

The City of
SAN DIEGO

**FISCAL YEAR 2024
YEAR-END FINANCIAL
PERFORMANCE REPORT**



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INTRODUCTION

The Fiscal Year 2024 Year-End Financial Performance Report (Year-End Performance Report) provides a detailed comparison between unaudited revenue and expenditure activity through the end of Fiscal Year (FY) 2024, and the respective projections included in the [Fiscal Year 2024 Third Quarter Budget Monitoring Report](#) (Third Quarter Report). Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. This report is integral to the budget process as it provides transparency to the City of San Diego's (City) budget and finances and delivers critical data for informed decision-making.

In collaboration with City departments, the Year-End Performance Report aims to provide context on significant variances between unaudited actuals and projections presented in the Third Quarter Report and details the following:

- Discussion of significant General Fund revenue and expenditure variances
- Updates on General Fund Balance and Reserves
- Update on the January 2024 Storm Event appropriations
- Discussion of significant non-General Fund revenue and expenditure variances
- Status update of non-General Fund Reserves per the City's Reserve Policy

In accordance with Section 39 of the City Charter, the Year-End Performance Report also includes **Attachment 4: Fiscal Year 2024 Charter 39 Report – Period ending June 30, 2024**, which compares unaudited revenue and expenditures against the FY 2024 budget for the General Fund and non-General Funds. This serves as a financial management tool and reflects the City's commitment to fiscal discipline and transparency.

This report also includes, as attachments, position vacancy data and updates requested by the City Council via Resolution or the Fiscal Year 2024 Appropriation Ordinance. These updates include **Attachment 6: Reporting Requirements – Section 19 of the Fiscal Year 2024 Appropriation Ordinance** provided by the Office of the City Attorney and **Attachment 7: Fiscal Year 2024 Year-End Performance and Grant Funding Update** provided by the Homelessness Strategies and Solutions Department.

The actuals included in this report and attached Charter 39 Schedules are the most current data available at the time of publication and are subject to change as a result of the completion of the audit of the City of San Diego's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024.

GENERAL FUND EXECUTIVE SUMMARY

As reflected in **Table 1: Summary of FY 2024 General Fund Performance**, General Fund unaudited revenues and expenditures are expected to vary by 0.2 percent and 0.9 percent, respectively, when compared to the Third Quarter Report. This results in an increase in the net projected activity of \$22.6 million. The following sections further detail these variances.

Summary of FY 2024 General Fund Performance				
<i>Table 1</i>				<i>in millions</i>
Revenue/Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 2,026.2	\$ 2,030.8	\$ 4.6	0.2%
Major General Fund Revenues (less ARPA)	1,553.1	1,557.3	4.2	0.3%
American Rescue Plan Act (ARPA)	52.1	52.1	-	0.0%
Departmental Revenues	421.0	421.4	0.4	0.1%
Expenditures	\$ 2,072.7	\$ 2,054.7	\$ 18.0	0.9%
Personnel Expenditures	874.9	879.7	(4.8)	-0.5%
Fringe & Non-Personnel Expenditures	1,197.7	1,175.0	22.8	1.9%
Net Projected Activity	\$ (46.4)	\$ (23.8)	\$ 22.6	

REVENUE

General Fund unaudited revenues are expected to end the fiscal year at \$2,030.8 million, which represents an increase of \$4.6 million, or 0.2 percent, from the Third Quarter Report. This includes the recognition of the remaining \$52.1 million in budgeted American Rescue Plan Act (ARPA) funds, fully exhausting the funds allocated to the City.

The revenue increase is primarily attributed to \$4.2 million in major General Fund revenues, including increases in property taxes due to higher than anticipated collections from the sale of new property, and a net increase in other major revenues due to increased investment returns, the receipt of COVID Disaster Recovery Fund reimbursements that had originally been anticipated in FY 2025, offset by the postponed receipt of forfeited assets from the City's retirement savings plan provider. These increases are offset by a decrease in transient occupancy taxes (TOT) due to the delayed receipt of TOT tax receipts which are now anticipated to be received in FY 2025. Additionally, a net increase in departmental revenues is due to numerous offsetting increases and decreases that will be discussed in detail later in this report.

A full listing of General Fund third quarter revenue projections compared to unaudited actuals is included as **Attachment 1: General Fund Revenues Comparison**. Departments with notable variances are discussed later in this report.

EXPENDITURES

General Fund unaudited expenditures are expected to end the fiscal year at \$2,054.7 million, which represents a decrease of \$18.0 million, or 0.9 percent, from the projected expenditures in the Third Quarter Report.

Personnel Expenditures are expected to end the fiscal year \$4.8 million, or 0.5 percent, over the projections included in the Third Quarter Report primarily due to increases in overtime and hourly wages, offset by a decrease in salaries. The increase in overtime is primarily within the Fire-Rescue Department to maintain constant staffing resulting from additional attrition and backfill for leave time taken, increased reimbursable deployments, and continuing education and other training requirements. The increase in hourly wages is primarily within the Fire-Rescue and Parks and Recreation Departments to support seasonal lifeguard staffing, increased summer programming, and to support overall department operations. The decrease in salaries is tied to the prolonged filling of positions across departments due to the mitigation action taken earlier in the fiscal year which requires executive approval prior to filling all vacant positions.

Fringe and non-personnel expenditures are projected to end the fiscal year at \$22.8 million, or 1.9 percent, below the projections included in the Third Quarter Report. This is comprised of fringe benefits exceeding projections by \$3.2 million, primarily due to increased Workers' Compensation contributions and flexible benefit expenditures. This is offset by savings in non-personnel expenditures of \$26.0 million when compared to the projections in the Third Quarter Report. This is comprised of savings in nearly all commitment item group categories, with the exception of an offsetting increase in capital expenditures due to differences between how some costs were projected versus how they were recorded. Much of the savings in the non-personnel expenditures are a continuation of the impacts of mitigation actions, such as the suspension of non-essential spending, that were implemented during the fiscal year in order to preserve excess equity to be used as a resource in FY 2025.

A listing of General Fund third quarter expenditure projections compared to unaudited actuals is included as **Attachment 2: General Fund Expenditures Comparison**. Expenditure categories and departments with notable variances are discussed later in this report.

The increase in revenues and decrease in expenditures results in a change to the net projected activity of \$22.6 million, increasing from the negative \$46.4 million projected in the Third Quarter Report to negative \$23.8 million. Regarding the negative net projected activity, the FY 2024 budget was balanced assuming the use of \$72.2 million in excess equity; however, the activity during the fiscal year and the mitigation actions that were implemented resulted in the City using only \$23.8 million, which preserved \$48.3 million that will be available to be used in future fiscal years.

GENERAL FUND REVENUE

As reflected in **Table 2: FY 2024 General Fund Revenue Performance**, General Fund revenues are expected at \$2,030.8 million in FY 2024, which represents an increase of \$4.6 million, or 0.2 percent, when compared to the Third Quarter Report. This is comprised of an increase of \$4.2 million in major General Fund revenues and a net increase of \$402,000 in departmental revenues.

FY 2024 General Fund Revenue Performance				
Table 2				in millions
Revenue Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Major General Fund Revenues ¹	\$ 1,605.2	\$ 1,609.4	\$ 4.2	0.3%
Departmental Revenues	421.0	421.4	0.4	0.1%
Total	\$ 2,026.2	\$ 2,030.8	\$ 4.6	0.2%

¹Major General Fund Revenues includes the \$52.1 million in American Rescue Plan Act projection and unaudited actuals.

MAJOR GENERAL FUND REVENUES

As reflected in **Table 3: FY 2024 Major General Fund Revenue Performance**, the City's major General Fund revenues are expected to be \$1,609.4 million in FY 2024, which represents an increase of \$4.2 million, or 0.3 percent, from the Third Quarter Report.

FY 2024 Major General Fund Revenue Performance				
Table 3				in millions
Revenue Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Property Tax	\$ 768.9	\$ 770.8	\$ 2.0	0.3%
Sales Tax	377.5	377.0	(0.5)	-0.1%
Transient Occupancy Tax	165.5	163.8	(1.7)	-1.1%
Franchise Fees	115.9	116.7	0.8	0.7%
Other Major Revenues ¹	177.4	181.1	3.7	2.1%
Major General Fund Revenue Total	\$ 1,605.2	\$ 1,609.4	\$ 4.2	0.3%

¹Other Major Revenues includes the \$52.1 million in American Rescue Plan Act projection and unaudited actuals.

Property Tax

Property tax revenue is expected at \$770.8 million in FY 2024, which represents an increase of \$2.0 million, or 0.3 percent, from the Third Quarter Report. This increase is comprised of \$1.3 million in 1.0 percent property tax collections as a result of slightly higher than anticipated collections from the sale of new property. While the Third Quarter Report assumed growth in assessed value of properties for calendar year 2022, actuals slightly exceeded these initial assumptions. Additionally, \$592,000 in increased residual tax sharing revenue from the Redevelopment Property Tax Trust Fund (RPTTF) is due to a higher than anticipated RPTTF deposit. The City received the Recognized Obligation Payment Schedule (ROPS) RPTTF distributions from the County of San Diego in June 2024, which reflected a higher than anticipated RPTTF deposit, subsequently increasing the City's pass-through payment and residual RPTTF balance after all enforceable obligations were met.

Sales Tax

Sales tax revenue is expected at \$377.0 million in FY 2024, which represents a decrease of \$536,000, or 0.1 percent, from the Third Quarter Report. This decrease is primarily attributed to less than anticipated sales tax receipts collected in the last quarter of the fiscal year. While the Third Quarter Report assumed sustained consumer spending through fiscal year-end, the projection did not anticipate consumers to pull back as much on discretionary spending. As noted by The Conference Board, which measures consumer confidence, “[e]ven though consumers remain relatively positive about the labor market, they still appear to be concerned about elevated prices and interest rates, and uncertainty about the future; things that may not improve until next year.”¹ Based on the latest data from the U.S. Bureau of Labor Statistics, the San Diego Consumer Price Index (CPI), a metric that measures costs across many consumer items, increased by 3.2 percent from 361.339 in May 2023 to 372.858 in May 2024. Moreover, consumer confidence was recorded at 97.8 in June 2024, which represents an 11.2 percent decrease from the Consumer Confidence Index of 110.1 in June 2023.

Transient Occupancy Tax

General Fund transient occupancy tax (TOT) revenue is expected at \$163.8 million in FY 2024, which represents a decrease of \$1.7 million, or 1.1 percent, from the Third Quarter Report. The decrease in TOT revenue is primarily attributed to delayed TOT tax receipts. Subsequent to the development of the third quarter projections, the Department of Finance was notified that approximately \$2.3 million of TOT receipts, which had previously been assumed to be deposited in FY 2024, would be delayed (the General Fund portion of these receipts is estimated at \$1.9 million). As of fiscal year-end, \$829,000 of the delayed receipts were recorded in FY 2024. The General Fund portion of the remaining balance is \$1.2 million, after accounting for the split between the Tourism Marketing District assessment and the City’s portion. The remaining decrease is associated with a continued softening demand for leisure travel, which persisted throughout the fiscal year.

Franchise Fees

Franchise fee revenue is expected at \$116.7 million in FY 2024, which represents a net increase of \$804,000, or 0.7 percent, from the Third Quarter Report. The increase is primarily attributed to an increase of \$411,000 in refuse collector fees due to an increase in tonnage above what was assumed in the Third Quarter Report, and a one-time payment of \$388,000 associated with an audit of cable provider payments.

Other Major Revenues

Other major revenues are expected at \$181.1 million in FY 2024, which represents an increase of \$3.7 million, or 2.1 percent, from the Third Quarter Report. This increase is primarily attributed to the following:

- \$3.1 million in realized interest earnings on pooled investments as a result of higher than anticipated investment returns.
- \$1.3 million in reimbursements from the COVID Disaster Recovery Fund through FEMA Public Assistance. The reimbursement was budgeted to be received in Fiscal Year 2025; however, it was received earlier than anticipated.

¹ The Conference Board. (July 2024). U.S. Consumer Confidence Index. [US Consumer Confidence \(conference-board.org\)](https://www.conference-board.org)

- \$725,000 in additional reimbursements for SB-90 State mandated programs reimbursements. The reimbursements were received for eligible expenditures incurred in FY 2023.
- \$582,000 in unclaimed monies and other refunds.

These increases are partially offset by the following decreases:

- \$2.0 million for a transfer of forfeited funds related to City retirement savings, which was assumed in the Third Quarter Report; however, the savings plan provider encountered difficulties gathering the necessary data and it is now anticipated to be received in FY 2025.
- \$344,000 in the one-cent TOT transfer to the General Fund due to the overall decrease in TOT revenue. Per Municipal Code 35.0128, a one-cent transfer shall be deposited into the General Fund. As noted in the Transient Occupancy Tax section of this report, there is a decrease in overall TOT revenue, which subsequently decreases the availability of TOT funds to be transferred to the General Fund.

DEPARTMENTAL REVENUE

General Fund departmental revenues are expected at \$421.4 million in FY 2024, which represents a net increase of \$402,000, or 0.1 percent, from the Third Quarter Report. As summarized in **Table 4: FY 2024 General Fund Departmental Revenue Performance**, the following section highlights departments with significant revenue variances, defined as a greater than +/- \$1.0 million variance when compared to the Third Quarter Report.

Table 4 FY 2024 General Fund Departmental Revenue Performance in millions				
Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Fire-Rescue	\$ 65.3	\$ 66.6	\$ 1.2	1.9%
Parks & Recreation	52.2	54.3	2.1	4.1%
Police	51.3	49.6	(1.7)	-3.2%
Real Estate & Airport Management	68.5	64.3	(4.3)	-6.2%
Transportation	59.4	62.2	2.8	4.7%
All Other Departments	124.3	124.4	0.2	0.1%
Departmental Revenue Total	\$ 421.0	\$ 421.4	\$ 0.4	0.1%

Fire-Rescue

Departmental revenues in the Fire-Rescue Department are expected at \$66.6 million in FY 2024, which represents an increase of \$1.2 million, or 1.9 percent, from the Third Quarter Report. This increase is primarily attributed to \$1.9 million in reimbursements for Strike Team deployments and the Junior Lifeguard Program, which were inadvertently excluded in the third quarter projection. This increase is partially offset by a decrease of \$681,000 in the deferral of proceeds from the sale of Copter 1 helicopter parts to FY 2025 due to market conditions and the availability of potential buyers. The Third Quarter Report assumed \$1.0 million in estimated proceeds from the sale of Copter 1 helicopter parts to support the required \$1.0 million deposit to secure the purchase of a new replacement helicopter.

Parks and Recreation

Departmental revenues in the Parks and Recreation Department are expected at \$54.3 million in FY 2024, which represents an increase of \$2.1 million, or 4.1 percent, from the Third Quarter Report. This increase is primarily attributed to \$1.6 million in reimbursements from the Environmental Growth Funds for eligible park and open space maintenance costs. While further evaluation identified \$377,000 in additional eligible departmental expenditures to be reimbursed with available Environmental Growth Funds, \$1.2 million of the noted increase was known but inadvertently excluded in the department's third quarter projection. Additional increases include \$420,000 in increased reimbursements for the Employ and Empower Internship Program and \$308,000 in user fee revenue related to increased programming and permits for youth and adult athletic fees and building use permits, as well as Mt Hope internment services.

Police

Departmental revenues in the Police Department are expected at \$49.6 million in FY 2024, which represents a decrease of \$1.7 million, or 3.2 percent, from the Third Quarter Report. This decrease is comprised of \$1.0 million in charges for current services and is primarily due to outstanding revenue of \$690,000 that has yet to be received for services provided at special

events, and \$360,000 of delayed payments associated with a new towing contract that was executed in FY 2024, which included several new towing companies that were unfamiliar with the billing systems. The department anticipates the receipt of these delayed payments in FY 2025.

Also contributing to the overall decrease in revenue is a decrease of \$622,000 in municipal court revenue as a result of the impacts of California Assembly Bill (AB) 199, which reduced civil assessments, and AB 2746, which eliminated driver's license suspensions. Due to these legislative changes, defendants have diminished urgency to pay their fines which has significantly affected fine collection dynamics. Additionally, the courts were required to implement the Ability to Pay (ATP) program, which did not exist in prior fiscal years and could potentially result in a 50 percent reduction in fines and fees. The department will continue to monitor the impacts of these changes on revenue collection and will consider adjustments to the budget and projections in future processes.

Real Estate and Airport Management

Departmental revenues in the Department of Real Estate and Airport Management are expected at \$64.3 million in FY 2024, which represents a decrease of \$4.3 million, or 6.2 percent, from the Third Quarter Report. This decrease is primarily attributed to a reduction in lease and concession revenue generated from City-owned properties, including \$2.9 million in Mission Bay lease revenues and \$1.8 million in Pueblo Lands lease revenues. At the time that the projections for the Third Quarter Report were prepared, the department had less than seven months of actual revenue receipts and the lessees anticipated a positive outlook for the remainder of the fiscal year. However, in the subsequent months, revenue from SeaWorld and other large hotels experienced a significant decrease in revenue, which the department attributes to the continued inflationary pressures affecting the travel and leisure industry. Additionally, it was determined through a reconciliation process that the City had over-collected in previous fiscal years which resulted in a credit being applied in the current year for the impacted accounts.

These decreases are partially offset by an increase of \$299,000 in rents and concessions primarily due to a lessee completing various renovations and launching an enhanced marketing campaign—the Third Quarter Report projections were conservative as the lessee awaited the impact of these efforts on attendance; and \$278,000 in charges for services associated with reimbursements for repair work that was not anticipated to be received in FY 2024 yet recorded in the last quarter of the fiscal year.

Transportation

Departmental revenues in the Transportation Department are expected at \$62.2 million in FY 2024, which represents an increase of \$2.8 million, or 4.7 percent, from the Third Quarter Report. This increase is primarily attributed to \$1.9 million in increased reimbursements for various services, including \$918,000 in reimbursement for slurry seal projects, Capital Improvement Program (CIP) projects, and Service Level Agreement (SLA) trench restoration fees due to additional staff time required to meet target goals as well as increased service levels to address a backlog of projects; and \$892,000 in increased reimbursement for Community Parking Districts (CPD) maintenance services, primarily due to the recent addition of the new Pacific Beach CPD and increased services in the Uptown and Downtown CPDs. Additionally, \$1.0 million is attributed to an increased transfer from the Gas Tax Fund after a year-end evaluation identified available funds to support the General Fund—the increased transfer is primarily attributed to increased gas tax revenue received from the State.

GENERAL FUND EXPENDITURES

General Fund expenditures are expected to be \$2,054.7 million in FY 2024, which represents a net decrease of \$18.0 million, or 0.9 percent, from the Third Quarter Report. As displayed in **Table 5: FY 2024 General Fund Expenditure Performance**, this variance is primarily attributed to a decrease of \$26.0 million in other non-personnel expenditures, offset by an increase of \$4.8 million in personnel expenditures and \$3.2 million in fringe benefits.

FY 2024 General Fund Expenditure Performance				
<i>Table 5</i>				<i>in millions</i>
Expenditure Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Personnel Expenditures	\$ 874.9	\$ 879.7	\$ (4.8)	-0.5%
Fringe Benefits	536.2	539.4	(3.2)	-0.6%
Other Non-Personnel Expenditures	661.5	635.6	26.0	3.9%
Total	\$ 2,072.7	\$ 2,054.7	\$ 18.0	0.9%

PERSONNEL EXPENDITURES

As displayed in **Table 6: FY 2024 General Fund Personnel Expenditure Performance**, personnel expenditures are expected to be \$879.7 million in FY 2024, which represents an increase of \$4.8 million, or 0.5 percent, from the Third Quarter Report.

FY 2024 General Fund Personnel Expenditure Performance				
<i>Table 6</i>				<i>in millions</i>
Personnel Expenditures Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Salaries	\$ 725.1	\$ 723.7	\$ 1.4	0.2%
Overtime	122.5	126.9	\$ (4.4)	-3.6%
Hourly	15.7	17.0	\$ (1.3)	-8.1%
Pay-in-Lieu of Annual Leave	7.7	8.1	\$ (0.4)	-5.0%
Termination Pay	3.9	4.0	\$ (0.1)	-3.6%
Personnel Expenditures Total	\$ 874.9	\$ 879.7	\$ (4.8)	-0.5%

The personnel expenditures category consists of five distinct types of wages: salaries (including special pays), overtime, hourly wages, pay-in-lieu of annual leave, and termination pay. Salaries include compensation paid at the employee’s rate of pay for standard hour employees. Overtime includes compensation at an employee’s standard rate of pay plus the appropriate overtime premium. Hourly wages include compensation paid at the employee’s rate of pay for non-standard hour employees. Pay-in-lieu of annual leave represents compensation in-lieu of taking annual leave. Termination pay distinguishes the expenditures incurred upon an employee’s separation from the City.

When compared to the Third Quarter Report, personnel expenditures are expected to increase by \$4.8 million. This increase is primarily attributed to \$4.4 million in overtime and \$1.3 million in hourly wages, which are partially offset by a decrease of \$1.4 million in salaries. The increase in overtime, primarily in the Fire-Rescue Department totaling \$3.3 million, is due to maintaining sworn constant staffing resulting from additional attrition and backfill for leave

time taken, increased reimbursable deployments, and continuing education and other training requirements.

The \$1.3 million in hourly wages is primarily in the Fire-Rescue and Parks and Recreation Departments. The increase in the Fire-Rescue Department, totaling \$793,000, is related to support for seasonal lifeguard staffing. The increase in the Parks and Recreation Department, totaling \$661,000, is attributed to the support for increased summer programming resulting from new programming and increased registrations, as well as the need for hourly staff to support overall department operations.

These increases are offset by a net decrease of \$1.4 million in salaries, spread across the majority of departments. Notably, the Third Quarter Report included an analysis performed by DoF staff to identify historical trends between the personnel expenditure projections provided by departments and year-end actuals, with a primary focus on the salaries category. That analysis aimed to incorporate factors affecting the salaries category that may not have been included in individual department projections. This included the impacts of internal hiring between departments, which can create unanticipated vacancies, as well as a prolonged hiring process necessitated by mitigation actions requiring executive approval to fill only the most critical positions. The analysis resulted in an aggregate savings adjustment of \$3.3 million to the department’s third quarter projection. Subsequently, the \$1.4 million savings identified above is in addition to the historical savings projection.

FRINGE BENEFITS

Fringe benefits are expected to be \$539.4 million in FY 2024, which represents an increase of \$3.2 million, or 0.6 percent, when compared to the Third Quarter Report. This increase is primarily attributed to \$1.7 million in variable fringe benefits and \$1.5 million in fixed fringe benefits. **Table 7: FY 2024 General Fund Fringe Benefits Performance** summarizes this detail.

