$ -
Environmental Services	Billing Solution & Software Integration	-	\$ 500,000	\$ -
	Non-Discretionary Adjustment - Fuel	-	\$ 65,434	\$ -
	Salary and Benefit Adjustments	-	\$ 870,569	\$ -
Environmental Services Total		-	\$ 1,436,003	\$ -
Ethics Commission	Salary and Benefit Adjustments	-	\$ 18,826	\$ -
Ethics Commission Total		-	\$ 18,826	\$ -
Facilities Services	Harbor Drive Pedestrian Bridge Elevator	-	\$ 300,000	\$ 300,000
	Non-Discretionary Adjustment - Fuel	-	\$ 10,154	\$ -
	Salary and Benefit Adjustments	-	\$ 302,363	\$ -
Facilities Services Total		-	\$ 612,517	\$ 300,000
Fire-Rescue	High-Rise Inspections User Fee	-	\$ -	\$ (464,186)
	Non-Discretionary Adjustment - Fuel	-	\$ 90,527	\$ -
	Salary and Benefit Adjustments	-	\$ 1,915,068	\$ -
	Transient Occupancy Tax Reimbursements	-	\$ -	\$ 5,000,000
Fire-Rescue Total		-	\$ 2,005,595	\$ 4,535,814
Government Affairs	Salary and Benefit Adjustments	-	\$ 20,218	\$ -
Government Affairs Total		-	\$ 20,218	\$ -
Homelessness Strategies & Solutions	Salary and Benefit Adjustments	-	\$ 46,910	\$ -
Homelessness Strategies & Solutions Total		-	\$ 46,910	\$ -
Human Resources	Employee Relations Program	-	\$ 260,147	\$ -
	Salary and Benefit Adjustments	-	\$ 171,860	\$ -
Human Resources Total		-	\$ 432,007	\$ -
Library	Non-Discretionary Adjustment - Fuel	-	\$ 200	\$ -
	Salary and Benefit Adjustments	-	\$ 1,541,242	\$ -
Library Total		-	\$ 1,541,442	\$ -
Major Revenues	Franchise Fees	-	\$ -	\$ 375,197
	Monsanto Settlement Proceeds	-	\$ -	\$ 9,000,000
	Property Tax	-	\$ -	\$ (204,772)
	Sales Tax	-	\$ -	\$ 9,416,084
	Transient Occupancy Tax	-	\$ -	\$ 6,192,266
Major Revenues Total		-	\$ -	\$ 24,778,775
Office of Emergency Services	Salary and Benefit Adjustments	-	\$ 53,616	\$ -
Office of Emergency Services Total		-	\$ 53,616	\$ -
Office of the Chief Operating Officer	Salary and Benefit Adjustments	-	\$ 87,422	\$ -
Office of the Chief Operating Officer Total		-	\$ 87,422	\$ -
Office of the IBA	Salary and Benefit Adjustments	-	\$ 38,715	\$ -
Office of the IBA Total		-	\$ 38,715	\$ -
Office of the Mayor	Salary and Benefit Adjustments	-	\$ 48,563	\$ -
Office of the Mayor Total		-	\$ 48,563	\$ -
Parks and Recreation	Animal Services Contract	-	\$ 365,850	\$ -
	Non-Discretionary Adjustment - Fuel	-	\$ 56,144	\$ -
	Park Ranger Technical Correction	-	\$ (43,240)	\$ -
	Salary and Benefit Adjustments	-	\$ 2,059,678	\$ -
	TOT Reimbursement for Open Space and Developed Regional Parks	-	\$ -	\$ 1,642,090
Parks and Recreation Total		-	\$ 2,438,432	\$ 1,642,090
Performance & Analytics	Salary and Benefit Adjustments	-	\$ 52,562	\$ -
Performance & Analytics Total		-	\$ 52,562	\$ -
Personnel	Recruitment Section Expansion	1.00	\$ 190,017	\$ -
	Salary and Benefit Adjustments	-	\$ 244,679	\$ -
Personnel Total		1.00	\$ 434,696	\$ -

Fiscal Year 2024 May Revision Operating Adjustments

Attachment 1

GENERAL FUND				
Department Title	Significant Budget Adjustment	FTE	EXPENDITURES	REVENUES
Planning	Salary and Benefit Adjustments	-	\$ 152,425	\$ -
Planning Total		-	\$ 152,425	\$ -
Police	Enhanced Sworn Staff Recruiting Efforts	-	\$ 225,000	\$ -
	Non-Discretionary Adjustment - Fuel	-	\$ 159,948	\$ -
	Salary and Benefit Adjustments	-	\$ 5,926,950	\$ -
Police Total		-	\$ 6,311,898	\$ -
Public Utilities	Reservoir Recreation	-	\$ 137,929	\$ -
Public Utilities Total		-	\$ 137,929	\$ -
Purchasing & Contracting	Salary and Benefit Adjustments	-	\$ (138,849)	\$ -
Purchasing & Contracting Total		-	\$ (138,849)	\$ -
Race and Equity	Salary and Benefit Adjustments	-	\$ 25,178	\$ -
Race and Equity Total		-	\$ 25,178	\$ -
Real Estate & Airport Management	Lease Management Software	-	\$ 375,000	\$ -
	Salary and Benefit Adjustments	-	\$ 89,240	\$ -
Real Estate & Airport Management Total		-	\$ 464,240	\$ -
Stormwater	Non-Discretionary Adjustment - Fuel	-	\$ 57,488	\$ -
	Salary and Benefit Adjustments	-	\$ 576,736	\$ -
	Transient Occupancy Tax Support	-	\$ -	\$ 102,141
	WIFIA Support	3.00	\$ 272,618	\$ 345,589
Stormwater Total		3.00	\$ 906,842	\$ 447,730
Sustainability & Mobility	Salary and Benefit Adjustments	-	\$ 82,953	\$ -
	SDG&E Franchise Audit	-	\$ 150,000	\$ -
Sustainability & Mobility Total		-	\$ 232,953	\$ -
Transportation	Department Litigation and Claims Support	1.00	\$ 147,902	\$ -
	Non-Discretionary Adjustment - Fuel	-	\$ 62,358	\$ -
	Salary and Benefit Adjustments	-	\$ 939,030	\$ -
	Sidewalk Ramping Crew	4.00	\$ 897,961	\$ -
Transportation Total		5.00	\$ 2,047,251	\$ -
Grand Total		9.00	\$ 24,953,493	\$ 31,754,409

