

# **Citywide Program Expenditures**



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# Citywide Program Expenditures



## Description

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

# Citywide Program Expenditures

## Department Summary

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ 2,574,051	\$ -	\$ (2,574,051)
Non-Personnel Expenditures	228,260,870	203,691,489	199,099,941	(4,591,548)
<b>Total Department Expenditures</b>	<b>\$ 228,260,870</b>	<b>\$ 206,265,540</b>	<b>\$ 199,099,941</b>	<b>\$ (7,165,599)</b>
<b>Total Department Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## General Fund

### Department Expenditures

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
Administrative Expenditures	\$ -	\$ -	\$ 250,000	\$ 250,000
Assessments to Public Property	1,086,792	1,180,573	1,274,428	93,855
Citywide Elections	1,789,245	4,212,979	8,929,418	4,716,439
Corporate Master Lease Rent	11,892,877	13,305,531	16,297,979	2,992,448
Deferred Capital Debt Service	28,057,430	36,706,250	42,984,441	6,278,191
Insurance	4,131,244	4,397,461	5,901,974	1,504,513
Memberships	1,090,730	1,063,762	1,209,762	146,000
Preservation of Benefits	845,458	1,500,000	1,200,000	(300,000)
Property Tax Administration	4,996,333	4,757,247	5,153,780	396,533
Public Liab. Claims Transfer-Claims Fund	25,566,991	26,400,000	30,211,162	3,811,162
Public Liab. Claims Transfer-Insurance	21,733,589	30,619,671	31,699,628	1,079,957
Public Use Leases	1,445,160	1,308,175	1,308,175	-
Right-of-Way Permits	1,756,802	2,244,681	5,260,489	3,015,808
Special Consulting Services	4,423,480	4,735,611	760,846	(3,974,765)
Supplemental COLA Benefit	1,009,451	1,536,000	960,000	(576,000)
Transfer to Infrastructure Fund	28,444,223	30,961,972	21,057,697	(9,904,275)
Transfer to Other Funds	71,109,404	21,536,056	3,550,000	(17,986,056)
Transfer to Park Improvement Funds	18,881,660	19,799,571	21,090,162	1,290,591
<b>Total</b>	<b>\$ 228,260,870</b>	<b>\$ 206,265,540</b>	<b>\$ 199,099,941</b>	<b>\$ (7,165,599)</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Transfer to the Infrastructure Fund</b>	0.00	\$ 21,057,697	\$ -
Addition of non-personnel expenditures for the transfer to the Infrastructure Fund per City Charter Section 77.1.			
<b>Non-Discretionary Adjustment</b>	0.00	12,135,078	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			

# Citywide Program Expenditures

## Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>General Liability and Excess Insurance Programs</b> Addition of non-personnel expenditures to support the General Liability and Excess Insurance programs.	0.00	9,966,039	-
<b>Citywide Elections</b> Addition of non-personnel expenditures to support the County of San Diego's administration of anticipated citywide elections.	0.00	6,642,113	-
<b>Transfer to the Public Liability Operating Fund</b> Addition of non-personnel expenditures for the transfer to the Public Liability Operating Fund to support public liability claims.	0.00	3,811,162	-
<b>Right-of-Way Permit Reimbursement</b> Addition of non-personnel expenditures to reimburse the Development Services Department for inspections of right-of-way permits performed in Fiscal Years 2022 and 2023.	0.00	2,499,623	-
<b>Mission Bay and Regional Park Improvements Funds</b> Addition of non-personnel expenditures for the transfer to the Mission Bay and Regional Park Improvements Funds per City Charter section 55.2.	0.00	1,290,591	-
<b>Transfer to the Capital Improvements Program</b> Addition of one-time non-personnel expenditures to support preliminary design for the San Carlos Library project.	0.00	1,200,000	-
<b>Debris Assistance Program Support</b> Addition of non-personnel expenditures to support the Debris Assistance Program.	0.00	1,200,000	-
<b>Right-of-Way Permit Reimbursement</b> Addition of non-personnel expenditures to reimburse the Engineering and Capital Projects Department for inspections of right-of-way permits performed in Fiscal Year 2023.	0.00	1,020,676	-
<b>Transfer to the Capital Improvements Program</b> Addition of one-time non-personnel expenditures to support improvements at Jeremy Henwood Memorial Park.	0.00	1,000,000	-
<b>Property Tax Administration Fees</b> Adjustment to reflect revised property tax administration fees paid to the County of San Diego.	0.00	396,533	-
<b>Transfer to the Capital Improvements Program</b> Addition of one-time non-personnel expenditures to support the installation of streetlights in the University City Community.	0.00	150,000	-
<b>Membership Fees</b> Addition of non-personnel expenditures to support membership fee rate increases.	0.00	146,000	-