FY 2024 General Fund Fringe Benefits Performance				
Table 7				in millions
Fringe Benefits Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Fixed	\$ 404.2	\$ 405.7	\$ (1.5)	-0.4%
Variable	132.0	133.7	(1.7)	-1.3%
Fringe Benefits Total	\$ 536.2	\$ 539.4	\$ (3.2)	-0.6%

Fixed Fringe Benefits

Fixed fringe benefit expenditures include the following: Actuarially Determined Contribution (ADC) to the San Diego City Employees' Retirement System (SDCERS), and contributions for Workers' Compensation, Long-Term Disability (LTD), Other Post-Employment Benefits (OPEB), Unemployment Insurance, and Risk Management Administration (RMA). Fixed fringe costs are considered annual liabilities, and as a result, the City is obligated to pay these expenditures regardless of current employee count or salary amounts—a proportionate change of filled positions in the General Fund and the non-General Funds affects actual and projected expenditures.

When compared to the Third Quarter Report, fixed fringe benefits are expected to increase by \$1.5 million. This increase is primarily due to \$1.1 million in higher than anticipated Workers' Compensation contributions mainly to support payments related to a prior fiscal year that



were not anticipated when the third quarter projections were prepared. The fixed fringe benefits cost allocations assumed in the Third Quarter Report, which were based on projected positions, have subsequently been trued-up based on actual filled positions.

Variable Fringe Benefits

Variable fringe benefit expenditures include Flexible Benefits, Supplemental Pension Savings Plan (SPSP), Medicare, Employee Offset Savings, Deferred Retirement Option Plan (DROP), and Retiree Medical Trust.

When compared to the Third Quarter Report, variable fringe benefit expenditures are expected to increase by \$1.7 million, primarily due to flexible benefit expenditures as a result of higher than anticipated flexible benefit selections for new or returning employees. Variable fringe benefit costs are driven by actual payroll activity and are impacted by hiring, attrition, retirements, and vacancies.

OTHER NON-PERSONNEL EXPENDITURES

As displayed in **Table 8: FY 2024 General Fund Other Non-Personnel Expenditure Performance**, non-personnel expenditures are expected to be \$635.6 million in FY 2024, when fringe benefits are excluded, which represents a decrease of \$26.0 million, or 3.9 percent, from the Third Quarter Report. The following section discusses non-personnel expenditure categories and departments with significant variances, defined as a greater than +/- \$1.0 million variance when compared to the Third Quarter Report.

FY 2024 General Fund Other Non-Personnel Expenditure Performance				
Table 8				in millions
Expenditure Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Supplies	\$ 46.8	\$ 45.3	\$ 1.4	3.1%
Contracts and Services	380.2	365.7	14.5	3.8%
Information Technology	58.1	54.0	4.1	7.0%
Energy and Utilities	67.9	63.1	4.8	7.0%
Other	4.9	4.1	0.8	16.3%
Transfers Out	92.4	89.5	2.8	3.1%
Capital Expenditures	2.7	5.3	(2.6)	-97.9%
Debt	8.7	8.5	0.1	1.7%
Total	\$ 661.5	\$ 635.6	\$ 26.0	3.9%

Supplies

Supplies are expected to be \$45.3 million in FY 2024, which represents a decrease of \$1.4 million, or 3.1 percent, from the Third Quarter Report. This decrease is primarily attributed to the following:

- \$819,000 in the Fire-Rescue Department primarily due to savings from the third budgeted academy that did not occur in FY 2024, along with the deferral of purchases for the first FY 2025 fire academy and other safety equipment in an effort to reduce spending in the current fiscal year. These savings were used to mitigate increases in other non-personnel expenditure categories.
- \$370,000 in the General Services Department as a result of the delay in purchasing supplies for the repair and maintenance of various City facilities, including lighting



inverters and HVAC control systems, in order to comply with the directive to reduce non-essential spending.

- \$302,000 in the Police Department primarily due to the extended hiring process, onboarding, and training of newly hired personnel in the crime lab which delayed the purchase of planned consumable crime lab supplies as the newly hired employees were not able to complete the needed training and certification process in order to be cleared for work in FY 2024.

Contracts and Services

Contracts and services expenditures are expected to be \$365.7 million in FY 2024, which represents a decrease of \$14.5 million, or 3.8 percent, from the Third Quarter Report. This decrease is primarily attributed to the following:

- \$4.1 million in the Citywide Program Expenditures Department comprised of a \$2.0 million decrease in the transfer to the Public Liability Operating Fund to support claims due to a year-end recalculation of the estimated need as well as a review of available balance, which resulted in a lower transfer amount; \$1.2 million in reimbursement from the County of San Diego Registrar of Voters for the March 2024 election—a preliminary estimate was not available at the time that the third quarter projections were prepared; and \$552,000 in non-discretionary corporate master lease rent primarily due to delays in the receipt of non-General Fund rent invoices for Civic Center Plaza, which are now anticipated to be received and processed in FY 2025 and savings associated with delays in the Transportation Department’s occupancy at the 8525 Gibbs Drive location, which is now anticipated to begin in FY 2025.
- \$3.7 million in the Police Department primarily due to \$3.0 million in rent paid to the County of San Diego for the Central Jail following notice that payment of rent is not required at this time; and \$730,000 in misdemeanor bookings due to pending invoices and delayed payments, which are anticipated to be processed in FY 2025. The deferral of these items is attributed to ongoing Memorandum of Understanding negotiations with the San Diego County Sheriff.
- \$2.6 million in the Environmental Services Department due to \$1.1 million in the deferred purchase of four collection service truck lifts, which are now anticipated to be part of an infrastructure project that will utilize CIP funding; and \$1.0 million attributed to the use of debt-financing for the acquisition of two packers and two pickups for CleanSD operations, instead of the use of General Funds.
- \$2.5 million in the Homelessness Strategies Solutions Department comprised of \$1.2 million in less than anticipated ancillary costs across the shelter system including a decrease in security service costs due to efficiencies following a reconfiguration of operations, and savings at facilities including the Safe Sleeping operations at O Lot, Pacific Inn Shelter and Golden Hall; and \$1.2 million in program operations due to a decrease in expenditures, delayed invoicing, and the use of alternative funding sources, including \$420,000 in the Housing Instability Prevention Program (HIPP) primarily due to the use of San Diego Housing Commission administered advanced funds; \$290,000 in Seniors Landing services due to the use of Homeless Housing Assistance and Prevention (HHAP) grant funds; and \$214,000 in less than anticipated costs for Safe Sleeping operations at O Lot and 20th & B Operations Yard due to a phased-in ramp-up and vacancies; and \$272,000 across several programs. As requested in Council Resolution R-313615, **Attachment 7: Fiscal Year 2024 Year-End Performance and Grant**

Funding Update, provides further detail on the spending of State grants and other funding related to homelessness services.

A remaining \$4.2 million net decrease is comprised of savings across various departments including, a pause in the implementation of the Eviction Notice Registry in the Economic Development Department, as required by the City's Residential Tenant Protection Ordinance, due to ongoing deliberations regarding the Surveillance Ordinance; less than anticipated consulting services in the Department of Real Estate Asset and Airport Management associated with the Office Optimization and Sports Arena projects based on revised consultant schedules; and the advancement of repairs at Crystal Pier in the Parks and Recreation Department, intended to address findings from a recent engineering inspection report, not progressing as initially anticipated.

These decreases are partially offset by the following increases:

- \$2.6 million in the Fire-Rescue Department primarily due to \$2.4 million in fleet usage and assignment fees associated with 20 vehicles that were assumed to only be billed for six months; however, the vehicles have been operating and subsequently billed for the entire fiscal year, which was overlooked in the third quarter projection

Information Technology

Information technology expenditures are expected to be \$54.0 million in FY 2024, which represents a decrease of \$4.1 million, or 7.0 percent, from the Third Quarter Report. This decrease is primarily attributed to the following:

- \$1.9 million in the Police Department due to the reclassification of system and network equipment from the information technology category to the capital expenditures category; the Department of IT covering the cost of a project aimed to increase the department's network storage; and a decrease in IT Fixed costs, which is further described at the end of this section.
- \$259,000 in the Transportation Department due to the reclassification of laptop and other equipment purchases that were ultimately determined to be low-value assets and recorded as capital expenditures; and savings due to the delayed purchase of equipment that allows dispatchers to record conversations related to service calls, which will now occur in FY 2025 due to vendor delivery delays.
- \$252,000 in the Library Department due to delays in extending and increasing a contract that provides software critical to library operations, such as online catalog access, cataloging, circulation and patron information. The contract expired while the department was working with Purchasing and Contracting to get the extension finalized for City Council approval.

A remaining \$1.2 million net decrease consists of savings across numerous departments due to a reduction in the General Fund's non-discretionary IT allocation. The overall decrease is attributed to the Department of IT experiencing savings in operations and the deferral of technology refresh projects as the vendor experienced delays and it is now anticipated that these will be completed in FY 2025.

Energy and Utilities

Energy and utilities expenditures are expected to be \$63.1 million in FY 2024, which represents a decrease \$4.8 million, or 7.0 percent, from the Third Quarter Report.

This decrease is primarily attributed to the following:

- \$2.0 million in the Transportation Department due to a decrease in streetlights and traffic signal energy costs. This decrease is primarily due to the methodology used in the third quarter projection, which relied on historical distributions, including delayed billing and holds that do not impact the current fiscal year, and subsequently led to inflated projections. The Sustainability and Mobility Department, responsible for these projections, is currently working on updates that will improve the projection methodology for future quarterly monitoring reports.
- \$1.3 million in the Parks and Recreation Department primarily due to an overall decrease in utilities, including reduced water use due to paused irrigation and conservation efforts across various community and developed regional parks; and a decrease in energy costs, which is further described in the paragraph below.

A remaining \$1.5 million net decrease is comprised of savings across various departments, particularly related to a larger than anticipated rate decrease and a general use of non-discretionary energy. While the Third Quarter Report assumed an average 2.5 percent rate decrease, the overall average decrease was closer to 5.0 percent, which attributed to savings across city departments. Additional decreases among departments include a decrease in diesel and fuel consumption in the Environmental Services Department, primarily due to the use of compressed natural gas (CNG) packers instead of diesel packers, as assumed in the Third Quarter Report.

Transfers Out

The transfers out category is expected to be \$89.5 million in FY 2024, which represents a decrease of \$2.8 million, or 3.1 percent, from the Third Quarter Report. This decrease is primarily attributed to:

- \$3.5 million in the Citywide Program Expenditures Department due to a \$2.9 million reduced transfer to the San Diego Regional Parks and the Mission Bay Improvement Funds due to less than anticipated Mission Bay revenues received by the Department of Real Estate and Airport Management. Per City Charter section 55.2, Mission Bay revenues in excess of \$20.0 million are to be transferred to these funds based on the calculation listed in the City Charter. Subsequently, a decrease in Mission Bay lease revenues results in a corresponding decrease in the transfers to these funds. Additionally, \$550,000 is due to the elimination of the transfer to support the Central Stores Fund, which was assumed in the Third Quarter Report. However, a year-end review revealed that the Central Stores Fund would end the fiscal year with a positive fund balance, negating the need to perform the transfer to sustain operations.

These decreases are partially offset by the following increase:

- \$547,000 in the Parks and Recreation Department associated with the reclassification of the transfer to the Capital Improvement Program (CIP) to support the roof and HVAC replacement projects at the San Diego Humane Society (SDHS). At the time of the Third Quarter Report, it was assumed and projected that the expense to support the project would be recorded in the contracts and services category; however, it was ultimately determined that it should be recognized as a transfer and recorded accordingly.

Capital Expenditures

The capital expenditures category is expected to be \$5.3 million in FY 2024, which represents an increase of \$2.6 million, or 97.9 percent, from the Third Quarter Report. This increase is primarily attributed to:

- \$858,000 in the Police Department primarily due to a reclassification of capital assets, including storage data systems, from the information technology category to the capital expenditures category.
- \$627,000 in the Parks and Recreation Department primarily due to the capitalization of work that had previously been recorded in the contracts and services category, as well as the receipt of an aquatic filtration system, which was procured in FY 2023 yet received in FY 2024.
- \$564,000 in the Transportation Department primarily due to an office expansion at Chollas Operations Yard to accommodate an increase in staff and the reclassification of low-value assets from the information technology category to capital expenditures including a call logging system for dispatch at the Public Works Dispatch Center and Chollas Operations Yard and laptop equipment.
- \$343,000 in the City Planning Department due to a reclassification of low-value assets associated with the department's relocation from Aero Drive to the City Administration Building (CAB) from the supplies category to the capital expenditures category.

January 2024 Storm Event

As reported in previous quarterly monitoring reports, on January 22, 2024, the City of San Diego experienced a weather event described as a “thousand-year storm” in which rainfall exceeded the capacity of many of the City’s drainage canals and infrastructure causing excessive damage to private and public properties.

The FY 2024 Mid-Year Budget Monitoring Report included a request to appropriate up to \$10.0 million in Excess Equity to support unbudgeted operational response efforts performed by departments following the storm, particularly for overtime and non-personnel expenditures that would not have otherwise been incurred if not for the storm. The City Council approved this request with the requirement that future FY 2024 monitoring reports provide updates on the use of the appropriations.

The Third Quarter Report projected that total expenditures at year-end would be \$16.6 million, of which \$11.0 million would be eligible to be supported by the appropriation authority, as these expenditures were considered to be unbudgeted. While the projection exceeded the \$10.0 million in City Council approved authority, further appropriations related to the storm were not requested in the Third Quarter Report.

As displayed in **Table 9: General Fund Storm Recovery Expenditures (as of June 30, 2024)**, storm recovery unaudited actuals total \$16.5 million which represents a decrease of \$81,000, or 0.5 percent, from the amount projected in the Third Quarter Report. Of this amount, \$10.2 million were overtime and non-personnel expenditures and eligible for appropriation adjustment. Since total eligible expenditures exceeded the appropriation authority approved by City Council, only the \$10.0 million authorized amount was appropriated to support the impacted departments. This left approximately \$231,000 in eligible expenditures that remained unsupported by the additional appropriations. The remaining \$6.2 million was supported through budgeted salaries and wages associated with regular working time, and fringe benefits.

The expenditures represented in the table reflect only those operational costs that departments tracked and recorded through June 30, 2024. These do not include CIP-related expenses, potential wetland compensatory mitigation costs resulting from the emergency channel maintenance, or other expenses that may be required in future fiscal years.

General Fund Storm Recovery Expenditures (as of June 30, 2024)				
Table 9 whole dollars				
Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Environmental Services	\$ 752,078	\$ 797,178	\$ (45,100)	-6.0%
Fire-Rescue	378,681	377,350	1,331	0.4%
Homelessness Strategies & Solutions	716,885	692,714	24,171	3.4%
Office of Emergency Services	1,398,584	956,144	442,440	31.6%
Parks and Recreation	389,804	388,158	1,646	0.4%
Police	452,088	349,626	102,462	22.7%
Stormwater	6,437,035	6,021,034	416,001	6.5%
Transportation	419,582	526,816	(107,234)	-25.6%
All Other Departments	104,514	121,871	(17,357)	-16.6%
Total Overtime and Non-Personnel Expenditures	\$ 11,049,251	\$ 10,230,890	\$ 818,361	7.4%
Regular Working Time & Fringe Benefits	5,544,481	6,282,081	(737,600)	-13.3%
Grand Total	\$ 16,593,732	\$ 16,512,970	\$ 80,761	0.5%



GENERAL FUND BALANCES AND RESERVES

The City’s Reserve Policy ([Council Policy 100-20](#)) documents the City’s approach to establishing and maintaining reserves across City operations. The following section provides an update on the General Fund FY 2024 projected ending fund balance and reserve estimates and considers the FY 2024 unaudited actuals. All General Fund reserve target goals are based on a percentage of the three-year average of General Fund Operating Revenues for the most recent fiscal years as reported in the City of San Diego’s Annual Comprehensive Financial Report (ACFR), currently FY 2021 through FY 2023.

FISCAL YEAR 2024 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

Table 10: FY 2024 General Fund Balances and Reserve Estimates Performance displays the General Fund balance and reserve estimates calculation.

FY 2024 General Fund Balances and Reserve Estimates Performance				
Table 10				in millions
Description	Third Quarter Projection	Unaudited Actuals	Variance	% of Operating Revenues ¹
FY 2024 Audited Beginning Fund Balance	336.0	\$ 336.0	\$ -	21.2%
Fiscal Year 2024 Projected Activity				
Revenue	\$ 2,026.2	\$ 2,030.8	\$ 4.6	
Expenditures	\$ (2,072.7)	(2,054.7)	18.0	
Net Projected Activity	(46.4)	(23.8)	22.6	
FY 2024 Projected Ending Fund Balance	\$ 289.6	\$ 312.1	\$ 22.6	2.0%
Emergency Reserve	\$ 107.6	\$ 107.6	\$ -	6.8%
Stability Reserve	99.5	99.5	-	6.3%
FY 2024 Reserve Contribution	-	-	-	
FY 2024 Reserve Balance	207.1	207.1	-	13.1%
FY 2024 Ending Fund Balance (Excess Equity)²	\$ 82.5	\$ 105.0	\$ 22.6	0.7%

¹ Based on FY 2021 - FY 2023 operating revenues as reported in the ACFR of the respective fiscal year in accordance with the City’s Reserve Policy (CP 100-20).

² \$84.4 million of Fund Balance is programmed to be used in FY 2025.

As reported in the ACFR, the FY 2023 ending (FY 2024 beginning) fund balance is \$336.0 million, or 21.2 percent of the three-year average of General Fund operating revenues for FY 2021 through FY 2023.

The FY 2023 ending balance of \$336.0 million includes \$207.1 million allocated for the Emergency and Stability Reserves, which remains unchanged from FY 2023. This is due to the decision to suspend contributions in the current fiscal year in order to preserve Excess Equity for use as a resource to support the FY 2025 budget. As a result, the General Fund reserve balance will remain at the FY 2023 level, which is equivalent to 13.1 percent of operating revenues. Subsequently, the General Fund will not meet the target percentage of 13.58 percent as outlined in the City’s Reserve Policy. Pursuant to the Reserve Policy, the Department of



Finance will work with the Mayor to prepare a plan that addresses the reduced reserve levels and the actions that will be required to replenish the reserve balances to policy target levels.

The FY 2024 net projected activity, or revenues less expenditures, for the General Fund is expected to be negative \$23.8 million, a positive change of \$22.6 million from the amount projected in the Third Quarter Report. This balance, when combined with the FY 2023 unassigned fund balance in excess of reserves (Excess Equity) of \$128.9 million will result in the General Fund ending FY 2024 with an estimated \$105.0 million in Excess Equity. The estimated Excess Equity will be final upon the completion of the FY 2024 ACFR in December 2024.

The Year-End Performance Report does not include any action items for City Council consideration regarding the use of these funds; however, it should be noted that \$84.4 million has been programmed as a resource to be used in FY 2025. Any authority for the use of the remaining \$20.6 million in Excess Equity may be requested in subsequent budget monitoring reports in FY 2025 or through the FY 2026 budget development process.

Pension Payment Stabilization Reserve

The Pension Payment Stabilization Reserve (Pension Reserve) was established per the City's Reserve Policy to mitigate any increases in the annual pension payment, also known as the Actuarially Determined Contribution (ADC), which is calculated by the San Diego City Employees' Retirement System's (SDCERS) actuary. The Pension Reserve target is set in the Reserve Policy at up to 8.0 percent of the three most recent fiscal year ADC payments.

As noted in previous quarterly reports, the updated City Reserve Policy adjusted the contribution schedule for this reserve and additional contributions are not anticipated to occur until the Emergency and Stability Reserves reach the targeted 16.7 percent balance.

NON-GENERAL FUNDS

This section discusses non-General Funds with variances greater than \$1.0 million between the Third Quarter Report and unaudited actuals for the fund’s net year-end projection.

Development Services Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 103.0	\$ 99.2	\$ (3.8)	-3.7%
Personnel Expenditures	68.3	68.8	(0.5)	-0.7%
Non-Personnel Expenditures	60.6	59.0	1.6	2.6%
Expenditures	\$ 128.9	\$ 127.9	\$ 1.1	0.8%
Net Year-End Projection	\$ (26.0)	\$ (28.7)	\$ (2.7)	

Revenues

Revenues in the Development Services Fund are expected at \$99.2 million in FY 2024, which represents a decrease of \$3.8 million, or 3.7 percent, from the Third Quarter Report. This decrease is primarily attributed to \$3.0 million in licenses and permits due to building permit extensions implemented in June 2024, which allow developers and homeowners to pause their projects for a specified period. Given the recent introduction of this program, the third quarter projections conservatively did not assume an impact. An additional \$493,000 decrease in charges for current services is primarily due to reduced reimbursements for the right-of-way inspection program associated with the aforementioned building permit extensions.

Expenditures

Expenditures are expected at \$127.9 million in FY 2024, which represents a decrease of \$1.1 million, or 0.8 percent, from the Third Quarter Report. This decrease is primarily comprised of \$851,000 in information technology network services anticipated for a relocation that is pending City Council approval, as well as the deferral of information technology initiatives, including the integration of cloud-based systems and hardware procurement due to a reassessment of priority items. This decrease is primarily offset by an increase of \$486,000 in personnel expenditures due to overtime expenditures to support increased plan and permit review and commercial and right-of-way inspections; as well as an increase in hourly costs to support department operations.

Engineering & Capital Projects Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 166.4	\$ 170.9	\$ 4.5	2.7%
Personnel Expenditures	86.1	86.2	(0.1)	-0.1%
Non-Personnel Expenditures	67.8	67.2	0.6	0.8%
Expenditures	\$ 153.9	\$ 153.4	\$ 0.5	0.3%
Net Year-End Projection	\$ 12.5	\$ 17.5	\$ 5.0	



Revenues

Revenues in the Engineering & Capital Projects Fund are expected at \$170.9 million in FY 2024, which represents an increase of \$4.5 million, or 2.7 percent, from the Third Quarter Report. Consistent with the Third Quarter Report, this increase is primarily attributed to increased reimbursement from billable work performed due to revised overhead rates, which account for salary increases approved through labor negotiations, as well as increased staffing levels available to support Capital Improvements Program (CIP) projects. The increase, when compared to the Third Quarter Report, is primarily resulting from a conservative projection methodology that assumed similar billing activity for the final quarter of the fiscal year; however, the CIP program experienced increased activity that allowed for more opportunities for billable work.

