

The City of
SAN DIEGO

**FISCAL YEAR 2025
MID-YEAR BUDGET MONITORING
REPORT**



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INTRODUCTION

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. Quarterly reports are integral to the budget process as they provide transparency to the City of San Diego's (City) budget and finances and deliver critical data for informed decision-making.

The Fiscal Year 2025 Mid-Year Budget Monitoring Report (Mid-Year Report) provides the City Council and the public with a comprehensive forecast of year-end projections for both revenues and expenditures, in funds with budgeted personnel expenditures, and compares those projections to the current fiscal year's budget. The Department of Finance (DoF) produces this report in collaboration with City departments to forecast revenues and expenditures. The Mid-Year Report is developed using five months of actual (unaudited) activity in budgeted operating departments, with projections of anticipated spending and revenue trends for the remainder of the fiscal year. The Mid-Year Report also includes the following information, analysis, and recommendations:

- A high-level summary of projected revenues and expenditures
- Details on major General Fund revenues and assumptions
- Discussion of significant General Fund revenue and expenditure variances
- Updates on General Fund Balances and Reserves
- Planned mitigation actions
- Discussion of significant variances projected for non-General Funds
- Updates to the non-General Fund Reserves per the City's Reserve Policy
- Recommended appropriation adjustments

The analyses that support the year-end revenue and expenditure projections in this report are based on the most current data available at the time of publication, including statistical data, economic analyses, professional judgment and expertise from economic consultants and professional organizations, and other resources. DoF and departments will continue to monitor actual revenues and expenditures and will provide an update in the Fiscal Year (FY) 2025 Third Quarter Budget Monitoring Report (Third Quarter Report).

In accordance with Section 39 of the City Charter, the Mid-Year Report also includes **Attachment 5: Fiscal Year 2025 Financial Performance Report As of November 2024**, which compares unaudited revenue and expenditures against the FY 2025 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 2025 Appropriation Ordinance. These updates include **Attachment 6: Police Fiscal Year 2025 Appropriation Ordinance Update Memo** provided by the Police Department, **Attachment 7: Reporting Requirements – Section 19 of the Appropriation Ordinance** provided by the Office of the City Attorney, and **Attachment 8: Fiscal Year 2025 Mid-Year Budget Monitoring and Grant Funding Update** provided by the Homelessness Strategies and Solutions Department.

GENERAL FUND EXECUTIVE SUMMARY

Summary of FY 2025 General Fund Projections					
Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 2,076.5	\$ 2,076.5	\$ 2,056.9	\$ (19.6)	-0.9%
Major General Fund Revenues	1,597.7	1,597.7	1,570.8	(26.9)	-1.7%
Departmental Revenues	478.8	478.8	486.1	7.3	1.5%
Expenditures	\$ 2,160.9	\$ 2,160.9	\$ 2,165.8	\$ (4.9)	-0.2%
Personnel Expenditures	925.7	925.7	956.9	(31.3)	-3.4%
Fringe & Non-Personnel Expenditures	1,235.3	1,235.3	1,208.9	26.4	2.1%
Net Projected Activity	\$ (84.4)	\$ (84.4)	\$ (108.9)	\$ (24.4)	

Revenues

As shown in **Table 1: Summary of FY 2025 General Fund Projections** General Fund revenues are projected to end the fiscal year \$19.6 million, or 0.9 percent, under the current budget, which is comprised of major General Fund revenues projected under budget by \$26.9 million offset by departmental revenues projected \$7.3 million above budget. The decrease in major revenues is primarily within sales tax and transient occupancy tax and can be attributed to changes in consumer behavior in response to rising costs, fluctuating consumer confidence, and overall uncertainty about the economy. The projected increase in departmental revenues is due to numerous offsetting increases and decreases within individual departments that will be discussed in detail later in this report. Additionally, given the complexities of projecting revenues in the current climate, this report includes a comprehensive update on changes to major revenues, including a sensitivity analysis.

A listing of General Fund projected revenues by department can be found in **Attachment 1: General Fund Projected Revenues**. Departments with notable variances are discussed later in this report.

Expenditures

As shown in **Table 1: Summary of FY 2025 General Fund Projections**, General Fund expenditures are projected to exceed the budget by \$4.9 million, or 0.2 percent, by fiscal year-end.

General Fund personnel expenditures are projected to exceed budget by \$31.3 million, or 3.4 percent. This is largely being driven by overtime and salaries expenditures, which are projected to exceed budget by \$26.9 million and \$5.4 million, respectively. The largest drivers behind the increased overtime are public safety departments, which account for approximately 77 percent of the overage, as well as expanded hours of operations to address work backlogs and maintain service levels within the Transportation and Environmental Services Departments. The increase in salaries is associated with a number of departments that have been successful in filling positions above what was anticipated when the budget was developed, as well as a subset of negotiated salary increases being inadvertently overlooked during the budget development process. These are partially offset by a historical savings adjustment that was



implemented and is based on analyses of personnel changes from prior fiscal years and will be discussed in detail later in this report.

General Fund fringe and non-personnel expenditures are projected to be under budget by \$26.4 million, or 2.1 percent. The two categories with the largest projected savings are contracts at \$5.3 million and transfers out at \$4.3 million. The primary driver of savings within contracts includes efficiencies in the deployment of security services, delays in the implementation of initiatives, and an overall decline in non-essential contractual spending to align with executive directives requesting all departments to reduce discretionary spending. The reduction in transfers out is associated with decreased interest payments and reduced transfers to the park improvement funds due to less related revenue, and costs originally anticipated in the General Fund but are now expected to be incurred in the Recycling Fund. Additionally, similar to the discussion on personnel expenditures, an analysis was performed regarding historical non-personnel expenditure savings. As a result of that analysis, a bottom-line adjustment was included in the projections to account for savings in individual departments which aggregate to larger savings overall and behavior changes that would impact expenditures based on the results presented in the Mid-Year Report.

A listing of General Fund expenditure projections can be found in **Attachment 2: General Fund Projected Expenditures**. Departments with notable variances are discussed later in this report.