# Citywide Program Expenditures

## Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Assessments to Public Property</b>	0.00	93,855	-
Addition of non-personnel expenditures to support assessments levied on General Fund City property in Maintenance Assessment Districts (MADs) and Property and Business Improvement Districts (PBIDs).			
<b>Sales Tax Consultant Services</b>	0.00	(190,000)	-
Adjustment to reflect revised non-personnel expenditures to support consultant services for sales, transactions, and use tax audit services.			
<b>Benefits Consulting Services</b>	0.00	(267,544)	-
Reclassification of benefits consulting services from the General Fund to the Risk Management Administration Fund.			
<b>Preservation of Benefits</b>	0.00	(300,000)	-
Adjustment to reflect revised non-personnel expenditures for the preservation of retiree benefits of plan members of the San Diego City Employees' Retirement System.			
<b>Supplemental Cost of Living Adjustment</b>	0.00	(576,000)	-
Adjustment to reflect revised non-personnel expenditures for the funding of the Supplemental Cost of Living Adjustment.			
<b>Debt Service Reallocation</b>	0.00	(1,318,096)	-
Reallocation of one-time non-discretionary debt service from the General Fund to the Infrastructure Fund.			
<b>Salary and Benefit Adjustment</b>	0.00	(2,574,051)	-
Reduction of personnel expenditures associated with approved FY 2024 salary increases. The respective salary increases have been appropriated in the impacted departments.			
<b>Climate Equity Fund Transfer</b>	0.00	(7,004,246)	-
Reduction of non-personnel expenditures associated with the one-time waiver of the transfer to the Climate Equity Fund.			
<b>One-Time Additions and Annualizations</b>	0.00	(57,545,029)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2024.			
<b>Total</b>	<b>0.00</b>	<b>\$ (7,165,599)</b>	<b>\$ -</b>

## Expenditures by Category

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
<b>PERSONNEL</b>				
Personnel Cost	\$ -	\$ 2,574,051	\$ -	(2,574,051)
<b>PERSONNEL SUBTOTAL</b>	-	2,574,051	-	(2,574,051)
<b>NON-PERSONNEL</b>				
Supplies	\$ 64	\$ -	\$ -	-
Contracts & Services	73,621,412	88,567,769	105,169,992	16,602,223
<i>External Contracts &amp; Services</i>	71,771,037	86,268,901	99,845,002	13,576,101
<i>Internal Contracts &amp; Services</i>	1,850,374	2,298,868	5,324,990	3,026,122

# Citywide Program Expenditures

## Expenditures by Category

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
Information Technology	6	-	-	-
Energy and Utilities	3,507,124	887,898	928,412	40,514
Other	2,941,701	4,916,665	4,855,660	(61,005)
Transfers Out	147,548,671	109,319,157	88,145,877	(21,173,280)
Debt	641,892	-	-	-
<b>NON-PERSONNEL SUBTOTAL</b>	<b>228,260,870</b>	<b>203,691,489</b>	<b>199,099,941</b>	<b>(4,591,548)</b>
<b>Total</b>	<b>\$ 228,260,870</b>	<b>\$ 206,265,540</b>	<b>\$ 199,099,941</b>	<b>\$ (7,165,599)</b>



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