Expenditures

Expenditures are expected at \$153.4 million in FY 2024, which represents a decrease of \$509,000, or 0.3 percent, when compared to the Third Quarter Report. The decrease in expenditures is primarily the result of procurement delays associated with training materials and various training contracts with those expenses now anticipated to occur in FY 2025. Additionally, the fund had savings in professional IT services tied to support contracts for various IT applications. The required maintenance and troubleshooting support for the applications can vary from year-to-year and the department utilized that support less than anticipated in the Third Quarter Report.

Fire/Emergency Medical Services Transport Program Fund

	<i>in millions</i>			
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 74.0	\$ 81.9	\$ 7.9	10.7%
Personnel Expenditures	3.7	2.7	1.1	29.0%
Non-Personnel Expenditures	71.8	78.5	(6.7)	-9.4%
Expenditures	\$ 75.5	\$ 81.2	\$ (5.7)	-7.5%
Net Year-End Projection	\$ (1.6)	\$ 0.7	\$ 2.3	

Revenues

Revenues in the Fire/Emergency Medical Services Transport Program Fund are expected at \$81.9 million in FY 2024, which represents an increase of \$7.9 million, or 10.7 percent, from the Third Quarter Report. This increase is primarily due to patient transport revenue being recorded earlier than anticipated. Given that it is the first year of the Alliance Model, the department is still familiarizing itself with actual trends. The department will continue to analyze trends to enhance the projection methodology as revenue associated with the Alliance Model stabilizes.

Expenditures

Expenditures are expected at \$81.2 million in FY 2024, which represents an increase of \$5.7 million, or 7.5 percent, from the Third Quarter Report. This increase is primarily due to \$7.1 million for the deployment of ambulance unit hours in June 2024, which were assumed in the third quarter projection to be billed and expensed in FY 2025. However, these costs were accrued to FY 2024. This increase is partially offset by a decrease of \$1.1 million in overtime expenditures associated with backfilling for Paramedic School participants. The projections included in the Third Quarter Report assumed that these costs would be transferred to the



Fire/Emergency Medical Services Transport Program Fund; however, consistent with prior years, these costs remained in the General Fund.

Golf Course Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	<i>in millions</i>
				Variance %
Revenue	\$ 36.0	\$ 39.4	\$ 3.5	9.6%
Personnel Expenditures	7.0	7.1	(0.0)	-0.4%
Non-Personnel Expenditures	18.0	18.2	(0.3)	-1.6%
Expenditures	\$ 25.0	\$ 25.3	\$ (0.3)	-1.3%
Net Year-End Projection	\$ 11.0	\$ 14.1	\$ 3.1	

Revenues

Revenues in the Golf Course Fund are expected at \$39.4 million in FY 2024, which represents an increase of \$3.5 million, or 9.6 percent, from the Third Quarter Report. This increase is primarily attributed to \$2.4 million in the number of rounds played at golf courses, along with corresponding rents and concessions. At the time that the third quarter projections were prepared, conservative assumptions were made regarding the impact that increased wet weather may have on golf rounds played in the last quarter of the fiscal year. However, due to the favorable weather, the number of golf rounds played at the Torrey Pines, Balboa Park, and Mission Bay Golf Courses was not impacted; instead, it remained consistent with current year trends. The remaining increase is comprised of \$681,000 in higher than anticipated interest earnings on pooled investments.

Expenditures

Expenditures are expected at \$25.3 million in FY 2024, which represents an increase of \$317,000, or 1.3 percent, from the Third Quarter Report. This increase is primarily due to retroactive water billing for new water meters installed at the Mission Bay Golf Course in 2021. Due to a backlog, these meters were not entered into the system until May 2024, resulting in their consumption not being included in the third quarter projection.

Recycling Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	<i>in millions</i>
				Variance %
Revenue	\$ 32.8	\$ 34.5	\$ 1.8	5.4%
Personnel Expenditures	7.9	7.8	0.1	1.5%
Non-Personnel Expenditures	20.8	21.9	(1.1)	-5.2%
Expenditures	\$ 28.7	\$ 29.6	\$ (1.0)	-3.4%
Net Year-End Projection	\$ 4.1	\$ 4.9	\$ 0.8	

Revenues

Revenues in the Recycling Fund are expected at \$34.5 million in FY 2024, which represents an increase of \$1.8 million, or 5.4 percent, from the Third Quarter Report. This increase is primarily comprised of \$809,000 in facility franchise fees and \$500,000 in AB 939 recycling fees due to increased tonnage from commercial and franchise haulers. Additionally, an

increase of \$339,000 is attributed to higher-than-anticipated interest earnings on pooled investments.

Expenditures

Expenditures are expected at \$29.6 million in FY 2024, which represents an increase of \$968,000, or 3.4 percent, from the Third Quarter Report. This increase is primarily attributed to \$680,000 in waste removal related to the Debris Assistance Program (DAP) following the January 2024 Storm Event. While the Third Quarter Report assumed the use of General Funds for immediate debris removal, a subset of costs has now been allocated to the Recycling Fund due to a shift in recovery efforts towards recycling construction and demolition debris materials. Additional increases include \$250,000 in unanticipated fleet repairs.

Refuse Disposal Fund

	<i>in millions</i>			
Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 53.6	\$ 60.4	\$ 6.8	12.7%
Personnel Expenditures	10.0	9.8	0.1	1.4%
Non-Personnel Expenditures	32.3	31.1	1.2	3.6%
Expenditures	\$ 42.2	\$ 40.9	\$ 1.3	3.1%
Net Year-End Projection	\$ 11.4	\$ 19.5	\$ 8.1	

Revenues

Revenues in the Refuse Disposal fund are expected at \$60.4 million in FY 2024, which represents an increase of \$6.8 million, or 12.7 percent, from the Third Quarter Report. This increase is primarily attributed to \$3.0 million in increased tonnage from businesses, residences, and franchise haulers. Additionally, \$2.8 million in increased revenue from disposal fees related to ongoing clean-up efforts from the January 2024 Storm Event, as well as enhanced storm channel clearing maintenance. While the third quarter projection assumed a moderate increase in tonnage related to storm event response efforts, the actual impact was higher than anticipated as efforts continued through the end of the fiscal year. Lastly, \$400,000 is attributed to the remaining balance associated with the estimated value of vehicles transferred from the Refuse Disposal Fund to the General Fund, \$265,000 in higher-than-anticipated interest earnings, and \$160,000 in an increase in the sale of the landfill gas.

Expenditures

Expenditures are expected at \$40.9 million in FY 2024, which represents a decrease of \$1.3 million, or 3.1 percent, from the Third Quarter Report. This decrease is primarily attributed to \$540,000 in the deferred procurement of a trommel screen and dye machine to support refuse processing, due to timing constraints related to the receipt of a request for proposal (RFP) and \$240,000 in unpaid invoices due to the timing of establishing a new contract with a supplier for diesel fuel—these expenditures are anticipated to be incurred in FY 2025.



Sewer Utility Funds

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	<i>in millions</i>	
					Variance %
Revenue	\$ 590.1	\$ 637.7	\$ 47.6		8.1%
Personnel Expenditures	74.5	74.2	0.3		0.4%
Non-Personnel Expenditures	348.5	345.4	3.1		0.9%
Expenditures	\$ 423.0	\$ 419.6	\$ 3.4		0.8%
Net Year-End Projection	\$ 167.1	\$ 218.1	\$ 51.0		

Revenues

Revenues in the Sewer Utility Funds are expected at \$637.7 million, which represents an increase of \$47.6 million, or 8.1 percent, from the Third Quarter Report. The increase is due to the following:

- \$29.1 million in other revenue due to the City’s use of short-term borrowing instruments to cover the higher-than-expected expenses related to the Sewer portion of the Pure Water project. In prior years, when expenditures were lower, the associated revenues from borrowing products were also reduced.
- \$14.7 million in federal funding from the California Water and Wastewater Arrearage Payment Program, which intends to address past-due customer accounts. While the Third Quarter Report assumed that these funds would offset past-due accounts and not have a budgetary impact, subsequent to the development of the projections, it was confirmed that accounting rules required specific recording that ultimately resulted in these funds posting against the budget.
- \$3.2 million net increase in charges for services primarily due to a larger-than-anticipated year-end accrual in the Municipal Sewer Fund for unbilled services provided in June 2024, which were billed to customers in July and August, reflecting higher water usage, number of billing days, and other uncontrollable factors when compared to prior fiscal years. This was offset by reduced revenue in the Metropolitan Sewer Utility Fund due to the results of an audit on prior years’ flows and services. These adjustments can typically occur up to two years after the fiscal year ends.

Expenditures

Expenditures are expected at \$419.6 million in FY 2024, which represents a decrease of \$3.4 million, or 0.8 percent, from the Third Quarter Report. This decrease is primarily due to the following:

- \$4.6 million in information technology primarily due to delays in the receipt of invoices and the execution of contracts that impacted several projections that were initially anticipated to have activity in FY 2024. This includes the Emerson Distributed Control System contract, the Water Billing Portal project, the Pretreatment Information Management System Salesforce project, and the PC refresh project. Additionally, there were savings due to reduced citywide allocations from the IT non-discretionary accounts.
- \$4.4 million in energy and utilities primarily due to savings in water and electricity usage. The reduced water costs are due to delays in the timeline for testing of equipment at the North City Water Reclamation site for the Pure Water project which allowed the department to use less expensive water. The reduced electricity costs are due to an SDG&E rate reduction that had previously been assumed at 2.5 percent but, on average, was closer to 5.0 percent.

- \$3.2 million decrease associated with a delay in the Point Loma Wastewater Treatment Plan digester cleaning project which had originally been anticipated in FY 2024 but has been delayed while an outline agreement is finalized. Additionally, costs associated with the emergency maintenance work from the January 2024 Storm Event were projected to be paid in FY 2024, but the invoices are now anticipated to be received in FY 2025. Also, due to sewer flows that were lower than anticipated, the quarterly invoices for the City’s use of other cities’ infrastructure for the transport of sewer flows were lower than projected.
- \$2.5 million in supplies due to a delay in an SLA trench restoration project, which resulted in less material usage, and a reduction in projected chemical expenses because price increases that were assumed to be effective in FY 2024 are now anticipated to occur in FY 2025.

These decreases are offset by the following increases:

- \$4.6 million in unanticipated contractual expenses including the receipt of the final invoice associated with the San Diego River Investigative Order which was not expected until FY 2025 the unexpected repairs and overhauls required at several pump stations, the early delivery of seven vehicles, higher disposal fees from unforeseen stormwater projects, the increased usage of as-needed consulting services, and the recognition of prepaid expenses for the Easy County Residuals Line.
- \$3.7 million increase due to the booking of year-end adjustments which are reconciled and finalized as part of the yearly audit of the metropolitan sewer costs with the participating agencies. These adjustments encompass FY 2021, 2022, and 2023. It is common for these adjustments to occur years after the fiscal year ends due to the complexity of the reconciliation and audit process.
- \$1.4 million increase in capital expenditures associated with the purchase of equipment, such as gas regulators, valves, and slurry cups, that had originally been expected to occur in FY 2025. Additionally, there were increases in costs associated with the environmental chemistry laboratory and testing equipment that were not known when the third-quarter projections were developed.
- \$1.4 million to record the accrued interest associated with a number of State Revolving Fund (SRF) loans. These amounts will later be converted to principal based on updated amortization schedules.
- \$1.2 million transfer to the PUD inventory fund to provide funding so that the fund can continue to purchase supplies and parts utilized on EAM Work Orders.

Underground Surcharge Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	in millions	
			Variance	Variance %
Revenue	\$ 105.0	\$ 114.5	\$ 9.5	9.1%
Personnel Expenditures	2.4	2.4	(0.0)	-0.5%
Non-Personnel Expenditures	52.4	17.2	35.2	67.2%
Expenditures	\$ 54.8	\$ 19.6	\$ 35.2	64.3%
Net Year-End Projection	\$ 50.2	\$ 94.9	\$ 44.7	

Revenues

Revenues in the Underground Surcharge fund are expected at \$114.5 million in FY 2024, which represents an increase of \$9.5 million, or 9.1 percent, from the Third Quarter Report. This increase is primarily attributed to \$6.4 million in increased franchise fee revenue received from SDG&E, which was inadvertently excluded from the third quarter projection; and \$3.1 million in higher-than-anticipated interest earned on pooled investment earnings.

Expenditures

Expenditures are expected at \$19.6 million in FY 2024, which represents a decrease of \$35.2 million, or 64.3 percent from the Third Quarter Report. This decrease is primarily attributed to deferred SDG&E construction projects based on the most recent project schedule. While the third quarter projection assumed the budgeted estimate for FY 2024 construction projects, actual billing was lower than expected.

Water Utility Operating Funds

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	in millions	
				Variance %	
Revenue	\$ 896.2	\$ 968.8	\$ 72.5	8.1%	
Personnel Expenditures	75.2	77.6	(2.3)	-3.1%	
Non-Personnel Expenditures	567.4	569.1	(1.8)	-0.3%	
Expenditures	\$ 642.6	\$ 646.7	\$ (4.1)	-0.6%	
Net Year-End Projection	\$ 253.6	\$ 322.0	\$ 68.4		

Revenues

Revenues in the Water Utility Operating Funds are expected at \$968.8 million in FY 2024, which is an increase of \$72.5 million, or 8.1 percent, from the Third Quarter Report primarily due to the following:

- \$31.3 million in federal funding under the California Water and Wastewater Arrearage Payment Program, which was aimed at addressing past-due customer accounts. The Third Quarter Report assumed that these funds would offset past-due accounts and not have a budgetary impact. However, subsequent to the development of the projections, it was confirmed that accounting rules required specific recording that ultimately resulted in these funds posting against the budget.
- \$31.1 million net increase in charges for services primarily related to differences between water usage assumptions included in the third quarter projections and the actuals that occurred at year-end. The department experienced a strong uptick in water sales in May and late June 2024 that continued into July and August 2024, driven by higher water usage and rate increases. Additionally, the year-end accrual to account for customers who were mid-billing cycle was larger than anticipated. The amount of the year-end accrual is difficult to estimate prior to the fiscal year-end.
- \$7.2 million increase in reimbursements, particularly from the Water Infrastructure Finance and Innovation Act (WIFIA) loans and commercial paper proceeds, resulting from increased capital program activity.
- \$1.6 million transfer attributed to State Revolving Fund (SRF) loans that the department assumed receipt in FY 2025; however, it was received in June 2024.



Expenditures

Expenditures are expected at \$646.7 million in FY 2024, which is an increase of \$4.1 million, or 0.6 percent, from the third quarter projections primarily due to the following:

- \$8.0 million net increase in contracts due to unanticipated expenses involving the transfer of costs for the North City Recycled Water project, the payments for the wastewater's portion of the South Bay revenue share agreement, and the recognition of prepaid expenses for the East County Residuals Line. These are offset by savings due to construction delays caused by material shortages on the El Capitan Spillway project and the Filter Media project for Otay and Alvarado.
- \$2.2 million net increase in supplies primarily due to an increase in chemical usage for water disinfection due to an increase in local water being stored in City reservoirs. An increase in local source water requires more chemicals to treat it to meet all State and federal drinking water standards.

These increases were offset by the following decreases:

- \$4.0 million decrease in energy and utilities due to reductions in water service costs and electricity costs. The reduction in water service costs was due to the Department's seven planned shutdown days at the Miramar Water Treatment Plant during which no potable water was used. Additionally, water demand has been lower than projected due to the wet year. The reduced electricity costs are due to an SDG&E rate reduction that had previously been assumed at 2.5 percent but, on average, was closer to 5.0 percent.
- \$4.9 million decrease in information technology due to a delay in obtaining City Council approval for the Emerson Distributed Control System contract, which is expected to be heard in September. Additionally, invoices for the Water Billing Portal project and MARS Test Bench, were anticipated in FY 2024, but were not received until FY 2025.

NON-GENERAL FUND RESERVES

The City’s Reserve Policy ([Council Policy 100-20](#)) documents the City’s approach to establishing and maintaining reserves across City operations. **Table 11: FY 2024 Non-General Fund Reserves** displays each non-General Fund Reserve, along with its respective FY 2024 Target Level, in accordance with the respective Reserve Policy, and the anticipated status of each reserve at the end of the fiscal year.

FY 2024 Non-General Fund Reserves				
Table 11				in millions
Description	Fund Name	Reserve Type	FY 2024 Target	Status
Development Services	Development Services Fund	Operating Reserve	\$ 12.9	Not On Target
Golf Course	Golf Course Fund	Operating Reserve	3.7	On Target
Environmental Services	Recycling Enterprise Fund	Operating Reserve	4.1	On Target
	Refuse Disposal Fund	Operating Reserve	8.2	On Target
Public Utilities	Sewer Utility Funds	Emergency Operating Reserve	65.4	On Target
		Emergency Capital Reserve	10.0	On Target
		Rate Stabilization Fund Reserve	19.1	On Target
	Water Utility Funds	Emergency Operating Reserve	55.8	On Target
		Emergency Capital Reserve	5.0	On Target
		Rate Stabilization Fund Reserve	28.4	On Target
Risk Management	Public Liability Fund	Secondary Purchase Reserve	15.6	On Target
		Risk Management Reserve	38.4	Not On Target
		Risk Management Reserve	35.5	On Target
	Workers' Compensation Fund	Risk Management Reserve	35.5	On Target
	Long-Term Disability Fund	Risk Management Reserve	5.0	On Target

The majority of reserves, with the exception of the Development Services Fund Operating Reserve and the Risk Management Public Liability Fund Reserve, remain consistent with the Third Quarter Report and are expected to meet their respective reserve targets. Details regarding the funds that are not expected to meet their targets are provided below. The Department of Finance will continue to work with the respective departments to monitor non-General Fund reserve levels and provide respective updates in future quarterly monitoring reports. If necessary, these updates will outline mitigation plans to address any reserves that may not be anticipated to meet their respective reserve target levels.

Development Services Fund Operating Reserve

Consistent with the Third Quarter Report, the Development Services Department (DSD) is not anticipated to meet the operating reserve target of \$12.9 million, or 13.5 percent of operating expenses based on the most recent three years of audited actual expenditures. Based on the beginning reserve balance and the projections included in this report, the operating reserve for the DSD Fund is anticipated to be \$3.4 million, or 3.5 percent of operating expenses.



The department had originally anticipated they would receive approval to implement proposed user fee adjustments as early as February 2024; however, the City Council adopted the modifications in May 2024 with an updated fee schedule that went into effect on July 1, 2024. It is anticipated that the updated user fees will generate approximately \$15.5 million in revenues during FY 2025 based on a good faith estimate and permit demand consistent with FY 2023. As part of the mitigation plan, the department also plans to halt non-essential spending, including training and supplies in FY 2025. Additionally, it will closely monitor work on purchase order activities and strive to reduce overtime expenditures. These mitigation actions, in addition to the additional revenue from updated user fees, are intended to help the fund improve its financial position over the next two fiscal years. However, this will be dependent upon overall developmental activity.

Risk Management Public Liability Fund Reserve

Based on actions needed to address litigation surrounding the Public Utilities Department's (PUD) Industrial Wastewater Control Program (IWCP), the Risk Management Public Liability Fund Reserve is expected to fall below the Reserve Policy target of \$38.4 million, or 50% of the value of outstanding public liability claims based on the annual actuarial liability valuations for the three most recent fiscal years. It is anticipated that the Public Liability Fund Reserve will end the fiscal year with \$35.0 million, or 45.5 percent of outstanding public liability claims.

The IWCP program is responsible for regulating industrial users' discharges into the City's sewer system. Currently, the program is facing ongoing litigation over claims that the City allegedly undercharged program permittees and unlawfully used Municipal Ratepayer funds. PUD plans to address the IWCP shortfall in two phases. The first phase began on July 1, 2022, when PUD implemented a gradually increasing updated fee schedule that will recover the costs of the IWCP in increasing amounts to fully reach cost recovery beginning in FY 2026. During the second phase, the City will make an interest-bearing interfund loan from the Public Liability Fund Reserve to the Sewer Utility's Municipal Fund in order to fund the subsidy during the phase-in period (FY 2023 – FY 2025) using non-rate payer funds. The fees will be further adjusted in FY 2027 to include the debt service required to cover the repayment term of the interfund loan (5 years) and included in the cost recoverable rates of the Sewer Utility.

The issuance of this loan from the Public Liability Fund Reserve in FY 2024 has caused the fund to fall below its reserve targets, and it may remain below reserve target levels through the term of the loan, which is anticipated to mature in FY 2031. The Public Utilities Department has agreed that should the Public Liability Fund Reserve have insufficient funds to meet any financial obligations, the Sewer Utility Fund will be required to prepay the loan immediately using other legally available funds. Therefore, while the reserve will not meet the requirements of the Reserve Policy in terms of cash on hand, should the need arise, it will still be able to meet its obligations.

CONCLUSION

The FY 2024 Year-End Financial Performance Report provides the City Council and the public with unaudited revenue and expenditure activity compared to the respective year-end projections included in the FY 2024 Third Quarter Report. General Fund revenues and expenditures are expected to vary by 0.2 percent and 0.9 percent, respectively, from those projections. As a result, the General Fund's net projected activity has improved from a negative \$46.4 million projected in the Third Quarter Report to a negative \$23.8 million. The General Fund now anticipates ending the fiscal year with excess equity of \$105.0 million. Regarding the negative net projected activity, it is important to note that the FY 2024 budget was balanced assuming the use of \$72.2 million in Excess Equity from FY 2023. However, the activity during this fiscal year and the mitigation actions that were implemented resulted in the City only needing to utilize \$23.8 million, which preserved \$48.3 million that will be available to be used in future fiscal years.

As the General Fund Balances and Reserves section of this report notes, the City's General Fund reserves remain unchanged from FY 2023, due to the FY 2024 mitigation action that suspended contributions in order to preserve Excess Equity for use as a resource in support of the FY 2025 budget. The current General Fund reserves balance of \$207.1 million, or 13.1 percent of the three-year average of operating revenue, does not meet the target percentage of 13.58 percent as outlined in the City's Reserve Policy. The Department of Finance is collaborating with the Mayor to develop a plan to address the reduced reserve levels and establish a timeline to return to policy target levels.

Although the City is anticipated to end the fiscal year with excess equity of \$105.0 million, a significant portion has already been programmed for use. The development of the FY 2025 Adopted Budget incorporates the use of \$84.4 million of this excess equity to balance. This leaves approximately \$20.6 million, which will be critical for addressing anticipated structural budget deficits projected in the coming fiscal years.

