

FISCAL YEAR 2025

Volume 1
General Fund Expenditures

ADOPTED BUDGET

The City of
SAN DIEGO
MAYOR TODD GLORIA



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY



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General Fund Expenditures

General Fund Expenditures

The Fiscal Year 2025 Adopted Budget for General Fund expenditures is \$2.16 billion, representing an increase of \$79.1 million, or 3.8 percent, from the Fiscal Year 2024 Adopted Budget. **Table 1 - General Fund Expenditure Summary Fiscal Years 2023 - 2025** represents the change in General Fund expenditures from Fiscal Year 2023 to Fiscal Year 2025. Similarly, **Table 2 - Fiscal Year 2025 General Fund Expenditures** displays the change in General Fund Expenditures from Fiscal Year 2023 to Fiscal Year 2025 by expenditure category.

Table 1 - General Fund Expenditure Summary Fiscal Years 2023 - 2025

	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget
Total General Fund Budget	1,959,931,710	2,081,833,190	2,160,943,165
Percent Change from Previous Year		6.2%	3.8%

Table 2 - Fiscal Year 2025 General Fund Expenditures (in millions)

Expenditure Category	FY 2023 Actual	FY 2024 Budget	FY 2025 Adopted	FY 2024-2025 Change	Percent Change
PERSONNEL					
Personnel Cost	\$ 765.3	\$ 850.1	\$ 925.7	\$ 75.5	8.9%
Fringe Benefits	518.0	551.2	577.5	26.3	4.8%
PERSONNEL SUBTOTAL	1,283.3	1,401.4	1,503.2	101.8	7.3%
NON-PERSONNEL					
Supplies	\$ 37.7	\$ 43.8	\$ 31.5	(12.3)	(28.0%)
Contracts & Services	349.3	375.5	387.6	12.0	3.2%
<i>External Contracts & Services</i>	242.9	259.9	258.3	(1.6)	(0.6%)
<i>Internal Contracts & Services</i>	106.4	115.6	129.3	13.6	11.8%
Information Technology	58.2	58.6	59.2	0.5	0.9%
Energy and Utilities	64.0	72.3	70.9	(1.4)	(1.9%)
Other	4.1	6.0	6.6	0.6	9.6%
Transfers Out	150.4	113.5	93.0	(20.5)	(18.0%)
Capital Expenditures	1.7	1.5	1.2	(0.3)	(17.2%)
Debt	11.1	9.2	7.7	(1.5)	(16.3%)
NON-PERSONNEL SUBTOTAL	676.6	680.5	657.7	(22.7)	(3.3%)
Total	\$ 1,959.9	\$ 2,081.8	\$ 2,160.9	\$ 79.1	3.8%

Personnel Cost

The General Fund Fiscal Year 2025 Adopted Budget includes a total of \$925.7 million in Personnel Cost, which reflects a net increase of \$75.5 million, or 8.9 percent, from the Fiscal Year 2024 Adopted Budget. This increase is primarily due to the terms of the current Memoranda of Understanding (MOU) with the City's six Recognized Employee Organizations (REOs) as well as general salary increases for unrepresented and unclassified employees. The current MOUs between the City and the Deputy City Attorneys Association

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of San Diego (DCAA); Municipal Employees Association (MEA); International Association of Firefighters (Local 145), the Police Officers Association (POA), Teamsters (Local 911) and American Federation of State, County, and Municipal Employees (AFSCME Local 127) provided for various general salary increases effective on July 1, 2024, and January 1, 2025. In addition to the agreed upon salary increases in the current MOUs, the following adjustments also contributed to the increase:

- \$9.5 million decrease in budgeted personnel expenditure savings, which is an estimated amount of personnel savings by department attributed to vacancies, attrition, leaves of absence, and delays in the creation and filling of positions. Budgeted Personnel Expenditure Savings is budgeted as a negative amount; therefore, the decrease of \$9.5 million results in a net increase in the Personnel Cost budget. The amount primarily decreased as a result of vacancies trending lower than what was budgeted in Fiscal Year 2024 as a result of higher retention. This decrease is partially offset by increases associated with the Executive Approval to Hire process that is anticipated to continue through December 2024, and the delayed hiring of new positions.
- \$5.9 million increase in add-on pays (e.g., Bilingual Pay, Emergency Medical Technician Pay, Paramedic Pay) as a result of changes in the negotiated rates, and changes in the number of employees anticipated to receive these specialty pays.
- \$4.5 million increase in various city departments to support the Employ and Empower Intern Program.
- \$2.1 million increase Citywide in hourly wages associated with minimum wage increases and MOUs.
- \$2.0 million increase in the Transportation Department to support the City's Street Preservation Ordinance; Street Division Management; Ready, Set, Grow San Diego tree planting grant; and a new central asphalt team.
- \$1.7 million increase in the Fire-Rescue Department to operate the Torrey Pines Fire Station which is scheduled to open in summer 2024, to add a Fast Response Squad in the San Pasqual Valley, and to support reimbursable positions for special events and alternative energy sources emergencies and training.
- \$1.2 million increase in the Parks and Recreation Department to support new facilities, land acquisition program development, and operating hours and permitting at the Balboa Park Botanical Garden.
- \$1.1 million increase in vacation pay-in-lieu of annual leave as a result of employee elections for calendar year 2024.
- \$495,877 increase in the General Services Department to support maintenance and repair activities for the Public Utilities Department, and city-wide facility job order contracting.
- \$482,356 increase in the Compliance Department to support the new Project Labor Agreement Program for the City's Capital Improvements Program.
- \$245,226 increase in the Purchasing and Contracting Department associated with supporting City Departments with the procurement of goods and services, contracts, and managing job order contracts not subject to Project Labor Agreements.

The General Fund Fiscal Year 2025 Adopted Budget includes a total of 8,733.16 FTE positions, which reflects a net increase of 220.17 FTE positions, or 2.6 percent, from the Fiscal Year 2024 Adopted Budget. The increase in positions is primarily due to the following additions:

- 127.20 FTE positions in various departments citywide associated with the grant-funded Employ and Empower Internship Program.
- 28.00 FTE positions in the Transportation Department to support the City's Street Preservation Ordinance; Street Division Management; Ready, Set, Grow San Diego tree planting grant; and a new central asphalt team.
- 18.66 FTE positions in the City Planning Department associated with the restructure of the Facilities Financing Program into the General Fund.

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- 17.85 FTE positions in the Parks and Recreation Department to support new facilities, land acquisition program development, and operating hours and permitting at the Balboa Park Botanical Garden.
- 14.12 FTE positions in the Fire-Rescue Department primarily associated with the new Torrey Pines Fire Station and the addition of a Fast Response Squad in the San Pasqual Valley.
- 9.25 FTE positions in the Office of the City Attorney primarily associated with support for the Civil Advisory Division, Your Safe Place—A Family Justice Center, gun violence restraining order program management, and consumer protection and penalty collection.
- 5.00 FTE positions in the Compliance Department to support the new Project Labor Agreement for the City's Capital Improvement Program.
- 5.00 FTE positions in the General Services Department to support maintenance and repair activities for the Public Utilities Department, and city-wide facility job order contracting.
- 5.00 FTE positions in the Purchasing and Contracting Department to support City Departments with procuring goods and services contracts and managing job order contracts not subject to project labor agreements.

The following decreases offset the increases:

- 5.43 FTE positions in the Environmental Services Department associated with the restructure of positions from the General Fund to the Solid Waste Management Fund. The restructured positions are supporting changes related to the amendment of the People's Ordinance, which allows the City to recover costs for City force solid waste collection services.
- 3.00 FTE positions associated with the reduction of the Cannabis Social Equity Program.
- 2.17 FTE positions in the Office of the Chief Operating Officer primarily associated with the reduction of the Office of Immigrant Affairs.

Table 3 - General Fund FTE Position Summary Fiscal Years 2023 – 2025 shows the change in the number of budgeted positions in the General Fund over the last three years.

Table 3 - General Fund FTE Position Summary Fiscal Years 2023 – 2025

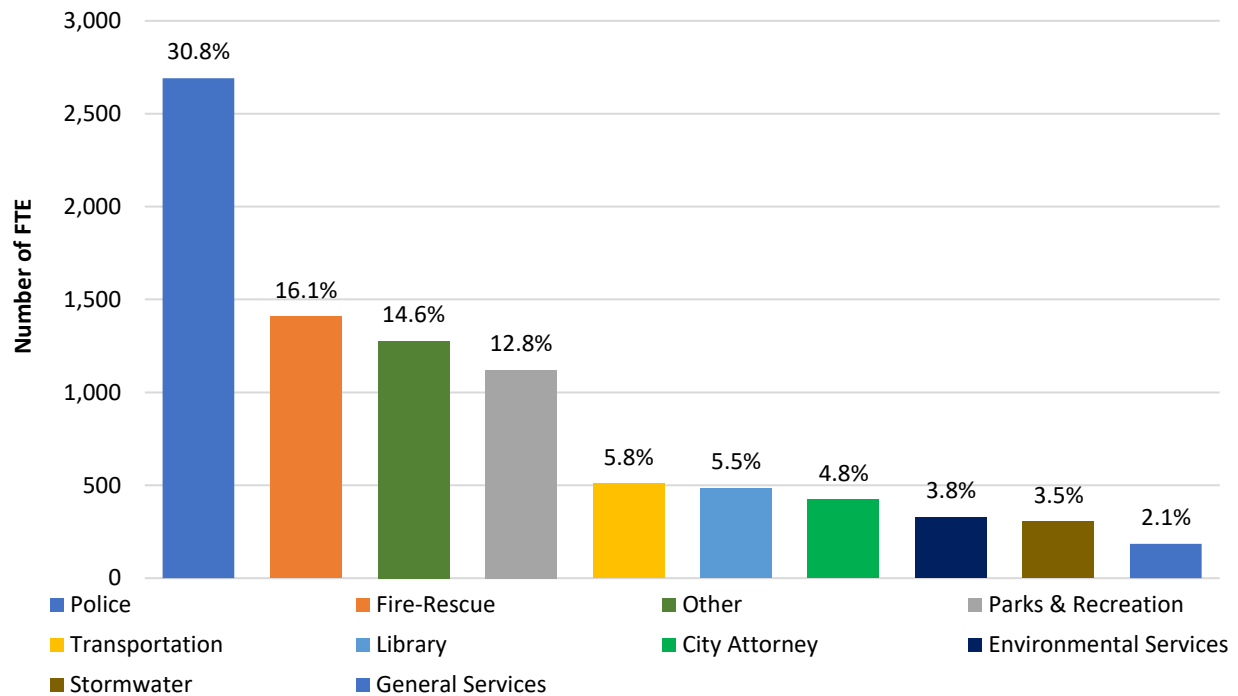
	FY 2023 Adopted Budget	FY 2024 Adopted Budget	FY 2025 Adopted Budget
Total General Fund Budget FTE Positions	8,336.39	8,512.99	8,733.16
Percent Change from Previous Year		2.1%	2.6%

Further details on position changes in the General Fund are reflected in **Attachment A - Fiscal Year 2025 Changes in Full-time Equivalent (FTE) Positions** in the Appendix.