Mitigating Actions

Subsequent to developing the projections presented in the report, mitigating actions are anticipated to be implemented in the latter half of the fiscal year and will help mitigate the deficit currently being projected. These actions include exercising authorities to increase rates of select revenues and implementing updates to fees earlier than originally anticipated. Details regarding these mitigating actions, including estimated impacts, are discussed in greater detail later in this report.

GENERAL FUND REVENUE

MAJOR GENERAL FUND REVENUES

The City’s major General Fund revenues are projected to be under budget by \$26.9 million, or 1.7 percent, by fiscal year-end. This decrease is primarily attributed to projected decreases of \$29.4 million in sales tax and \$2.4 million in transient occupancy tax resulting from ongoing shifts in consumer behavior due to rising costs and fluctuating consumer confidence. **Table 2: FY 2025 Major General Fund Revenue Projections** summarizes the projections by major General Fund revenue category.

FY 2025 Major General Fund Revenue Projections					
<i>in millions</i>					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax	\$ 808.9	\$ 808.9	\$ 808.5	\$ (0.3)	0.0%
Sales Tax	393.5	393.5	364.1	(29.4)	-7.5%
Transient Occupancy Tax ¹	172.8	172.8	170.4	(2.4)	-1.4%
Franchise Fees ²	121.9	121.9	122.5	0.6	0.5%
Other Major Revenues	100.6	100.6	105.3	4.7	4.7%
Total	\$ 1,597.7	\$ 1,597.7	\$ 1,570.8	\$ (26.9)	-1.7%

¹Total City FY 2025 Adopted Budget for transient occupancy tax is \$328.6 million and the projection is \$324.0 million. The balance is budgeted in the Transient Occupancy Tax Fund.

²Total City FY 2025 Adopted Budget for franchise fees revenue is \$265.9 million and the projection is \$266.4 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

The projections for major General Fund revenues are based on actual revenue distributions received as of the mid-year, and the most recent economic information available to the City at the time of the preparation of this report. While the Fiscal Year 2025 Adopted Budget (Adopted Budget) assumed positive yet moderate growth for all major General Fund revenues, the mid-year projection now reflects a decline in growth, largely due to a consistent decrease in monthly revenue receipts, particularly for sales tax. Further details supporting the mid-year projection for each major General Fund revenue source are provided in the subsequent sections of this report.

Local Economic Indicators			
Economic Indicator	Nov-23	Nov-24	Change %
Consumer Confidence	101.00	112.80	11.7%
City of San Diego Unemployment	4.1%	4.4%	0.3%
City of San Diego Number of Unemployed	30,200	31,900	5.6%
City of San Diego Home Sales ¹	9,616	9,765	1.5%
City of San Diego Median Home Price	\$886,000	\$949,000	7.1%
San Diego Consumer Price Index (CPI)	366.343	375.860	2.6%
San Diego County Foreclosures ¹	185	223	20.5%
San Diego County Notices of Default ¹	2,017	1,698	-15.8%

Source: California Employment Development Department, The Conference Board Index of Leading Economic Indicators, HDLCC, San Diego County Assessor/Auditor/Recorder’s Office, U.S. Bureau of Labor Statistics.

¹ Calendar year data through November 2024.



A summary of current local key economic indicators, which inform the overall major revenue projections, is reflected in **Table 3: Local Economic Indicators**. These indicators, including consumer confidence, employment trends, and housing data, serve as important tools for assessing potential shifts in revenue patterns and guiding adjustments to revenue projections.

As of November 2024, consumer confidence was recorded at 112.8, an increase of 11.7 percent compared to 101.0 in November 2023. While this represents positive growth, consumer confidence has shown a recent trend of fluctuating month to month, making it difficult to determine whether this is indicative of sustainable improvement. For instance, preliminary data from December 2024 shows a decline in consumer confidence to 104.7, reflecting a 7.2 percent decrease compared to November 2024.

When compared to November 2023, the unemployment rate in the City of San Diego for November 2024 has increased, reaching 4.4 percent, and the number of unemployed has grown slightly by approximately 1,700. Although the unemployment rate has slowly increased over the last year, a 4.4 percent rate is generally considered within the normal economic fluctuations and is consistent with the 4.4 percent reported in the Fiscal Year 2025 First Quarter Budget Monitoring Report (First Quarter Report) for September 2024. However, this rise may suggest challenges in the job market, potentially leading to more cautious spending. Despite being within a normal rate, it is important to continue to monitor this trend to assess any potential impacts on the local economy.

As of November 2024, the median home price in San Diego has remained elevated at \$949,000, which represents an increase of 7.1 percent from the November 2023 median home price. Additionally, the number of home sales has increased slightly from 9,616 in November 2023 to 9,765 in November 2024. Notably, elevated home prices and interest rates are causing many potential home buyers to delay purchases until home prices or interest rates decrease. While foreclosure notices have shown a steady increase when comparing calendar year data through November 2024, they remain within normal levels. Additionally, notices of default have decreased when compared to the previous year, which suggests fewer homeowners are at risk of immediate foreclosure.

The San Diego CPI has increased by 2.6 percent when compared to the same time last year, indicating a trend towards price stability. However, it is still above the Federal Reserve's target rate of 2.0 percent, indicating inflationary pressures continue to persist, particularly in the context of ongoing inflation in recent years.

These local economic indicators are supportive of the overall projection for below-trend revenue growth, highlighting a continued softening economy and suggesting that economic conditions may continue to weigh on revenue sources. The Department of Finance will continue to monitor revenues and economic indicators throughout the fiscal year and will incorporate updates from industry experts and the City's property tax and sales tax consultants in the upcoming Third Quarter Report. Details on the major components of the City's General Fund Adopted Budget as compared to the current projections for the major revenues are provided in the following sections.