The FY 2024 Year-End Financial Performance Report is informational only and does not include any action items for City Council consideration regarding the use of Excess Equity. Any authority for the use of Excess Equity is expected to be requested in subsequent budget monitoring reports for FY 2025 or through the FY 2026 budget development process.

Updated projections are anticipated to be completed in December with the release of the Fiscal Year 2026-2030 Five-Year Financial Outlook Report, which will help inform discussions about how to best use these funds. The Department of Finance will also report to the City Council quarterly, in November 2024 and in January 2025, through the release of the First Quarter and the Mid-Year Budget Monitoring reports, with any significant changes as discussed in the Budget and Reserve policies.

ATTACHMENTS

1. General Fund Revenues Comparison
2. General Fund Expenditures Comparison
3. Non-General Funds Comparison
4. Fiscal Year 2024 Charter 39 Report - Period Ending June 30, 2024
5. Fiscal Year 2024 Year-End Financial Performance Report – Vacancy Status Report
6. Office of the City Attorney - Reporting Requirements – Section 19 of the Fiscal Year 2024 Appropriation Ordinance
7. Homelessness Strategies and Solutions Department – Fiscal Year 2024 Year-End Performance and Grant Funding Update

General Fund Revenues Comparison

Department ¹	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
General Fund Major Revenues				
Charges for Current Services	\$ 29,230,162	\$ 29,159,497	\$ (70,665)	-0.2%
Franchise Fees	115,925,279	116,729,379	804,100	0.7%
Interest and Dividends	1,800,000	4,887,051	3,087,051	171.5%
Motor Vehicle License Fees	1,705,148	1,705,148	-	0.0%
Fines, Forfeitures, and Penalties	8,921,420	16,468,335	7,546,915	84.6%
Other Revenue	2,022,269	604,363	(1,417,906)	-70.1%
Property Tax	768,851,640	770,816,520	1,964,880	0.3%
Property Transfer Tax	9,654,689	9,624,021	(30,668)	-0.3%
Refuse Collector Business Tax	1,482,330	1,541,755	59,425	4.0%
Revenue from Federal and Other Agencies	3,011,502	3,736,451	724,949	24.1%
Revenue from Money and Property	6,709,572	6,710,642	1,070	0.0%
Sales Tax	377,495,381	376,958,813	(536,568)	-0.1%
Transfers In	112,890,596	106,696,437	(6,194,159)	-5.5%
Transient Occupancy Tax	165,507,876	163,764,436	(1,743,440)	-1.1%
<i>Subtotal Major General Fund Revenues</i>	<i>\$ 1,605,207,864</i>	<i>\$ 1,609,402,848</i>	<i>\$ 4,194,984</i>	<i>0.3%</i>
City Auditor	\$ 393	\$ 684	\$ 291	74.0%
City Clerk	416,046	447,556	31,510	7.6%
City Planning	3,773,290	3,672,339	(100,951)	-2.7%
Citywide Program Expenditures	-	-	-	0.0%
Commission on Police Practices	95,973	86,476	(9,497)	-9.9%
Communications	628,895	632,207	3,312	0.5%
Compliance	1,793,159	1,871,461	78,302	4.4%
Council Administration	22,231	21,339	(892)	-4.0%
Council District 1	-	190	190	100.0%
Council District 1 - Community Projects, Programs and Services	-	-	-	0.0%
Council District 2	-	-	-	0.0%
Council District 2 - Community Projects, Programs, and Services	4,370	4,370	-	0.0%
Council District 3	23,106	24,414	1,308	5.7%
Council District 3 - Community Projects, Programs, and Services	-	11,355	11,355	100.0%
Council District 4	28,546	27,628	(918)	-3.2%
Council District 4 - Community Projects, Programs, and Services	-	5,102	5,102	100.0%
Council District 5	18,403	22,242	3,839	20.9%
Council District 5 - Community Projects, Programs, and Services	-	5,235	5,235	100.0%
Council District 6	84,874	84,735	(139)	-0.2%
Council District 6 - Community Projects, Programs, and Services	-	14,168	14,168	100.0%
Council District 7	14,231	14,231	-	0.0%
Council District 7 - Community Projects, Programs, and Services	-	7,242	7,242	100.0%
Council District 8	33,853	28,362	(5,491)	-16.2%
Council District 8 - Community Projects, Programs, and Services	-	18,426	18,426	100.0%

General Fund Revenues Comparison

Department¹	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Council District 9	\$ 88,694	\$ 89,438	\$ 744	0.8%
Council District 9 - Community Projects, Programs, and Services	-	10,344	10,344	100.0%
Department of Finance	1,182,537	1,231,574	49,037	4.1%
Department of Information Technology	560,877	470,198	(90,679)	-16.2%
Department of Real Estate and Airport Management	68,515,955	64,261,466	(4,254,489)	-6.2%
Development Services	336,546	302,932	(33,614)	-10.0%
Economic Development	7,653,679	8,193,612	539,933	7.1%
Environmental Services	2,076,779	2,302,714	225,935	10.9%
Ethics Commission	12,520	23,020	10,500	83.9%
Fire-Rescue	65,349,290	66,596,937	1,247,647	1.9%
General Services	3,419,783	3,964,625	544,842	15.9%
Government Affairs	-	-	-	0.0%
Homelessness Strategies & Solutions	34,570,851	34,561,306	(9,545)	0.0%
Human Resources	1,377,050	1,631,273	254,223	18.5%
Library	2,880,415	2,579,950	(300,465)	-10.4%
Office of Boards and Commissions	-	-	-	0.0%
Office of Emergency Services	1,347,710	1,383,830	36,120	2.7%
Office of Race & Equity	27,752	43,466	15,714	56.6%
Office of the Chief Operating Officer	262,579	242,718	(19,861)	-7.6%
Office of the City Attorney	5,176,948	5,240,736	63,788	1.2%
Office of the City Treasurer	38,345,518	38,381,009	35,491	0.1%
Office of the Independent Budget Analyst	74	74	-	0.0%
Office of the Mayor	353,269	338,227	(15,042)	-4.3%
Parks and Recreation	52,163,149	54,310,078	2,146,929	4.1%
Performance and Analytics	253,710	318,832	65,122	25.7%
Personnel	4,311	7,490	3,179	73.7%
Police	51,291,367	49,632,505	(1,658,862)	-3.2%
Public Utilities	2,000,812	1,625,310	(375,502)	-18.8%
Purchasing and Contracting	1,834,523	1,521,241	(313,282)	-17.1%
Sustainability & Mobility	1,464,999	1,307,054	(157,945)	-10.8%
Stormwater	12,119,748	11,671,031	(448,717)	-3.7%
Transportation	59,423,316	62,190,944	2,767,628	4.7%
<i>Subtotal Departmental General Fund Revenues</i>	<i>\$ 421,009,900</i>	<i>\$ 421,412,357</i>	<i>\$ 402,457</i>	<i>0.1%</i>
Total General Fund Revenues	\$ 2,026,239,995	\$ 2,030,836,544	\$ 4,596,549	0.2%

¹The Fiscal Year 2024 Adopted Budget included several reorganizations and restructures. The accounting structure changes were approved as part of the FY 2024 budget development process.

General Fund Expenditures Comparison

Department ¹	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
City Auditor	\$ 5,033,846	\$ 4,942,964	\$ 90,882	1.8%
City Clerk	7,307,114	7,242,486	64,628	0.9%
City Planning	12,667,710	12,567,931	99,779	0.8%
Citywide Program Expenditures	177,364,665	169,173,004	8,191,661	4.6%
Commission on Police Practices	1,329,118	1,226,720	102,398	7.7%
Communications	6,954,309	6,862,116	92,193	1.3%
Compliance	5,284,830	5,220,085	64,745	1.2%
Council Administration	2,414,604	2,410,285	4,319	0.2%
Council District 1	1,759,817	1,761,088	(1,271)	-0.1%
Council District 1 - Community Projects, Programs and Services	144,452	133,161	11,291	7.8%
Council District 2	2,088,185	2,078,911	9,274	0.4%
Council District 2 - Community Projects, Programs and Services	150,000	150,000	-	0.0%
Council District 3	2,018,741	2,037,373	(18,632)	-0.9%
Council District 3 - Community Projects, Programs and Services	235,785	216,197	19,588	8.3%
Council District 4	1,753,661	1,532,617	221,044	12.6%
Council District 4 - Community Projects, Programs and Services	230,064	220,064	10,000	4.3%
Council District 5	1,958,924	1,864,870	94,054	4.8%
Council District 5 - Community Projects, Programs and Services	273,729	262,084	11,645	4.3%
Council District 6	1,821,088	1,836,182	(15,094)	-0.8%
Council District 6 - Community Projects, Programs and Services	306,143	286,143	20,000	6.5%
Council District 7	1,982,670	1,991,175	(8,505)	-0.4%
Council District 7 - Community Projects, Programs and Services	191,925	188,146	3,779	2.0%
Council District 8	2,034,453	2,063,122	(28,669)	-1.4%
Council District 8 - Community Projects, Programs and Services	288,371	234,200	54,171	18.8%
Council District 9	1,871,338	1,914,372	(43,034)	-2.3%
Council District 9 - Community Projects, Programs and Services	141,443	141,400	43	0.0%
Department of Finance	26,736,869	26,663,928	72,941	0.3%
Department of Information Technology	2,558,642	2,435,534	123,108	4.8%
Department of Real Estate and Airport Management	6,934,392	6,092,947	841,445	12.1%
Development Services	11,755,134	11,526,736	228,398	1.9%
Economic Development	14,880,619	14,091,978	788,641	5.3%
Environmental Services	102,089,018	98,521,248	3,567,770	3.5%
Ethics Commission	1,659,912	1,645,524	14,388	0.9%
Fire-Rescue	364,384,794	369,503,839	(5,119,045)	-1.4%
General Services	27,488,009	26,829,011	658,998	2.4%
Government Affairs	1,351,469	1,341,137	10,332	0.8%
Homelessness Strategies & Solutions	44,151,372	42,114,403	2,036,969	4.6%
Human Resources	10,774,880	10,553,807	221,073	2.1%
Library	72,187,140	71,877,351	309,789	0.4%

General Fund Expenditures Comparison

Department ¹	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Office of Boards and Commissions	\$ 821,636	\$ 816,777	\$ 4,859	0.6%
Office of Emergency Services	4,765,879	4,330,308	435,571	9.1%
Office of Race & Equity	1,527,818	1,340,470	187,348	12.3%
Office of the Chief Operating Officer	6,297,399	6,203,293	94,106	1.5%
Office of the City Attorney	82,846,338	81,780,607	1,065,731	1.3%
Office of the City Treasurer	19,899,597	19,687,861	211,736	1.1%
Office of the Independent Budget Analyst	2,697,924	2,665,178	32,746	1.2%
Office of the Mayor	4,394,532	4,318,224	76,308	1.7%
Parks and Recreation	179,476,349	180,557,562	(1,081,213)	-0.6%
Performance and Analytics	5,601,755	5,190,084	411,671	7.3%
Personnel	14,860,022	14,561,450	298,572	2.0%
Police	621,514,733	618,416,591	3,098,142	0.5%
Public Utilities	3,086,777	2,903,461	183,316	5.9%
Purchasing and Contracting	9,812,562	9,423,264	389,298	4.0%
Sustainability & Mobility	7,402,433	7,185,014	217,419	2.9%
Stormwater	70,935,220	70,685,555	249,665	0.4%
Transportation	115,504,677	112,863,844	2,640,833	2.3%
<i>Historical Personnel Savings Adjustment</i> ²	(3,349,794)	-	(3,349,794)	100.0%
Total General Fund Expenditures	\$ 2,072,655,092	\$ 2,054,683,682	\$ 17,971,410	0.9%

¹ The Fiscal Year 2024 Adopted Budget included several reorganizations and restructures. The accounting structure changes were approved as part of the FY 2024 budget development process.

² Includes a historical personnel savings adjustment of \$3.3 million based on factors that may contribute to the difference between departmental projections and year-end actuals, including recently implemented mitigation actions.

Non-General Fund Comparison

Fund	Revenue/ Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Airports Fund	Revenue	\$ 9,084,263	\$ 9,684,276	\$ 600,014	6.6%
	Expenditures	7,499,056	7,192,117	306,939	4.1%
Central Stores Fund	Revenue	11,474,146	10,745,193	(728,954)	-6.4%
	Expenditures	10,945,510	10,398,018	547,492	5.0%
Concourse and Parking Garages Operating Fund	Revenue	3,082,333	2,775,825	(306,507)	-9.9%
	Expenditures	3,489,739	2,288,313	1,201,426	34.4%
Development Services Fund	Revenue	102,950,828	99,162,101	(3,788,727)	-3.7%
	Expenditures	128,929,345	127,855,263	1,074,082	0.8%
Energy Conservation Program Fund	Revenue	5,498,813	5,542,467	43,654	0.8%
	Expenditures	6,048,367	5,907,390	140,977	2.3%
Engineering & Capital Projects Fund	Revenue	166,362,803	170,899,926	4,537,122	2.7%
	Expenditures	153,909,482	153,400,334	509,148	0.3%
Facilities Financing Fund	Revenue	3,609,716	3,829,279	219,563	6.1%
	Expenditures	3,802,937	3,789,234	13,703	0.4%
Fire/Emergency Medical Services Transport Program Fund	Revenue	73,954,782	81,871,384	7,916,602	10.7%
	Expenditures	75,512,256	81,175,999	(5,663,743)	-7.5%
Fleet Operations Operating Fund	Revenue	68,967,547	68,442,251	(525,296)	-0.8%
	Expenditures	67,650,302	66,797,294	853,008	1.3%
GIS Fund	Revenue	5,175,030	5,131,514	(43,516)	-0.8%
	Expenditures	4,665,847	4,702,037	(36,190)	-0.8%
Golf Course Fund	Revenue	35,976,322	39,436,562	3,460,240	9.6%
	Expenditures	24,995,933	25,312,525	(316,592)	-1.3%
Information Technology Fund	Revenue	83,593,576	80,699,747	(2,893,829)	-3.5%
	Expenditures	86,705,141	83,283,467	3,421,674	3.9%
Junior Lifeguard Program Fund	Revenue	954,598	994,775	40,177	4.2%
	Expenditures	795,041	1,191,012	(395,971)	-49.8%
Local Enforcement Agency Fund	Revenue	1,009,149	991,678	(17,471)	-1.7%
	Expenditures	986,234	954,349	31,885	3.2%
Los Peñasquitos Canyon Preserve Fund	Revenue	302,251	321,453	19,202	6.4%
	Expenditures	323,553	327,850	(4,297)	-1.3%
OneSD Support Fund	Revenue	28,526,427	28,647,943	121,515	0.4%
	Expenditures	27,459,045	26,896,325	562,720	2.0%
Parking Meter Operations Fund	Revenue	9,693,431	9,776,702	83,271	0.9%
	Expenditures	9,500,012	9,626,334	(126,322)	-1.3%
Petco Park Fund	Revenue	20,200,163	21,432,525	1,232,362	6.1%
	Expenditures	19,006,943	19,861,371	(854,428)	-4.5%

Non-General Fund Comparison

Fund	Revenue/ Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Publishing Services Fund	Revenue	\$ 1,352,972	\$ 1,399,165	\$ 46,192	3.4%
	Expenditures	2,072,495	1,847,048	225,446	10.9%
Recycling Fund	Revenue	32,779,374	34,538,212	1,758,838	5.4%
	Expenditures	28,671,050	29,638,735	(967,686)	-3.4%
Refuse Disposal Fund	Revenue	53,601,439	60,411,307	6,809,868	12.7%
	Expenditures	42,207,623	40,890,503	1,317,120	3.1%
Risk Management Administration Fund	Revenue	15,055,271	14,915,482	(139,789)	-0.9%
	Expenditures	15,132,466	14,858,691	273,775	1.8%
Seized Assets - California Fund	Revenue	585,726	567,277	(18,449)	-3.1%
	Expenditures	121,128	120,622	506	0.4%
Seized Assets - Federal DOJ Fund	Revenue	1,436,417	1,427,808	(8,609)	-0.6%
	Expenditures	1,112,410	955,990	156,419	14.1%
Seized Asset - Federal Treasury Fund	Revenue	87,169	91,572	4,403	5.1%
	Expenditures	502,146	501,765	381	0.1%
Sewer Utility Funds ¹	Revenue	590,054,998	637,695,834	47,640,837	8.1%
	Expenditures	422,956,784	419,561,054	3,395,730	0.8%
Solid Waste Management Fund	Revenue	1	(379)	(380)	-38005.0%
	Expenditures	1,156,745	2,025,951	(869,206)	-75.1%
State COPS	Revenue	4,436,864	4,111,067	(325,797)	-7.3%
	Expenditures	3,840,033	3,747,115	92,917	2.4%
Transient Occupancy Tax Fund					
Citywide Other/Special Funds	Revenue	149,347,093	147,312,818	(2,034,276)	-1.4%
Cultural Affairs	Revenue	309	610	301	97.5%
Special Events & Filming	Revenue	130,119	143,790	13,671	10.5%
Major Revenues	Revenue	-	-	-	0.0%
Special Promotional Programs	Revenue	-	-	-	0.0%
	<i>Total Transient Occupancy Tax Fund Revenue</i>	<u>\$ 149,477,521</u>	<u>\$ 147,457,217</u>	<u>\$ (2,020,304)</u>	<u>-1.4%</u>
Citywide Other/Special Funds	Expenditures	-	-	-	0.0%
Cultural Affairs	Expenditures	4,314,410	4,152,631	161,779	3.7%
Special Events & Filming	Expenditures	1,391,727	1,380,168	11,559	0.8%
Major Revenues	Expenditures	-	-	-	0.0%
Special Promotional Programs	Expenditures	168,237,173	168,559,396	(322,224)	-0.2%
	<i>Total Transient Occupancy Tax Fund Expenditures</i>	<u>\$ 173,943,309</u>	<u>\$ 174,092,195</u>	<u>\$ (148,885)</u>	
Underground Surcharge Fund	Revenue	104,956,147	114,458,018	9,501,871	9.1%
	Expenditures	54,794,711	19,558,303	35,236,408	64.3%
Water Utility Operating Fund ¹	Revenue	896,215,419	968,755,443	72,540,024	8.1%
	Expenditures	642,586,637	646,710,770	(4,124,132)	-0.6%

Non-General Fund Comparison

Fund	Revenue/ Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Wireless Communications Technology Fund	Revenue	\$ 12,007,644	\$ 12,249,175	\$ 241,532	0.0%
	Expenditures	11,908,170	11,874,183	33,987	0.3%

¹ Revenues in the Sewer Utility and Water Utility Operating Funds support both Operating and Capital Improvements Program (CIP) activity; however, only operating expenditures are reflected in this report.

The City of
SAN DIEGO

FISCAL YEAR 2024
Financial Performance Report
As of June 2024



October 2024

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for Period 12 (as of June 2024).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of June 2024, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Annual Comprehensive Financial Report. The attached report contains unaudited information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<https://www.sandiego.gov/finance/financialrpts>

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Financial Performance Report – Period Ended June 2024

General Fund Summary								
As of Period 12, Ended June, 2024 (100% Completed)								
(Unaudited)								
	FY24	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23	
	Adopted Budget	Current Budget	Actuals	Current Budget	Actuals	Actuals Change	% Change	
Revenue								
Property Taxes	\$ 758,616,941	\$ 758,616,941	\$ 770,816,520	101.6%	\$ 721,441,410	\$ 49,375,110	6.8%	
Sales Taxes	401,665,728	401,665,728	376,958,813	93.8%	384,732,753	(7,773,940)	-2.0%	
Transient Occupancy Taxes	172,641,883	172,641,883	163,764,436	94.9%	161,811,341	1,953,096	1.2%	
Property Transfer Tax	11,952,564	11,952,564	9,624,021	80.5%	11,959,903	(2,335,882)	-19.5%	
Licenses & Permits	44,887,030	44,887,030	39,296,061	87.5%	46,483,221	(7,187,160)	-15.5%	
Fines & Forfeitures	32,662,407	32,662,407	46,229,161	141.5%	43,572,770	2,656,391	6.1%	
Interest & Dividends	1,800,000	1,800,000	5,367,700	298.2%	5,036,046	331,654	6.6%	
Franchises	110,311,677	110,311,677	118,425,426	107.4%	113,137,573	5,287,853	4.7%	
Rents & Concessions	70,895,475	70,895,475	69,962,286	98.7%	71,514,458	(1,552,172)	-2.2%	
Revenues from Other Agencies	10,352,561	10,352,561	11,751,952	113.5%	7,284,017	4,467,934	61.3%	
Charges for Current Services	243,394,156	243,394,156	257,668,801	105.9%	201,127,510	56,541,291	28.1%	
Other Revenue	2,000,151	2,000,151	4,312,899	215.6%	3,435,526	877,373	25.5%	
Transfers	156,587,119	156,587,119	156,658,470	100.0%	240,414,164	(83,755,694)	-34.8%	
Total General Fund Revenue	\$ 2,017,767,692	\$ 2,017,767,692	\$ 2,030,836,546	100.6%	\$ 2,011,950,692	\$ 18,885,854	0.9%	
Expenditures								
Personnel Services	\$ 850,146,861	\$ 881,766,186	\$ 879,705,041	99.8%	\$ 765,313,383	\$ 114,391,658	14.9%	
Total PE	\$ 850,146,861	\$ 881,766,186	\$ 879,705,041	99.8%	\$ 765,313,383	\$ 114,391,658	14.9%	
Fringe Benefits	551,224,487	544,014,579	539,407,834	99.2%	518,013,967	21,393,867	4.1%	
Supplies	43,754,944	43,947,304	45,323,428	103.1%	37,712,673	7,610,755	20.2%	
Contracts & Services	375,542,684	376,114,103	365,664,524	97.2%	349,319,591	16,344,933	4.7%	
Information Technology	58,649,291	46,939,486	53,974,945	115.0%	58,217,777	(4,242,831)	-7.3%	
Energy & Utilities	72,328,719	68,407,356	63,141,827	92.3%	64,016,368	(874,542)	-1.4%	
Capital Expenditures	1,478,279	5,360,964	5,275,779	98.4%	1,680,241	3,595,538	214.0%	
Debt	9,203,636	8,868,416	8,510,745	96.0%	11,139,964	(2,629,219)	-23.6%	
Other Expenditures	7,265,817	7,261,417	4,140,756	57.0%	4,657,352	(516,595)	-11.1%	
Transfers	112,238,472	94,078,494	89,538,801	95.2%	149,860,395	(60,321,593)	-40.3%	
Total NPE	\$ 1,231,686,329	\$ 1,194,992,119	\$ 1,174,978,640	98.3%	\$ 1,194,618,327	\$ (19,639,687)	-1.6%	
Total General Fund Expenditures	\$ 2,081,833,190	\$ 2,076,758,305	\$ 2,054,683,680	98.9%	\$ 1,959,931,710	\$ 94,751,970	4.8%	
Net Impact	\$ (64,065,498)	\$ (58,990,613)	\$ (23,847,134)		\$ 52,018,982	\$ (75,866,117)		