Figure 1 – Fiscal Year 2025 General Fund FTE Positions by Department summarizes the Fiscal Year 2025 General Fund FTE positions by department. Only the top nine departments with the most budgeted positions are displayed. All other General Fund departments are combined under the Other category. Details on the budgeted FTE positions in the General Fund are included in the Financial Summary and Schedules section of this Volume.

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Figure 1: Fiscal Year 2025 General Fund FTE Positions by Department



Note: The Other category includes: City Auditor, City Clerk, City Council, City Planning, City Treasurer, Communications, Compliance, Council Administration, Department of Finance, Department of Information Technology, Development Services, Economic Development, Ethics Commission, Government Affairs, Homelessness Strategies & Solutions, Human Resources, Office of Boards & Commissions, Office of Emergency Services, Office of the Chief Operating Officer, Office of the Commission on Police Practices, Office of the IBA, Office of the Mayor, Performance & Analytics, Personnel, Purchasing & Contracting, Race & Equity, and Sustainability & Mobility.

As displayed in **Figure 1 – Fiscal Year 2025 Adopted General Fund FTE Positions by Department** above, the Police and Fire-Rescue Departments account for approximately 46.9 percent of the total budgeted positions in the General Fund for Fiscal Year 2025.

Fringe Benefits

The Fiscal Year 2025 Adopted Budget for the General Fund includes fringe benefit expenditures totaling \$577.5 million, which reflects a net increase of \$26.3 million, or 4.8 percent, from the Fiscal Year 2024 Adopted Budget. This net increase is primarily due to adjustments in the following fringe benefits:

- \$32.2 million increase in the City's Retirement ADC payment primarily due to a liability experience loss and changes in the assumptions or methods used to calculate the ADC. The liability experience loss is primarily due to salary increases that were greater than expected. The most significant source of increase to liability from the assumption changes is due to the change in the Cost of Living Adjustment (COLA) assumption. Additionally, this increase is associated with the reallocation of costs between the General Fund and non-General Funds associated with a change in the amortization policy which affected individual pension plans differently, resulting in POA and Local 145 represented employees' pension plans receiving a higher percentage of the costs.
- \$5.3 million increase in Flexible Benefits primarily due to position additions, decreases in vacancies, changes in the coverage level/credit tier of employees, and negotiated Flexible Benefit Plan increases.
- \$2.5 million increase in Medicare associated with positional changes, salary increases, and adjustments

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to the base budget to account for non-salary related items that impact Medicare, such as overtime.

- \$1.0 million increase in Risk Management Administration as a result of salary and benefit increases for employees in the Risk Management Administration Fund, and the restructure of the benefits consulting services.

These increases are offset by the following:

- \$11.0 million decrease in Other Post Employment Benefits associated with a change in funding strategy after discussions with actuarial consultants. After analyzing the updated cash flow, it was determined that the City will continue to meet its obligations to members of the various plans if the contributions were reduced in coordination with the increased use of the pre-funded CalPERS Employer Retiree Benefit Trust (CERBT).
- \$5.0 million decrease in Workers' Compensation associated with revised projected claims due to changes in staffing levels, medical treatment costs, and delaying the contribution to the reserve.

For a detailed discussion of fringe benefits, refer to the Citywide Budget Overview section of this Volume.

Table 4 – Fiscal Year 2025 General Fund Fringe Benefits by Fringe Type shows the change in fringe benefits in the General Fund from the Fiscal Year 2024 Adopted Budget to the Fiscal Year 2025 Adopted Budget, by fringe benefit type.

Table 4 - Fiscal Year 2025 General Fund Fringe Benefits by Fringe Type

Fringe Type	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2024 – FY 2025 Change	Percent Change
Fixed					
Long-Term Disability	\$ 3,034,254	\$ 2,441,709	\$ 2,774,037	\$ 332,328	13.6%
Other Post-Employment Benefits	41,328,998	43,200,117	32,215,512	(10,984,605)	(25.4%)
Retirement ADC	282,835,794	324,944,641	357,152,222	32,207,581	9.9%
Risk Management Administration	10,025,490	9,775,087	10,790,423	1,015,336	10.4%
Unemployment Insurance	796,575	788,216	789,695	1,479	0.2%
Workers' Compensation	34,950,935	37,945,702	32,955,006	(4,990,696)	(13.2%)
Fixed Subtotal	372,972,045	419,095,472	436,676,895	17,581,423	4.2%
Variable					
Employee Offset Savings	\$ 27,230,222	\$ 5,610,725	\$ 5,716,117	\$ 105,392	1.9%
Flexible Benefits	91,038,461	99,347,280	104,633,967	5,286,687	5.3%
Medicare	11,331,648	10,867,089	13,381,103	2,514,014	23.1%
Retiree Medical Trust	1,136,785	1,269,660	1,404,440	134,780	10.6%
Retirement 401 Plan	1,830,586	2,359,100	2,882,210	523,110	22.2%
Retirement DROP	1,752,873	1,896,915	1,932,362	35,447	1.9%
Supplemental Pension Savings Plan	10,684,690	10,778,246	10,918,973	140,727	1.3%
Variable Subtotal	145,005,264	132,129,015	140,869,172	8,740,157	6.6%
Fringe Benefits	\$ 517,977,309	\$ 551,224,487	\$ 577,546,067	\$ 26,321,580	4.8%

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Supplies

The Supplies category includes costs for office supplies, books, tools, uniforms, safety supplies, and building and electrical materials, among others. The Supplies category for the Fiscal Year 2025 Adopted Budget totals \$31.5 million, which is a decrease of \$12.3 million, or 28.0 percent, from the Fiscal Year 2024 Adopted Budget. The decrease is associated with the following:

- \$6.1 million decrease in the Transportation Department primarily due to a one-time reduction of supplies for roadways, signage maintenance, streetlights, traffic signals, and sidewalks that will be supported by the Infrastructure Fund.
- \$2.4 million decrease in the General Services Department - Facilities Services Division for a one-time reduction of \$1.2 million in supplies for electrical, HVAC, plumbing, carpentry, roofing, painting, and plastering that will be supported by the Infrastructure Fund; a \$421,369 reduction in supplies for maintenance and repairs of City facilities; and \$750,000 related to the removal of a one-time addition in Fiscal Year 2024 for citywide facility maintenance.
- \$1.8 million decrease in the Environmental Services Department for supplies related to the assembly and distribution of organic waste containers and kitchen pails for the implementation of the organics recycling program, which was completed in Fiscal Year 2024.
- \$1.5 million decrease in the Police Department for the one-time addition in Fiscal Year 2024 to deploy smart streetlights.
- \$638,852 decrease in the Stormwater Department primarily associated with the redistribution of budget into other categories to meet department operating needs.

Contracts & Services

The Contracts & Services category is broken down into two categories: External Contracts & Services and Internal Contracts & Services. This categorization is intended to distinguish between types of contracts and provide a clearer presentation of discretionary and non-discretionary contractual expenditures. External Contracts & Services are expenditures that are paid to an outside agency, consultant, or contractor. Internal Contracts & Services are expenditures that support internal, or enterprise services provided by departments in one fund to departments in another fund. Examples of external contracts and services include outside legal counsel, the operation of homeless shelters, insurance, rent expenses, and consulting services. Examples of internal contracts and services include refuse disposal fees, fleet vehicle usage and assignment fees, and reimbursements to a department that provides services to a department in another fund. The Contracts and Services category for the Fiscal Year 2025 Adopted Budget totals \$387.6 million, which is an increase of \$12.0 million, or 3.2 percent, from the Fiscal Year 2024 Adopted Budget. This increase is primarily due to the following adjustments:

A net increase of \$13.6 million in Internal Contracts & Services associated with the following:

- \$4.2 million increase to reimburse department inspections in the public right-of-way for utility permits issued to San Diego Gas and Electric and support for recreational programming at city reservoirs.
- \$3.7 million increase in equipment usage and assignment related to increased costs in the Fleet Operating Fund.
- \$2.9 million increase for the administration of information technology services citywide.
- \$2.8 million net increase in refuse disposal fees associated with an increase in tipping fees, which is partially offset by a one-time discount of \$7 per ton to city forces for refuse disposal.

A net decrease of \$1.3 million in External Contracts & Services associated with the following:

- \$5.8 million decrease in the Stormwater Department for a one-time reduction in contracts associated with channels, pump stations, storm drains, watershed planning, capital support, and levee

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maintenance to be supported in the Infrastructure Fund; and a reduction in as-needed engineering, environmental, and public education consultants.

- \$5.3 million decrease in the Parks and Recreation Department primarily due to the reduction of one-time contracts added in Fiscal Year 2024 for the animal services contract, and debt financing vehicles and equipment for new facilities.
- \$2.2 million decrease in the Economic Development Department primarily due to the removal of one-time contracts added in Fiscal Year 2024 for the focused economic development strategy.
- \$1.9 million decrease in the General Services Department associated with a one-time reduction in building and maintenance services that will be supported by the Infrastructure Fund.
- \$1.7 million decrease in the Environmental Services Department associated with the reduction of one-time additions in Fiscal Year 2024 for vehicles, and the transfer of expenditures to the Solid Waste Management Fund.
- \$1.4 million decrease in the Sustainability and Mobility Department primarily associated with reductions for the Complete Streets Design guidelines, Sweep scooter contract due to changes in the hourly rate contract structure, Bicycle Master Plan due to the use of grant funding, and one-time expenditures in Fiscal Year 2024 for the pedestrian evaluation and remediation plans, and biannual performance audit of SDG&E.
- \$1.1 million decrease in the Transportation Department associated with a reduction for tree planting services, one-time vehicle expenditures included in Fiscal Year 2024 Adopted Budget, and a one-time decrease in contracts that will be supported by the Infrastructure Fund.
- \$13.6 million increase in the Citywide Program Expenditures to support increases in citywide elections, General Fund Department rent expenses, debris assistance program, park capital improvements, insurance, and public liability claims.
- \$6.9 million increase in the Homelessness Strategies and Solutions Department primarily associated with the expansion of the City's shelter system and safe parking program, supporting operations at interim shelters, and the provision of supportive services. These increases are offset by the one-time use of other funding sources, including the Affordable Housing Fund, Permanent Local Housing Allocation, Low Income Lease Revenue Fund, and HOME-American Rescue Plan Act funding.