Fiscal Year 2024 May Revision Operating Adjustments

Attachment 1

NON-GENERAL FUND				
Fund	Significant Budget Adjustment	FTE	EXPENDITURES	REVENUE
Airports Fund	Business Retail Property Management Agreement	-	\$ 150,000	\$ -
	Equipment Upgrade for Customs and Border Patrol Facility at Brown Field	-	\$ 90,000	\$ -
	Non-Discretionary Adjustment - Fuel	-	\$ 508	\$ -
	Salary and Benefit Adjustments	-	\$ 64,898	\$ -
Airports Fund Total		-	\$ 305,406	\$ -
Central Stores Fund	Non-Discretionary Adjustment - Fuel	-	\$ 2,157	\$ -
	Salary and Benefit Adjustments	-	\$ 19,591	\$ -
Central Stores Fund Total		-	\$ 21,748	\$ -
Climate Equity Fund	Park Facility Lighting	-	\$ 1,613,500	\$ -
Climate Equity Fund Total		-	\$ 1,613,500	\$ -
Concourse and Parking Garages Operating Fund	Salary and Benefit Adjustments	-	\$ 4,452	\$ -
	San Diego Theater Fire Sprinkler System Replacement	-	\$ 593,000	\$ -
	Concourse and Parking Garages Operating Fund Total	-	\$ 597,452	\$ -
Development Services Fund	As-Needed Plan Check and Inspection Services Contracts	-	\$ 3,000,000	\$ -
	Building Maintenance and Workspace Improvements	-	\$ 250,000	\$ -
	Customer Kiosk Stations	-	\$ 20,000	\$ -
	Non-Discretionary Adjustment - Fuel	-	\$ 84	\$ -
	Online Homeowner Permit Process Tutorial	-	\$ 25,000	\$ -
	Permit Processing Support	40.00	\$ 5,495,722	\$ -
	Records Self-Service Station	-	\$ 20,000	\$ -
	Revised Permit Fee Revenue	-	\$ -	\$ 7,000,000
	Salary and Benefit Adjustments	-	\$ 995,787	\$ -
	Self-Certification Online Program	-	\$ 25,000	\$ -
	Tenant Improvements, Relocation and Rent	-	\$ 312,458	\$ -
Development Services Fund Total		40.00	\$ 10,144,051	\$ 7,000,000
Energy Conservation Program Fund	Management Interns	1.86	\$ 72,732	\$ -
	Salary and Benefit Adjustments	-	\$ 89,943	\$ -
Energy Conservation Program Fund Total		1.86	\$ 162,675	\$ -
Engineering & Capital Projects Fund	Environmental and Permitting Support	1.00	\$ 137,080	\$ -
	Non-Discretionary Adjustment - Fuel	-	\$ 2,430	\$ -
	Salary and Benefit Adjustments	-	\$ 1,925,951	\$ -
Engineering & Capital Projects Fund Total		1.00	\$ 2,065,461	\$ -
Facilities Financing Fund	Salary and Benefit Adjustments	-	\$ 45,855	\$ -
Facilities Financing Fund Total		-	\$ 45,855	\$ -
Services Transport Program Fund	Alliance Model EMS System	2.00	\$ 139,674	\$ (1,500,000)
	Salary and Benefit Adjustments	-	\$ 34,582	\$ -
Fire/Emergency Medical Services Transport Program Fund Total		2.00	\$ 174,256	\$ (1,500,000)
Fleet Operations Operating Fund	Fuel Expenditures	-	\$ 683,283	\$ 683,283
	Salary and Benefit Adjustments	-	\$ 369,253	\$ -
Fleet Operations Operating Fund Total		-	\$ 1,052,536	\$ 683,283
General Plan Maintenance Fund	General Plan Maintenance Fund Work Program	-	\$ 350,000	\$ 289,826
General Plan Maintenance Fund Total		-	\$ 350,000	\$ 289,826
GIS Fund	Regional Imagery Coalition	-	\$ 43,467	\$ 43,467
	Salary and Benefit Adjustments	-	\$ 25,714	\$ -
	Strategic Organizational Realignment	(2.00)	\$ 293,154	\$ -
GIS Fund Total		(2.00)	\$ 362,335	\$ 43,467
Golf Course Fund	Non-Discretionary Adjustment - Fuel	-	\$ 90	\$ -
	Salary and Benefit Adjustments	-	\$ 396,916	\$ -
Golf Course Fund Total		-	\$ 397,006	\$ -
Information Technology Fund	Salary and Benefit Adjustments	-	\$ 138,216	\$ -
	Strategic Organizational Realignment	-	\$ (4,455)	\$ (31,571)
Information Technology Fund Total		-	\$ 133,761	\$ (31,571)
Infrastructure Fund	Infrastructure Fund Contribution	-	\$ -	\$ 9,416,084