Property Tax

FY 2025 Property Tax Revenue Projection Details					
Table 4					in millions
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate	4.37%	4.37%	4.89%	0.52%	N/A
Property Tax Projection Total	\$ 808.9	\$ 808.9	\$ 808.5	\$ (0.3)	0.0%
1.0% Property Tax	549.0	549.0	554.1	5.1	0.9%
MVLF Backfill	203.9	203.9	204.3	0.4	0.2%
RPTTF Tax Sharing Pass-through Payments	12.3	12.3	12.7	0.4	3.5%
RPTTF Residual Property Tax	43.7	43.7	37.4	(6.3)	-14.4%

Property tax revenue is primarily derived from a 1.0 percent levy on the assessed value of all real property, collected by the San Diego County Tax Collector. The levy is then distributed to various agencies including the County, the City, school districts, and special districts. In addition, property tax revenue includes tax sharing pass-through payments and residual property tax received from the Redevelopment Property Tax Trust Fund (RPTTF) after the Recognized Obligations Payment Schedule (ROPS) is met. These residual funds are then distributed to the local taxing entities per their individual allocation formulas at a rate ranging from 17.0 to 22.0 percent. **Table 4: FY 2025 Property Tax Revenue Projections Details** provides a breakdown of the property tax projection by each revenue source.

Overall property tax is projected to be under budget by \$340,000, or less than 0.1 percent, at fiscal year-end. This represents a decrease of \$5.4 million from the First Quarter Report. However, as displayed in the above table, overall property tax growth is projected to be 4.89 percent. This growth is primarily related to the 1.0 percent property tax component, which is expected to increase, as detailed below.

The overall decrease is primarily due to a net \$5.9 million reduction in RPTTF property tax payments, largely due to the delayed receipt of \$5.8 million in proceeds from the sale of Tailgate Park. Due to ongoing litigation, the sale of Tailgate Park is now anticipated to occur in FY 2026. Additionally, a \$489,000 decrease in residual property tax is based on the updated ROPS 19 approved by City Council on January 13, 2025. The approved ROPS 19 includes an increase in enforceable obligations, which in turn reduces the total residual RPTTF available for distribution amongst the taxing entities of the former RDA, including the City's proportionate share. This decrease in RPTTF property tax payments is partially offset by a \$436,000 increase in RPTTF tax sharing pass-through payments based on actual RPTTF deposits received from the County in January 2025 for the Recognized Obligation Payment Schedule (ROPS) 18.

The above net decrease is largely offset by an increase of \$5.1 million in 1.0 percent property tax collections, which are based on real estate activity through calendar year 2023. Consistent with the First Quarter Report, this is primarily due to a higher-than-anticipated increase in the number of homes sold and the assessed values of properties based on the most recent apportionment report provided by the County of San Diego in December 2024. Additionally, motor vehicle license fee (MVLF) backfill revenue is projected to increase by \$435,000 based on the calculation and payment schedule provided by the County of San Diego in October 2024.

Sensitivity Analysis

Future risks to the property tax revenue projection include changes in interest rates—which could impact the number of home sales and median home prices—as well as delinquency rates, refunds, and exemptions. During the Federal Open Market Committee (FOMC) meeting, held on December 18, 2024, the committee decreased the target range for the federal funds rate by 25 basis points due to positive progress in the economy. This was the third consecutive interest rate cut following a reduction of 25 basis points in November 2024 and 50 basis points in September 2024. The Committee is committed to supporting maximum employment and returning inflation to its 2.0 percent objective. If there are any additional cuts continuing into 2025, this would favor property tax revenues in future years.

Additionally, RPTTF residual distributions are largely determined by enforceable obligations to be placed on the upcoming ROPS, which is subject to the California Department of Finance’s (CA-DOF) approval in April 2025. An update to the projection of the residual property tax distributions will be provided in the Third Quarter Report. If any of the enforceable obligations included on the ROPS are denied or changed by the CA-DOF, the amount of RPTTF residual funds would increase or decrease respectively, potentially impacting the General Fund.

Sales Tax

FY 2025 Sales Tax Revenue Projections					
<i>Table 5</i>					<i>in millions</i>
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Sales Tax Growth Rate	4.25%	4.25%	-3.42%	-7.67%	N/A
Sales Tax Projection	\$ 393.5	\$ 393.5	\$ 364.1	\$ (29.4)	-7.5%

Sales tax is collected at the point of sale and remitted to the California Department of Tax and Fee Administration, which allocates tax revenue owed to the City in monthly payments. The total citywide sales tax rate in San Diego is 7.75 percent, of which the City receives 1.0 percent of all point-of-sale transactions within the City.

As displayed in **Table 5: FY 2025 Sales Tax Revenue Projections**, sales tax revenue is projected to be under budget by \$29.4 million, or 7.5 percent, at fiscal year-end. This represents a further decrease of \$17.8 million from the First Quarter Report. This decline is primarily attributed to a continued downward trend in sales tax receipts collected, which has persisted since FY 2024. While the development of the Adopted Budget assumed stable economic conditions, including a more typical inflation rate, stable employment trends, and consumer confidence that typically have a positive impact on sales tax receipts collected, inflationary pressures, fluctuating consumer behavior, and general economic uncertainty have led to a decline in sales tax receipts.