Information Technology

The Information Technology category includes the costs related to hardware and software maintenance, help desk support, and other information technology (IT) services. The Information Technology category for the Fiscal Year 2025 Adopted Budget totals \$59.2 million, which is an increase of \$510,643, or 0.9 percent, from the Fiscal Year 2024 Adopted Budget. This increase is primarily associated with Desktop Support and IT Application Services contractual increases, increased PC count in General Fund departments while Non-General Fund departments have decreased their PC count, and an increase in FTE positions requiring more software access, licenses, and IT support.

Energy and Utilities

The Energy and Utilities category includes the costs of electricity, fuel, gas, and other related expenditures. The Energy and Utilities category for the Fiscal Year 2025 Adopted Budget totals \$70.9 million, which is a decrease of \$1.4 million, or 1.9 percent, from the Fiscal Year 2024 Adopted Budget. This decrease is primarily due to the following:

- \$1.4 million decrease in the Wireless Communication Transfer due to the removal of one-time expenditures in Fiscal Year 2024 to support the Public Radio System Maintenance Support Modernization Project and the use of fund balance to provide rate relief to client departments.
- \$687,606 decrease in electric services due to operational changes, decreased usage, and rate changes.
- \$373,383 increase in gas services due to operational changes and rate increases.

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- \$309,754 increase in renewable diesel which is primarily due to the addition of vehicles to the City's fleet in Fiscal Year 2025 and the increase in the cost of fuel.

Other

The Other category includes miscellaneous expenditures that do not fall under one of the other expenditure categories, such as transfers to Proprietary Funds, Governmental Funds and Other Funds. The Fiscal Year 2025 Adopted Budget for the Other category totals \$6.6 million, which is an increase of \$581,376, or 9.6 percent, from the Fiscal Year 2024 Adopted Budget. The increase is primarily due to an addition of \$690,000 in the Economic Development Department for the Business Cooperation Program Rebate that the City will pay in Fiscal Year 2025 for activities that generated General Fund Sales and Use Tax revenue in Fiscal Year 2024.

Transfers Out

The Transfers Out category includes transfers between City funds, including the transfer of funding for annual debt service payments for outstanding bonds. The Transfers Out category for the Fiscal Year 2025 Adopted Budget totals \$93.0 million, which is a decrease of \$20.5 million, or 18.0 percent, from the Fiscal Year 2024 Adopted Budget. This net decrease is primarily due to the following:

- \$11.0 million decrease in Citywide Program Expenditures associated with the sale of Tailgate Park and the recommendation to waive the transfer to the Bridge to Home Program; and the removal of one-time Fiscal Year 2024 expenditures for contributions to the CIP.
- \$9.9 million decrease in the transfer to the Infrastructure Fund.
- \$7.0 million decrease in Citywide Program Expenditures associated with waiving the Climate Equity Fund transfer.
- \$2.3 million decrease in the Environmental Services Department for the one-time transfer of vehicles to the General Fund from the Refuse Disposal Fund in Fiscal Year 2024.
- \$5.6 million increase in Citywide Program Expenditures primarily for debt service payments associated with \$180.0 million in lease revenue bonds.
- \$2.5 million increase in the Homelessness Strategies & Solutions Department associated with a transfer to the Capital Improvements Program to support work for a safe parking site at H Barracks.
- \$1.3 million increase in the transfer to the Mission Bay and Regional Park Improvement Funds as a result of higher revenues from Mission Bay lessees. This increase is offset by an equal increase in revenues.

Capital Expenditures

The Capital Expenditures category for the Fiscal Year 2025 Adopted Budget totals \$1.2 million, which is a decrease of \$254,779, or 17.2 percent, from the Fiscal Year 2024 Adopted Budget. This net decrease is primarily related to redistributions of the base budgets for the Fire-Rescue and Stormwater Departments.

Debt

The Debt category for the Fiscal Year 2025 Adopted Budget totals \$7.7 million, which is a decrease of \$1.5 million, or 16.3 percent, from the Fiscal Year 2024 Adopted Budget. The debt category includes long-term debt service on liabilities such as bonds, loans, and capital lease obligations. The decrease in budget is primarily associated with the following:

- \$1.2 million decrease in principal and interest payments largely in the Fire-Rescue Department associated with the Self-Contained Breathing Apparatus (SCBA) lease being paid off.
- \$264,539 decrease in the Department of Information Technology associated with a one-time reduction to the PC Replacement Lease Program.
- \$240,748 decrease in the Transportation Department associated with the end of a California Energy Commission loan.

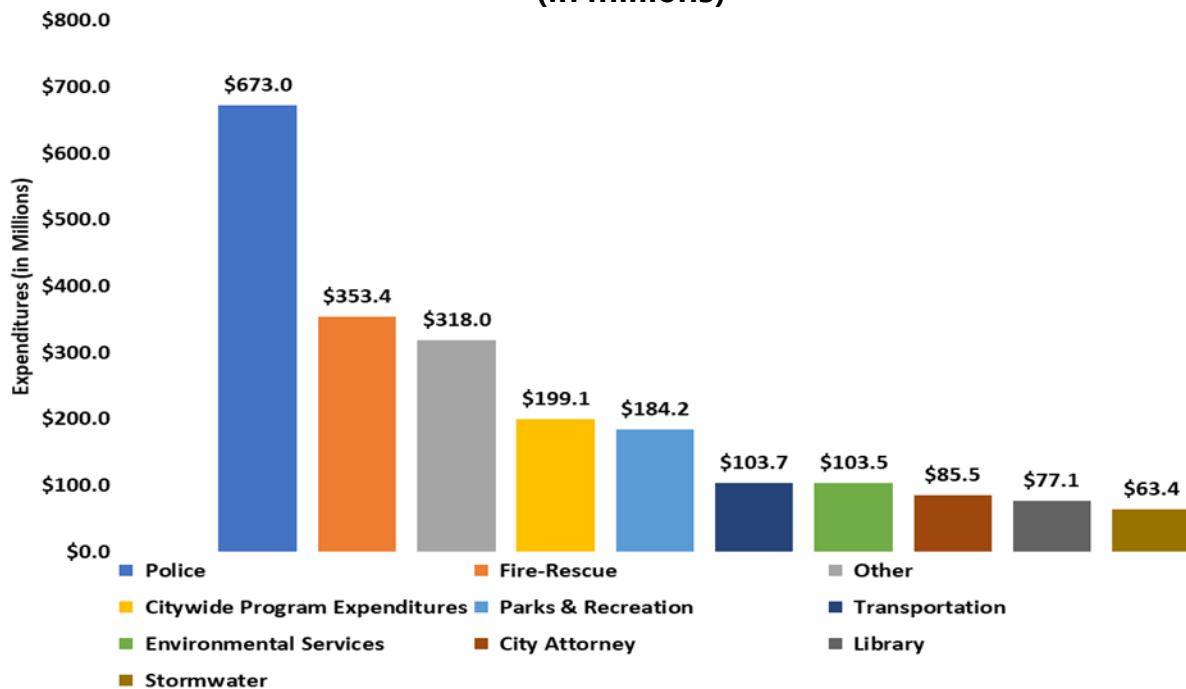
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- \$330,000 increase in the Police Department due to the addition of one new Police helicopter being lease purchased.

General Fund Departments

Figure 2 - Fiscal Year 2025 Adopted General Fund Expenditures by Department summarizes the budgeted expenditures by department in the General Fund for Fiscal Year 2025. The nine largest General Fund expenditure budgets, by department, are displayed below. All other General Fund departments are combined in the Other category. For a complete review of expenditures by department in the General Fund, refer to the Financial Summary and Schedules section of this Volume.

Figure 2: Fiscal Year 2025 Adopted General Fund Expenditures by Department (in millions)



Note: The Other category includes: City Auditor, City Clerk, City Council, City Planning, City Treasurer, Communications, Compliance, Council Administration, Department of Finance, Department of Information Technology, Development Services, Economic Development, Ethics Commission, General Services, Government Affairs, Homelessness Strategies & Solutions, Human Resources, Office of Boards & Commissions, Office of Emergency Services, Office of the Chief Operating Officer, Office of the Commission on Police Practices, Office of the IBA, Office of the Mayor, Performance & Analytics, Personnel, Public Utilities, Purchasing & Contracting, Race & Equity, and Sustainability & Mobility.

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Significant Budget Adjustments

The following is a summary of critical expenditure adjustments. After incorporating these expenditure adjustments, the Fiscal Year 2025 Adopted Budget remains balanced.

Administrative Support

Acquisition and Disposition Support

This adjustment includes the addition of 1.00 Assistant Deputy Director for total expenditures of \$228,776 and revenue of \$100,000 for the Real Estate Division of the Economic Development Department to support Acquisitions and Dispositions. The position was reduced in the Petco Park Fund and added in the General Fund. The work to manage the Petco Park Fund will now be billed based on actual hours worked by various assigned positions.

Department Administrative Support

This adjustment includes an addition of \$8,000 in non-personnel expenditures in the Office of Boards and Commissions for a contract for ClerkBase software that supports the tracking of Boards and Commission services.

Financial Support for the Alliance Model

This adjustment includes the addition of 1.00 Finance Analyst 3 and total expenditures of \$127,846 and corresponding revenue in the Department of Finance to support the EMS Program. The City recently adopted the Emergency Medical Services Alliance model for medical transportation, and the position will support the program and the additional administrative responsibility resulting from the City's transition to the Alliance model, including reconciling receivables, correcting erroneous postings, and preparing month and year-end closing entries. This position will be cost recoverable by billing the Fire/Emergency Medical Services Transport Program Fund.

Office of Child and Youth Success Support

This adjustment includes the addition of 1.00 Community Development Specialist 2 and 1.00 Associate Management Analyst, which are offset by the reduction of 1.00 Senior Management Analyst and total expenditures of \$8,462 to support the Office of Child and Youth Success.