Fiscal Year 2024 May Revision Operating Adjustments

Attachment 1

NON-GENERAL FUND				
Fund	Significant Budget Adjustment	FTE	EXPENDITURES	REVENUE
Infrastructure Fund	Streetlight Repair and Maintenance	-	\$ 2,250,000	\$ -
Infrastructure Fund Total		-	\$ 2,250,000	\$ 9,416,084
Junior Lifeguard Program Fund	Salary and Benefit Adjustments	-	\$ 1,575	\$ -
Junior Lifeguard Program Fund Total		-	\$ 1,575	\$ -
Local Enforcement Agency Fund	Non-Discretionary Adjustment - Fuel	-	\$ 43	\$ -
	Salary and Benefit Adjustments	-	\$ 11,345	\$ -
	Tenant Improvements, Relocation, and Rent	-	\$ 19,523	\$ -
Local Enforcement Agency Fund Total		-	\$ 30,911	\$ -
Los Penasquitos Canyon Preserve Fund	Salary and Benefit Adjustments	-	\$ 3,637	\$ -
Los Penasquitos Canyon Preserve Fund Total		-	\$ 3,637	\$ -
Maintenance Assessment District (MAD) Management Fund	Non-Discretionary Adjustment - Fuel	-	\$ 577	\$ -
	Salary and Benefit Adjustments	-	\$ 46,444	\$ -
		-	\$ 47,021	\$ -
Maintenance Assessment District (MAD) Management Fund Total		-	\$ 47,021	\$ -
Metropolitan Sewer Utility Fund	Non-Discretionary Adjustment - Debt	-	\$ 250,000	\$ -
	Non-Discretionary Adjustment - Fuel	-	\$ 8,307	\$ -
	Salary and Benefit Adjustments	-	\$ 1,014,436	\$ -
Metropolitan Sewer Utility Fund Total		-	\$ 1,272,743	\$ -
Municipal Sewer Revenue Fund	Non-Discretionary Adjustment - Fuel	-	\$ 53,123	\$ -
	Salary and Benefit Adjustments	0.38	\$ 839,345	\$ -
Municipal Sewer Revenue Fund Total		0.38	\$ 892,468	\$ -
OneSD Support Fund	Salary and Benefit Adjustments	-	\$ 86,290	\$ -
OneSD Support Fund Total		-	\$ 86,290	\$ -
Parking Meter Operations Fund	Non-Discretionary Adjustment - Fuel	-	\$ 471	\$ -
	Salary and Benefit Adjustments	-	\$ 23,097	\$ -
Parking Meter Operations Fund Total		-	\$ 23,568	\$ -
PETCO Park Fund	Salary and Benefit Adjustments	-	\$ 3,983	\$ -
PETCO Park Fund Total		-	\$ 3,983	\$ -
Publishing Services Fund	Outsourcing Contracts	-	\$ 252,977	\$ 290,923
	Salary and Benefit Adjustments	-	\$ 18,855	\$ -
	Shop Print Paper	-	\$ 21,919	\$ -
Publishing Services Fund Total		-	\$ 293,751	\$ 290,923
Recycling Fund	Salary and Benefit Adjustments	-	\$ 240,503	\$ -
Recycling Fund Total		-	\$ 240,503	\$ -
Refuse Disposal Fund	Annualization of Vehicle Purchases	-	\$ (672,000)	\$ -
	Non-Discretionary Adjustment - Fuel	-	\$ 21,381	\$ -
	Salary and Benefit Adjustments	-	\$ 308,894	\$ -
Refuse Disposal Fund Total		-	\$ (341,725)	\$ -
Risk Management Administration Fund	Revenue Adjustment	-	\$ -	\$ (983,212)
	Salary and Benefit Adjustments	-	\$ 227,362	\$ -
Risk Management Administration Fund Total		-	\$ 227,362	\$ (983,212)
Seized Assets - Federal DOJ	Non-Discretionary Adjustment - Fuel	-	\$ 54	\$ -
Seized Assets - Federal DOJ Fund Total		-	\$ 54	\$ -
Transient Occupancy Tax Fund	One-Cent TOT Discretionary Funding	-	\$ 952,656	\$ -
	Revised Transient Occupancy Tax Revenue	-	\$ -	\$ 4,763,282
	Safety and Maintenance of Visitor Related Facilities Support	-	\$ 5,402,141	\$ -
	Salary and Benefit Adjustments	-	\$ 41,061	\$ -
Transient Occupancy Tax Fund Total		-	\$ 6,395,858	\$ 4,763,282
Underground Surcharge Fund	Non-Discretionary Adjustment - Fuel	-	\$ 15	\$ -
	Salary and Benefit Adjustments	-	\$ 58,705	\$ -
	Utilities Underground Program (UUP) Support	-	\$ (22,723,902)	\$ -
	UUP Administrative Support	2.00	\$ 191,672	\$ -

