

Citywide Program Expenditures



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Citywide Program Expenditures



Description

The Citywide Program Expenditures Department budget is comprised of various programs and activities that provide benefits and services citywide. This budget includes the funding for programs or activities that are generally not attributable to any single City department, as well as the General Fund portion of any programs that are funded both by the General Fund and non-General funds. The Citywide Program Expenditures Department budget is administered by the Department of Finance with input from responsible departments throughout the City.

Citywide Program Expenditures

Department Summary

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ 113,116	\$ 16,215,208	\$ 7,174,232	\$ (9,040,976)
Non-Personnel Expenditures	165,631,122	242,399,608	189,428,005	(52,971,603)
Total Department Expenditures	\$ 165,744,239	\$ 258,614,816	\$ 196,602,237	\$ (62,012,579)
Total Department Revenue	\$ -	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Assessments to Public Property	\$ 957,303	\$ 1,113,455	\$ 1,180,573	\$ 67,118
Citywide Elections	442,000	2,287,305	4,212,979	1,925,674
Corporate Master Lease Rent	22,285,163	22,242,939	13,305,531	(8,937,408)
Deferred Capital Debt Service	25,669,687	27,867,100	39,856,865	11,989,765
Engineering & Capital Projects	867,989	1,740,190	2,244,681	504,491
General Fund Reserve	-	1,500,000	-	(1,500,000)
Insurance	3,311,069	4,193,060	4,397,461	204,401
Memberships	1,064,146	1,063,762	1,063,762	-
Preservation of Benefits	1,272,912	1,500,000	1,500,000	-
Property Tax Administration	4,695,806	4,457,052	4,757,247	300,195
Public Liab. Claims Transfer-Claims Fund	36,473,661	25,566,991	26,400,000	833,009
Public Liab. Claims Transfer-Insurance	17,673,924	21,733,589	30,619,671	8,886,082
Public Use Leases	1,582,144	1,445,160	1,445,160	-
Redistricting Commission	244,805	-	-	-
Special Consulting Services	1,916,300	45,530,428	4,600,611	(40,929,817)
Supplemental COLA Benefit	1,128,564	1,536,000	6,136,181	4,600,181
Transfer to Capital Improvements Program	19,851,494	54,630,182	13,536,056	(41,094,126)
Transfer to Infrastructure Fund	10,000,000	28,444,223	21,545,888	(6,898,335)
Transfer to Park Improvement Funds	16,307,270	11,763,380	19,799,571	8,036,191
Total	\$ 165,744,239	\$ 258,614,816	\$ 196,602,237	\$ (62,012,579)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Transfer to the Infrastructure Fund	0.00	\$ 21,545,888	\$ -
Addition of non-personnel expenditures for the transfer to the Infrastructure Fund per City Charter Section 77.1.			
Non-Discretionary Adjustment	0.00	9,835,629	-
Adjustment to expenditure allocations that are determined outside of the department’s direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			