Project Labor Agreement Program Support

This adjustment includes the addition of 1.00 Program Manager, 2.00 Senior Compliance Officers, 2.00 Associate Compliance Officers, total expenditures of \$1.2 million, and \$676,666 in revenue in the Compliance Department to support the City's new Project Labor Agreement (PLA) for the City's Capital Improvements Program. The Program Manager will set up the new PLA program and, with the support of a consultant, create policies, procedures, training, and reporting that will be the foundation of the program. The Compliance Officers will work to fulfill the requirements of the PLA agreement and will conduct site visits and attend meetings.

Purchasing and Contracting Support

This adjustment includes the addition of 5.00 FTE positions in the Purchasing and Contracting Department for total expenditures of \$492,276 to support City Departments with the procurement of goods and services contracts and manage job order contracts not subject to project labor agreements.

Software Technical Support

This adjustment includes the addition of 1.00 Information Systems Analyst 4, and total expenditures and offsetting revenue of \$138,160 from various non-general funds to support the Economic Development Department's information technology operational needs.

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City Facilities

Chollas Operations Yard Parking Expansion

This adjustment includes the addition of \$453,506 in non-personnel expenditures associated with the expansion of staff parking at the Chollas Operations Yard. The current parking lot is insufficient to accommodate all staff who work at this location. This funding will expand the existing employee parking lot by relocating city vehicles to the south side of the yard. The cost of this expansion is estimated at \$900,000 and is allocated to various departments (General Fund and Non-General Fund) that currently use this location. This includes the following departments: General Services, Public Utilities, Purchasing & Contracting, Transportation, and Stormwater.

Citywide Facility Job Order Contracting

This adjustment reflects the addition of 1.00 Project Officer 1, 1.00 Program Coordinator, and total expenditures of \$231,044 in the General Services Department to support city-wide facility job order contracting (JOC) for operations and maintenance. Currently, operations and maintenance JOC processes are facilitated by the Purchasing and Contracting Department.

Public Utilities Facility Maintenance

This adjustment includes the addition of 1.00 HVACR Technician, 1.00 Plumber, 1.00 Electrician, total expenditures of \$349,181, and offsetting revenue in the General Services Department to support repair and maintenance activities associated with a Service Level Agreement with the Public Utilities Department.

Climate Action Plan

Zero Emissions Vehicle Support

This adjustment includes the addition of 1.00 Associate Planner, total expenditures of \$126,103, and \$58,090 in revenue in the Sustainability and Mobility Department to support the Public Electric Vehicle Charging Program and implementation of the Zero Emissions Strategy. These initiatives are necessary to reach the City's goals under Climate Action Plan Strategy 2.2. This position was identified in the 2021 CAP Staffing Analysis in response to the 2020 independent auditor's report of the Climate Action Plan.

Equity and Diversity

Employ and Empower Program Support

This adjustment includes the addition of 127.65 FTE Student and Management Interns, for total expenditures and corresponding revenue of \$5.3 million to support the Employ and Empower Intern Program in various departments citywide.

Youth Care and Development Pilot Program Support

This adjustment includes a one-time addition of \$1.0 million in non-personnel expenditures in the Council Administration Department for a Youth Care and Development Pilot Program. This program will assist in supporting adolescents and young adults in Southeast San Diego with education, after-school programs, youth development programs, and access to mental health and trauma informed-care.

Homelessness and Housing

1,000 Shelter Beds and Safe Parking Expansion

This adjustment includes the addition of \$ \$4.4 million in non-personnel expenditures in the Homelessness Strategies and Solutions Department to add 1,000 new beds to the City's shelter system and expand the City's safe parking program. This adjustment includes \$2.5 million for a transfer to the CIP to support the development of a new safe parking site.

General Fund Expenditures

Continued Shelter Operations

This adjustment includes \$5.2 million in non-personnel expenditures in the Homelessness Strategies and Solutions Department to support existing shelter operations.

Day Center Site Cost Increases

This adjustment includes the addition of \$660,933 in non-personnel expenditures in the Homelessness Strategies and Solutions Department to support site improvements and operating cost increases at the Day Center. Improvements will prioritize providing basic hygienic needs and housing-focused services.

Eviction Prevention Program (EPP)

This adjustment includes the addition of \$962,573 in one-time non-personnel expenditures for a transfer to the San Diego Housing Commission to help renters with low income in the City of San Diego who are facing eviction for not paying their rent. This adjustment maintains a total of \$3.0 million in funding for the program, on a one-time basis, by leveraging approximately \$2.0 million in Emergency Rental Assistance (ERA2) funding, and \$960,000 from the General Fund.

Family Shelter Bed Expansion

This adjustment includes the addition of \$765,450 in non-personnel expenditures in the Homelessness Strategies and Solutions Department to support continued operations at the non-congregate family shelter site and expand family shelter beds at the Salvation Army family interim shelter site. This adjustment will add 39 beds in non-congregate units for families and women.

Living Wage and Cost-of-Living Increases

This adjustment includes the addition \$1.0 million in the Homelessness Strategies and Solutions Department for cost-of-living and living wage adjustments for front-line staff of homeless services providers.

Multi-Disciplinary Outreach Program

This adjustment includes the addition of \$1.1 million in non-personnel expenditures for San Diego Housing Commission's Multi-Disciplinary Outreach Program, which provides services to the City's most vulnerable unsheltered individuals.

Portable Restrooms

This adjustment includes the addition of \$3.7 million in non-personnel expenditures in the Homelessness Strategies and Solutions Department to expand portable restroom access throughout downtown areas highly impacted by encampments, as requested by the County of San Diego.

Safe Sleeping Program Support

This adjustment includes the addition of \$4.6 million in non-personnel expenditures in the Homelessness Strategies and Solutions Department for the continuation of safe sleeping sites initiated in Fiscal Year 2024.

Independent Departments

Account Clerk Services

This adjustment includes the addition of 1.00 Account Clerk, and total expenditures of \$5,413 in the Office of the City Attorney to support six divisions with a variety of fiscal and administrative responsibilities. The Office of the City Attorney intends to hold another position vacant to help offset the cost of this position.

Civil Advisory Support

This adjustment includes the addition of 2.00 Deputy City Attorneys and associated one-time non-personnel expenditures for total expenditures of \$660,072 and corresponding revenue in the Office of the City Attorney to support the Engineering & Capital Projects Department (E&CP). These positions will allow

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the Office to manage the current and anticipated future legal workload of Capital Improvement Program (CIP) projects managed by E&CP, including Pure Water. The positions will also attend City Council meetings and California Coastal Commission and Regional Water Board hearings.

Community Projects, Programs and Services (CPPS)

This adjustment includes the one-time addition of \$900,000 (\$100,000 for each City Council office) to support community projects, programs, and services within each City Council district.

Consumer Protection and Penalty Collection

This adjustment includes the addition of 1.00 Senior City Attorney Investigator, 1.00 City Attorney Investigator 2, and total expenditures and offsetting revenue of \$260,020 associated with consumer protection and penalty collection.

Ethics Commission Director Succession Plan

This adjustment includes the addition of 0.25 FTE position and total expenditures of \$38,753 for the Ethics Commission to serve for a three-month training period with the current Executive Director before fully assuming the responsibilities of the position. The current Executive Director is anticipated to retire during the second half of Fiscal Year 2025. The addition will provide essential training for the next Executive Director to succeed in the role, ensuring the regulated community and public at large do not suffer any adverse consequences from the transition of leadership over complex legal programs, enforcement, and training.

Independent Legal Counsel

This adjustment includes the addition of \$90,000 in non-personnel expenditures in the Office of the City Auditor for independent legal counsel, which was approved by City of San Diego voters in March 2024. The independent counsel is anticipated to support the Office's audits and investigations of waste, fraud, and abuse allegations.

Legislative Services Support

This adjustment includes the addition of 1.00 Deputy Director and total expenditures of \$251,742 to support legislative services, enhance transparency and access to the City's legislative proceedings for all San Diego residents, and provide support to City staff and City Council to ensure compliance with governing authority mandates.

Medical Examinations

This adjustment includes the addition of \$400,613 in non-personnel expenditures in the Personnel Department for pre-employment medical examinations and random drug and alcohol testing performed by the City's medical provider. Between Fiscal Year 2021 and 2023, the City has seen a 90 percent increase in the number of employees hired, who are required to have a medical examination.

Your Safe Place—A Family Justice Center Support

This adjustment includes the addition of 1.00 Program Coordinator, 3.00 Victim Services Coordinators, total expenditures of \$425,981, and offsetting revenue to support Your Safe Place—A Family Justice Center (YSP). The Program Coordinator will develop, administer, and manage programming at YSP. The Victim Services Coordinators will provide emergency services and crisis intervention to a broad range of communities in San Diego currently experiencing abuse, violence, and trafficking work; and will support mobile legal and social services clinics.

Livable Neighborhoods

Business Cooperation Program (BCP) Rebate

This adjustment includes \$690,000 in non-personnel expenditures in the Economic Development Department for the Business Cooperation Program Rebate that the City will pay in Fiscal Year 2025 for

General Fund Expenditures

activities that generated General Fund Sales and Use Tax revenue in Fiscal Year 2024. Council Policy 900-21 for the Business Cooperation Program encourages business activities that generate new or increased sales and use tax revenue cash flows using revenue-sharing agreements between the City and businesses.

Janitorial Services

This adjustment includes \$730,934 in non-personnel expenditures for janitorial services at all 35 branches library locations. There is an ongoing increase in the total cost of service and this adjustment will right-size the contract budget for janitorial expenses.

Land Acquisition Support

This adjustment includes the addition of 1.00 Program Coordinator and total expenditures of \$186,480 and corresponding revenue in the Parks and Recreation Department to support the development of a comprehensive program to acquire park land by leveraging various funding sources. The position is anticipated to be 100 percent supported by the Citywide Park Development Impact Fee (DIF).

Landscaping Services

This adjustment includes \$295,000 in non-personnel expenditures in the Library Department for landscaping services at all 35 branch library locations. There is an ongoing increase in the total cost of service and this adjustment will right-size the contracts budget for this expense.

Library Materials

Addition of \$230,000 in non-personnel expenditures for the Library Department to purchase library materials.