3 The City of San Diego | Department of Finance | Tables may not foot due to rounding.

Financial Performance Report – Period Ended June 2024

Schedule 1

General Fund Revenue Status Report
As of Period 12, Ended June, 2024 (100% Completed)
(Unaudited)

	FY24 Actuals	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals	FY24/FY23 Actuals Change	FY24/FY23 % Change
Property Taxes	\$ 770,816,520	\$ 758,616,941	101.6%	\$ 721,441,410	\$ 49,375,110	6.8%
Sales Taxes	376,958,813	401,665,728	93.8%	384,732,753	(7,773,940)	-2.0%
Transient Occupancy Taxes	163,764,436	172,641,883	94.9%	161,811,341	1,953,096	1.2%
Property Transfer Tax	9,624,021	11,952,564	80.5%	11,959,903	(2,335,882)	-19.5%
Licenses & Permits						
Business Taxes	24,096,871	28,807,409	83.6%	25,906,396	(1,809,525)	-7.0%
Rental Unit Taxes	7,507,779	7,284,502	103.1%	7,671,021	(163,242)	-2.1%
Alarm Permit Fees	768,325	989,700	77.6%	1,116,407	(348,082)	-31.2%
Other Licenses and Permits	6,923,086	7,805,419	88.7%	11,789,397	(4,866,311)	-41.3%
Total Licenses & Permits	39,296,061	44,887,030	87.5%	46,483,221	(7,187,160)	-15.5%
Fines & Forfeitures						
Parking Citations	23,619,497	25,472,821	92.7%	22,553,288	1,066,209	4.7%
Municipal Court	2,324,635	2,780,569	83.6%	3,032,955	(708,320)	-23.4%
Other Fines & Forfeitures	20,285,029	4,359,017	465.4%	17,974,807	2,310,222	12.9%
Negligent Impound	-	50,000	0.0%	11,720	(11,720)	-100.0%
Total Fines & Forfeitures	46,229,161	32,662,407	141.5%	43,572,770	2,656,391	6.1%
Interest & Dividends	5,367,700	1,800,000	298.2%	5,036,046	331,654	6.6%
Franchises						
SDG&E	84,557,655	76,883,957	110.0%	76,225,617	8,332,038	10.9%
CATV	10,952,747	11,522,828	95.1%	11,846,565	(893,818)	-7.5%
Refuse Collection	14,394,289	13,200,000	109.0%	16,189,689	(1,795,400)	-11.1%
Other Franchises	8,520,735	8,704,892	97.9%	8,875,702	(354,967)	-4.0%
Total Franchises	118,425,426	110,311,677	107.4%	113,137,573	5,287,853	4.7%

Continued on Next Page

Financial Performance Report – Period Ended June 2024

Schedule 1 (cont.)						
	FY24 Actuals	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals	FY24/FY23 Actuals Change	FY24/FY23 % Change
Rents & Concessions						
Mission Bay	\$ 36,985,611	\$ 39,799,571	92.9%	\$ 38,881,660	\$ (1,896,050)	-4.9%
Pueblo Lands	8,211,752	8,309,838	98.8%	9,816,258	(1,604,506)	-16.3%
Other Rents and Concessions	24,764,924	22,786,066	108.7%	22,816,540	1,948,384	8.5%
Total Rents & Concessions	69,962,286	70,895,475	98.7%	71,514,458	(1,552,172)	-2.2%
Revenue from Other Agencies	11,751,952	10,352,561	113.5%	7,284,017	4,467,934	61.3%
Charges for Current Services	257,668,801	243,394,156	105.9%	201,127,510	56,541,291	28.1%
Other Revenue	4,312,899	2,000,151	215.6%	3,435,526	877,373	25.5%
Transfers	156,658,470	156,587,119	100.0%	240,414,164	(83,755,694)	-34.8%
Total General Fund Revenue	\$ 2,030,836,546	\$ 2,017,767,692	100.6%	\$ 2,011,950,692	\$ 18,885,854	0.9%

Financial Performance Report – Period Ended June 2024

Schedule 2

General Fund Department Expenditure Status Report
As of Period 12, Ended June, 2024 (100% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals	Current Budget	Current Budget	Actuals	Actuals Change	% Change
City Attorney	\$ 81,780,607	\$ 83,809,234	97.6%	\$ 77,966,696	\$ 3,813,911	4.9%
City Auditor	4,942,964	5,104,700	96.8%	4,322,250	620,714	14.4%
City Clerk	7,242,486	7,389,266	98.0%	6,624,616	617,870	9.3%
City Council - District 1	1,894,249	2,309,031	82.0%	1,892,039	2,210	0.1%
City Council - District 2	2,228,911	2,394,223	93.1%	2,039,121	189,790	9.3%
City Council - District 3	2,253,569	2,438,305	92.4%	2,055,917	197,652	9.6%
City Council - District 4	1,752,682	2,346,913	74.7%	1,857,040	(104,358)	-5.6%
City Council - District 5	2,126,953	2,519,242	84.4%	1,912,587	214,366	11.2%
City Council - District 6	2,122,325	2,286,402	92.8%	1,831,463	290,861	15.9%
City Council - District 7	2,179,321	2,336,182	93.3%	1,967,811	211,509	10.7%
City Council - District 8	2,297,322	2,536,676	90.6%	1,989,148	308,174	15.5%
City Council - District 9	2,055,772	2,074,180	99.1%	1,842,043	213,729	11.6%
City Treasurer	19,687,861	20,705,645	95.1%	18,966,684	721,177	3.8%
Citywide Program Expenditures	169,173,004	174,907,920	96.7%	228,260,870	(59,087,865)	-25.9%
Commission on Police Practices	1,226,720	2,191,155	56.0%	791,820	434,900	54.9%
Communications	6,862,116	6,862,116	100.0%	5,900,245	961,871	16.3%
Compliance	5,220,085	5,436,818	96.0%	4,508,841	711,244	15.8%
Council Administration	2,410,285	2,749,024	87.7%	2,161,898	248,387	11.5%
Debt Management ¹	(0)	-	-100.0%	2,398,805	(2,398,805)	-100.0%
Department of Finance	26,663,927	27,246,886	97.9%	21,788,216	4,875,712	22.4%
Department of Information Technology	2,435,534	2,793,199	87.2%	1,702,938	732,595	43.0%
Development Services	11,526,736	11,951,832	96.4%	10,737,839	788,897	7.3%
Economic Development	14,091,978	15,310,903	92.0%	15,335,421	(1,243,443)	-8.1%
Environmental Services	98,521,248	99,369,727	99.1%	82,933,992	15,587,256	18.8%
Ethics Commission	1,645,524	1,645,524	100.0%	1,450,173	195,351	13.5%
Fire-Rescue	369,503,839	369,519,013	100.0%	349,879,032	19,624,806	5.6%
General Services	26,829,011	26,903,842	99.7%	24,957,050	1,871,962	7.5%
Government Affairs	1,341,137	1,360,090	98.6%	1,205,653	135,484	11.2%
Homelessness Strategies & Solutions	42,114,403	42,114,403	100.0%	22,920,182	19,194,222	83.7%
Human Resources	10,553,807	10,794,657	97.8%	8,386,745	2,167,062	25.8%

Continued on Next Page

Financial Performance Report – Period Ended June 2024

Schedule 2 (cont.)

	FY24 Actuals	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals	FY24/FY23 Actuals Change	FY24/FY23 % Change
Library	\$ 71,877,351	\$ 72,918,568	98.6%	\$ 67,588,129	\$ 4,289,222	6.3%
Office of Boards & Commissions	816,777	818,440	99.8%	872,989	(56,212)	-6.4%
Office of Emergency Services	4,330,308	4,689,946	92.3%	3,179,794	1,150,515	36.2%
Office of Race & Equity	1,340,470	1,722,159	77.8%	787,692	552,778	70.2%
Office of the Chief Operating Officer	6,203,293	6,203,293	100.0%	4,253,792	1,949,500	45.8%
Office of the IBA	2,665,178	2,750,210	96.9%	2,328,461	336,717	14.5%
Office of the Mayor	4,318,224	4,318,224	100.0%	3,990,301	327,923	8.2%
Parks & Recreation	180,557,561	180,557,562	100.0%	157,889,539	22,668,023	14.4%
Performance & Analytics	5,190,084	5,422,765	95.7%	5,031,426	158,658	3.2%
Personnel	14,561,450	14,561,450	100.0%	13,381,148	1,180,302	8.8%
Planning	12,567,931	12,567,931	100.0%	9,208,075	3,359,856	36.5%
Police	618,416,591	618,416,591	100.0%	588,908,279	29,508,312	5.0%
Public Utilities	2,903,461	2,983,385	97.3%	2,572,028	331,433	12.9%
Purchasing & Contracting	9,423,264	10,442,631	90.2%	8,532,211	891,053	10.4%
Real Estate & Airport Management	6,092,947	7,425,881	82.1%	5,485,298	607,649	11.1%
Stormwater	70,685,555	70,747,241	99.9%	70,861,457	(175,902)	-0.2%
Sustainability & Mobility	7,185,014	7,941,072	90.5%	6,638,506	546,508	8.2%
Transportation	112,863,844	112,863,846	100.0%	97,835,451	15,028,394	15.4%
Total General Fund Expenditures	\$ 2,054,683,680	\$ 2,076,758,305	98.9%	\$ 1,959,931,710	\$ 94,751,970	4.8%

¹ Merged with Department of Finance in Fiscal Year 2024

Financial Performance Report – Period Ended June 2024

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 12, Ended June, 2024 (100% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals	Current Budget	Current Budget	Actuals	Actuals Change	% Change
Citywide Program Expenditures						
Assessments To Public Property	\$ 1,181,545.05	\$ 1,180,573	100.1%	\$ 1,086,792	\$ 94,753	8.7%
Citywide Elections	3,760,739	4,212,979	89.3%	1,789,245	1,971,494	110.2%
Corporate Master Leases Rent	13,173,241	13,970,790	94.3%	11,892,877	1,280,364	10.8%
Deferred Capital Debt Service	20,680,622	22,538,109	91.8%	28,057,430	(7,376,808)	-26.3%
Engineering and Capital Projects	2,269,287	2,244,681	101.1%	1,756,802	512,485	29.2%
Insurance	4,373,337	4,397,461	99.5%	4,131,244	242,093	5.9%
Memberships	1,170,031	1,063,762	110.0%	1,090,730	79,301	7.3%
PL Claims Trans-Ins	24,193,946	19,208,839	126.0%	21,733,589	2,460,357	11.3%
Preservation of Benefits	656,701	1,500,000	43.8%	845,458	(188,757)	-22.3%
Property Tax Administration	4,790,908	4,757,247	100.7%	4,996,333	(205,425)	-4.1%
Public Liability Claims Xfer-Claims Fund	23,889,668	26,400,000	90.5%	25,566,991	(1,677,323)	-6.6%
Public Use Leases	1,308,175	1,308,175	100.0%	1,445,160	(136,985)	-9.5%
Special Consulting Services	1,601,105	1,613,673	99.2%	4,423,480	(2,822,375)	-63.8%
Supplemental COLA Benefit	945,350	1,536,000	61.5%	1,009,451	(64,101)	-6.4%
Transfer to Capital Improvement Program	17,230,766	18,214,088	94.6%	71,109,404	(53,878,638)	-75.8%
Transfer to Park Improvement Funds	16,985,611	19,799,571	85.8%	18,881,660	(1,896,050)	-10.0%
Transfer to Infrastructure Fund	30,961,972	30,961,972	100.0%	28,444,223	2,517,749	8.9%
Total Citywide Program Expenditures	\$ 169,173,004	\$ 174,907,920	96.7%	\$ 228,260,870	\$ (59,087,865)	-25.9%

Financial Performance Report – Period Ended June 2024

Schedule 2b

Council Districts Expenditure Status Report
As of Period 12, Ended June, 2024 (100% Completed)
(Unaudited)

	FY24 Actuals	FY24 Adopted Budget	FY24 Current Budget	FY24 Budget Change	FY24 % of Current Budget	FY23 Actuals	FY24/FY23 Actuals Change	FY24/FY23 % Change
Council District 1	\$ 1,761,088	\$ 2,172,870	\$ 2,172,870	\$ -	81.0%	\$ 1,756,200	\$ 4,887	0.3%
District 1 CPPS	133,161	152,091	136,161	(15,930)	97.8%	135,839	(2,678)	-2.0%
Total Council District 1	1,894,249	2,324,961	2,309,031	(15,930)	82.0%	1,892,039	2,210	0.1%
Council District 2	2,078,911	2,244,223	2,244,223	-	92.6%	1,891,906	187,005	9.9%
District 2 CPPS	150,000	150,000	150,000	-	100.0%	147,215	2,785	1.9%
Total Council District 2	2,228,911	2,394,223	2,394,223	-	93.1%	2,039,121	189,790	9.3%
Council District 3	2,037,373	2,220,520	2,220,520	-	91.8%	1,906,917	130,455	6.8%
District 3 CPPS	216,197	235,785	217,785	(18,000)	99.3%	149,000	67,197	45.1%
Total Council District 3	2,253,569	2,456,305	2,438,305	(18,000)	92.4%	2,055,917	197,652	9.6%
Council District 4	1,532,617	2,116,849	2,116,849	-	72.4%	1,710,040	(177,423)	-10.4%
District 4 CPPS	220,064	252,200	230,064	(22,136)	95.7%	147,000	73,064	49.7%
Total Council District 4	1,752,682	2,369,049	2,346,913	(22,136)	74.7%	1,857,040	(104,358)	-5.6%
Council District 5	1,864,870	2,255,158	2,255,158	-	82.7%	1,789,979	74,891	4.2%
District 5 CPPS	262,084	273,729	264,084	(9,645)	99.2%	122,608	139,476	113.8%
Total Council District 5	2,126,953	2,528,887	2,519,242	(9,645)	84.4%	1,912,587	214,366	11.2%
Council District 6	1,836,182	2,000,259	2,000,259	-	91.8%	1,523,266	312,915	20.5%
District 6 CPPS	286,143	315,143	286,143	(29,000)	100.0%	308,197	(22,054)	-7.2%
Total Council District 6	2,122,325	2,315,402	2,286,402	(29,000)	92.8%	1,831,463	290,861	15.9%
Council District 7	1,991,175	2,145,413	2,144,257	(1,156)	92.9%	1,817,811	173,363	9.5%
District 7 CPPS	188,146	191,925	191,925	-	98.0%	150,000	38,146	25.4%
Total Council District 7	2,179,321	2,337,338	2,336,182	(1,156)	93.3%	1,967,811	211,509	10.7%
Council District 8	2,063,122	2,301,476	2,300,476	(1,000)	89.7%	1,729,853	333,269	19.3%
District 8 CPPS	234,200	288,371	236,200	(52,171)	99.2%	259,295	(25,095)	-9.7%
Total Council District 8	2,297,322	2,589,847	2,536,676	(53,171)	90.6%	1,989,148	308,174	15.5%
Council District 9	1,914,372	1,932,737	1,932,737	-	99.0%	1,692,543	221,829	13.1%
District 9 CPPS	141,400	150,000	141,443	(8,557)	100.0%	149,500	(8,100)	-5.4%
Total Council District 9	2,055,772	2,082,737	2,074,180	(8,557)	99.1%	1,842,043	213,729	11.6%
Total Council Districts	\$ 18,911,103	\$ 21,398,749	\$ 21,241,155	\$ (157,594)	89.0%	\$ 17,387,170	\$ 1,523,932	8.8%

9 The City of San Diego | Department of Finance | Tables may not foot due to rounding.

Financial Performance Report – Period Ended June 2024

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 12, Ended June, 2024 (100% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals	Current Budget	Current Budget	Actuals	Actuals Change	% Change
Airports Fund	\$ 9,684,276	\$ 8,891,602	108.9%	\$ 7,631,963	\$ 2,052,313	26.9%
Automated Refuse Container Fund	1,361,845	1,600,000	85.1%	1,567,853	(206,008)	-13.1%
Capital Outlay - Misc Revenue	-	-	100.0%	246,592	(246,592)	-100.0%
Central Stores Internal Service Fund	10,745,193	10,911,763	98.5%	9,044,892	1,700,300	18.8%
Climate Equity Fund	10,499,700	9,188,396	114.3%	10,385,046	114,654	1.1%
Community Equity Fund	89,857	-	100.0%	50,800	39,057	76.9%
Concourse and Parking Garages Operating Fund	2,775,825	2,651,073	104.7%	2,652,589	123,236	4.6%
Convention Center Expansion Funds	18,466,038	18,341,570	100.7%	13,369,126	5,096,912	38.1%
Development Services Fund	99,162,101	118,388,111	83.8%	121,608,599	(22,446,498)	-18.5%
Energy Conservation Program Fund	5,542,467	5,711,423	97.0%	7,122,350	(1,579,883)	-22.2%
Energy Independence Fund	2,366,720	2,244,359	105.5%	2,208,442	158,278	7.2%
Engineering and Capital Projects	170,899,926	139,672,876	122.4%	131,266,027	39,633,899	30.2%
Environmental Growth Fund 1/3	10,620,838	9,653,480	110.0%	9,555,656	1,065,182	11.1%
Environmental Growth Fund 2/3	21,666,698	19,992,101	108.4%	19,595,912	2,070,786	10.6%
Facilities Financing Fund	3,829,279	3,495,477	109.5%	4,369,745	(540,466)	-12.4%
Fire/Emergency Medical Services Fund	81,871,384	99,278,006	82.5%	13,837,771	68,033,612	491.7%
Fire and Lifeguard Facilities Fund	1,405,807	1,400,469	100.4%	1,398,383	7,424	0.5%
Fleet Operations	153,697,378	142,335,535	108.0%	158,038,760	(4,341,382)	-2.7%
Gas Tax Fund	38,398,448	39,459,743	97.3%	35,197,917	3,200,531	9.1%
General Plan Maintenance Fund	4,117,144	4,466,000	92.2%	4,397,795	(280,651)	-6.4%
GIS Fund	5,131,514	5,354,732	95.8%	5,444,533	(313,018)	-5.7%
Golf Course Fund	39,436,562	24,878,347	158.5%	36,931,439	2,505,123	6.8%
Information Technology Fund	80,699,747	87,449,131	92.3%	84,581,926	(3,882,179)	-4.6%
Infrastructure Fund	30,961,972	30,961,972	100.0%	28,444,223	2,517,749	8.9%
Junior Lifeguard Program Fund	994,775	994,775	100.0%	892,908	101,867	11.4%
Local Enforcement Agency Fund	991,678	1,121,293	88.4%	1,043,123	(51,445)	-4.9%
Long Range Property Management Fund	1,830,187	595,000	307.6%	2,998,892	(1,168,704)	-39.0%
Los Penasquitos Canyon Preserve Fund	321,453	303,673	105.9%	209,198	112,255	53.7%
Low-Moderate Income Housing Asset Fund	59,805,563	7,056,674	847.5%	7,987,999	51,817,564	648.7%
Maintenance Assessment District (MAD) Funds	32,284,709	31,067,168	103.9%	30,819,851	1,464,858	4.8%
Mission Bay/Balboa Park Improvement Fund	1,447,824	1,447,825	100.0%	1,410,592	37,232	2.6%
Mission Bay Improvement Fund	12,126,627	12,869,721	94.2%	12,801,956	(675,328)	-5.3%
New Convention Facility Fund	2,734,650	2,734,650	100.0%	2,655,000	79,650	3.0%
OneSD Support Fund	28,647,943	29,235,225	98.0%	28,366,186	281,757	1.0%

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Financial Performance Report – Period Ended June 2024

Schedule 3 (cont.)