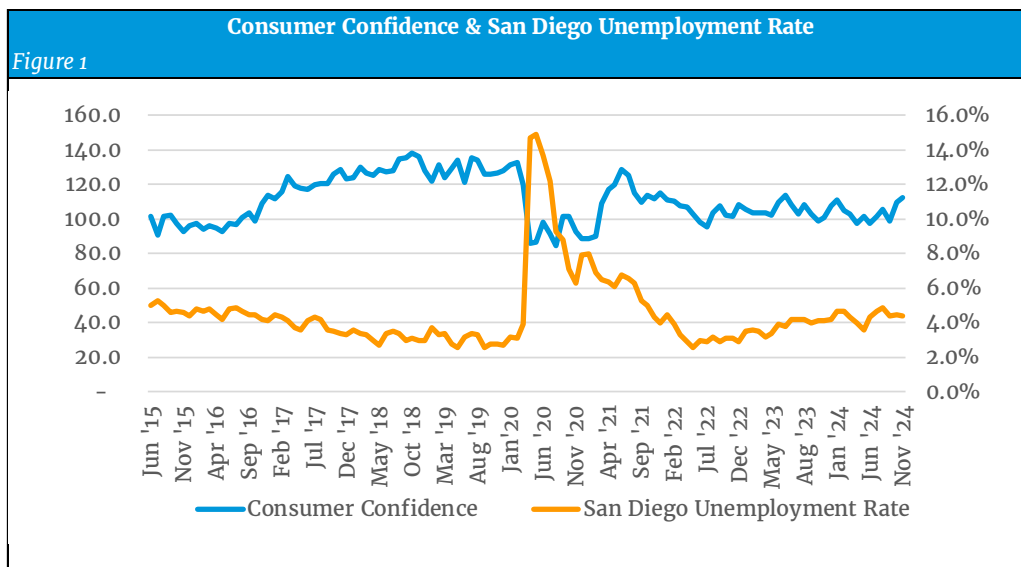
Based on the latest data from the U.S. Bureau of Labor Statistics, the San Diego CPI, a metric that measures costs across many consumer items, increased by 2.6 percent—from 366.343 in November 2023 to 375.860 in November 2024. This remains above the Federal Reserve’s target rate of 2.0 percent, signaling ongoing inflationary pressures that can affect consumers’ willingness to spend, particularly in the context of persistent inflation. Notably, prices remain high in many non-taxable areas such as housing, healthcare, and food which prevents additional spending of disposable income on taxable goods. The UCLA Anderson Forecast



December 2024 Economic Forecast assumes national inflation will remain above the Federal Reserve Board’s inflation target of 2.0 percent for the near future, with the Consumer Price Index (CPI) increasing 2.9 percent for calendar year 2024 and forecasted at a 2.6 percent increase in calendar year 2025.¹

As preliminarily reported by the California Employment Development Department, the November 2024 unemployment rate for the City of San Diego is 4.4 percent, which represents a 0.3 percent increase from the 4.1 percent in November 2023. Notably, through calendar year 2024, the unemployment rate in the City of San Diego has remained above 4.2 percent for all but two months, peaking at 4.9 percent in August 2024 before gradually decreasing to current levels. According to the UCLA Anderson Forecast December 2024 Economic Forecast, California’s unemployment rate is projected to rise to 5.5 percent in calendar year 2025.² These figures may indicate a challenge in the local labor market, dampening consumer confidence and spending thereby reducing demand for taxable goods. Notably, the City’s unemployment rate is trending slightly better than the State’s unemployment rate of 5.3 percent in calendar year 2024.

Recent data supports ongoing fluctuation in consumer confidence, with the index recorded at 104.7 in December 2024, down 3.1 percent from 108.0 in December 2023, and a 7.2 percent month-over-month drop from 112.8 in November 2024. This fluctuation in consumer confidence reflects ongoing economic uncertainty related to inflation, employment, as well as geopolitical events. Such uncertainty can lead to more cautious spending, with consumers prioritizing essential purchases and reducing spending on discretionary items. The correlation between consumer confidence and unemployment indicators is depicted in **Figure 1: Consumer Confidence & San Diego Unemployment Rate**.



Source: Consumer Confidence Board

¹ The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. December 2024. Page 23

² The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. December 2024. Page 49



To better align with this trend, and in light of continued declines in actual receipts, the year-over-year growth has been revised downward to a negative 3.42 percent, which represents a significant decrease from the 1.30 percent in the First Quarter Report and the 4.25 percent growth rate assumed in the Adopted Budget. This adjustment to the growth rate is in line with the City’s sales tax consultant’s most recent sales tax projections and is substantiated by the evolving shift in consumer consumption patterns. This revision accounts for a decline in discretionary spending, a continued shift of consumer spending from goods to services, which are generally not subject to sales tax, and low personal savings rates.

Sales tax revenue will continue to be closely monitored and updated in the Third Quarter Report to account for any changes in spending trends or other economic indicators impacting sales tax receipts.

Sensitivity Analysis

The sales tax projections reflect the latest estimates for what the City is expected to receive this fiscal year. Actual local sales tax revenue could be impacted by potential changes to interest rates by the Federal Reserve, inflation impacts, unemployment rates, and changes in consumer confidence. Additionally, changes to federal policies, including the implementation of tariffs and deportation policies, and geopolitical events can also have impacts on revenues. All of these factors could impact consumer confidence and/or business-to-business growth. Any potential increase or decrease in local taxable sales performance will directly impact the City’s sales tax projection and will be reflected in the Third Quarter Report and considered for the FY 2026 Proposed Budget.

Transient Occupancy Tax (TOT)

Table 6 FY 2025 Transient Occupancy Tax (TOT) Revenue Projections ¹ in millions					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	5.90%	5.90%	4.19%	-1.71%	N/A
TOT Projection	\$ 172.8	\$ 172.8	\$ 170.4	\$ (2.4)	-1.4%

¹Total City FY 2025 Adopted Budget for transient occupancy tax is \$328.6 million and the projection is \$324.0 million. The balance is budgeted in the Transient Occupancy Tax Fund.

The City receives Transient Occupancy Tax (TOT) revenue from hotels, Short Term Residential Occupancy units (STROs), and Recreational Vehicle Parks (RV Parks), at a rate of 10.5 cents per dollar on taxable rent for a transient's stay of less than one month.

As displayed in **Table 6: FY 2025 Transient Occupancy Tax (TOT) Revenue Projections**, TOT revenue is projected to be under budget by \$2.4 million, or 1.4 percent, at fiscal year-end. The noted decrease is primarily due to moderate growth in leisure travel, with group and business travel remaining below pre-pandemic levels. This is largely due to the softening effect that sustained elevated room rates have had on room demand growth in the first half of the fiscal year. As displayed in **Table 7: San Diego County Visitor Industry**, the Average Daily Rate has increased from \$205.05 in calendar year 2022 to \$215.36 in calendar year 2025, representing a 5.0 percent increase.³

³ Tourism Economics San Diego Lodging Forecast. December 2024. [San Diego Industry Research](#).