New Parks and Recreation Facilities

This adjustment includes the addition of 17.50 FTE positions, total expenditures of \$1.1 million, and \$146,831 in revenue in the Parks and Recreation Department to:

- Operate new parks and recreation facilities citywide, including Cañon Street Pocket Park, NTC Esplanade, Memorial Senior Center, SDSU River Park, and Ocean Air Community Park.
- Support operations for new open spaces including the Multi Habitat Planning Area & Famosa Slough, East Elliot Open Space, and Los Peñasquitos Open Space.
- Support operations for joint-use facilities including Boone Elementary, Whitman Elementary, Spreckels Elementary, and Pacific View Elementary Schools.

Parking Services

This adjustment includes \$103,000 in non-personnel expenditures, and \$160,000 in revenue to support parking services at the Central and Mission Hills branch libraries. Contract expenditures have increased to support the additional staff hours required to collect revenue and keep parking garages clean as use increases based on additional concerts, San Diego Padres games and special events happening in and around the libraries.

Security Services

This adjustment includes the addition of 1.00 Security Program Manager and a reduction of non-personnel expenditures for a total expenditure decrease of \$37,367 in the Library Department. This position will oversee administration, coordination, assessment, evaluation, and strategic planning of security services for the library system. The Security Program Manager will serve as a liaison to Library management, library branches, Central Library supervisors, and the security services vendor.

Small Business Enhancement Program

This adjustment includes the addition of \$1.1 million in one-time non-personnel expenditures to support the Small Business Enhancement Program (SBEP). SBEP provides various types of programs such as the Capacity Building Grant Program to support nonprofits serving underserved business communities, the

General Fund Expenditures

Storefront Improvement Program to improve the curb appeal of small business storefronts, and Business Improvement District (BID) management support.

Transfer to the Capital Improvements Program

This adjustment includes the addition of \$2.4 million in one-time non-personnel expenditures for the transfer to the Capital Improvements Program for the following:

- \$1.2 million to support the design of the new San Carlos Library.
- \$1.0 million for improvements at Jeremy Henwood Park.
- \$150,000 to install three streetlights in the University City community.

Youth Services Librarians

This adjustment includes the addition of 3.00 Librarian 2s and total expenditures of \$382,357 to support youth service programs at the Oak Park, Paradise Hills, and Beckwourth branch libraries. The positions will oversee a wide range of youth programs to provide students and families with opportunities for collaboration, resource sharing, youth engagement and development where the library can leverage partnerships and wraparound resources.

Public Safety

Alternative Energy Sources Support

This adjustment includes the addition of 1.00 Fire Battalion Chief, total expenditures of \$229,144, and corresponding revenue in the Fire-Rescue Department. The widespread integration of lithium-ion batteries presents a pressing concern due to increased incidents of fires and emergencies, surpassing traditional fire service capabilities. This position is grant funded, and establishes a regional emergency coordinator to provide expertise, facilitate training, and develop protocols for addressing lithium-ion battery incidents and other emerging alternative energy challenges.

False Alarms System Replacement

This adjustment includes the addition of \$90,750 in non-personnel expenditures and corresponding revenue in the Fire-Rescue Department for a replacement of the false alarm tracking and billing system. The Police Department conducted a request for proposal to bring a new alarm permitting system on-line in Fiscal Year 2025. This system will have better functionality and enhancements from the current system. The cost is shared between the Police and Fire-Rescue Departments and is fully cost recoverable through false alarm fees.

Membership Dues

This adjustment includes the addition of \$28,806 in non-personnel expenditures in the Office of Emergency Services for Unified Disaster Council (UDC) membership dues. The increase in UDC dues is attributed to the rising expenses associated with both staffing and the region's alert and warning system, which is managed by the County of San Diego's Office of Emergency Services. This increase is a contractual requirement as part of the Unified San Diego County Emergency Services Organization (USDCESO) joint powers agreement.

Personal Protective Equipment Advanced Cleaning

This adjustment includes the addition of \$500,000 in non-personnel expenditures in the Fire-Rescue Department for mandated advanced cleaning and repair of structural personal protective equipment. This meets Cal OSHA standards that require advanced cleaning of all structural PPE ensembles twice a year, and advanced inspections once per year by a certified Independent Service Provider.

Rental of Police Firearms Training Facility

This adjustment includes the addition of \$975,000 in non-personnel expenditures in the Police Department for the rental of a firearms training facility. The Department's only firearms training facility has been

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decommissioned. This adjustment restores an addition that was included as a one-time adjustment in Fiscal Year 2024.

San Pasqual Fire Mitigation Support

This adjustment includes the addition of 3.00 Fire Engineers, 3.00 Fire Fighter 3s, and total expenditures of \$895,666 associated with an expansion of the Fast Response Squad in the San Pasqual Valley to support fire suppression and assist with emergency medical response.

Special Events Fire Prevention Support

This adjustment includes the addition of 1.00 Fire Prevention Inspector 2 and total expenditures of \$235,260 and corresponding revenue in the Fire-Rescue Department to process permits and conduct inspections for PETCO Park baseball games and special events. This position will also support shelter inspections, reviews, and permit-related work for homelessness services and programs.

Torrey Pines Fire Station Support

This adjustment includes the addition of 12.00 FTE positions and total expenditures of \$2.6 million in the Fire-Rescue Department to operate the new Torrey Pines Fire Station, which is scheduled to open in Fiscal Year 2025.

Stormwater

Time Schedule Order and Compliance Monitoring

This adjustment includes the addition of \$750,000 in non-personnel expenditures for the Stormwater Department to comply with water quality monitoring, pollution tracking and abatement, and regulatory reporting requirements in the Bacteria Total Maximum Daily Load (TMDL) Time Schedule Order (TSO) which was adopted in March 2024 by the Regional Water Quality Control Board (RWQCB). The TSO is needed to protect the City from Mandatory Minimum Penalties (MMPs).

Transportation

Central Asphalt Support

This adjustment includes the addition of 10.00 FTE positions and total expenditures of \$897,065 in the Transportation Department for asphalt repair. This partial Mill and Pave Crew would supplement the City's existing teams, ensuring productivity is better maintained across the City's current crews when facing personnel absences and equipment failures. Adding this partial crew would increase the number of street miles repaired by in-house crews from 4.7 to 7.5 miles annually; fill gaps on the overlay unfunded needs list; and address small segments next to other resurfacing projects to maximize upgrades in the right-of-way by providing continuity of road maintenance and repairs.

Pothole Repair Support

This adjustment includes a one-time addition of \$174,000 in non-personnel expenditures for the Transportation Department for a pothole repair vehicle.

Ready, Set, Grow San Diego Grant

This adjustment includes the addition of 5.00 FTE positions, total expenditures of \$816,233, and corresponding revenue in the Transportation Department. The program is reimbursable by a \$10.0 million grant from the U.S. Forest Service, which funds a tree planting and tree well-cutting program in historically underserved communities.

State Video Franchise Fees

This adjustment includes the addition of \$530,000 in non-personnel expenditures in the Transportation Department to be transferred to the Trench Cut Fees Fund for the inspection, trenching, cutting, or deterioration of the right-of-way, which will be credited against the Franchise Fee, instead of being paid to the fund by State Video Franchisees.

General Fund Expenditures

Street Division Management Support

This adjustment includes the addition of 1.00 Assistant Deputy Director for total expenditures of \$218,163 in the Transportation Department's Street Division. This position will provide support to pavement, pothole, resurfacing, and sidewalk repairs; and an increased ramp-up of work by City crews to ensure safety and mobility across the City.

Street Repair Support

The Adopted Budget includes the addition of 12.00 FTE positions, total expenditures of \$1.0 million, and corresponding revenue from the City's CIP Street Resurfacing Program to support road rehabilitation and mill and pave operations.

Urban Forestry Air Pollution Control District (APCD) Settlement

This adjustment includes one-time non-personnel expenditures of \$969,169 in the Transportation Department for tree planting to support a settlement agreement with the Air Pollution Control District. All tree activity will be prioritized in communities that face higher than average air pollution.

Waste and Recycling

Debris Assistance Program Support

This adjustment includes the addition of \$1.2 million in non-personnel expenditures to support the Environmental Services Department's Debris Assistance Program as an emergency response to the January 2024 storm event. This program allows for no-cost debris management services at eligible flooded properties.

Operational Efficiencies and Budget Reduction Proposals

The following is a summary of operational efficiencies and budget reduction proposals recommended in the Fiscal Year 2025 Adopted Budget. These proposals help balance the General Fund and total \$114.0 million.

Citywide Reductions

Benefits Consulting Services

This adjustment includes the reduction of \$270,000 in non-personnel expenditures associated with benefits consulting services that are planned to be incurred in the Risk Management Administration Fund going forward to avoid operational stop gaps. This cost will now be allocated citywide via the Risk Management Administration fringe benefit.

Executive Approval to Fill Vacancies

This citywide adjustment includes the reduction of \$4.5 million in the General Fund associated with the implementation of the Executive Approval to Fill Vacancies process, which is assumed to occur for the first half of the fiscal year.

One-Time use of Infrastructure Fund for Operations

The adjustment includes the one-time use of \$20.3 million associated with the Infrastructure contribution to offset eligible General Fund expenditures. This adjustment includes a one-time reduction of \$16.0 million in expenditures in the General Services, Stormwater, Citywide Program Expenditures, and Transportation Departments which will instead be supported by the Infrastructure Fund. Additionally, this adjustment includes \$4.3 million in reimbursements for services performed by the Transportation Department.

Preservation of Benefits

This adjustment includes the reduction of \$300,000 for the preservation of benefits in the Citywide Program Expenditures Department. This request will result in a budget of \$1.2 million, which is the estimated annual

General Fund Expenditures

expenditures related to compliance with Internal Revenue Service requirements to maintain the preservation of retiree benefits of San Diego City Employees' Retirement System plan members.

Sales Tax Consultant

This adjustment includes the reduction of \$190,000 related to sales tax consultant services in the Citywide Program Expenditures Department. The Fiscal Year 2025 projection for these services is estimated at \$370,000 based on activity in the current fiscal year.

Supplemental Cost of Living Adjustments

This adjustment includes the reduction of \$576,000 in the Citywide Program Expenditures Department associated with the pay-go costs for the continued funding of the Supplemental Cost of Living (COLA) adjustment to \$960,000 based on estimates provided by SDCERS.