	FY24 Actuals	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals	FY24/FY23 Actuals Change	FY24/FY23 % Change
Parking Meter Operations	\$ 9,776,702	\$ 9,683,084	101.0%	\$ 9,642,843	\$ 133,858	1.4%
PETCO Park Fund	21,432,525	19,605,001	109.3%	21,461,170	(28,645)	-0.1%
Public Art Fund	733,377	85,000	862.8%	1,559,301	(825,924)	-53.0%
Public Safety Services & Debt Service Fund	12,953,888	13,402,932	96.6%	12,867,125	86,763	0.7%
Publishing Services Internal Fund	1,399,165	1,947,049	71.9%	1,577,416	(178,251)	-11.3%
Recycling Fund	34,538,212	27,250,760	126.7%	37,361,045	(2,822,833)	-7.6%
Refuse Disposal Fund	60,411,307	54,770,826	110.3%	44,092,792	16,318,515	37.0%
Refuse Disposal - Miramar Clousure	1,033,371	50,000	2066.7%	554,683	478,687	86.3%
Regional Park Improvements Fund	6,409,543	6,929,850	92.5%	6,814,165	(404,622)	-5.9%
Risk Management Administration Fund	14,915,482	14,870,720	100.3%	13,398,494	1,516,988	11.3%
Road Maintenance & Rehabilitation	37,139,389	34,125,003	108.8%	31,851,153	5,288,236	16.6%
Seized and Forfeited Assets Funds	2,185,709	788,119	277.3%	525,778	1,659,931	315.7%
State COPS	4,111,067	3,400,000	120.9%	3,624,588	486,479	13.4%
Storm Drain Fund	4,998,632	5,700,000	87.7%	5,367,903	(369,271)	-6.9%
Successor Agency Admin & Project Fund	1,418,413	1,934,326	73.3%	1,608,792	(190,380)	-11.8%
Transient Occupancy Tax Fund	147,457,217	155,668,915	94.7%	146,595,694	861,523	0.6%
TOT - Major Events Revolving FD	736,681	600,000	122.8%	457,247	279,434	61.1%
TransNet Extension Funds	55,877,292	47,132,673	118.6%	53,687,073	2,190,219	4.1%
Trolley Extension Reserve Fund	1,392	-	100.0%	1,063,318	(1,061,926)	-99.9%
Underground Surcharge Fund	114,458,018	100,985,751	113.3%	96,438,530	18,019,488	18.7%
Wastewater Department Funds	646,188,315	706,817,933	91.4%	537,353,880	108,834,435	20.3%
Water Department Funds	968,755,443	986,652,877	98.2%	796,639,438	172,116,006	21.6%
Wireless Communication Technology Fund	12,249,175	13,342,724	91.8%	10,996,422	1,252,754	11.4%
Zoological Exhibits Maintenance Fund	20,161,656	20,430,125	98.7%	18,395,390	1,766,266	9.6%

11 The City of San Diego | Department of Finance | Tables may not foot due to rounding.

Financial Performance Report – Period Ended June 2024

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 12, Ended June, 2024 (100% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals	Current Budget	Current Budget	Actuals	Actuals Change	% Change
Airports Fund	\$ 7,192,117	\$ 9,205,221	78.1%	\$ 7,031,329	\$ 160,788	2.3%
Automated Refuse Container Fund	1,384,873	1,951,659	71.0%	1,510,062	(125,189)	-8.3%
Capital Outlay - Misc Revenue	4,045,097	4,045,098	100.0%	7,306,321	(3,261,224)	-44.6%
Central Stores Internal Service Fund	10,398,018	11,048,396	94.1%	8,906,343	1,491,675	16.7%
Climate Equity Fund	9,405,834	11,013,500	85.4%	-	9,405,834	100.0%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	2,288,313	3,561,362	64.3%	2,007,711	280,602	14.0%
Convention Center Expansion Funds	18,133,861	18,341,570	98.9%	12,979,032	5,154,829	39.7%
Development Services Fund	127,855,263	127,301,399	100.4%	106,497,659	21,357,603	20.1%
Energy Conservation Program Fund	5,907,390	6,632,601	89.1%	5,582,619	324,771	5.8%
Energy Independence Fund	617,794	1,000,000	61.8%	-	617,794	100.0%
Engineering and Capital Projects	153,400,334	154,236,096	99.5%	139,671,036	13,729,298	9.8%
Environmental Growth Fund 1/3	10,181,168	12,198,200	83.5%	6,528,111	3,653,057	56.0%
Environmental Growth Fund 2/3	17,541,093	17,510,800	100.2%	15,402,505	2,138,589	13.9%
Facilities Financing Fund	3,789,234	4,052,022	93.5%	3,370,965	418,269	12.4%
Fire/Emergency Medical Services Fund	81,175,999	90,594,181	89.6%	11,634,123	69,541,876	597.7%
Fire and Lifeguard Facilities Fund	1,399,369	1,400,469	99.9%	1,398,113	1,256	0.1%
Fleet Operations	152,283,600	313,795,199	48.5%	138,957,755	13,325,846	9.6%
Gas Tax Fund	34,201,650	35,889,827	95.3%	29,850,623	4,351,027	14.6%
General Plan Maintenance Fund	4,811,772	5,263,001	91.4%	4,267,906	543,866	12.7%
GIS Fund	4,702,037	5,372,519	87.5%	5,219,405	(517,368)	-9.9%
Golf Course Fund	25,312,525	25,065,944	101.0%	22,896,067	2,416,458	10.6%
Information Technology Fund	83,283,467	87,424,882	95.3%	83,671,285	(387,818)	-0.5%
Infrastructure Fund	17,311,475	18,518,171	93.5%	34,947,222	(17,635,746)	-50.5%
Junior Lifeguard Program Fund	1,191,012	1,045,163	114.0%	957,153	233,858	24.4%
Local Enforcement Agency Fund	954,349	1,060,009	90.0%	926,187	28,162	3.0%
Long Range Property Management Fund	340,525	1,783,767	19.1%	2,108,507	(1,767,982)	-83.8%
Los Penasquitos Canyon Preserve Fund	327,850	349,814	93.7%	297,810	30,040	10.1%
Low-Moderate Income Housing Asset Fund	8,808,145	41,355,716	21.3%	2,259,835	6,548,310	289.8%
Maintenance Assessment District (MAD) Funds	30,109,365	40,691,612	74.0%	29,770,450	338,915	1.1%
Mission Bay/Balboa Park Improvement Fund	1,434,257	1,447,825	99.1%	1,412,684	21,572	1.5%
Mission Bay Improvement Fund	-	-	100.0%	-	-	100.0%
New Convention Facility Fund	2,734,650	2,734,650	100.0%	2,655,000	79,650	3.0%
OneSD Support Fund	26,896,325	29,394,948	91.5%	28,039,741	(1,143,416)	-4.1%

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Financial Performance Report – Period Ended June 2024

Schedule 4 (cont.)

	FY24 Actuals	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals	FY24/FY23 Actuals Change	FY24/FY23 % Change
Parking Meter Operations	\$ 9,626,334	\$ 9,626,334	100.0%	\$ 9,541,606	\$ 84,728	0.9%
PETCO Park Fund	19,861,371	19,861,371	100.0%	18,812,060	1,049,311	5.6%
Public Art Fund	277,017	7,513,225	3.7%	248,600	28,416	11.4%
Public Safety Services & Debt Service Fund	12,925,015	13,402,932	96.4%	12,868,011	57,005	0.4%
Publishing Services Internal Fund	1,847,048	2,256,617	81.9%	1,575,522	271,526	17.2%
Recycling Fund	29,638,735	29,183,005	101.6%	28,429,644	1,209,091	4.3%
Refuse Disposal Fund	40,890,503	46,330,912	88.3%	44,501,088	(3,610,585)	-8.1%
Risk Management Administration Fund	14,858,691	15,355,574	96.8%	13,329,015	1,529,676	11.5%
Road Maintenance & Rehabilitation	47,398,236	80,218,730	59.1%	15,737,606	31,660,630	201.2%
Seized and Forfeited Assets Funds	1,578,491	1,735,607	90.9%	1,131,487	447,004	39.5%
State COPS	3,747,115	3,840,034	97.6%	3,476,612	270,504	7.8%
Storm Drain Fund	5,167,651	5,700,000	90.7%	5,250,004	(82,353)	-1.6%
Successor Agency Admin & Project Fund	1,418,413	1,934,326	73.3%	1,608,792	(190,380)	-11.8%
Transient Occupancy Tax Fund	174,092,195	177,256,451	98.2%	133,481,427	40,610,768	30.4%
TOT - Major Events Revolving FD	572,602	974,142	58.8%	450,359	122,243	27.1%
TransNet Extension Funds	19,023,256	20,974,022	90.7%	22,681,756	(3,658,500)	-16.1%
Trolley Extension Reserve Fund	147,147	150,147	98.0%	1,061,530	(914,383)	-86.1%
Underground Surcharge Fund	19,558,303	70,948,191	27.6%	19,793,427	(235,124)	-1.2%
Wastewater Department Funds	419,561,054	440,177,510	95.3%	404,604,691	14,956,363	3.7%
Water Department Funds	655,203,251	658,916,714	99.4%	617,414,917	37,788,334	6.1%
Wireless Communication Technology Fund	11,874,183	12,048,240	98.6%	10,417,883	1,456,300	14.0%
Zoological Exhibits Maintenance Fund	20,430,125	20,430,125	100.0%	18,345,588	2,084,537	11.4%

13 The City of San Diego | Department of Finance | Tables may not foot due to rounding.

Fiscal Year 2024 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2024)

Department Name	Fund Name	Job Classification	FTE
Airport Management	Airports Enterprise	Administrative Aide 1	1.00
Airport Management	Airports Enterprise	Airport Operations Assistant	1.00
Airport Management	Airports Enterprise	Senior Airport Operations Assistant	2.00
Airport Management	Airports Enterprise	Utility Worker 2	2.00
Airport Management Total			6.00
City Attorney	General Fund	Administrative Aide 1	1.00
City Attorney	General Fund	Auto Messenger 1	1.00
City Attorney	General Fund	Legal Secretary 1	2.00
City Attorney	General Fund	Court Support Clerk 1	2.00
City Attorney	General Fund	Court Support Clerk 2	2.00
City Attorney	General Fund	Clerical Assistant 2	2.00
City Attorney	General Fund	Clerical Assistant 1	1.00
City Attorney	General Fund	Legal Secretary 2	4.00
City Attorney	General Fund	City Attorney Investigator	2.00
City Attorney	General Fund	Paralegal	1.00
City Attorney	General Fund	Senior Legal Secretary	1.00
City Attorney	General Fund	Victim Services Coordinator	2.00
City Attorney	General Fund	Deputy City Attorney	8.50
City Attorney	General Fund	Senior Victim Services Coordinator	1.00
City Attorney	General Fund	Court Support Clerk Supervisor	1.00
City Attorney Total			31.50
City Clerk	General Fund	Administrative Aide 2	1.00
City Clerk	General Fund	Associate Management Analyst	1.00
City Clerk	General Fund	Information Systems Analyst 3	1.00
City Clerk	General Fund	Legislative Recorder 2	1.00
City Clerk	General Fund	Clerical Assistant 2	1.00
City Clerk	General Fund	Storekeeper 1	1.00
City Clerk Total			6.00
City Planning	General Fund	Junior Planner	1.00
City Planning	General Fund	Senior Planner	3.00
City Planning Total			4.00
City Treasurer	General Fund	Accountant 3	2.00
City Treasurer	General Fund	Administrative Aide 1	1.00
City Treasurer	General Fund	Collections Investigator 1	5.00
City Treasurer	General Fund	Collections Investigator Supervisor	2.00
City Treasurer	General Fund	Collections Investigator Trainee	1.00
City Treasurer	General Fund	Information Systems Analyst 3	1.00
City Treasurer	General Fund	Accountant Trainee	1.00
City Treasurer	General Fund	Public Information Clerk	2.00
City Treasurer	General Fund	Accountant 2	1.00
City Treasurer	General Fund	Executive Assistant	1.00
City Treasurer	General Fund	Supervising Management Analyst	1.00
City Treasurer	Parking Meter Operations Fund	Parking Meter Technician	2.00
City Treasurer	Parking Meter Operations Fund	Parking Meter Supervisor	1.00
City Treasurer Total			21.00
Commission on Police Practices	General Fund	Senior Management Analyst	1.00
Commission on Police Practices	General Fund	General Counsel	1.00
Commission on Police Practices	General Fund	Program Manager	3.00
Commission on Police Practices	General Fund	Program Coordinator	2.00
Commission on Police Practices Total			7.00
Communications	General Fund	Graphic Designer	1.00
Communications Total			1.00
Compliance	General Fund	Safety Representative 2	1.00
Compliance	General Fund	Program Manager	1.00
Compliance Total			2.00
Concourse & Parking Garage	Concourse & Parking Garage Fund	Account Clerk	1.00
Concourse & Parking Garage Total			1.00
Council Administration	General Fund	Council Representative 1	1.00
Council Administration Total			1.00
Council District 1	General Fund	Council Representative 1	3.00
Council District 1	General Fund	Council Representative 2A	3.00
Council District 1 Total			6.00
Council District 2	General Fund	Council Representative 1	6.00
Council District 2 Total			6.00
Council District 3	General Fund	Council Representative 1	2.00
Council District 3	General Fund	Council Representative 2A	1.00
Council District 3 Total			3.00
Council District 4	General Fund	Council Representative 1	9.00
Council District 4 Total			9.00
Council District 5	General Fund	Council Representative 1	6.00
Council District 5 Total			6.00
Council District 6	General Fund	Council Representative 1	5.00
Council District 6 Total			5.00
Council District 7	General Fund	Council Representative 1	3.00
Council District 7	General Fund	Council Representative 2A	1.00
Council District 7 Total			4.00
Council District 8	General Fund	Council Representative 1	4.00
Council District 8 Total			4.00
Council District 9	General Fund	Council Representative 1	4.00
Council District 9 Total			4.00

Fiscal Year 2024 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2024)

Department Name	Fund Name	Job Classification	FTE
Cultural Affairs	Transient Occupancy Fund	Public Art Program Administrator	1.00
Cultural Affairs Total			1.00
Department of Finance	General Fund	Program Coordinator	1.00
Department of Finance	General Fund	Finance Analyst 1	1.00
Department of Finance	General Fund	Finance Analyst 3	3.00
Department of Finance	General Fund	Finance Analyst 4	1.00
Department of Finance Total			6.00
Development Services	General Fund	Administrative Aide 1	1.00
Development Services	General Fund	Combination Inspector 1	1.00
Development Services	General Fund	Combination Inspector 2	3.00
Development Services	General Fund	Zoning Investigator 2	2.00
Development Services	Local Enforcement Agency Fund	Hazardous Materials Inspector 2	1.00
Development Services	Planning & Devel Revenue Fund	Administrative Aide 1	3.00
Development Services	Planning & Devel Revenue Fund	Administrative Aide 2	1.00
Development Services	Planning & Devel Revenue Fund	Assistant Management Analyst	1.00
Development Services	Planning & Devel Revenue Fund	Assistant Engineer-Civil	7.00
Development Services	Planning & Devel Revenue Fund	Assistant Engineer-Electrical	1.00
Development Services	Planning & Devel Revenue Fund	Electrical Inspector 1	1.00
Development Services	Planning & Devel Revenue Fund	Assistant Planner	2.00
Development Services	Planning & Devel Revenue Fund	Structural Inspector 2	2.00
Development Services	Planning & Devel Revenue Fund	Accountant 4	1.00
Development Services	Planning & Devel Revenue Fund	Associate Engineer-Mechanical	1.00
Development Services	Planning & Devel Revenue Fund	Associate Planner	2.00
Development Services	Planning & Devel Revenue Fund	Combination Inspector 2	2.00
Development Services	Planning & Devel Revenue Fund	Legislative Recorder 2	1.00
Development Services	Planning & Devel Revenue Fund	Plan Review Specialist 1	1.00
Development Services	Planning & Devel Revenue Fund	Plan Review Specialist 3	2.00
Development Services	Planning & Devel Revenue Fund	Plan Review Specialist 4	1.00
Development Services	Planning & Devel Revenue Fund	Public Information Clerk	3.00
Development Services	Planning & Devel Revenue Fund	Safety Officer	1.00
Development Services	Planning & Devel Revenue Fund	Senior Civil Engineer	3.00
Development Services	Planning & Devel Revenue Fund	Structural Engineering Senior	1.00
Development Services	Planning & Devel Revenue Fund	Supervising Plan Review Specialist	2.00
Development Services	Planning & Devel Revenue Fund	Assistant Deputy Director	2.00
Development Services	Planning & Devel Revenue Fund	Program Manager	1.00
Development Services	Planning & Devel Revenue Fund	Assistant to the Development Services Director	1.00
Development Services	Planning & Devel Revenue Fund	Life Safety Inspector 2	1.00
Development Services	Planning & Devel Revenue Fund	Geographic Info Systems Analyst 3	1.00
Development Services	Planning & Devel Revenue Fund	Environmental Biologist 3	2.00
Development Services	Planning & Devel Revenue Fund	Development Services Technician	2.00
Development Services Total			57.00
Economic Development	General Fund	Administrative Aide 1	1.00
Economic Development	General Fund	Senior Management Analyst	2.00
Economic Development	General Fund	Management Trainee	1.00
Economic Development	General Fund	Community Development Coordinator	1.00
Economic Development	General Fund	Community Development Specialist 2	2.00
Economic Development	General Fund	Community Development Specialist 4	2.00
Economic Development	General Fund	Clerical Assistant 2	1.00
Economic Development	General Fund	Program Manager	1.00
Economic Development Total			11.00
Emergency Medical Services	EMS/MTS Fund	Fire Fighter 2	3.00
Emergency Medical Services	EMS/MTS Fund	Paramedic 2	2.00
Emergency Medical Services	EMS/MTS Fund	Program Manager	1.00
Emergency Medical Services Total			6.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 1	4.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Management Analyst	3.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Administrative Aide 2	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Civil	12.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Development Project Manager 3	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Management Analyst	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Civil	6.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Engineer-Electrical	2.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Associate Planner	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Survey Aide	8.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Contracts Processing Clerk	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineer-Civil	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Junior Engineering Aide	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Park Designer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Principal Engineering Aide	9.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Office Support Specialist	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Assistant	9.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Project Officer 2	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Engineering Aide	6.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Electrical Engineer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Public Information Officer	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Senior Survey Aide	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Supervising Management Analyst	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Information Systems Analyst 4	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Land Surveying Assistant	4.00

Fiscal Year 2024 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2024)

Department Name	Fund Name	Job Classification	FTE
Engineering & Capital Projects	Engineering & Capital Projects Fund	Assistant Deputy Director	1.00
Engineering & Capital Projects	Engineering & Capital Projects Fund	Environmental Biologist 3	1.00
Engineering & Capital Projects Total			81.00
Environmental Services	General Fund	Account Clerk	1.00
Environmental Services	General Fund	Senior Management Analyst	1.00
Environmental Services	General Fund	Environmental Health Inspector 2	1.00
Environmental Services	General Fund	Information Systems Administrator	0.38
Environmental Services	General Fund	Code Compliance Officer	4.00
Environmental Services	General Fund	Dispatcher 1	1.00
Environmental Services	General Fund	Hazardous Materials Program Manager	0.45
Environmental Services	General Fund	Heavy Truck Driver 2	1.00
Environmental Services	General Fund	Clerical Assistant 2	2.63
Environmental Services	General Fund	Sanitation Driver 3	3.00
Environmental Services	General Fund	Sanitation Driver 2	2.00
Environmental Services	General Fund	Area Refuse Collection Supervisor	3.00
Environmental Services	General Fund	Supervising Management Analyst	0.35
Environmental Services	General Fund	Utility Worker 1	3.00
Environmental Services	General Fund	Utility Worker 2	3.00
Environmental Services	General Fund	Deputy Director	1.10
Environmental Services	General Fund	Program Manager	1.50
Environmental Services	General Fund	Environmental Health Coordinator	1.00
	General Fund Total		30.41
Environmental Services	Refuse Disposal Enterprise Fund	Assistant Engineer-Electrical	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Associate Engineer-Civil	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Associate Engineer-Mechanical	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Associate Planner	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Information Systems Administrator	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Disposal Site Supervisor	3.00
Environmental Services	Refuse Disposal Enterprise Fund	Equipment Technician 2	2.00
Environmental Services	Refuse Disposal Enterprise Fund	Equipment Operator 2	7.00
Environmental Services	Refuse Disposal Enterprise Fund	Equipment Technician 3	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Hazardous Materials Program Manager	0.10
Environmental Services	Refuse Disposal Enterprise Fund	Clerical Assistant 2	0.21
Environmental Services	Refuse Disposal Enterprise Fund	Recycling Program Manager	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Landfill Equipment Operator	2.00
Environmental Services	Refuse Disposal Enterprise Fund	Laborer	9.00
Environmental Services	Refuse Disposal Enterprise Fund	Senior Mechanical Engineer	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Supervising Management Analyst	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Supervising Disposal Site Representative	1.00
Environmental Services	Refuse Disposal Enterprise Fund	Utility Worker 2	2.00
Environmental Services	Refuse Disposal Enterprise Fund	Deputy Director	0.34
Environmental Services	Refuse Disposal Enterprise Fund	Assistant Deputy Director	1.00
	Refuse Disposal Enterprise Fund Total		36.33
Environmental Services	Recycling Enterprise Fund	Information Systems Administrator	0.28
Environmental Services	Recycling Enterprise Fund	Hazardous Materials Program Manager	0.45
Environmental Services	Recycling Enterprise Fund	Heavy Truck Driver 1	1.00
Environmental Services	Recycling Enterprise Fund	Clerical Assistant 2	0.16
Environmental Services	Recycling Enterprise Fund	Recycling Specialist 2	0.75
Environmental Services	Recycling Enterprise Fund	Recycling Specialist 3	2.00
Environmental Services	Recycling Enterprise Fund	Laborer	1.00
Environmental Services	Recycling Enterprise Fund	Sanitation Driver 3	1.00
Environmental Services	Recycling Enterprise Fund	Sanitation Driver 2	1.00
Environmental Services	Recycling Enterprise Fund	Supervising Management Analyst	0.31
Environmental Services	Recycling Enterprise Fund	Deputy Director	0.56
Environmental Services	Recycling Enterprise Fund	Program Manager	1.50
	Recycling Enterprise Fund Total		10.01
Environmental Services Total			76.75
Fire-Rescue	General Fund	Senior Management Analyst	1.00
Fire-Rescue	General Fund	Fire Helicopter Pilot	1.00
Fire-Rescue	General Fund	Information Systems Analyst 2	2.00
Fire-Rescue	General Fund	Code Compliance Officer	1.00
Fire-Rescue	General Fund	Fire Captain	21.00
Fire-Rescue	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Engineer	17.00
Fire-Rescue	General Fund	Fire Engineer-Metro Arson Strike Team	1.00
Fire-Rescue	General Fund	Fire Fighter 1	7.00
Fire-Rescue	General Fund	Fire Fighter 2	25.00
Fire-Rescue	General Fund	Fire Dispatcher	5.00
Fire-Rescue	General Fund	Clerical Assistant 2	1.00
Fire-Rescue	General Fund	Lifeguard Sergeant	1.00
Fire-Rescue	General Fund	Lifeguard 2	5.00
Fire-Rescue	General Fund	Fire Fighter 3	13.00
Fire-Rescue	General Fund	Helicopter Mechanic	1.00
Fire-Rescue Total			103.00
General Services	General Fund	Administrative Aide 2	1.00
General Services	General Fund	Associate Management Analyst	1.00
General Services	General Fund	Building Maintenance Supervisor	2.00
General Services	General Fund	Senior Building Maintenance Supervisor	1.00
General Services	General Fund	Building Service Technician	4.00

Fiscal Year 2024 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2024)