Fiscal Year 2024 May Revision Operating Adjustments

Attachment 1

NON-GENERAL FUND				
Fund	Significant Budget Adjustment	FTE	EXPENDITURES	REVENUE
Underground Surcharge Fund Total		2.00	\$ (22,473,510)	\$ -
Water Utility Operating Fund	Non-Discretionary Adjustment - Debt	-	\$ (9,366,612)	\$ -
	Non-Discretionary Adjustment - Fuel	-	\$ 70,677	\$ -
	Salary and Benefit Adjustments	-	\$ 1,934,772	\$ -
	Water Purchases	-	\$ (49,524,833)	\$ -
Water Utility Operating Fund Total		-	\$ (56,885,996)	\$ -
Wireless Communications Technology Fund	Non-Discretionary Adjustment - Fuel	-	\$ 707	\$ -
	Salary and Benefit Adjustments	-	\$ 85,296	\$ -
Wireless Communications Technology Fund Total		-	\$ 86,003	\$ -
Grand Total		45.24	\$ (50,419,462)	\$ 19,972,082

Arts, Culture, and Community Festivals - Organizational Support	
ORGANIZATION	FY2024 Tentative Allocation ¹
Art of Elan	\$ 35,893
Art Produce	6,978
Artreach	60,718
Arts Education Connection San Diego	81,169
Bach Collegium San Diego	39,868
Backyard Renaissance	9,959
Balboa Art Conservation Center	61,425
Balboa Park Cultural Partnership	182,573
Balboa Park Online Collaborative Inc.	102,028
Black Mountain Dance Foundation	60,306
Blindspot Collective	25,197
Camarada	28,221
Center for World Music	36,886
Centro Cultural de la Raza	5,000
Choral Consortium of San Diego	5,893
City Ballet	87,896
Classics for Kids	32,036
CoTA (Collaborations: Teachers and Artists)	54,448
Culture Shock Dance Troupe	33,148
Cygnnet Theatre Company	127,243
David's Harp Foundation	80,578
Diversions Theatre Productions	115,772
Fern Street Community Arts	55,530
Gaslamp Quarter Historical Foundation	49,238
Get Empowered Today	15,265
Guitars in the Classroom	83,429
Hausmann Quartet Foundation	16,149
Japanese Friendship Garden Society of San Diego	270,549
La Jolla Historical Society	105,962
La Jolla Music Society	312,508
La Jolla Symphony and Chorus Association	54,050
Lambda Archives of San Diego	27,416
Lao Community Cultural Center of San Diego	7,625
Library Association of La Jolla	110,100
Little Fish Comic Book Studio	18,428
Mainly Mozart	146,942
Malashock Dance & Company	41,977
Maritime Museum Association of San Diego	202,870
Media Arts Center San Diego	130,773
Mid-City Community Music	33,295
Mingei International	238,864
Mojalet Dance Collective	12,270
Moxie Theatre	45,497
Museum of Contemporary Art San Diego	384,153
Museum of Photographic Arts	114,514
New Americans Museums & Immigration Center	34,580
NTC Foundation	282,215
Old Globe Theatre	437,363
Opera NEO	36,003
Opera4Kids	6,123
Outside the Lens	77,569
Pacific Arts Movement	63,453
Persian Cultural Center	39,022
Playwrights Project	38,006
Project [BLANK]	5,000
Prophet World Beat Productions	31,859
Putnam Foundation dba Timken Museum of Art	201,157

ORGANIZATION	FY2024 Tentative Allocation ¹
Resounding Joy Inc	47,759
Reuben H. Fleet Science Center	366,274
Sacra/Profana	12,130
San Diego Air and Space Museum	323,760
San Diego Archaeological Center	33,521
San Diego Architectural Foundation	19,226
San Diego Art Institute	56,627
San Diego Automotive Museum	132,497
San Diego Ballet	66,390
San Diego Center for Jewish Culture	82,593
San Diego Chapter of Sweet Adelines International	7,869
San Diego Children's Choir	56,753
San Diego Chinese Historical Society and Museum	16,413
San Diego Civic Youth Ballet	63,924
San Diego Comic Convention	253,320
San Diego Craft Collective	18,132
San Diego Dance Theatre	46,516
San Diego Early Music Society	17,207
San Diego Filipino Cinema	13,026
San Diego Gay Men's Chorus Inc.	33,366
San Diego Historical Society	138,832
San Diego Junior Theatre	91,144
San Diego Model Railroad Museum	92,894
San Diego Museum Council Inc.	19,736
San Diego Museum of Art	387,018
San Diego Museum of Man DBA Museum of Us	181,069
San Diego Musical Theatre	54,244
San Diego Opera Association	335,874
San Diego Society of Natural History DBA San Diego Natural History Museum	373,740
San Diego Symphony Orchestra Association	421,330
San Diego Watercolor Society	28,709
San Diego Women's Chorus	17,203
San Diego Writers Ink	22,552
San Diego Young Artists Music Academy Incorporated	10,781
San Diego Youth Symphony and Conservatory	152,222
Save Our Heritage Organization	75,247
Scripps Ranch Theatre	21,525
So Say We All	16,023
Space For Art	40,244
Spreckels Organ Society	52,367
Tap Fever Studios	15,913
The AjA Project	55,569
The House of China	5,406
The Italian Cultural Center of San Diego	21,403
The New Children's Museum	170,586
The Rosin Box Project	32,872
The Roustabouts	16,939
Theatre and Arts Foundation of San Diego County	406,779
Trinity One Theatre Troupe	16,403
Unscripted Learning	13,894
Vanguard Culture	6,354
Villa Música	89,952
Visions Textile Museum	39,647
Women's History Reclamation Project	17,258
Write Out Loud	19,963
Youth Philharmonic Orchestra	31,664
Arts, Culture, and Community Festivals - Organizational Support Subtotal	\$ 10,163,648