Waive the General Fund Reserve Contributions

This reduction includes waiving the \$22.4 million contribution to meet the General Fund reserve target in Fiscal Year 2025. Of note, the Fiscal Year 2025 Adopted Budget assumes both the Fiscal Year 2024 and 2025 General Fund reserve contributions will be waived which would result in the delay of \$30.8 million total between the two fiscal years (\$8.4 million in Fiscal Year 2024 and \$22.4 million in Fiscal Year 2025). As a result, the total reserve is anticipated to remain at the current level of \$207.1 million, and the Reserve Policy percentage would drop to 11.82 percent when compared to the Reserve Policy target of 13.58 percent. For additional information, see the General Fund Reserves section of the Citywide Budget Overview.

Waive the Climate Equity Fund Transfer

This adjustment includes the suspension of the minimum annual allocation to the Climate Equity Fund (CEF)—which is \$8.5 million and represents ten percent of the total estimated annual General Fund revenue received from the gas and electric franchise fees. For additional information, see the Climate Equity Fund section of the Citywide Budget Overview.

Boards and Commissions

Executive Assistant Reduction

This adjustment includes the reduction of 1.00 Executive Assistant and total expenditures of \$107,981 in the Office of Boards and Commission. This position supports the Gang Commission, Human Relations Commission, and the Office of Boards and Commissions.

Reduction of Department Operating Expenditures

This adjustment includes the reduction of \$6,643 in non-personnel expenditures in the Office of Boards and Commissions for photocopying and print shop services, travel, cell phone operating costs, meetings, and other administrative costs.

City Attorney

Reduction of Personnel Expenditures

This adjustment includes the implementation of \$1.7 million in budgeted personnel expenditure savings in the Office of the City Attorney. The reduction of personnel expenditures will impact the critical functions tasked to the Office under the City Charter due to an expanding workload and escalating demand in all areas.

City Auditor

Reduction of Personnel Expenditures

This adjustment includes budgeted personnel expenditure savings of \$68,287 in the Office of the City Auditor. Based on historical trends, the Office has one or more vacancies during the fiscal year. The Office will commit to holding any vacancies in Fiscal Year 2025 to achieve targeted reductions.

General Fund Expenditures

City Clerk

Reduction of Personnel Expenditures

This adjustment includes budgeted personnel expenditure savings of \$151,784 in the Office of the City Clerk. The Office plans to maintain its vacancies in the following positions to meet this reduction target: 1.00 Associate Management Analyst, 1.00 Deputy City Clerk 1, and 0.33 Administrative Aide 2. The Deputy City Clerk 1 conducts research for California Public Records Act requests and the vacancy may decrease the public records request completion rate by 75 percent and impact Key Performance Indicator goals but not compliance with governing authority. The vacancy will also delay further efforts in the physical records digitization project. The Associate Management Analyst vacancy will impact efforts to enhance services through civic engagement programming. The Administrative Aide 2 position vacancy will impact the Archives section of the office, and the preparation of archival exhibits at City Hall.

City Planning

Operational Efficiency

This adjustment includes a reduction of \$312,526 in non-personnel expenditures in the City Planning Department, including \$150,000 that was previously budgeted for an agreement with the Coastal Commission, but was not sufficient to fund the agreement. The additional \$162,526 balance of the reduction is related to city services billed and is a result of efficiencies associated with the Department's restructure.

City Treasurer

Reduction of Administrative Support

This adjustment includes a reduction of 1.00 Executive Assistant and total expenditures of \$92,299 in the Office of the City Treasurer. The position's responsibilities and tasks have been redistributed among the remaining administrative team. The reduction is anticipated to have minimal impacts to service levels.

Reduction of Contract Costs

This adjustment includes the reduction of \$230,000 in contracts in the Office of the City Treasurer associated with terminating the Short-Term Residential Occupancy (STRO) compliance contract that provided the City with reports to identify non-compliant STRO hosts. If the City is able to obtain adequate, accurate ongoing reporting from hosting platforms, the impact should be minimal.

Reduction of Merchant Services Costs

This adjustment includes the reduction of non-personnel expenditures of \$50,000 in the Office of the City Treasurer for merchant services fees due to the implementation of a 2.95% surcharge for in-person credit card transactions, similar to credit card convenience fees paid by customers for online transactions.

Reduction of Security Services

This adjustment includes the one-time reduction of \$20,000 in non-personnel expenditures in the Office of the City Treasurer to align with the current cost of services.

Reduction of Supplies

This adjustment includes a reduction of \$18,970 in photocopy and office supply costs in the Office of the City Treasurer associated with the department maximizing the use of digital copies and hybrid work schedules. Minimum impacts to service levels are anticipated.

Reduction of Training and Office Supplies

This adjustment includes the one-time reduction of \$8,815 in training expenses in the Office of the City Treasurer due to staff attending local, more cost-effective trainings.

General Fund Expenditures

Reorganization of Department Operations

This adjustment includes the reclassification of 1.00 Financial Operations Manager to 1.00 Program Manager position and a total reduction of \$27,000 in the Office of the City Treasurer. The department evaluated operations and reorganized to improve operational efficiency and enhance service delivery and succession planning.

Commission on Police Practices

Reduction of Professional Services

This adjustment includes the reduction of \$44,836 in non-personnel expenditures in the Commission on Police Practices related to moving expenses. The Commission completed its move to the new office space in Fiscal Year 2024.

Communications

Reduction of Graphic Designer

This adjustment includes the reduction of 1.00 Graphic Designer and total expenditures of \$106,126 in the Communications Department. The position prepares, designs, and illustrates varied graphic arts projects related to citywide activities such as brochures, booklets, publications, displays, posters, digital art, and social media content.

Transfer of Expenditures to the PEG Fund

This adjustment includes a transfer of \$42,516 for various non-personnel expenditures in the Communications Department to the Public, Educational, and Government Access (PEG) Fund that will cover eligible contractual services, including those for social media engagement analytics, and technical services for constituent communications.

Compliance

Reduction of Personnel Expenditures

This adjustment includes \$113,722 in budgeted personnel expenditure savings in the Compliance Department associated with temporarily delaying the hiring of program staff when vacancies arise.

Council Administration and Council Districts

City Council

This adjustment includes the reduction of \$442,765 for all City Council Districts, or \$38,085 from each of the nine City Council office budgets, and \$100,000 from the Council Administration budget. Each Council office will determine how they will implement this reduction.

Department of Finance

Reduction of Internal Controls and Financial Planning Positions

This adjustment includes the reduction of 1.00 Finance Analyst 2 and 1.00 Program Coordinator and total expenditures of \$362,609 in the Department of Finance. The Finance Analyst 2 position supports the annual evaluation of the City's internal financial controls, scheduling the period post-monitoring tests, and overseeing the governance, risk, and compliance roles requests. The Program Coordinator supports the development of the Five-Year Financial Outlook, as well as the development and monitoring of the budget for the Major General Fund Revenues (including Property Tax, Sales Tax, Transient Occupancy Tax, and Franchise Fees).

Reduction of Non-Personnel Expenditures

This adjustment includes the reduction of \$142,876 in the Department of Finance for various non-personnel expenditures including office supplies, photocopy services, and print shop services. The reduction in supplies and photocopy services will align the department's budget with usage associated with the

General Fund Expenditures

department's transition to a hybrid/remote work model. The reduction in print shop services will cease the printing of hard-copy versions of the Proposed and Adopted Budgets.

Reduction of Training

This adjustment includes the one-time reduction of \$81,086 for training in the Department of Finance. The remaining budget includes \$20,000 for in-town training that will be utilized to ensure all staff obtain the required amount of training hours per department policy. As a result, the department may miss out on critical training opportunities that would allow staff to remain up to date on the changing governmental accounting, debt, and budgeting environment.

Department of Information Technology

PC Replacement Reduction

This adjustment includes a one-time reduction of \$250,000 in non-personnel expenditures associated with the PC replacement lease program.

Development Services

Reduction of Personnel and Non-Personnel Expenditures

This adjustment includes the reduction of 1.00 Zoning Investigator 2 and total expenditures of \$280,423 in the Development Services Department. These operational efficiencies are based on a thorough review of current operations and are not anticipated to impact the City's ability to maintain core services, programs, and regulatory obligations.

Economic Development

Operational Efficiency Budget Reduction

This adjustment includes the reduction of \$312,685 in the Economic Development Department for computer maintenance and contractual services with other agencies.

Reduction of Eviction Notice Registry

This adjustment includes the reduction of \$400,000 in non-personnel expenditures associated with the creation and administration of the Eviction Notice Registry.

Environmental Services

Organics Waste Containers

This adjustment includes the reduction of \$1.9 million in non-personnel expenditures for the assembly and distribution of organic waste containers and kitchen pails, which was completed in Fiscal Year 2024.

Refuse Disposal Fee Discount

This adjustment includes the reduction \$2.1 million in non-personnel expenditures associated with a one-time discount of \$7 per ton to City forces for refuse disposal fees. The General Fund typically disposes of 300,000 tons at the Miramar Landfill annually.

Fire-Rescue

Debt Financing Vehicle Purchases

This adjustment includes a one-time reduction of \$53,530 in non-personnel expenditures in the Fire-Rescue Department associated with vehicle purchases utilizing short-term debt under the City's Equipment and Vehicle Financing Program (EVFP) in place of purchasing vehicles in cash.

Dispatch Operations Support

This adjustment includes the addition of 1.00 Fire Dispatch Supervisor and 1.00 Fire Lead Dispatcher and associated reduction of 3.00 hourly Dispatcher positions for a total expenditure reduction of \$22,078 in the

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Fire-Rescue Department. This adjustment converts hourly positions to two permanent positions. This conversion is needed to bolster emergency dispatching and training functions.

Reduction of One Fire Academy

This adjustment includes the reduction of one Fire Academy and 1.00 Training Logistics Firefighter, for a total expenditure reduction of \$710,809 in the Fire-Rescue Department. This reduction will result in two ongoing budgeted fire academies beginning in Fiscal Year 2025. As a result of significant improvements in filling vacancies, the Department anticipates to only need two academies to achieve full staffing levels in Fiscal Year 2025.

Reduction in Helicopter Staffing

This adjustment includes the reduction of \$857,250 in expenditures in the Fire-Rescue Department associated with a proposal to not staff a second helicopter for six months of the year. This reduction will result in fewer overtime and maintenance expenditures due to reduced flight hours. Staffing for the helicopter will continue to be funded during critical fire weather periods.

Reduction of Recruitment Support

This adjustment includes the reduction of 1.00 Fire Fighter 2 and total expenditures of \$160,353 in the Fire-Rescue Department which is dedicated to recruiting new employees to the Department. This reduction could result in fewer contacts and recruitment events, potentially diminishing the number of applicants and further reducing the diversity of the applicant pool.