When compared to the First Quarter Report, the improvement of \$1.8 million is primarily due to improved assumptions regarding room demand and growth in room revenue. During the First Quarter, the October 2024 San Diego Lodging Forecast projected a 1.8 percent growth in hotel room demand and a 2.5 percent growth in room revenue for calendar year 2025. These projections represented a reduction from the 2.1 percent hotel room demand and 3.1 percent growth in room revenue assumed when the budget was developed. As of December 2024, a revised San Diego Lodging Forecast was released, signaling a positive outlook for the second half of the fiscal year. The updated forecast projects a 2.3 percent growth in hotel room demand and a 3.7 percent growth in room revenue for calendar year 2025, bringing it more in line with the assumptions used during the budget development.

To better align with both actual TOT receipt trends and the latest tourism forecast, the growth rate has been revised to a year-over-year growth of 4.19 percent, a decrease from the 5.90 percent assumed in the budget. This revision reflects the expectation that travel demand will continue to grow at more moderate levels as consumers manage rising travel expenses, including persistently elevated room rates.

Additionally, a one-time settlement of \$1.5 million from an online travel agency, not anticipated in the First Quarter Report, is expected to be received in FY 2025, with \$800,000 allocated to the General Fund.

TOT's primary economic drivers include room rates, occupancy, and room demand growth. **Table 7: San Diego County Visitor Industry**, provides a summary of the projected growth in economic indicators that impact the City's TOT receipts.

San Diego County Visitor Industry				
Table 7	in millions			
	CY 2022	CY 2023	CY 2024	CY 2025 ²
Average Occupancy	72.6%	73.4%	74.4%	74.8%
Average Daily Rate	\$ 205.05	\$ 210.00	\$ 212.53	\$ 215.36
Revenue PAR ¹	\$ 148.80	\$ 154.22	\$ 158.14	\$ 161.08
Room Demand (growth)	18.1%	1.2%	1.8%	2.3%

Source: San Diego Tourism Authority and Tourism Economics

¹Revenue Per Available Room (Average Occupancy multiplied by Average Daily Rate).

²Lodging Forecast - Tourism Economics, December 2024.

Sensitivity Analysis

Potential factors that would impact TOT projections include changes in consumer discretionary spending, including leisure travel, due to room prices, other travel expenses, inflation, and unemployment rates. Any changes to the current growth assumptions could directly impact the projected TOT revenue and transfer of funds to the Special Promotional Programs and the General Fund.

TOT revenue projections will continue to be closely monitored and updated in the Third Quarter Report to account for any changes in spending trends and economic indicators related to the San Diego tourism economy.



Franchise Fees

FY 2025 Franchise Fee Revenue Projections					
<i>Table 8</i>					<i>in millions</i>
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	8.00%	8.00%	8.00%	0.00%	N/A
Cable Growth Rate	-5.53%	-5.53%	-3.36%	2.2%	N/A
Franchise Fee Projection ¹	\$ 121.9	\$ 121.9	\$ 122.5	\$ 0.6	0.5%

¹Total City FY 2025 Adopted Budget for franchise fees revenue is \$265.9 million and the projection is \$266.4 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

Franchise fee revenue is generated from agreements with private utility companies in exchange for the use of the City's rights-of-way. The largest of the franchise fee payers in the City are San Diego Gas and Electric (SDG&E), Cox Communications, Spectrum TV, AT&T U-verse, and California American Water (Cal AM). In addition, the City collects franchise fees from private refuse haulers that conduct business within City limits.

As displayed in **Table 8: FY 2025 Franchise Fee Revenue Projections**, franchise fee revenue is projected to be over budget by \$576,000, or 0.5 percent, by fiscal year-end. This is primarily due to an increase of \$312,000 in higher-than-expected revenue from cable providers, as well as an increase of \$264,000 in refuse collection franchise fees due to higher-than-anticipated tonnage during the first half of the fiscal year.

Franchise fee revenue is projected \$400,000 over the projections included in the First Quarter Report. This is primarily due to the \$312,000 increase in cable franchise fees, as previously discussed, and an increase of \$88,000 in refuse collection franchise fees. There is no change to the SDG&E payments from the Adopted Budget. The City will receive an annual cleanup payment from SDG&E in February 2025, and related revenue projections will be updated accordingly in the Third Quarter Report.

Sensitivity Analysis

Potential factors that could result in fluctuations in franchise fees include price adjustments, weather variability, and consumption levels of electricity and gas. Due to the SDG&E reconciliation occurring only once a year, each February, variations from the budgeted growth rate have historically been significant. Additionally, cable providers have greater uncertainty in revenues due to the addition of digital competitors and changes in consumer behavior with entertainment choices.

Other Major Revenues

FY 2025 Other Major Revenue Projections					
<i>Table 9</i>					<i>in millions</i>
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Other Major Revenue	\$ 100.6	\$ 100.6	\$ 105.3	\$ 4.7	4.7%
Total	\$ 100.6	\$ 100.6	\$ 105.3	\$ 4.7	4.7%

The other major revenue category includes Property Transfer tax; General Governmental Services Billing (GGSB), which is a reimbursement from other City funds that use General Fund services; one-cent TOT transfer into the General Fund; rent reimbursements from non-



General Fund departments; interest earnings attributable to the General Fund from the City's investment pool; refuse collector business tax; and other miscellaneous one-time revenues.