ORGANIZATION	FY2024 Tentative Allocation ¹
Arts, Culture, and Community Festivals – Creative Communities San Diego	
ORGANIZATION	FY2024 Tentative Allocation ¹
A Reason To Survive	\$ 5,000
Adams Avenue Business Association	23,651
Allí y Allá / Here and There	5,000
Armed Services YMCA – San Diego	62,236
ASCENDtials	5,000
Asian Culture and Media Alliance	7,970
Asian Story Theater	5,000
Ballet Folklórico El Tapatio	5,000
Best Practice	11,297
Bocon Inc	34,176
Bodhi Tree Concerts	5,000
Boys & Girls Clubs of San Dieguito	19,980
California Lawyers for the Arts	69,319
Carpa San Diego	6,812
Casa Familiar	36,561
Chicano Park Steering Committee	5,000
Contact Arts DBA San Diego Fringe Festival	107,424
Diamond Business Association Inc.	5,677
Disco Riot	5,538
Forever Balboa Park	23,916
Fusion Movement Arts	5,000
Generation STEAM	83,989
Gente Unida	5,000
Gray Area Foundation for the Arts	204,091
Hillcrest Business Improvement Association	9,566
House of Panama	5,000
Ilan-Lael	5,000
Indian Fine Arts Academy of San Diego	21,987
Italian American Art and Culture Association of San Diego	11,357
Jacobs & Cushman San Diego Food Bank	45,790
Karama	5,000
Karen Organization of San Diego	5,000
Kyoto Symposium Organization	74,939
La Jolla Kiwanis Foundation	5,000
La Maestra Family Clinic	66,777
Linda Vista Multi-Cultural Fair Inc.	8,096
Little Saigon San Diego Foundation	15,555
Mandate Project Impact	18,299
Maraya Performing Arts Collective	7,471
Mariachi Scholarship Foundation	28,700
Media Heritage Inc.	9,764
Medium Photography Inc.	12,403
Mundo Gardens	9,276
Musicians for Education	25,278
Ocean Beach Merchant's Association	21,073
Old Town San Diego Chamber of Commerce	5,000
Olongapo Disco	10,629
Pacific Beach Community Development	13,494
Pacific Beach Town Council	6,514
Pasacat	15,340
Paving Great Futures	17,031
Point Loma Summer Concerts	14,105
Poway Center for the Performing Arts Foundation	11,525
Rolando Community Council	5,995
San Diego African American Museum of Fine Art	5,677

ORGANIZATION	FY2024 Tentative Allocation ¹
San Diego Audubon Society	22,195
San Diego Entertainment Arts Guild	5,000
San Diego Film Foundation	138,978
San Diego Guild of Puppetry	12,372
San Diego LGBT Pride	204,091
San Diego State University Research Foundation for KPBS	21,184
San Diego Urban Warriors Inc	14,562
Scripps Theatre Arts	5,494
Sherman Heights Community Center Corp	5,115
Speed of Change	18,070
Spirit of the Fourth	8,946
Teatro San Diego	7,834
The Bon Temps Social Club of San Diego	100,636
The Cooper Family Foundation	8,950
The High Steppers Drill Team	21,243
transcenDANCE Youth Arts Project	21,463
Traveling Stories	5,000
VAPA Foundation	150,501
Viet Vote	5,000
Arts, Culture, and Community Festivals - Creative Communities Subtotal	\$ 2,040,912
Arts, Culture, and Community Festivals - Impact	
ORGANIZATION	FY2024 Tentative Allocation ¹
Impact	\$ 500,000
Arts, Culture, and Community Festivals - Impact Subtotal	\$ 500,000
Mayor and City Council Allocations	
ORGANIZATION	FY2024 Tentative Allocation ¹
Mayor and City Council Allocations	\$ 500,000
Arts, Culture, and Community Festivals - Mayor and City Council Allocations Subtotal	\$ 500,000
Public Art Fund	
ORGANIZATION	FY2024 Tentative Allocation ¹
Public Art Fund	\$ 85,000
Arts, Culture, and Community Festivals - Public Art Fund Subtotal	\$ 85,000
Cultural Affairs Administration	
ORGANIZATION	FY2024 Tentative Allocation ¹
Cultural Affairs Administration	\$ 1,966,091
Arts, Culture, and Community Festivals - Cultural Affairs Administration Subtotal	\$ 1,966,091
Arts, Culture, and Community Festivals Total	\$ 15,255,651
Economic Development and Tourism Support¹	
ORGANIZATION	FY2024 Tentative Allocation ¹
Biocom Institute	\$ 60,000
California Western School of Law	33,300
Cleantech San Diego Association	45,000
Connect Foundation	60,000
Cyber Center of Excellence (CCOE)	40,000
Economic Development Corp of San Diego County	60,000
Otay Mesa Chamber of Commerce	35,000