Reduction of Wellness Support

This adjustment includes the reduction of 1.00 Cancer Health Coordinator (Fire Captain) and non-personnel expenditures for wellness services for total expenditure reduction of \$1.0 million. The Cancer Health Coordinator plays a pivotal role in researching cancer prevention within the fire service, leading to the formulation of guidance, policies, and training programs to mitigate cancer risks among department personnel. Additionally, the Wellness Program provides a comprehensive wellness exam annually for all sworn fire and permanent lifeguard personnel that will be reduced from an annual to bi-annual exam.

General Services

Contracts and Supplies Reduction

This adjustment reflects the reduction of \$538,369 in supplies and contracts in the General Services Department. This adjustment will reduce the non-personnel expenditure budget for the maintenance of city-wide facilities and could lead to deferred maintenance and costlier repairs in the future.

Homelessness Strategies & Solutions

Affordable Housing Fund Utilization

This adjustment includes the one-time reallocation of \$8.0 million in non-personnel expenditures in the Homelessness Strategies and Solutions Department associated with the one-time use of the Affordable Housing Fund to support homelessness programs and services. The Affordable Housing Fund is anticipated to support the Serial Inebriate Program; the Bridge Shelters at 16th & Newton, 17th & Imperial, and Golden Hall; the Women's Shelter; and the Family Non-Congregate Shelter, which will allow the General Fund to support other City priorities.

HOME Investment Partnerships American Rescue Plan Program (HOME-ARP) Utilization

This adjustment includes the one-time reallocation of \$240,342 in non-personnel expenditures from Homelessness Strategies and Solutions Department associated with the use of HOME-ARP funding. The HOME-ARP funding is proposed to support the Downtown Coordinated Street Outreach Program so the General Fund can support other City priorities.

General Fund Expenditures

Low Income Housing Lease Revenue Fund Utilization

This adjustment includes a one-time reduction of \$834,176 in non-personnel expenditures related to bridge shelter operations. To support other homelessness and equity-related needs in the General Fund, this adjustment recommends the one-time reduction of General Fund budget for the bridge shelters and requests the Housing Commission and Housing Authority use the Low-Income Housing Lease Revenue Fund to support these expenditures on a one-time basis instead. The San Diego Housing Commission is the delegated authority to approve expenditures from this fund.

Permanent Local Housing Allocation (PLHA) Utilization

This adjustment includes the reallocation of one-time non-personnel expenditures of \$2.3 million associated with the use of one-time PLHA program funding, instead of the General Fund, to support the Housing Instability Prevention Program (HIPP). HIPP helps pay rent and other housing-related expenses for 300 families in the City of San Diego with low income and unstable housing situations (e.g., those facing eviction for nonpayment of rent).

Human Resources

Reduction of Citywide Employee Training and Recruitment

This adjustment includes the reduction of \$216,601 in contractual expenditures in the Human Resources Department, including:

- Elimination of the Citywide Management Academy
- Reductions to the Recruiting and Compensation Program, which the department uses to proactively recruit for positions, post positions on recruitment and early talent sourcing sites, and perform compensation market analysis
- Reduction in travel and training for Human Resources Department staff to stay current on employment laws and industry best practices.

Library

Consolidation Of Positions

This adjustment includes the reduction of \$166,475 associated with the consolidation of various positions in the Library Department. The adjustments are as follows:

- Consolidation of four 0.50 FTE Library Assistant positions at the Central Library branch into 2.00 FTE positions.
- Consolidation of two 0.50 FTE San Diego Read Library Assistants into 1.00 FTE position. This will help with retention, staffing and recruitment.
- Consolidation of four 0.50 Library Assistant positions at the Pacific Highlands Library branch into 2.00 FTE positions.
- Consolidation of two 0.50 Library Assistant positions at the San Carlos Library branch into 1.00 FTE position.
- Consolidation of two 0.50 Library Assistant positions at the Scripps Miramar Library branch into 1.00 FTE position.

Personnel Expenditures

This adjustment includes the reduction of 10.50 FTE positions for total reduction of \$862,615 in the Library Department. The reductions are anticipated to impact shift coverage, book deliveries, unpacking of new deliveries, and delay the shelving and organizing of library materials.

Printing Services

This adjustment includes a reduction of \$17,000 in non-personnel expenditures in the Library Department for the Printing Services Contract. In Fiscal Year 2024, the Library Department started a contract with a new

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printing provider for the public's printing needs. The contract will cost less annually while also providing new features and efficiencies. This adjustment includes a reduction of \$100,000 in associated revenue.

Public Personal Computer Replacement

This adjustment includes a one-time reduction of \$200,000 in non-personnel expenditures in the Library Department associated with a delay in the replacement of computers used by members of the public. The one-time reduction will further delay the replacement of the Department's aging personal computers and may result in fewer computers being available for use by members of the public.

Reduction of Non-Personnel Expenditures

This adjustment includes a reduction of \$144,295 for meeting refreshments, transportation allowance, print shop services, tree trimming, office supplies, and staff training.

Security Services

This adjustment includes a reduction of \$65,000 for security services at the Central Library. Security needs will continue to be assessed and adjusted based on incident reports and results of the security assessment, which is estimated to be completed in calendar year 2024.

Vacancy Savings

This adjustment includes the reduction of \$260,922 in personnel expenditures in the Library Department associated with holding positions vacant.

Window Washing Services

This adjustment includes a one-time reduction of \$221,000 in non-personnel expenditures in the Library Department to support window washing services at the Central Library.

Office of Emergency Services

Non-Personnel Expenditures Reduction

Reduction of \$81,074 in non-personnel expenditures in the Office of Emergency Services. The reductions include supplies, contracts and services, information technology, energy and utilities, and other expenses, and will significantly reduce the Office's discretionary budget to support emergency operations. This reduction will remove all Emergency Operations Center (EOC) contingency funding, impacting both Emergency Operations Center (EOC) maintenance and necessary supplies during an EOC activation.

Office of the Chief Operating Officer

Office of Child and Youth Success

This adjustment includes the reduction of \$50,000 in contractual services in the Office of Child and Youth Success. This reduction impacts college readiness workshops for youth, career readiness workshops for young women of color, and community outreach and focus groups for youth.

Reduction of the Office of Immigrant Affairs

This adjustment includes the reduction of 3.00 FTE positions and total expenditures of \$563,860 in the Office of the Chief Operating Officer associated with the Office of Immigrant Affairs. This adjustment eliminates the Office of Immigrant Affairs.

Reduction in Support for Special Projects

This adjustment includes the reduction of 0.17 Assistant Chief Operating Officer - Hourly and total expenditures of \$83,689 in the Office of the Chief Operating Officer associated with special projects, reducing the hours of this position by half.

General Fund Expenditures

Office of the IBA

Reduction of Discretionary Non-Personnel Expenditures

This adjustment includes the reduction of \$55,004 in non-personnel expenditures in the Office of the Independent Budget Analyst for discretionary items such as postage, office supplies, training and related travel expenses, and professional services contracts. This reduction is not anticipated to have an impact on the office's service levels or key performance indicators as the office will continue to rely on electronic mail, remote options for training, and limit supply purchases to critical items.

Parks and Recreation Department

After School Program

This adjustment includes the reduction of 1.50 FTE positions and associated non-personnel expenditures for a total reduction of \$145,664 in the Parks and Recreation Department due to the elimination of specialized After School and Teen Center Programs at two sites for children and pre-teens. This will eliminate any formal programs, activities, and special events. General programming at the recreation centers will be modified to include as many children and/or teens as possible in lieu of the specialized after school programs.

Alignment of Water Budget

This adjustment includes a one-time reduction of \$724,000 in non-personnel expenditures in the Parks and Recreation Department to align the water budget, which was under budget in Fiscal Year 2024 due to increased rainfall, with actual Fiscal Year 2024 expenses.

Brush Management

This adjustment includes a reduction of 2.00 Grounds Maintenance Worker 1 - Hourly positions for total expenditures of \$95,267 in the Parks and Recreation Department. This reduction will impact enhanced waste removal and trail maintenance within open space parks and preserves.

Citywide Park Maintenance

This adjustment includes a reduction of 1.00 Equipment Operator 1 and total expenditures of \$85,261 in the Parks and Recreation Department associated with the Turf Maintenance Unit. This reduction will result in delays to turf renovations, turf aerification schedules, and fertilizer application; in some instances, overtime will be required to complete time sensitive projects.

Sanitation in the Right-of-Way

This adjustment includes the reduction of \$948,968 in non-personnel expenditures in the Parks and Recreation Department associated with eight portable restrooms Downtown and eleven handwashing stations Citywide. The budget was previously added to the Parks and Recreation Department and is now supported by the Homelessness Strategies and Solutions Department.

Support Staff Reduction

This adjustment includes the reduction of 1.00 Equipment Technician 1 and 1.00 Grounds Maintenance Worker 2 and total expenditures of \$155,391 in the Parks and Recreation Department that support Citywide Irrigation and Community Parks 1, respectively.

Performance and Analytics

Performance Dashboard/Open Budget Tool Reduction

This adjustment includes the reduction of \$100,000 in expenditures in the Performance and Analytics Department associated with the support of the online performance dashboard and open budget tool, which further the City's transparency initiatives and open data efforts.

General Fund Expenditures

Reduction of Personnel Expenditures

This adjustment includes the reduction of \$105,813 in personnel expenditures in the Performance and Analytics Department by temporarily delaying the hiring of staff when vacancies arise.

Personnel

Personnel Efficiencies

This adjustment includes budgeted personnel expenditure savings of \$291,205 in the Personnel Department associated with holding the following positions vacant: 1.00 Personnel Analyst, 1.00 Associate Personnel Analyst, and 1.00 Office Support Specialist.

Police

Extension of Shift

This adjustment includes the reduction of \$5.3 million in overtime expenditures in the Police Department associated with extension of shift and patrol staffing backfill overtime. This reduction will be realized through enhanced oversight from Commanding Officers that will ensure extension of shift overtime and patrol staffing backfill is only approved when absolutely necessary. Through this control, the department expects overtime to decrease; however, in the case of major events that may negatively impact the City's strategic objective of safe and livable neighborhoods, the department will respond in a manner expected from the public.

Fuel Operational Efficiency

This adjustment includes the reduction of \$753,593 in non-personnel expenditures in the Police Department for fuel savings associated with an operational change of having two officers per vehicle as opposed to one. The service level impact of two officer units is a reduction in the number of available units to answer calls for service. This will also decrease the visibility of police vehicles in the community. Calls for service times may increase due to the elimination of one officer units that handle lower priority calls.