As displayed in **Table 9: FY 2025 Other Major Revenue Projections**, other major revenues are projected to be over budget by \$4.7 million, or 4.7 percent, by fiscal year-end. This increase is primarily due to the following:

- \$2.5 million in unanticipated settlement proceeds from the Monsanto settlement.
- \$1.4 million in forfeited funds, which was estimated based on data provided by the City's retirement savings plan provider, Principal Financial. The \$1.4 million represents the General Fund's share of the total forfeited funds in City accounts. This was not assumed in the First Quarter Report.
- \$1.2 million cash balance transfer, estimated by the Economic Development Department, due to excess reserves held by a property management group overseeing select city facilities.
- \$636,000 in property transfer tax generated from recent home sales. Unlike the 1.0 percent property tax revenue, which is based on calendar year 2023 activity, property transfer tax receipts reflect current economic conditions without lag time. Recent economic indicators have shown an improvement in both the median home price and the number of home sales since the start of the last fiscal year. This represents an increase of \$297,000 from the First Quarter Report.
- \$550,000 in additional rent revenue from the Development Services Department (DSD) occupying office space in the City Operations Building for longer than anticipated in the budget. It is now anticipated but that their planned move to new facilities will be completed in April 2025.
- \$143,000 in additional Refuse Collector Business Tax revenue based on year-to-date trends.
- \$140,000 in additional reimbursements for costs incurred to support State Mandated Programs that were filed in 2020 and 2021 with the California State Controller's Office. These reimbursement payments are not guaranteed, and funding is contingent upon the State's available budget and the City meeting the eligibility requirements for each specific program.

Partially offsetting these increases are the following projected decreases:

- \$1.3 million in Disaster Recovery Funds from FEMA, which were received earlier than expected and reported in FY 2024.
- \$592,000 in the one-cent TOT transfer to the General Fund. Per Municipal Code Section 35.0128, a one-cent transfer shall be deposited into the General Fund. As noted in the TOT section of this report, the forecasted decrease in tourism has also caused a decline in this component of projected TOT revenue. This decrease in TOT revenue has a direct impact on the available TOT funds to be transferred to the General Fund. This represents an increase of \$186,000 from the First Quarter Report.

The Department of Finance will continue to monitor and provide any updates to the projection in the Third Quarter Report.

DEPARTMENTAL REVENUE

General Fund departmental revenues are projected at \$486.1 million by fiscal year-end, which represents an increase of \$7.3 million, or 1.5 percent, from the current budget. The following section highlights the departments with significant revenue variances, defined as greater than +/- \$1.0 million, from their budgets. **Table 10: FY 2025 Significant General Fund Departmental Revenue Projections** displays the departments with significant variances from the current budget.

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Treasurer	\$ 46.5	\$ 46.5	\$ 45.3	\$ (1.2)	-2.5%
Economic Development	81.5	81.5	79.7	(1.8)	-2.3%
Fire-Rescue	67.8	67.8	70.3	2.5	3.8%
Library	2.8	2.8	3.8	1.0	36.0%
Police	53.0	53.0	51.9	(1.1)	-2.1%
Purchasing and Contracting	2.4	2.4	1.1	(1.3)	-55.6%
Transportation	71.6	71.6	78.4	6.7	9.4%
All Other Departments	153.3	153.3	155.8	2.5	1.6%
Total	\$ 478.8	\$ 478.8	\$ 486.1	\$ 7.3	1.5%

City Treasurer

The Office of the City Treasurer projects departmental revenues to be under budget by \$1.2 million, or 2.5 percent, at fiscal year-end. This decrease is primarily attributed to a reduction of \$2.8 million in Cannabis Business Tax revenue, which represents an additional decrease of \$650,000 from the First Quarter Report. While the department has made efforts to align its budget with a trending decrease in cannabis business tax, actual gross receipts reported by outlets continue to show a sustained decline. This trend continues to be driven by increased competition from neighboring municipalities, delivery services and the illicit market, as well as an oversupply of cannabis goods, which has led to lower prices and, consequently, reduced taxable gross receipts.

This decrease is partially offset by an increase of \$756,000 in Short-Term Residential Occupancy (STRO) licensing revenue due to an increase in the volume of license issuances. Although STRO enforcement began on May 1, 2023, the City continues to analyze licensing trends, as the initial licenses issued prior to enforcement will be up for renewal this spring. Additionally, the department projects an increase of \$503,000 related to business tax certificate fees due to enhanced compliance efforts. These efforts have led to a higher number of registered businesses, as well as increased collection of penalties and surcharges.

Economic Development

The Economic Development Department projects departmental revenue to be under budget by \$1.8 million, or 2.3 percent, at fiscal year-end. This decrease is primarily comprised of \$1.5 million in Pueblo Lands lease revenues and \$1.2 million in Mission Bay lease revenues. Consistent with the First Quarter Report, recent activity shows hotels experiencing a decrease in revenue due to inflationary pressures impacting the travel and leisure industry. These decreases are partially offset by an increase of \$608,000 in interest earned on investments and \$463,000 in charges for services based on year-to-date trends, with many of the department's positions being reimbursable.

Fire-Rescue

The Fire-Rescue Department projects departmental revenue to be over budget by \$2.5 million, or 3.8 percent, at fiscal year-end. This increase is primarily attributed to \$3.9 million in reimbursements from other agencies due to higher-than-expected strike team deployments. The department has been actively supporting the mutual aid system throughout the State of California and other states, which has experienced an increase in deployment activity through the mid-year. Additionally, \$3.2 million is attributed to increased reimbursements, including from the Junior Lifeguard Program Fund, hazmat services, and dispatch services. These increases are partially offset by a decrease of \$4.4 million in reduced reimbursement from the Transient Occupancy Tax fund for eligible expenditures. As noted in the Transient Occupancy Tax section of this report, overall TOT revenue has decreased, resulting in a reduction of TOT funds available for reimbursement to the General Fund.

Library

The Library Department projects departmental revenues to be over budget by \$996,000, or 36.0 percent, at fiscal year-end. This increase is primarily due to revenue recovered from claims for damaged property, revenue from the receipt of delayed billings from a prior fiscal year from shared maintenance costs from other agencies, and parking garage revenue from daily parking and external events.

Police

The Police Department projects departmental revenues to be under budget by \$1.1 million, or 2.1 percent, at fiscal year-end. This decrease is primarily attributed to \$1.0 million in less-than-expected billable grant reimbursements and revenue from other agencies due to limited staffing levels preventing the department from fully staffing grant-eligible programs and activities, such as traffic enforcement, highway patrol services, and task force activities. The department also projects a decrease of \$324,000 in transfers from the safety sales tax due to the overall decrease in sales tax receipts detailed in the major General Fund revenues section of this report. These decreases are partially offset by an increase of \$276,000 in parking citation revenue due to current enforcement levels as the department continues to fill its parking enforcement positions.