ORGANIZATION	FY2024 Tentative Allocation ¹
San Diego Diplomacy Council	60,000
San Diego Fleet Week Foundation	25,000
San Diego Software & Internet Council	60,000
South County Economic Development Council	60,000
Startup San Diego	30,000
Swedish-American Chamber of Commerce, San Diego	17,635
The San Diego French American Chamber of Commerce	58,500
TMA BlueTech	60,000
Travelers Aid Society of San Diego	60,000
Economic Development and Tourism Support Subtotal	\$ 764,435
Other	
ORGANIZATION	FY2024 Tentative Allocation ¹
Business Expansion, Attraction, and Retention (BEAR)	\$ 847,200
Economic Development Program Administration	180,000
Economic Development Programs - Other Subtotal	\$ 1,027,200
Economic Development Programs Total	\$ 1,791,635

¹Funding award recommendations are preliminary and subject to change (either greater or less than) until the Fiscal Year 2024 budget development process concludes and the Fiscal Year 2024 Adopted Budget is adopted on or before June 30, 2023.

Airport Management

Brown Field - AAA00002

Fund	Proposed	Change	Revised
700028 Brown Field Special Aviation	\$6,947,484	(\$5,447,484)	\$1,500,000

Funding allocated in the Proposed Budget to B19129 - Brown Field Runway 8R/26L G1 Rehab and a new subproject project - Taxiway Bravo/Charlie Rehab and Realignment. Fiscal Year 2024 design costs are estimated to be \$1,500,000, so the additional funding is not needed at this time. Further, the new subproject will be rolled into B19129 - Brown Field Runway 8R/26L G1 Rehab.

Department of Information Technology

Electronic Positive Response Software - T24000

Fund	Proposed	Change	Revised
700008 Muni Sewer Utility - CIP Funding Source	\$0	\$25,000	\$25,000
700010 Water Utility - CIP Funding Source	\$0	\$190,000	\$190,000

Funding originally allocated in to ATT00002 - Enterprise Funded IT Projects in the Proposed Budget. This project was originally planned a subproject of this annual but was ultimately created as a standalone project due to cost sharing with the General Fund, which will be allocated at a later date.

Enterprise Funded IT Projects - ATT00002

Fund	Proposed	Change	Revised
700008 Muni Sewer Utility - CIP Funding Source	\$377,431	(\$25,000)	\$352,431
700010 Water Utility - CIP Funding Source	\$1,460,819	(\$190,000)	\$1,270,819

Funding originally allocated in Proposed Budget is transferred to T24000 - Electronic Positive Response Software. This project was originally planned a subproject of this annual but was ultimately created as a standalone project due to cost sharing with the General Fund, which will be allocated at a later date.

Fire-Rescue

Fire Station No. 49 - Otay Mesa - S00784

Fund	Proposed	Change	Revised
400856 Otay Mesa Facilities Benefit Assessment	\$0	\$250,000	\$250,000

This funding is allocated to support project predesign.

General Services**City Facilities Improvements - ABT00001**

Fund	Proposed	Change	Revised
100012 Infrastructure Fund	\$4,427,819	\$974,981	\$5,402,800
400265 CIP Contributions from General Fund	\$0	\$50,000	\$50,000

\$1,050,000 of Infrastructure Fund is allocated to prep the former NTC site for future City programming. \$50,000 of GFCIP is allocated for Chollas Yard Security Improvements. \$580,300 is transferred in from Proposed Budget allocation for B20097 - San Ysidro Act Cntr Prking Lot & ADA Imp (AGF00007) to fund urgent HVAC and roof replacements during the warm, dry season. These allocations are offset by a \$655,319 transfer to S23013 - City Heights Library Performance Annex Improvements. This was originally included in the Proposed Budget as a subproject of the annual allocation but was created as a standalone project due to project cost and scope.

Library**City Hts Library Performance Annex Imp - S23013**

Fund	Proposed	Change	Revised
100012 Infrastructure Fund	\$0	\$655,319	\$655,319

Funding is allocated as a required grant match. It was originally included in the Proposed Budget as a subproject of the ABT00001 - City Facilities Improvements annual allocation but was created as a standalone project due to project cost and scope.

Oak Park Library - S22011

Fund	Proposed	Change	Revised
200357 Crossroads Redevelopmen CIP Contributions Fund	\$0	\$461,883	\$461,883
200369 Library Improvement Trust Fund	\$0	\$300,000	\$300,000

Funding is allocated to reduce project funding gap and to cover ineligible grant expenditures.

Old Logan Heights Library Renovation - S22010

Fund	Proposed	Change	Revised
700042 EDCO Community Fund	\$0	\$325,521	\$325,521

Funding is allocated to reduce project funding gap and to cover ineligible grant expenditures.

San Carlos Branch Library - S00800

Fund	Proposed	Change	Revised
400116 Navajo Urban Comm	\$0	\$5,000,000	\$5,000,000

Funding is allocated to reduce project funding gap.

Scripps Miramar Ranch Library - S00811

Fund	Proposed	Change	Revised
400086 Scripps Miramar Ranch FBA	\$0	\$876,572	\$876,572
400270 Monarch @ Scripps Ranch Llc	\$0	\$923,428	\$923,428
400863 Scripps Miramar Ranch DIF	\$0	\$850,000	\$850,000

Funding is allocated to fully fund the project based on current engineer's estimates.

Parks & Recreation**Beyer Park Development Phase II - S23008**

Fund	Proposed	Change	Revised
200354 RDA Contribution to San Ysidro Project Fund	\$0	\$198,929	\$198,929

Funding is allocated to reduce the anticipated construction funding gap.