Police Investigative Service Officers

This adjustment includes the reduction of 5.00 Police Investigative Service Officers (PISOs) and total expenditures of \$414,970 in the Police Department. The PISOs augment sworn patrol and investigative personnel, and assist sworn officers in various duties. This will increase the work performed by sworn officers and will either take a sworn officer out of the field or cause a delay if a sworn officer is responding to higher priority calls for service.

Shared Mobility Enforcement

This adjustment includes the reduction of \$149,352 in overtime expenditures related to shared mobility device enforcement. This funding will remove overtime details, and specialized enforcement related to shared mobility devices. This addition was previously supported by revenue from the regulation of mobility devices; however, the program has seen a significant reduction in fees/revenue, participation, and shared mobility devices citywide.

Sworn Police Academies

This adjustment includes the reduction of 13.00 Police Recruits per academy, for each of the four academies a year, for a total expenditure reduction of \$3.9 million in the Police Department. Police academies are currently budgeted at 43 Police Recruits per academy and this reduction will decrease the budgeted number to 30 Police Recruits. This reduction will impact the department's sworn staffing goals.

Public Utilities

Recreation Programming

This adjustment includes the reduction of \$59,475 in non-personnel expenditures in the Public Utilities Department for the reservoir recreation program.

General Fund Expenditures

Purchasing & Contracting

Reduction of Consulting Services

This adjustment includes the reduction of \$600,000 in the Purchasing & Contracting Department for consulting contract expenditures that were brought in-house. No operational impacts are expected.

Race and Equity

Elimination of Cannabis Social Equity Program

Reduction of 1.00 Program Coordinator, 1.00 Community Development Specialist 4 and 1.00 Senior Management Analyst for a total reduction of \$418,661 in the Department of Race and Equity to eliminate the Cannabis Social Equity Program.

Reduction of Community Grants

This adjustment includes a reduction of \$31,411 in non-personnel expenditures in the Department of Race and Equity for grants to community-based organizations. These grants expand the City's reach in race and equity training and programming.

Real Estate & Airport Management Division – Economic Development Department

Reduction of Services

This adjustment includes a reduction of \$158,334 in non-personnel expenditures in the Real Estate & Airport Management Division of the Economic Development Department for technical and city services contracts. The department does not foresee any service level impacts associated with this reduction.

Space Planning Services

This adjustment includes a reduction of \$150,000 in non-personnel expenditures in the Real Estate & Airport Management Division of the Economic Development Department pertaining to downtown office space analysis.

Stormwater

Miscellaneous Reductions

This adjustment includes the reduction of \$1.2 million in non-personnel expenditures in the Stormwater Department associated with travel, training, and as-needed engineering and public education consultants.

Sustainability & Mobility

Contract Reductions

This adjustment includes the reduction of \$467,525 in non-personnel expenditures in the Sustainability and Mobility Department for a decrease related to Climate Action Plan monitoring software, the SWEEP contract associated with removing mobility devices in the right-of-way, and Bicycle Master Plan development. There are no expected service level impacts due to these reductions.

Reduction of Climate Action Plan Support

This adjustment includes the reduction of \$50,000 in non-personnel expenditures in the Sustainability and Mobility Department to support the City's de-carbonization efforts related to the Climate Action Plan. This contract provides technical and outreach/engagement support for the development of the building decarbonization strategy.

Reduction of Complete Streets Design

This adjustment includes the reduction of \$250,000 in non-personnel expenditures in the Sustainability and Mobility Department associated with the Complete Streets Design Guidelines. This contract uses consultant services for the development of Complete Streets Design Guidelines that could include, but are not limited

General Fund Expenditures

to, improvements relating to pedestrian and bicycle facilities, such as pedestrian promenades, paseos, plazas, public spaces, alley activation, and different types of barriers to consider in the implementation of separated and protected bikeways, as well as street lighting, transit stops, utilities, landscaping, and signage.

Zero Emissions Vehicles Implementation

This adjustment includes the reduction of \$35,000 in non-personnel expenditures in the Sustainability and Mobility Department for implementation of the Zero Emissions Vehicle Strategy consultant support.

Transportation

Reduction of Traffic Signal Cabinet Installation

This adjustment includes the reduction of \$700,000 in non-personnel expenditures in the Transportation Department that will decrease the replacement of traffic signal cabinets and service meter pedestals by half from approximately 160 cabinets to 80 cabinets per year.

Reduction of Tree Planting

This adjustment includes the reduction of \$562,000 in non-personnel expenditures in the Transportation Department for tree planting, which will impact events such as Free Tree SD and Arbor Day, and the planting of approximately 1,000 trees citywide.

One-Time Resources and Uses

The Fiscal Year 2025 Adopted Budget includes \$222.1 million in one-time resources as displayed in **Table 5 – Fiscal Year 2025 One-Time Resources**. This compares to approximately \$18.3 million in one-time uses as displayed in **Table 6 – Fiscal Year 2025 One-Time Uses**.

Table 5 - Fiscal Year 2025 One-Time Resources

One-Time Resources	Amount
Use of Excess Equity	\$84,444,903
Delay General Fund Reserve Contribution	22,410,549
Use of Infrastructure Fund for General Fund Operating Expenditures	20,262,331
Waiver of the Climate Equity Fund Contribution	8,469,702
Affordable Housing Fund Support for Homelessness Programs	8,000,000
Short-Term Residential Occupancy Licensing Fees	6,254,000
Employ & Empower Intern Program Grant Revenue	6,214,194
Emergency Medical Services Transfer	6,064,807
Waiver of the Transfer to the Bridge to Home Program	5,847,660
Civil Penalty Fund - Use of Fund Balance	5,824,000
Internal Service Funds - Use of Fund Balance	5,816,003
Energy Independence Fund - Use of Fund Balance and Waive Contribution	5,515,741
Transient Occupancy Tax Fund - Use of Fund Balance	5,016,170
Executive Approval to Fill Vacancies Process - Budgeted Personnel Expenditure Savings	4,493,948
Sycamore Facility Franchise Fee Revenue	4,300,000
Environmental Growth Fund Reimbursements	3,920,392
Transaction Fee Revenue from Sale of Hilton La Jolla Torrey Pines	3,300,000
TransNet Revenue	2,346,863
Grant Reimbursements	2,282,403

General Fund Expenditures

One-Time Resources	Amount
Use of Permanent Local Housing Allocation (PLHA) Program Funding	2,250,000
General Fund Discount on Refuse Disposal Fees	2,100,000
Budgeted Personnel Expenditures Savings for New Positions	1,575,432
Concourse & Parking Garage Fund - Use of Fund Balance	1,395,631
COVID-19 FEMA Reimbursements	1,309,396
Delay Workers' Compensation Reserve Contribution	1,005,253
Community Development Block Grant Revenue	910,000
Use of Low-Income Housing Lease Revenue	834,176
Use of HOME - American Rescue Plan Act Funds	240,342
Opioid Settlement Revenue	197,000
Project Labor Agreement Reimbursements	102,000
False Alarm Revenue	90,750
Special Events Revenue	53,530
Annualization of Wayfinding Kiosk Revenue	(771,109)
Total	\$ 222,076,067

Table 6 - Fiscal Year 2025 One-Time Uses

One-Time Uses	Amount
Portable Restrooms	\$3,710,000
Continued Homeless Shelter Operations	1,456,921
Start-Up Costs for 1,000 Beds and Safe Parking Program	1,249,265
Transfer to the Capital Improvements Program - San Carlos Library	1,200,000
Debris Assistance Program	1,200,000
Termination Pay for City Employees	1,175,438
Multi-Disciplinary Outreach Program	1,100,000
Small Business Enhancement Program	1,061,000
Youth Care Development Drop-In Pilot	1,002,000
Transfer to the Capital Improvements Program - Jeremy Henwood Park	1,000,000
Tree Services related to Urban Forestry Air Pollution Control District Settlement	969,169
Eviction Prevention Program	962,573
Community Projects, Programs, and Services	900,000
SD Access for All	784,000
Bacteria TMDL Time Schedule Order	750,000
Business Cooperation Program Rebate	690,000
Day Center Improvements	660,933
Chollas Yard Parking Expansion	453,506
Project Labor Agreements	400,000
Family Shelter Operating Costs	315,000
Library Materials	230,000
Parks and Recreation New Supplies and Equipment	208,002
Library Donation Match	200,000
Pothole Repair Vehicle	174,000
Transfer to the Capital Improvements Program - UTC Streetlights	150,000

General Fund Expenditures

One-Time Uses	Amount
General Benefits for Maintenance Assessment Districts	144,622
Support for Your Safe Place – A Family Justice Center	96,000
False Alarm Tracking and Billing System Replacement	90,750
Non-Personnel Expenditures for New Positions	55,910
Software to Support Central Asphalt Team	47,950
Recreational Programming Support	10,000
Annualization of Independent Legal Counsel	(90,000)
Reduction of Window Washing at Central Library	(221,000)
Reduction of Tree Planting Services	(562,000)
Reduction in Traffic Signal Cabinet Supplies	(700,000)
Reduction of Water Services	(724,000)
Reduction in Second Helicopter Overtime and Maintenance	(850,000)
Other Budget Reduction Proposals	(958,626)
Total	\$18,341,413

The information shown in the table above reflects that there is \$203.7 million more in one-time resources than uses, which is indicative of the General Fund's significant structural budget deficit. Addressing this issue will require reevaluating current expenditure patterns and exploring new and enhanced sources of revenue. As discussed in the Other Fiscal Considerations section of the Citywide Budget Overview, there are ballot measures that could significantly impact the City's budgetary landscape. These include:

- Amendment of the People's Ordinance, which allows the City to charge for waste collection. This measure was approved by voters, but will take time to implement;
- Measure C, an initiative that raises transient occupancy tax in San Diego, which is still in litigation; and
- A sales tax ballot measure that will be considered on the November 2024 ballot.

Significant investments are needed to rebuild and properly maintain essential infrastructure like our stormwater systems and roads, and to provide vital services that our residents depend on daily. It will be important to address the City's financial challenges through additional ongoing revenue or other means, to provide services that are expected from residents and make necessary investments in City infrastructure. The City will continue to monitor revenues during Fiscal Year 2025 and will continue to address structural budget shortfalls during next year's budget process and beyond.