Department Name	Fund Name	Job Classification	FTE
General Services	General Fund	Carpenter	1.00
General Services	General Fund	Apprentice 2-Electrician (5 Yr)	2.00
General Services	General Fund	Custodian 1	4.50
General Services	General Fund	Custodian 2	2.00
General Services	General Fund	Electrician	2.00
General Services	General Fund	Locksmith	2.00
General Services	General Fund	Painter	1.00
General Services	General Fund	Project Officer 1	1.00
General Services	General Fund	HVACR Technician	3.00
General Services	General Fund	Roofer	1.00
General Services	Fleet Operations Operating Fund	Fleet Repair Supervisor	1.00
General Services	Fleet Operations Operating Fund	Body and Fender Mechanic	1.00
General Services	Fleet Operations Operating Fund	Apprentice 2-Fleet Technician	1.00
General Services	Fleet Operations Operating Fund	Fleet Technician	8.00
General Services	Fleet Operations Operating Fund	Equipment Operator 1	1.00
General Services	Fleet Operations Operating Fund	Equipment Trainer	2.00
General Services	Fleet Operations Operating Fund	Master Fleet Technician	4.00
General Services	Fleet Operations Operating Fund	Assistant Fleet Technician	4.00
General Services	Fleet Operations Operating Fund	Metal Fabrication Supervisor	1.00
General Services	Fleet Operations Operating Fund	Storekeeper 1	1.00
General Services	Fleet Operations Operating Fund	Welder	2.00
General Services	Fleet Operations Operating Fund	Auto Parts Stock Clerk	1.00
General Services Total			55.50
Government Affairs	General Fund	Deputy Director	1.00
Government Affairs	General Fund	Program Coordinator	1.00
Government Affairs Total			2.00
Homelessness Strategies & Solutions	General Fund	Account Clerk	1.00
Homelessness Strategies & Solutions	General Fund	Community Development Specialist 3	1.00
Homelessness Strategies & Solutions Total			2.00
Human Resources	General Fund	Program Manager	3.00
Human Resources	General Fund	Program Coordinator	4.00
Human Resources Total			7.00
Independent Budget Analyst	General Fund	Budget/Legislative Analyst 1	1.00
Independent Budget Analyst Total			1.00
Information Technology	Information Technology Fund	Information Systems Analyst 3	1.00
Information Technology	Information Technology Fund	Supervising Management Analyst	1.00
Information Technology	Information Technology Fund	Assistant Department Director	1.00
Information Technology	Information Technology Fund	Assistant Deputy Director	1.00
Information Technology	Information Technology Fund	Program Manager	1.00
Information Technology	Information Technology Fund	Program Coordinator	1.00
Information Technology	GIS Fund	Program Coordinator	3.00
Information Technology	GIS Fund	Geographic Info Systems Analyst 2	1.00
Information Technology	GIS Fund	Geographic Info Systems Analyst 3	1.00
Information Technology	Sap Support Fund	Program Coordinator	2.00
Information Technology	Wireless Communications Technology Fund	Senior Communications Engineer	1.00
Information Technology	Wireless Communications Technology Fund	Communications Technician	3.00
Information Technology	Wireless Communications Technology Fund	Equipment Technician 2	1.00
Information Technology Total			18.00
Library	General Fund	Administrative Aide 1	1.00
Library	General Fund	Administrative Aide 2	1.00
Library	General Fund	Information Systems Technician	1.00
Library	General Fund	Librarian 1	1.50
Library	General Fund	Librarian 2	10.00
Library	General Fund	Library Assistant III	6.50
Library	General Fund	Library Assistant I	23.00
Library	General Fund	Library Assistant II	16.00
Library	General Fund	Payroll Specialist 2	0.50
Library	General Fund	Project Assistant	1.00
Library	General Fund	Library Technician	2.00
Library	General Fund	Librarian 3	1.00
Library	General Fund	Supervising Management Analyst	1.00
Library Total			65.50
Office of Emergency Services	General Fund	Senior Management Analyst	1.00
Office of Emergency Services	General Fund	Program Coordinator	1.00
Office of Emergency Services	General Fund	Emergency Services Coordinator	1.00
Office of Emergency Services Total			3.00
Office of the Mayor	General Fund	Mayor Representative 2	1.00
Office of the Mayor Total			1.00
Parks & Recreation	General Fund	Account Clerk	1.00
Parks & Recreation	General Fund	Administrative Aide 1	1.00
Parks & Recreation	General Fund	Area Manager 2	2.00
Parks & Recreation	General Fund	Assistant Recreation Center Director	7.00
Parks & Recreation	General Fund	Associate Management Analyst	1.00
Parks & Recreation	General Fund	Seven-Gang Mower Operator	4.00
Parks & Recreation	General Fund	Custodian 2	3.50
Parks & Recreation	General Fund	District Manager	4.00
Parks & Recreation	General Fund	Electrician	1.00
Parks & Recreation	General Fund	Equipment Technician 1	8.00
Parks & Recreation	General Fund	Equipment Technician 2	1.00
Parks & Recreation	General Fund	Equipment Operator 1	2.00

Fiscal Year 2024 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2024)

Department Name	Fund Name	Job Classification	FTE
Parks & Recreation	General Fund	Equipment Technician 3	1.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 1	2.00
Parks & Recreation	General Fund	Grounds Maintenance Worker 2	30.50
Parks & Recreation	General Fund	Grounds Maintenance Worker 3	1.00
Parks & Recreation	General Fund	Grounds Maintenance Supervisor	2.00
Parks & Recreation	General Fund	Heavy Truck Driver 1	1.00
Parks & Recreation	General Fund	Horticulturist	1.00
Parks & Recreation	General Fund	Recreation Leader 2	14.00
Parks & Recreation	General Fund	Recreation Leader 2	1.00
Parks & Recreation	General Fund	Recreation Leader 1	14.00
Parks & Recreation	General Fund	Nursery Gardener	1.00
Parks & Recreation	General Fund	Park Ranger	10.00
Parks & Recreation	General Fund	Park Designer	1.00
Parks & Recreation	General Fund	Grounds Maintenance Manager	2.00
Parks & Recreation	General Fund	Pesticide Applicator	2.00
Parks & Recreation	General Fund	Payroll Specialist 2	2.00
Parks & Recreation	General Fund	Recreation Center Director 3	3.00
Parks & Recreation	General Fund	Aquatics Technician Supervisor	1.00
Parks & Recreation	General Fund	Office Support Specialist	1.00
Parks & Recreation	General Fund	Recreation Center Director 2	2.00
Parks & Recreation	General Fund	Recreation Specialist	2.00
Parks & Recreation	General Fund	Senior Park Ranger	5.00
Parks & Recreation	General Fund	Recreation Center Director 1	5.00
Parks & Recreation	General Fund	Swimming Pool Manager 1	9.00
Parks & Recreation	General Fund	Swimming Pool Manager 2	1.00
Parks & Recreation	General Fund	Supervising Management Analyst	2.00
Parks & Recreation	General Fund	Supervising Recreation Specialist	1.00
Parks & Recreation	General Fund	Pool Guard 2	17.00
Parks & Recreation	General Fund	Utility Supervisor	2.00
Parks & Recreation	General Fund	Utility Worker 2	2.00
Parks & Recreation	Maintenance Assessment District Fund	Associate Management Analyst	1.00
Parks & Recreation	Maintenance Assessment District Fund	Grounds Maintenance Manager	1.00
Parks & Recreation	Golf Course Enterprise Fund	Seven-Gang Mower Operator	1.00
Parks & Recreation	Golf Course Enterprise Fund	Equipment Technician 2	2.00
Parks & Recreation	Golf Course Enterprise Fund	Grounds Maintenance Worker 1	4.00
Parks & Recreation	Golf Course Enterprise Fund	Golf Course Greenskeeper	2.00
Parks & Recreation	Golf Course Enterprise Fund	Assistant Golf Course Superintendent	1.00
Parks & Recreation	Golf Course Enterprise Fund	Light Equipment Operator	3.00
Parks & Recreation Total			189.00
Performance & Analytics	General Fund	Department Director	1.00
Performance & Analytics	General Fund	Program Coordinator	1.00
Performance & Analytics Total			2.00
Personnel	General Fund	Assistant Personnel Analyst	1.00
Personnel	General Fund	Clerical Assistant 2	1.00
Personnel	General Fund	Payroll Audit Specialist 2	2.00
Personnel	General Fund	Supervising Personnel Analyst	1.00
Personnel Total			5.00
Police	General Fund	Administrative Aide 1	3.00
Police	General Fund	Senior Management Analyst	1.00
Police	General Fund	Administrative Aide 2	2.00
Police	General Fund	Information Systems Analyst 1	1.00
Police	General Fund	Criminalist 1	1.00
Police	General Fund	Associate Department Human Resources Analyst	1.00
Police	General Fund	Criminalist 2	2.00
Police	General Fund	Dispatcher 1	3.00
Police	General Fund	Dispatcher 2	9.50
Police	General Fund	Crime Scene Specialist	1.00
Police	General Fund	Clerical Assistant 2	1.00
Police	General Fund	Clerical Assistant 2	1.00
Police	General Fund	Clerical Assistant 1	1.00
Police	General Fund	Laboratory Technician	4.00
Police	General Fund	Parking Enforcement Officer 2	4.00
Police	General Fund	Parking Enforcement Officer 1	21.00
Police	General Fund	Police Investigative Service Officer 2	9.00
Police	General Fund	Police Captain	4.00
Police	General Fund	Police Lieutenant	10.00
Police	General Fund	Police Detective	85.00
Police	General Fund	Police Officer 1	11.00
Police	General Fund	Police Officer 2	25.00
Police	General Fund	Police Officer 3	2.00
Police	General Fund	Police Sergeant	9.00
Police	General Fund	Police Recruit	3.00
Police	General Fund	Police Dispatcher	2.00
Police	General Fund	Police Property & Evidence Specialist	4.00
Police	General Fund	Police Records Clerk	2.00
Police	General Fund	Office Support Specialist	7.00
Police	General Fund	Supervising Criminalist	1.00
Police	General Fund	Senior Clerk/Typist	2.00
Police	General Fund	Supervising Management Analyst	2.00
Police	General Fund	Information Systems Analyst 4	1.00

Fiscal Year 2024 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2024)

Department Name	Fund Name	Job Classification	FTE
Police	General Fund	Special Event Traffic Control Supervisor	1.00
Police	General Fund	Assistant Police Chief	2.00
Police	General Fund	Crime Scene Specialist 3	1.00
Police	General Fund	Police 911 Dispatcher	1.00
Police Total			240.50
Public Facilities Planning	Facilities Financing Fund	Assistant Planner	1.00
Public Facilities Planning	Facilities Financing Fund	Associate Planner	1.00
Public Facilities Planning Total			2.00
Public Utilities	Metro Sewer Utility Fund	Accountant 3	0.35
Public Utilities	Metro Sewer Utility Fund	Account Clerk	0.35
Public Utilities	Metro Sewer Utility Fund	Administrative Aide 1	0.30
Public Utilities	Metro Sewer Utility Fund	Senior Management Analyst	1.26
Public Utilities	Metro Sewer Utility Fund	Administrative Aide 2	1.20
Public Utilities	Metro Sewer Utility Fund	Assistant Management Analyst	0.35
Public Utilities	Metro Sewer Utility Fund	Senior Wastewater Plant Operator	3.00
Public Utilities	Metro Sewer Utility Fund	Assistant Engineer-Civil	2.16
Public Utilities	Metro Sewer Utility Fund	Assistant Engineer-Electrical	0.22
Public Utilities	Metro Sewer Utility Fund	Assistant Engineer-Mechanical	0.22
Public Utilities	Metro Sewer Utility Fund	Associate Management Analyst	1.05
Public Utilities	Metro Sewer Utility Fund	Associate Engineer-Civil	2.44
Public Utilities	Metro Sewer Utility Fund	Payroll Specialist 1	0.30
Public Utilities	Metro Sewer Utility Fund	Information Systems Analyst 2	0.70
Public Utilities	Metro Sewer Utility Fund	Senior Department Human Resources Analyst	0.30
Public Utilities	Metro Sewer Utility Fund	Pump Station Operator Trainee	1.00
Public Utilities	Metro Sewer Utility Fund	Pump Station Operator	1.00
Public Utilities	Metro Sewer Utility Fund	Senior Drafting Aide	0.66
Public Utilities	Metro Sewer Utility Fund	Electrician	1.00
Public Utilities	Metro Sewer Utility Fund	Equipment Technician 1	1.00
Public Utilities	Metro Sewer Utility Fund	Instrumentation and Control Technician	1.00
Public Utilities	Metro Sewer Utility Fund	Clerical Assistant 2	0.90
Public Utilities	Metro Sewer Utility Fund	Junior Engineer-Civil	0.44
Public Utilities	Metro Sewer Utility Fund	Laborer	1.00
Public Utilities	Metro Sewer Utility Fund	Laboratory Technician	5.75
Public Utilities	Metro Sewer Utility Fund	Marine Biologist 2	1.00
Public Utilities	Metro Sewer Utility Fund	Payroll Specialist 2	0.60
Public Utilities	Metro Sewer Utility Fund	Plant Technician 1	5.00
Public Utilities	Metro Sewer Utility Fund	Plant Technician 2	4.00
Public Utilities	Metro Sewer Utility Fund	Plant Technician 3	2.00
Public Utilities	Metro Sewer Utility Fund	Plant Process Control Electrician	6.00
Public Utilities	Metro Sewer Utility Fund	Plant Operator Trainee	1.00
Public Utilities	Metro Sewer Utility Fund	Principal Drafting Aide	0.22
Public Utilities	Metro Sewer Utility Fund	Office Support Specialist	0.30
Public Utilities	Metro Sewer Utility Fund	Project Assistant	0.22
Public Utilities	Metro Sewer Utility Fund	Project Officer 2	0.22
Public Utilities	Metro Sewer Utility Fund	Safety Representative 2	0.30
Public Utilities	Metro Sewer Utility Fund	Senior Account Clerk	0.70
Public Utilities	Metro Sewer Utility Fund	Senior Planner	0.22
Public Utilities	Metro Sewer Utility Fund	Executive Assistant	0.30
Public Utilities	Metro Sewer Utility Fund	Wastewater Treatment Superintendent	1.00
Public Utilities	Metro Sewer Utility Fund	Wastewater Operations Supervisor	2.00
Public Utilities	Metro Sewer Utility Fund	Wastewater Plant Operator	6.00
Public Utilities	Metro Sewer Utility Fund	Storekeeper 1	0.30
Public Utilities	Metro Sewer Utility Fund	Storekeeper 2	0.60
Public Utilities	Metro Sewer Utility Fund	Supervising Management Analyst	0.70
Public Utilities	Metro Sewer Utility Fund	Supervising Economist	0.35
Public Utilities	Metro Sewer Utility Fund	Information Systems Analyst 4	0.70
Public Utilities	Metro Sewer Utility Fund	Utility Worker 1	1.00
Public Utilities	Metro Sewer Utility Fund	Program Manager	1.07
Public Utilities	Metro Sewer Utility Fund	Program Coordinator	0.35
Public Utilities	Metro Sewer Utility Fund	Trainer	1.20
Public Utilities	Metro Sewer Utility Fund	Security Representative 2	0.30
Public Utilities	Metro Sewer Utility Fund	Plant Maintenance Coordinator	0.35
Public Utilities	Metro Sewer Utility Fund	Associate Eng-Control Systems	0.35
Public Utilities	Metro Sewer Utility Fund	Senior Control Systems Engineer	0.70
Public Utilities	Metro Sewer Utility Fund	Warehouse Manager	0.30
Public Utilities	Metro Sewer Utility Fund	Senior Environmental Scientist	1.33
Public Utilities	Metro Sewer Utility Fund	Environmental Scientist 2	6.80
Public Utilities	Metro Sewer Utility Fund	Environmental Scientist 3	1.56
	Metro Sewer Utility Fund Total		76.99
Public Utilities	Muni Sewer Revenue Fund	Accountant 3	0.20
Public Utilities	Muni Sewer Revenue Fund	Account Clerk	0.20
Public Utilities	Muni Sewer Revenue Fund	Administrative Aide 1	0.23
Public Utilities	Muni Sewer Revenue Fund	Senior Management Analyst	0.78
Public Utilities	Muni Sewer Revenue Fund	Administrative Aide 2	0.92
Public Utilities	Muni Sewer Revenue Fund	Assistant Management Analyst	0.20
Public Utilities	Muni Sewer Revenue Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Muni Sewer Revenue Fund	Assistant Engineer-Civil	0.96
Public Utilities	Muni Sewer Revenue Fund	Assistant Engineer-Electrical	0.32
Public Utilities	Muni Sewer Revenue Fund	Assistant Engineer-Mechanical	0.32
Public Utilities	Muni Sewer Revenue Fund	Associate Management Analyst	0.60

Fiscal Year 2024 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2024)

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Muni Sewer Revenue Fund	Associate Engineer-Civil	0.64
Public Utilities	Muni Sewer Revenue Fund	Payroll Specialist 1	0.23
Public Utilities	Muni Sewer Revenue Fund	Cashier	0.50
Public Utilities	Muni Sewer Revenue Fund	Information Systems Analyst 2	0.40
Public Utilities	Muni Sewer Revenue Fund	Senior Department Human Resources Analyst	0.23
Public Utilities	Muni Sewer Revenue Fund	Wastewater Pretreatment Inspector 2	2.00
Public Utilities	Muni Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	1.00
Public Utilities	Muni Sewer Revenue Fund	Customer Services Supervisor	0.50
Public Utilities	Muni Sewer Revenue Fund	Customer Services Representative	6.25
Public Utilities	Muni Sewer Revenue Fund	Senior Drafting Aide	0.96
Public Utilities	Muni Sewer Revenue Fund	Equipment Operator 2	6.00
Public Utilities	Muni Sewer Revenue Fund	Field Representative	1.20
Public Utilities	Muni Sewer Revenue Fund	Clerical Assistant 2	2.23
Public Utilities	Muni Sewer Revenue Fund	Junior Engineer-Civil	0.64
Public Utilities	Muni Sewer Revenue Fund	Junior Engineering Aide	1.00
Public Utilities	Muni Sewer Revenue Fund	Laborer	4.00
Public Utilities	Muni Sewer Revenue Fund	Laboratory Technician	0.25
Public Utilities	Muni Sewer Revenue Fund	Payroll Specialist 2	0.46
Public Utilities	Muni Sewer Revenue Fund	Plant Technician 1	1.00
Public Utilities	Muni Sewer Revenue Fund	Principal Customer Services Representative	1.00
Public Utilities	Muni Sewer Revenue Fund	Principal Drafting Aide	0.32
Public Utilities	Muni Sewer Revenue Fund	Principal Engineering Aide	1.00
Public Utilities	Muni Sewer Revenue Fund	Office Support Specialist	0.23
Public Utilities	Muni Sewer Revenue Fund	Project Assistant	0.32
Public Utilities	Muni Sewer Revenue Fund	Project Officer 2	0.32
Public Utilities	Muni Sewer Revenue Fund	Safety Representative 2	0.23
Public Utilities	Muni Sewer Revenue Fund	Senior Account Clerk	0.40
Public Utilities	Muni Sewer Revenue Fund	Senior Engineering Aide	3.00
Public Utilities	Muni Sewer Revenue Fund	Senior Planner	0.32
Public Utilities	Muni Sewer Revenue Fund	Executive Assistant	0.23
Public Utilities	Muni Sewer Revenue Fund	Storekeeper 1	0.23
Public Utilities	Muni Sewer Revenue Fund	Storekeeper 2	0.46
Public Utilities	Muni Sewer Revenue Fund	Supervising Management Analyst	0.40
Public Utilities	Muni Sewer Revenue Fund	Supervising Economist	0.20
Public Utilities	Muni Sewer Revenue Fund	Information Systems Analyst 4	0.40
Public Utilities	Muni Sewer Revenue Fund	Utility Worker 1	22.00
Public Utilities	Muni Sewer Revenue Fund	Water Utility Supervisor	2.00
Public Utilities	Muni Sewer Revenue Fund	Water Utility Worker	11.00
Public Utilities	Muni Sewer Revenue Fund	Assistant Deputy Director	0.50
Public Utilities	Muni Sewer Revenue Fund	Program Manager	0.69
Public Utilities	Muni Sewer Revenue Fund	Program Coordinator	2.20
Public Utilities	Muni Sewer Revenue Fund	Trainer	0.92
Public Utilities	Muni Sewer Revenue Fund	Security Representative 2	0.23
Public Utilities	Muni Sewer Revenue Fund	Plant Maintenance Coordinator	0.20
Public Utilities	Muni Sewer Revenue Fund	Associate Eng-Control Systems	0.20
Public Utilities	Muni Sewer Revenue Fund	Senior Control Systems Engineer	0.40
Public Utilities	Muni Sewer Revenue Fund	Sewer Maintenance Equipment Operator	2.00
Public Utilities	Muni Sewer Revenue Fund	Warehouse Manager	0.23
Public Utilities	Muni Sewer Revenue Fund	Senior Environmental Scientist	0.05
Public Utilities	Muni Sewer Revenue Fund	Environmental Scientist 2	0.33
Public Utilities	Muni Sewer Revenue Fund	Environmental Scientist 3	0.69
	Muni Sewer Revenue Fund Total		87.42
Public Utilities	Water Utility Operating Fund	Water Systems Technician 1	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 2	1.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician 3	10.00
Public Utilities	Water Utility Operating Fund	Water Systems Technician Supervisor	2.00
Public Utilities	Water Utility Operating Fund	Accountant 3	0.45
Public Utilities	Water Utility Operating Fund	Account Clerk	0.45
Public Utilities	Water Utility Operating Fund	Administrative Aide 1	0.47
Public Utilities	Water Utility Operating Fund	Senior Management Analyst	1.71
Public Utilities	Water Utility Operating Fund	Administrative Aide 2	3.88
Public Utilities	Water Utility Operating Fund	Assistant Management Analyst	0.45
Public Utilities	Water Utility Operating Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Civil	4.88
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Electrical	0.46
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Mechanical	0.46
Public Utilities	Water Utility Operating Fund	Associate Management Analyst	1.35
Public Utilities	Water Utility Operating Fund	Associate Engineer-Civil	1.92
Public Utilities	Water Utility Operating Fund	Payroll Specialist 1	0.47
Public Utilities	Water Utility Operating Fund	Carpenter	1.00
Public Utilities	Water Utility Operating Fund	Cashier	0.50
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 2	0.90
Public Utilities	Water Utility Operating Fund	Code Compliance Officer	1.00
Public Utilities	Water Utility Operating Fund	Senior Department Human Resources Analyst	0.47
Public Utilities	Water Utility Operating Fund	Assistant Water Distribution Operator	1.00
Public Utilities	Water Utility Operating Fund	Water Distribution Operator	1.00
Public Utilities	Water Utility Operating Fund	Customer Services Supervisor	0.50
Public Utilities	Water Utility Operating Fund	Customer Services Representative	7.75
Public Utilities	Water Utility Operating Fund	Ranger/Diver 1	1.00
Public Utilities	Water Utility Operating Fund	Senior Drafting Aide	1.38

Fiscal Year 2024 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2024)