Citywide Program Expenditures

Significant Budget Adjustments

	FTE	Expenditures	Revenue
General Liability and Excess Insurance Programs Addition of non-personnel expenditures to support the General Liability and Excess Insurance programs.	0.00	8,886,082	-
Mission Bay and Regional Park Improvements Funds Addition of non-personnel expenditures for the transfer to the Mission Bay and Regional Park Improvements Funds per City Charter section 55.2.	0.00	8,036,191	-
Salary and Benefit Adjustment Addition of personnel expenditures associated with salary increases.	0.00	7,174,232	-
Transfer to the Public Liability Operating Fund Addition of non-personnel expenditures for the transfer to the Public Liability Operating Fund to support public liability claims.	0.00	5,919,637	-
Transfer to the Bridge to Home Program Addition of one-time non-personnel expenditures for the transfer of proceeds from the sale of Tailgate Park to the Bridge to Home program per City Council Resolution 314077.	0.00	5,847,660	-
Citywide Elections Addition of non-personnel expenditures to support the County of San Diego's administration of anticipated citywide elections.	0.00	1,925,674	-
Climate Equity Fund Transfer Adjustment to the transfer to the Climate Equity Fund based on revised franchise fee revenues.	0.00	684,150	-
Right-of-Way Permit Reimbursement Addition of non-personnel expenditures to support reimbursement to the Engineering and Capital Projects Fund for inspections of right-of-way utility permits performed in Fiscal Year 2022.	0.00	504,491	-
Citywide Space Planning and Condition Assessments Addition of one-time non-personnel expenditures to support Citywide space planning and condition assessments.	0.00	500,000	-
Property Tax Administration Fees Adjustment to reflect revised non-personnel expenditures to support property tax administration fees paid to the County of San Diego.	0.00	300,195	-
Specialized Consultants Addition of one-time non-personnel expenditures to procure specialized consultants to perform fiscal analyses of various proposed and potential development projects.	0.00	100,000	-
Sales Tax Consultant Services Addition of consultant services to support sales, transactions, and use tax audit services.	0.00	90,000	-

Citywide Program Expenditures

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Assessments to Public Property Addition of non-personnel expenditures related to assessments levied on General Fund City property in Maintenance Assessment Districts (MADs) and for Property and Business Improvement Districts (PBIDs).	0.00	67,118	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(19)	-
Reclassification of the Franchise Fees Energy Independence Fund Transfer Reclassification of the franchise fees transfer to Energy Independence Fund (EIF) from the General Fund to the EIF. The transfer will now post directly into the EIF as revenue instead of a transfer from the General Fund.	0.00	(1,580,000)	-
Reduction of 101 Ash Street Lease Payment Reduction of non-personnel expenditures related to the 101 Ash Street building lease payment following the purchase of the 101 Ash Street building.	0.00	(6,416,718)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2023.	0.00	(125,432,789)	-
Total	0.00	\$(62,012,579)	-

Expenditures by Category

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
PERSONNEL				
Personnel Cost	\$ 80,626	\$ 16,215,208	\$ 7,174,232	\$(9,040,976)
Fringe Benefits	32,491	-	-	-
PERSONNEL SUBTOTAL	113,116	16,215,208	7,174,232	(9,040,976)
NON-PERSONNEL				
Supplies	\$ 27,717	\$ 100,000	\$ -	\$(100,000)
Contracts & Services	78,487,862	102,042,038	88,567,769	(13,474,269)
<i>External Contracts & Services</i>	<i>77,080,709</i>	<i>100,230,840</i>	<i>86,268,901</i>	<i>(13,961,939)</i>
<i>Internal Contracts & Services</i>	<i>1,407,153</i>	<i>1,811,198</i>	<i>2,298,868</i>	<i>487,670</i>
Information Technology	-	19	-	(19)
Energy and Utilities	771,325	606,123	887,898	281,775
Other	3,358,779	4,149,455	4,916,665	767,210
Transfers Out	79,220,196	131,642,597	95,055,673	(36,586,924)
Debt	3,765,244	3,859,376	-	(3,859,376)
NON-PERSONNEL SUBTOTAL	165,631,122	242,399,608	189,428,005	(52,971,603)
Total	\$ 165,744,239	\$ 258,614,816	\$ 196,602,237	\$(62,012,579)

Citywide Program Expenditures

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Fringe Benefits				
Flexible Benefits	\$ 13,169	\$ -	\$ -	-
Long-Term Disability	311	-	-	-
Medicare	1,168	-	-	-
Other Post-Employment Benefits	4,237	-	-	-
Retiree Medical Trust	178	-	-	-
Retirement 401 Plan	708	-	-	-
Retirement ADC	11,588	-	-	-
Risk Management Administration	737	-	-	-
Unemployment Insurance	107	-	-	-
Workers' Compensation	289	-	-	-
Fringe Benefits Subtotal	\$ 32,491	\$ -	\$ -	-
Total Personnel Expenditures		\$	7,174,232	



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