Purchasing and Contracting

The Purchasing and Contracting Department projects departmental revenues to be under budget by \$1.3 million, or 55.6 percent, at fiscal year-end. This decrease is primarily due to \$1.8 million in charges for services due to the budget not being reduced to reflect less billable work associated with non-capital construction and consulting contract services work after positions were restructured into the General Fund in a prior fiscal year, as well as the impact of vacancies, which result in limited staffing to support billable work. This decrease is partially offset by an increase of \$409,000 in other revenue, primarily from contracted rebates based on purchase volume and specific terms negotiated with suppliers.

Transportation

The Transportation Department projects departmental revenues to be over budget by \$6.7 million, or 9.4 percent, at fiscal year-end. This increase is primarily attributed to billable work performed due to higher staffing levels, which have enabled a strategic deployment of staff to

enhance progress on several services such as slurry seal projects and work performed by the mill and pave team as the number of street miles repaired by in house crews has increased. Additionally, the department projects \$805,000 in transportation dispatcher services at the Public Works Dispatch Center following an updated Service Level Agreement, and \$581,000 in trench restoration services to support the PUD project completion schedule as they await full staffing of crews.

Transient Occupancy Tax Impact on Departmental Revenues

TOT revenue collected from hotels, STROs, and RV parks is used for special promotional programs that maintain and enhance visitor-related facilities and support the promotion of the City's cultural amenities and natural attractions. The Adopted Budget includes \$86.2 million in transfers from the TOT Fund to the General Fund to reimburse departments for the safety and maintenance of visitor-related facilities, covering areas such as Fire-Rescue lifeguard support, homelessness services and programs, street sweeping in high-tourist areas, security services at Mission Bay Park, public safety at major events, and parks and recreation centers.

Due to the projected decrease in TOT revenue discussed in the major General Fund revenues section of this report, reimbursements to General Fund departments have decreased by a combined \$4.8 million, including \$4.4 million in the Fire-Rescue Department to reimburse lifeguard services, \$300,000 in the General Services Department for the maintenance of visitor-related facilities, and \$80,000 in the Parks and Recreation Department for reimbursement of park ranger services. The decrease in reimbursements does not reduce service levels, instead, it reflects a reduction in reimbursement from the TOT Fund for these services. DoF will continue to monitor TOT revenue and will provide an update on the impacts it may have on departmental revenues in the Third Quarter Report.

GENERAL FUND EXPENDITURES

General Fund expenditures are projected to be over budget by \$4.9 million, or 0.2 percent, at fiscal year-end. As displayed in **Table 11: Summary of FY 2025 General Fund Expenditure Projections**, this is primarily attributed to a projected overage of \$31.3 million in personnel expenditures, which is partially offset by a net decrease of \$26.4 million in fringe and non-personnel expenditures.

Summary of FY 2025 General Fund Expenditure Projections					
Table 11					in millions
Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Personnel Expenditures	\$ 925.7	\$ 925.7	\$ 956.9	\$ (31.3)	-3.4%
Fringe & Non-Personnel Expenditures	1,235.3	1,235.3	1,208.9	26.4	2.1%
Total Expenditures	\$ 2,160.9	\$ 2,160.9	\$ 2,165.8	\$ (4.9)	-0.2%

PERSONNEL EXPENDITURES

As displayed in **Table 12: FY 2025 General Fund Salaries and Wages Projections**, personnel expenditures are projected to be over budget by \$31.3 million, or 3.4 percent, at fiscal year-end.

FY 2025 General Fund Salaries and Wages Projections					
Table 12					in millions
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries	\$ 796.9	\$ 796.9	\$ 802.3	\$ (5.4)	-0.7%
Overtime	96.0	96.0	122.9	(26.9)	-28.0%
Hourly Wages	19.6	19.6	18.6	1.0	5.3%
Pay-in-Lieu of Annual Leave	8.8	8.8	8.8	(0.0)	-0.4%
Termination Pay	4.3	4.3	4.4	(0.0)	-0.5%
Total Personnel Expenditures	\$ 925.7	\$ 925.7	\$ 956.9	\$ (31.3)	-3.4%

Salaries and Wages

The salaries and wages expenditure category consists of five distinct types of wages: salaries (including special pays), overtime, hourly wages, pay-in-lieu of annual leave, and termination pay. Salary expenditures include compensation paid at the employee’s rate of pay for standard-hour employees. Overtime expenditures include compensation at an employee’s regular 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 and termination pay represent compensation in lieu of taking leave. Termination pay distinguishes the expenditures incurred upon an employee’s separation from the City.

Salaries and wages are projected at \$956.9 million by fiscal year-end, which represents an increase of \$31.3 million, or 3.4 percent, above the current budget. The categories with material variances are salaries and overtime which are projected to exceed budgeted levels by \$5.4 million and \$26.9 million, respectively. These increases are partially offset by a decrease of \$1.0 million in hourly wages. The departments contributing most to these variances, along with the underlying causes, will be discussed in greater detail in the following section.

Discussion of Departments with Significant Variances from Budget

The following section highlights the departments with significant variances in personnel expenditures, defined as being greater than +/- \$1.0 million, from their budgets. **Table 13: FY 2025 Significant General Fund Personnel Expenditure Projections** displays the list of departments with significant variances from the current budget.