Department Name	Fund Name	Job Classification	FTE
Public Utilities	Water Utility Operating Fund	Equipment Technician 1	3.00
Public Utilities	Water Utility Operating Fund	Equipment Operator 2	2.00
Public Utilities	Water Utility Operating Fund	Field Representative	2.80
Public Utilities	Water Utility Operating Fund	Instrumentation and Control Supervisor	2.00
Public Utilities	Water Utility Operating Fund	Clerical Assistant 2	3.87
Public Utilities	Water Utility Operating Fund	Junior Engineer-Civil	1.92
Public Utilities	Water Utility Operating Fund	Lake Aide 2	1.00
Public Utilities	Water Utility Operating Fund	Laborer	9.00
Public Utilities	Water Utility Operating Fund	Laboratory Technician	1.00
Public Utilities	Water Utility Operating Fund	Payroll Specialist 2	0.94
Public Utilities	Water Utility Operating Fund	Plant Technician 1	1.00
Public Utilities	Water Utility Operating Fund	Plant Technician 2	1.00
Public Utilities	Water Utility Operating Fund	Plant Technician 3	1.00
Public Utilities	Water Utility Operating Fund	Plant Process Control Supervisor	1.00
Public Utilities	Water Utility Operating Fund	Principal Customer Services Representative	1.00
Public Utilities	Water Utility Operating Fund	Principal Drafting Aide	0.46
Public Utilities	Water Utility Operating Fund	Principal Engineering Aide	1.00
Public Utilities	Water Utility Operating Fund	Office Support Specialist	0.47
Public Utilities	Water Utility Operating Fund	Project Assistant	0.46
Public Utilities	Water Utility Operating Fund	Project Officer 2	0.46
Public Utilities	Water Utility Operating Fund	Safety Representative 2	0.47
Public Utilities	Water Utility Operating Fund	Senior Account Clerk	0.90
Public Utilities	Water Utility Operating Fund	Senior Planner	1.46
Public Utilities	Water Utility Operating Fund	Executive Assistant	0.47
Public Utilities	Water Utility Operating Fund	Storekeeper 1	0.47
Public Utilities	Water Utility Operating Fund	Storekeeper 2	0.94
Public Utilities	Water Utility Operating Fund	Supervising Management Analyst	0.90
Public Utilities	Water Utility Operating Fund	Supervising Economist	0.45
Public Utilities	Water Utility Operating Fund	Information Systems Analyst 4	0.90
Public Utilities	Water Utility Operating Fund	Utility Worker 1	1.00
Public Utilities	Water Utility Operating Fund	Welder	1.00
Public Utilities	Water Utility Operating Fund	Water Plant Operator	2.00
Public Utilities	Water Utility Operating Fund	Water Utility Worker	1.00
Public Utilities	Water Utility Operating Fund	Deputy Director	1.00
Public Utilities	Water Utility Operating Fund	Assistant Deputy Director	0.50
Public Utilities	Water Utility Operating Fund	Program Manager	2.24
Public Utilities	Water Utility Operating Fund	Program Coordinator	3.45
Public Utilities	Water Utility Operating Fund	Assistant Engineer-Corrosion	1.00
Public Utilities	Water Utility Operating Fund	Trainer	1.88
Public Utilities	Water Utility Operating Fund	Geographic Info Systems Analyst 3	1.00
Public Utilities	Water Utility Operating Fund	Security Representative 2	0.47
Public Utilities	Water Utility Operating Fund	Pure Water Plant Operator	6.00
Public Utilities	Water Utility Operating Fund	Senior Pure Water Plant Operator	2.00
Public Utilities	Water Utility Operating Fund	Plant Maintenance Coordinator	1.45
Public Utilities	Water Utility Operating Fund	Associate Eng-Control Systems	0.45
Public Utilities	Water Utility Operating Fund	Senior Control Systems Engineer	0.90
Public Utilities	Water Utility Operating Fund	Warehouse Manager	0.47
Public Utilities	Water Utility Operating Fund	Senior Environmental Scientist	0.62
Public Utilities	Water Utility Operating Fund	Environmental Scientist 2	5.87
Public Utilities	Water Utility Operating Fund	Environmental Scientist 3	1.75
	Water Utility Operating Fund Total		126.34
Public Utilities Total			290.75
Publishing Services	Publishing Services Fund	Senior Offset Press Operator	1.00
Publishing Services	Publishing Services Fund	Publishing Specialist 2	1.00
Publishing Services Total			2.00
Purchasing & Contracting	General Fund	Administrative Aide 1	2.00
Purchasing & Contracting	General Fund	Senior Management Analyst	1.00
Purchasing & Contracting	General Fund	Assistant Engineer-Civil	4.00
Purchasing & Contracting	General Fund	Associate Management Analyst	1.00
Purchasing & Contracting	General Fund	Senior Civil Engineer	1.00
Purchasing & Contracting	General Fund	Information Systems Analyst 4	1.00
Purchasing & Contracting	General Fund	Program Coordinator	2.00
Purchasing & Contracting	General Fund	Senior Procurement Contracting Officer	1.00
Purchasing & Contracting	General Fund	Supervising Procurement Contracting Officer	1.00
Purchasing & Contracting	General Fund	Senior Compliance Officer	2.00
Purchasing & Contracting	Stores Revolving Fund	Administrative Aide 2	2.00
Purchasing & Contracting	Stores Revolving Fund	Auto Messenger 2	1.00
Purchasing & Contracting	Stores Revolving Fund	Auto Messenger 1	2.00
Purchasing & Contracting	Stores Revolving Fund	Stores Operations Supervisor	1.00
Purchasing & Contracting	Stores Revolving Fund	Stock Clerk	1.00
Purchasing & Contracting Total			23.00
Race & Equity	General Fund	Program Manager	1.00
Race & Equity Total			1.00
Real Estate & Airport Mgmt	General Fund	Account Clerk	1.00
Real Estate & Airport Mgmt	General Fund	Associate Property Agent	1.00
Real Estate & Airport Mgmt	General Fund	Property Agent	3.00
Real Estate & Airport Mgmt Total			5.00
Risk Management	Risk Management Administration Fund	Claims Clerk	2.00
Risk Management	Risk Management Administration Fund	Clerical Assistant 2	2.00
Risk Management	Risk Management Administration Fund	Payroll Specialist 2	1.00
Risk Management	Risk Management Administration Fund	Senior Clerk/Typist	1.00

Fiscal Year 2024 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2024)

Department Name	Fund Name	Job Classification	FTE
Risk Management	Risk Management Administration Fund	Deputy Director	1.00
Risk Management	Risk Management Administration Fund	Workers' Compensation Claims Aide	1.00
Risk Management	Risk Management Administration Fund	Supervising Liability Claims Representative	1.00
Risk Management Total			9.00
Stormwater	General Fund	Administrative Aide 1	1.00
Stormwater	General Fund	Assistant Engineer-Civil	1.00
Stormwater	General Fund	Associate Planner	1.00
Stormwater	General Fund	Cement Finisher	1.00
Stormwater	General Fund	Code Compliance Officer	2.00
Stormwater	General Fund	Equipment Operator 1	2.00
Stormwater	General Fund	Equipment Operator 2	1.00
Stormwater	General Fund	Equipment Operator 3	1.00
Stormwater	General Fund	Heavy Truck Driver 2	2.00
Stormwater	General Fund	Clerical Assistant 2	1.00
Stormwater	General Fund	Laborer	2.00
Stormwater	General Fund	Motor Sweeper Operator	1.00
Stormwater	General Fund	Parking Enforcement Officer 2	1.00
Stormwater	General Fund	Parking Enforcement Officer 1	1.00
Stormwater	General Fund	Plant Technician 1	3.00
Stormwater	General Fund	Plant Process Control Electrician	1.00
Stormwater	General Fund	Public Information Clerk	1.00
Stormwater	General Fund	Senior Planner	1.00
Stormwater	General Fund	Utility Worker 1	5.00
Stormwater	General Fund	Principal Utility Supervisor	2.00
Stormwater	General Fund	Storm Water Inspector II	1.00
Stormwater	General Fund	Geographic Info Systems Analyst 2	1.00
Stormwater	General Fund	Geographic Info Systems Analyst 4	1.00
Stormwater	General Fund	Environmental Biologist 3	1.00
Stormwater Total			35.00
Strat Cap Proj Dept	Engineering & Capital Projects Fund	Administrative Aide 1	1.00
Strat Cap Proj Dept	Engineering & Capital Projects Fund	Management Trainee	1.00
Strat Cap Proj Dept	Engineering & Capital Projects Fund	Department Director	1.00
Strat Cap Proj Dept Total			3.00
Sustainability & Mobility	General Fund	Community Development Specialist 4	1.00
Sustainability & Mobility	General Fund	Deputy Director	1.00
Sustainability & Mobility	General Fund	Program Manager	1.00
Sustainability & Mobility	General Fund	Program Coordinator	1.00
Sustainability & Mobility	Energy Conservation Program Fund	Administrative Aide 2	1.00
Sustainability & Mobility	Energy Conservation Program Fund	Associate Engineer-Civil	1.00
Sustainability & Mobility	Energy Conservation Program Fund	Senior Electrical Engineer	1.00
Sustainability & Mobility	Energy Conservation Program Fund	Supervising Management Analyst	1.00
Sustainability & Mobility	Energy Conservation Program Fund	Program Manager	1.00
Sustainability & Mobility Total			9.00
Transportation	General Fund	Assistant Engineer-Civil	2.00
Transportation	General Fund	Code Compliance Officer	1.00
Transportation	General Fund	Electrician	1.00
Transportation	General Fund	Equipment Operator 1	1.00
Transportation	General Fund	Equipment Operator 2	3.00
Transportation	General Fund	Heavy Truck Driver 2	4.00
Transportation	General Fund	Junior Engineer-Civil	1.00
Transportation	General Fund	Laborer	3.00
Transportation	General Fund	Public Works Dispatcher	1.00
Transportation	General Fund	Traffic Signal Technician 2	4.00
Transportation	General Fund	Tree Trimmer	1.00
Transportation	General Fund	Utility Supervisor	3.00
Transportation	General Fund	Utility Worker 1	6.00
Transportation	General Fund	Utility Worker 2	1.00
Transportation	General Fund	Assistant Deputy Director	1.00
Transportation	General Fund	Patch Truck Operator	1.00
Transportation	General Fund	Street Lighting Electrician	4.00
Transportation	Underground Surcharge Fund	Assistant Engineer-Civil	1.00
Transportation	Underground Surcharge Fund	Associate Management Analyst	1.00
Transportation Total			40.00
Grand Total			1,480.50

Fund Type	FTE
General Fund	905.41
Non-General Fund	575.09
Grand Total	1,480.50



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: October 7, 2024

TO: Matthew Vespi, Chief Financial Officer

FROM: Mara W. Elliott, City Attorney, Office of the City Attorney

SUBJECT: Reporting Requirements – Section 19 of the Appropriation Ordinance

As required by Section 19 of the Fiscal Year 2024 Appropriation Ordinance (AO), the Chief Financial Officer (CFO) shall report all actions that are taken when authorizing to accept, appropriate, and expend grant funds awarded to the City for the City Attorney's prosecutorial function for the purpose of implementing any such grant.

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

Through the end of the Fiscal Year 2024, the City Attorney's Office has accepted and appropriated \$2,910,000 including:

- \$410,000 Alcohol & Drug Prosecution Program
- \$300,000 Family Justice Center (FJ) Program
- \$2,200,000 Gun Violence Response Task Force

The City Attorney's Office has expended \$1,126,235 in various grant funds including:

- Alcohol & Drug Prosecution Program
- Family Justice Center (FJ) Program
- Gun Violence Response Task Force
- Gun Violence Restraining Order (GVRO)
- Gun Recovery Impact Program (G.R.I.P.)
- Sexual Assault American Rescue Plan Program

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



Mara W. Elliott
City Attorney

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



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: October 9, 2024

TO: Honorable Council President Elo-Rivera and Members of the City Council

FROM: Sarah Jarman, Director, Homelessness Strategies and Solutions Department

SUBJECT: Fiscal Year 2024 Year-End Financial Performance and Grant Funding Update

This memorandum responds to City Council Resolution 313615¹ requesting the Homelessness Strategies and Solutions Department (Department) provide an update on homelessness programs and the process of spending multi-year grant funds, including reallocations of resources as recommended by the [Independent Budget Analyst in Report Number 21-19, Recommendation No. 2](#) and that updates on spending of state grant and other funding related to homelessness are included in the quarterly budget monitoring report. Additionally, this memorandum responds to the [California State Audit of Homelessness Funding, 2023-102.2](#), recommendation number 8.

Overview

During Fiscal Year (FY) 2024, the Department expended a total of \$83.3 million on homelessness programs and services overseen by the Department. These expenditures include \$42.1 million from the General Fund and \$41.2 million in grant funding, including Community Development Block Grant (CDBG) funding; Emergency Solutions Grant; State Homeless Housing, Assistance, and Prevention (HHAP) grant funding; State Family Homelessness Challenge grant funding; Encampment Resolution Grant funding; AB 179 domestic violence pass-through state grant funding; County Domestic Violence Grant funding; Low-to-Moderate Income Housing Fund; and County Capital Emergency Solutions grant funding.

Updates to General Fund and grant expenditures for FY 2024 are reflected in the table below. The Department actively tracks and updates the allocations based on the final carryover amounts to ensure grant funds are prioritized to be spent in consideration of the various grant timelines. This fiscal year, the Department has made concerted efforts to transfer any eligible expenses for programs to grant funding in order to mitigate several unbudgeted expenditures which are highlighted below.

¹ City Council Resolution Number [R-313615](#)

Funding Source	FY 2024 Adopted Budget	Third Quarter Projection	Year-End Performance
General Fund	\$44,007,454	\$44,151,372	\$42,114,402
Low-to-Moderate Income Housing Fund	250,000	250,000	250,000
Community Development Block Grant (CDBG)	1,318,078	1,318,078	1,318,044
Emergency Solutions Grant (ESG)	1,029,691	1,029,691	894,993
Homeless Housing, Assistance and Prevention (HHAP)	32,070,770	38,181,179	34,774,260
Family Homelessness Challenge Grant	390,000	237,537	252,013
County of San Diego Capital Grants	1,287,845	349,324	198,628
Encampment Resolution Grant	1,988,409	944,555	1,757,562
State Assembly Bill 179 Grant	-	1,000,000	993,484
County Domestic Violence Grant	-	1,250,000	742,721
Total	\$82,342,247	\$88,711,736	\$83,296,106

General Fund

The FY 2024 Adopted Budget included \$44.0 million from the General Fund for homeless shelters and services programs, coordinated outreach, prevention programming and the coordination of City homelessness programs and services. A summary of unaudited actuals compared to the adopted budget is detailed in the table below.

FY 2024 Homelessness Strategies and Solutions Department - General Fund			
Category	FY 2024 Adopted Budget	Year End Performance	Variance from Adopted Budget
Shelter & Services	\$35,322,905	\$34,230,553	\$1,092,352
Outreach	3,350,000	2,764,867	585,133
Prevention Programming	2,250,000	1,901,433	348,567
Coordination	3,084,549	3,217,548	(132,999)
Total General Fund	\$44,007,454	\$42,114,402	\$1,893,053

Due to rounding totals do not foot.

General Fund Notable Program Expenditure Updates

The Department ended the fiscal year with \$1.9 million in savings compared to the FY 2024 Adopted Budget, as well as \$2.0 million in savings compared to the Third Quarter Monitoring Report and previous memorandum. The year-end savings stem from numerous variances across programs. The following details the notable program-level variances from the previous report:

Program Budget Savings Compared to Third Quarter Projections

- \$420,000 for Housing Instability Prevention Program (HHIP). The program underspent by \$68,000; however, \$352,000 in San Diego Housing Commission (SDHC)-administered advanced funds were utilized to relieve the General Fund of this amount, totaling \$420,000.
- \$177,000 for the City Net, Healthcare in Action Medical and Downtown San Diego Partnership Outreach programs due to delays in staffing as well as the utilization of the Encampment Resolution Fund State grant, which was leveraged to reduce General Fund costs.
- \$290,000 for costs associated with the Senior Shelter being moved to HHAP funding to support the closeout of early round funding.
- \$1.2 million in ancillary cost savings across the shelter system, driven by several factors including: efficiencies through the reconfiguration of security services and ancillary savings at the Safe Sleeping O Lot, Pacific Inn Shelter and Golden Hall.
- \$203,000 in program site ancillary costs which were allocated to grants and other funding in place of General Fund.
- \$162,000 in quotes related to repair services from the January Storm Event, which were invoiced at lower rates, as quotes received at the time of projections were rough estimates.
- \$214,000 in less than anticipated costs for Safe Sleeping operations at O lot and 20th & B Street due to a phased-in ramp-up and vacancies.

Savings are partially offset by overages noted below.

Program Budget Overages Compared to Third Quarter Projections

- \$483,000 for the Family Non-congregate Shelter. The overage is due to costs being charged to the General Fund, rather than SDHC-administered advanced funds. This amount is largely offset by the HIPP program, which underspent in General Fund and charged more to the advanced funds.
- \$318,000 in Energy and Utilities, primarily driven by Golden Hall ancillary costs. The department had projected a reduction in utilities based on program relocations from the site; however, since the program remained the sole occupant, the department was allocated the charges for the full site.
- \$82,000 for supplies driven by new platform construction and Safe Sleeping supplies for O Lot to support improved accessibility and future program expansion.
- \$99,000 in Safe Parking ancillary costs which had initially been forecast to move to grant funding but remained in General Fund.

Homelessness Grant Funding Summary

Funding Source	Award Amount	Prior Years Spending (Grants)	Year End Performance	Balance of Fund
Community Development Block Grant (CDBG)	\$1,318,078	N/A	\$1,318,044	\$34
Emergency Solutions Grant (ESG)	1,029,691	N/A	894,993	134,698
Homeless Housing, Assistance and Prevention (HHAP 1)*	22,491,840	16,716,890	6,047,196	(272,246)
Homeless Housing, Assistance and Prevention (HHAP 2)*	10,632,506	8,090,798	2,243,716	297,992
Homeless Housing, Assistance and Prevention (HHAP 3)	27,480,939	14,631,181	10,442,010	2,407,748
Homeless Housing, Assistance and Prevention (HHAP 4)	22,517,490	-	16,041,338	6,476,152
Family Homelessness Challenge Grant	441,151	-	252,013	189,138
County of San Diego Capital Grants	2,095,615	667,219	198,628	1,229,768
Encampment Resolution Fund 2-L	2,446,500	-	1,670,300	776,200
Encampment Resolution Fund 2-R	3,666,572	-	-	3,666,572
Encampment Resolution Fund 3-L	3,156,000	-	87,262	3,068,738
State Assembly Bill 179 Grant	2,000,000	-	993,484	1,006,516
County Domestic Violence Grant	6,200,000	-	742,721	5,457,279
Total	\$105,476,382	\$40,106,088	\$40,931,704	\$24,438,589

* The HHAP 1.0 and HHAP 2.0 programs have an additional \$841,341 and \$156,469, respectively, in interest earned. Interest earned is not budgeted, but is applied to the programs. The negative Balance of Fund in HHAP 1.0 is due to the use of that interest earned.

The FY 2024 Adopted Budget included \$32.1 million in HHAP grant spending. With the addition of FY 2023 invoices which were paid in FY 2024, the Third Quarter projection for HHAP was \$38.2 million. For FY 2024 year-end, the Department expended \$34.8 million in total HHAP funding, a \$3.4 million variance from Third Quarter projections. The variance from the Third Quarter projection is primarily driven by \$549,000 in invoices that were received late and will be paid in FY 2025, as well as underspending for the following programs:

- \$747,000 for the 16th & Newton shelter due to staff vacancies throughout the contract, and the emergency storm relocation in which the program operated at reduced capacity and contracted ancillary services were suspended.
- \$255,000 for 17th & Imperial due to staffing vacancies throughout the contract term as well as a reduction in the corresponding administrative expense.
- \$112,000 for Rosecrans Shelter due to underspend in personnel expenses and related administration.

- \$202,000 for Youth shelter programs due to budget for shelter being developed based on 45-person+ capacity shelter; however, over the contract term, the program operated at a capacity of 22 individuals, while a permanent location completed renovations and opened for full capacity. Additional youth programs underspent in personnel and related administration.
- \$664,000 for the Safe Parking Program due to the inadvertent over-projection of operating expenses beyond the program's budgeted amount leading to perceived underspending compared to Third Quarter projections; however, at fiscal year-end, the program expended the full budgeted amount.
- \$475,000 for corresponding SDHC administration related to the oversight of programs.

Year-end savings in HHAP rounds 1-4 funding will be allocated and expended in FY 2025 to partially offset programs supported by HHAP 5 funding, which will enable HHAP 5 to be sustained further into FY 2026. This reallocation of program funds is restricted to the same program and eligible use categories and is not available for program expansion or new programming not previously approved by the State of California and City Council.

New Grant Funding

Since the development of the FY 2024 budget, the Department has been awarded two new grants for the new Domestic Violence Emergency Shelter Program as well as two additional Encampment Resolution grants. These include the following:

- **Assembly Bill 179 Domestic Violence Pass-Through Grant:** In the spring of 2023, the City was awarded \$2.0 million in funding to support start-up costs for an emergency shelter for victims of domestic violence. This funding was accepted by City Council, through Resolution R-315069. The Department has expended \$993,000 of these funds in FY 2024, with the remaining planned for expenditure in FY 2025.
- **County Domestic Violence Emergency Shelter Grant:** The County of San Diego (County) has collaborated with the City to provide \$6.2 million in ARPA funding to support capital improvements and up to two years of operations of an emergency shelter for survivors of domestic violence, human trafficking, and sexual assault. These funds were accepted by City Council on October 4, 2023, through Resolution R-315143. The Department expended \$743,000 of these funds in FY 2024 which is less than forecasted due to the delay in program implementation. The Department is working with the County for a one-time program extension.
- **Encampment Resolution Grants:** The County was awarded funding for an Encampment Resolution Grant serving individuals residing along the San Diego riverbed. The Department received \$3.7 million for outreach and housing efforts. The Department brought forward the sub-recipient agreement to Council for approval in March 2024 through Resolution R-315446, and will begin to expend the funds in FY 2025. Additionally, in September 2023, the City was awarded \$3.2 million in Encampment Resolution Funding Round 3 Lookback (ERF-3-L) funds to support a string of encampments in Council District 9. On December 12, 2023, the City Council approved the acceptance and appropriation of this award through Resolution R-315289. The Department has expended \$87,000 under these two awards in FY 2024.

Conclusion

This Year-End Performance Report presents an overview of the major changes in General Fund and grant funding and provides updates regarding the implementation of the Comprehensive Shelter Strategy. The Department continues to monitor program expenditures and will continue to keep the City Council informed of grant funding execution and forecasting updates.

Sincerely,



Sarah Jarman
Director, Homelessness Strategies and Solutions Department

cc: Paola Avila, Chief of Staff, Office of the Mayor
Eric Dargan, Chief Operating Officer
Charles Modica, Independent Budget Analyst
Kristina Peralta, Deputy Chief Operating Officer
Matthew Vespi, Chief Financial Officer
Rolando Charvel, Director and City Comptroller, Department of Finance