Boston Ave Linear Park GDP - P22005

Fund	Proposed	Change	Revised
100015 Climate Equity Fund	\$0	\$1,500,000	\$1,500,000

Funding is allocated to support land acquisition and GDP scoping.

Canon Street Pocket Park - S16047

Fund	Proposed	Change	Revised
400118 Peninsula Urban Comm	\$0	\$92,800	\$92,800

Funding is allocated to fully fund the project based on current engineer's estimates.

Carmel Grove NP Comfort Station and Park - S16038

Fund	Proposed	Change	Revised
400855 Carmel Valley Development Impact Fee	\$0	\$150,000	\$150,000

Funding is allocated to fully fund the project based on current engineer's estimates.

Carmel Knolls NP Comfort Station-Development - S16033

Fund	Proposed	Change	Revised
400855 Carmel Valley Development Impact Fee	\$0	\$360,000	\$360,000

Funding is allocated to fully fund the project based on current engineer's estimates.

Chollas Creek Oak Park Trail - S20012

Fund	Proposed	Change	Revised
100015 Climate Equity Fund	\$0	\$2,100,000	\$2,100,000

Funding is allocated to fully fund the project based on current engineer's estimates.

Fairbrook Neighborhood Park Development - S01083

Fund	Proposed	Change	Revised
400863 Scripps Miramar Ranch DIF	\$0	\$60,000	\$60,000

Funding is allocated to support project closeout.

Hickman Fields Athletic Area - S00751

Fund	Proposed	Change	Revised
100015 Climate Equity Fund	\$0	\$550,000	\$550,000
400136 Kearny Mesa-Urban Comm	\$0	\$760,000	\$760,000

Funding is allocated to fully fund the project based on current engineer's estimates.

Hidden Trails Neighborhood Park - S00995

Fund	Proposed	Change	Revised
400856 Otay Mesa Facilities Benefit Assessment	\$0	\$6,000,000	\$6,000,000
400870 Otay Mesa EIFD Capital Project Fund	\$0	\$1,150,000	\$1,150,000

Funding is allocated to fully fund the project based on current engineer's estimates.

John Baca Park - S22004

Fund	Proposed	Change	Revised
100015 Climate Equity Fund	\$0	\$1,400,000	\$1,400,000

Funding is allocated to support project design.

Mira Mesa Community Pk Improvements - L16002

Fund	Proposed	Change	Revised
400858 Mira Mesa Development Impact Fee	\$0	\$400,000	\$400,000

Funding is allocated to fully fund L160021 - Pool and Skate Park Phase 2 based on current engineer's estimates. The funding was previously anticipated to be allocated during Fiscal Year 2024.

North Park Mini Park - S10050

Fund	Proposed	Change	Revised
400112 North Park Urban Comm	\$0	\$30,205	\$30,205
400312 NP 2003A (T)Bonds Rf Oper	\$0	\$136,558	\$136,558
400318 NP Loc - Bank Of America (T)	\$0	\$1,011	\$1,011
400319 NP Loc - Bank of America (TE)	\$0	\$10,227	\$10,227

Funding is allocated to support construction of shade sales.

Park Improvements - AGF00007

Fund	Proposed	Change	Revised
100012 Infrastructure Fund	\$6,175,716	(\$2,580,300)	\$3,595,416
100015 Climate Equity Fund	\$0	\$650,000	\$650,000

Climate Equity Funding is allocated to support design of B23011 - Willie Henderson Lighting Upgrades. Infrastructure Fund was added in the Proposed Budget to support construction of B20097 - San Ysidro Act Cntr Prking Lot & ADA Imp. This project has since received \$4 million in federal grant funding and is now fully funded based on current engineer's estimates. The Infrastructure Funds are transferred to AIK00003 - Sidewalk Repair and Reconstruction to fund construction of B19013 - Sidewalk Replacement Group 1902 - CM (\$1,000,000) and B19014 - Sidewalk Replacement Group 1903 - SE & CH (\$1,000,000) and ABT00001 - City Facilities Improvements for urgent HVAC and roof replacement projects (\$580,300).

Sage Canyon NP Concession Bldg-Develop - S16035

Fund	Proposed	Change	Revised
400855 Carmel Valley Development Impact Fee	\$0	\$1,400,000	\$1,400,000

Funding is allocated to support additional project scope for playground improvements. The project will be renamed to reflect the added scope in the Fiscal Year 2023 Year-End CIP Monitoring Report.

Solana Highlands NP-Comfort Station Development - S16032

Fund	Proposed	Change	Revised
400855 Carmel Valley Development Impact Fee	\$0	\$990,000	\$990,000

Funding is allocated to fully fund the project based on current engineer's estimates.

Public Utilities**Pipeline Rehabilitation - AJA00002**

Fund	Proposed	Change	Revised
700008 Muni Sewer Utility - CIP Funding Source	\$4,569,352	(\$2,000,000)	\$2,569,352

Funding allocated in the Proposed Budget to B21043 - Mira Mesa Improv 1 (S) and B21045 - Torrey Pines Improv 1 (S) is transferred to a new joint project with Stormwater, S24005 - Pump Station G & 17.

Stormwater**Carmel Country Road Low Flow Channel - S00969**

Fund	Proposed	Change	Revised
400855 Carmel Valley Development Impact Fee	\$0	\$5,015,499	\$5,015,499

Funding is allocated to support design and to close anticipated construction funding gap.

Flood Resilience Infrastructure - ACA00001

Fund	Proposed	Change	Revised
100012 Infrastructure Fund	\$1,379,879	\$2,549,084	\$3,928,963
400117 Pacific Beach Urban Comm	\$0	\$1,801	\$1,801
400123 La Jolla Urban Comm	\$0	\$124,400	\$124,400

\$1,801 of Pacific Beach DIF is allocated to B19089 - Crown Point SD Replacement. \$124,400 of La Jolla DIF is allocated to B22033 Crespo Dr (Mecca-Soledad) Improv (SD). The remaining Infrastructure Fund is allocated to current stormwater emergencies.

Pump Station G & 17 Full Improvement - S24006

Fund	Proposed	Change	Revised
400881 Debt Funded General Fund CIP Projects	\$0	\$800,000	\$800,000
400884 General Fund WIFIA Loan-Construction	\$0	\$3,200,000	\$3,200,000
700008 Muni Sewer Utility - CIP Funding Source	\$0	\$2,000,000	\$2,000,000

Funding is allocated to support project design and construction. This is a joint Stormwater and PUD facility.

Stormwater Green Infrastructure - ACC00001

Fund	Proposed	Change	Revised
200353 SC-RDA Contribution to CIP Fund	\$0	\$52,359	\$52,359

Funding is allocated to support construction of B16112 - Southcrest Green Infrastructure (GI).

Sunshine & Bernardini Restoration - S24005

Fund	Proposed	Change	Revised
400881 Debt Funded General Fund CIP Projects	\$0	\$450,000	\$450,000
400884 General Fund WIFIA Loan-Construction	\$0	\$3,630,094	\$3,630,094

Funding is allocated to support project design and construction.

Transportation**Bicycle Facilities - AIA00001**

Fund	Proposed	Change	Revised
100012 Infrastructure Fund	\$0	\$692,000	\$692,000

Funding is allocated to support construction of two new subprojects: Hillcrest Improv 4 (BL) and Valencia Park Improv 2 (BL), which are bundled with water/sewer improvements.

Cypress Dr Cultural Corridor - S23011

Fund	Proposed	Change	Revised
100015 Climate Equity Fund	\$0	\$2,000,000	\$2,000,000

Funding is allocated to fully fund the project based on current engineer's estimates.

Federal Blvd Sidewalk Improv& SW Upgrade - RD24000

Fund	Proposed	Change	Revised
100015 Climate Equity Fund	\$0	\$1,000,000	\$1,000,000

Funding is allocated to support project design and construction. This project will be managed by Groundworks, a non-profit, through a reimbursement agreement.

Guard Rails - AIE00002

Fund	Proposed	Change	Revised
100012 Infrastructure Fund	\$200,000	\$50,000	\$250,000
400174 TransNet Extension RTCI Fee	\$0	\$50,000	\$50,000

Funding is allocated to support construction of B18225 - Crown Point Guardrail (\$50,000 - Infrastructure) and B17154 - Regional Arterial Guardrail Group 1 (\$50,000 - RTCIP).

Market Street-47th to Euclid-Complete Street - S16061

Fund	Proposed	Change	Revised
400864 Encanto Neighborhoods DIF	\$0	\$300,000	\$300,000

Funding is allocated to support post-construction activities and project closeout.

Sidewalk Repair and Reconstruction - AIK00003

Fund	Proposed	Change	Revised
100012 Infrastructure Fund	\$0	\$2,000,000	\$2,000,000

Funding is allocated to support construction of B19013 - Sidewalk Replacement Group 1902 - CM (\$1,000,000) and B19014 - Sidewalk Replacement Group 1903 - SE & CH (\$1,000,000). This funding was previously allocated in the Proposed Budget to B20097 - San Ysidro Act Cntr Prking Lot & ADA Imp (AGF000007).

Streamview Drive Improvements Phase 2 - S18000

Fund	Proposed	Change	Revised
100012 Infrastructure Fund	\$0	\$2,000,000	\$2,000,000

Funding is allocated to partially close funding gap, and supports design and construction.

Street Light Circuit Upgrades - AIH00002

Fund	Proposed	Change	Revised
100012 Infrastructure Fund	\$0	\$555,000	\$555,000

Funding is allocated to support construction of B16119 - Pacific Beach 1 SL Series Circuit Conversion.

Traffic Calming - AIL00001

Fund	Proposed	Change	Revised
100012 Infrastructure Fund	\$0	\$270,000	\$270,000

Funding is allocated to support design of two new subprojects: RRFB 2401 (SG) (\$70,000) and Flashing Beacons Citywide (NSG) (\$200,000).

Traffic Signals Modification - AIL00005

Fund	Proposed	Change	Revised
100015 Climate Equity Fund	\$0	\$250,000	\$250,000

Funding is added to support construction of B17128 - Mid-City & Eastern Area Signal Mods.

University Avenue Mobility - S00915

Fund	Proposed	Change	Revised
400112 North Park Urban Comm	\$0	\$910,091	\$910,091

Funding is allocated to fully fund the project based on current engineer's estimates.

West Valley River Crossing - S24004

Fund	Proposed	Change	Revised
400135 Mission Valley-Urban Comm.	\$0	\$2,000,000	\$2,000,000

Funding is allocated to support project design and construction.

Total CIP	\$647,635,343	\$48,479,978	\$696,115,321
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