Table 13 FY 2025 Significant General Fund Personnel Expenditure Projections					
in millions					
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Attorney	\$ 51.8	\$ 51.8	\$ 56.6	\$ (4.8)	-9.3%
Environmental Services	27.3	27.3	29.3	(2.0)	-7.3%
Fire-Rescue	192.3	192.3	201.8	(9.5)	-4.9%
Library	32.3	32.3	30.3	2.1	6.4%
Parks and Recreation	66.0	66.0	67.5	(1.5)	-2.2%
Police	341.8	341.8	357.0	(15.2)	-4.5%
Transportation	41.4	41.4	46.3	(4.9)	-11.8%
Historical Savings Adjustment ¹	-	-	(3.7)	3.7	100.0%
All Other Departments	172.7	172.7	171.8	0.9	0.5%
Total	\$ 925.7	\$ 925.7	\$ 956.9	\$ (31.3)	-3.4%

¹Year-End Projection includes historical personnel savings adjustment of \$3.7 million based on factors that may contribute to the difference between departmental projections and year-end actuals, including recently implemented mitigation actions.

City Attorney

The Office of the City Attorney is projecting personnel expenditures to be over budget by \$4.8 million, or 9.3 percent, at fiscal year-end. This increase is primarily in the salaries category and is attributed to the department not meeting its operational efficiency target assumed during the budget development process due to the need to maintain staffing to fulfill the critical functions of the department. Additionally, approximately \$2.1 million of the variance can be attributed to negotiated salary increases which were inadvertently not accounted for during the budget development process.

Environmental Services

The Environmental Services Department is projecting personnel expenditures to be over budget by \$2.0 million, or 7.3 percent, at fiscal year-end. This increase is primarily due to \$1.4 million in the overtime category driven by extended hours of operation on holidays, including the Saturdays following the holiday, to maintain residential refuse and organic collection services. Additionally, \$552,000 is attributed to a series of unbudgeted positions necessary to maintain refuse and organic collection service levels, which increase costs.

Fire-Rescue

The Fire-Rescue Department is projecting personnel expenditures to be over budget by \$9.5 million, or 4.9 percent, at fiscal year-end. This overage is primarily due to \$10.9 million in the overtime category, which represents an increase of \$5.2 million from the First Quarter Report. This overage includes \$5.5 million in sworn constant staffing back-fill primarily for staffing shortages, delayed Fire Captain and Engineer promotional processes, backfill for leave time taken, and mandated FLSA overtime. Additionally, \$4.9 million is associated with deployment backfill, including strike team deployments, which represents an increase of \$1.8 million when compared to the First Quarter Report. The department has experienced higher-than-expected strike team deployments in support of the mutual aid system throughout the State of



California and other states. Additional contributors include \$1.0 million in other fire-rescue division overtime related to dispatch and fire inspections. These increases are partially offset by a decrease of \$673,000 in overtime for special assignments, primarily due to the reallocation of EMS continuing education to the Emergency Medical Services Fund. Further increases within personnel expenditures include \$1.3 million in hourly expenditures primarily to support seasonal lifeguard staffing.

These increases are partially offset by a decrease of \$2.9 million in the salaries category due to sworn vacancies such as the aforementioned promotional process for Fire Captain and Fire Engineers.

Notably, the increase in overtime expenditures related to strike team deployments is anticipated to be partially offset by an estimated increase of \$3.9 million in associated deployment revenue. Reimbursements are typically processed within 90 days of staff's return. On average it takes about four months for the State and five months from FEMA before the City receives the reimbursement.

Library

The Library Department is projecting personnel expenditures to be under budget by \$2.1 million, or 6.4 percent, at fiscal year-end. This decrease is primarily attributed to \$1.2 million in the salaries category due to a number of vacant positions that are expected to remain unfilled through fiscal year-end, in line with the executive directive to prioritize hiring for only the most mission-critical positions. Additionally, a \$812,000 decrease in the hourly category is due to a reduction in hours worked by hourly staff due to fewer interns than expected supporting operations.

Parks and Recreation

The Parks and Recreation Department is projecting personnel expenditures to be over budget by \$1.5 million, or 2.2 percent, at fiscal year-end. This increase is primarily attributed to \$1.3 million in hourly positions required to maintain full operations at recreation centers and city parks. Due to the department's continued challenges with filling full-time positions, the department has relied on hourly staff to maintain operations. Additionally, the department projects an increase of \$585,000 in overtime expenditures to support holiday hours, special events, callouts, and safety-related issues.

Police

The Police Department is projecting personnel expenditures to be over budget by \$15.2 million, or 4.5 percent, at fiscal year-end. This overage is primarily due to an increase of \$9.8 million in the overtime category due to limited staffing and elevated attrition levels. Although the department has made significant progress in reducing attrition and increasing hiring, it continues to face challenges in achieving sustainable hiring and retention levels that would support long-term staffing stability. As a result, the department anticipates an increase in overtime including \$8.7 million in the extension of shift categories, including patrol staffing backfill to maintain service levels and respond to priority radio calls and emergencies; \$1.9 million in the special events category due to increasing police security and traffic control support at ballpark events as well as beach safety during the July 4th holiday; and \$1.0 million in holiday overtime primarily due to negotiated compensation for employees. These overtime

increases are partially offset by a decrease of \$921,000 in the miscellaneous overtime categories due to mandated FLSA overtime, \$841,000 in reduced court-related overtime, and \$457,000 in grant-related overtime due to reduced staffing available to support these needs.

Additionally, the department projects an increase of \$6.4 million in the salaries category, primarily due to the department's success in filling recent academies at levels above those assumed in the budget. The budget assumed four academies per year, with 30 recruits per academy. As of mid-year, three academies have started, each exceeding the initial estimate by an average of ten additional recruits per academy.

These overages are partially offset by a decrease of \$1.2 million in the hourly category, primarily due to fewer hours worked by hourly staff at special events, reflecting current service levels. As requested in Section 2A: 10-12 of the Appropriation Ordinance (AO), **Attachment 6: Police Fiscal Year 2025 Appropriation Ordinance Update Memo** provides further detail on Police Department overtime expenditures, Neighborhood Policing expenditures, and plans for expenditure of budget balances for these items.

Transportation

The Transportation Department is projecting personnel expenditures to be over budget by \$4.9 million, or 11.8 percent, at fiscal year-end. This increase is primarily attributed to \$3.3 million in the overtime category due to the strategic deployment of staff during off-peak hours, including nights and weekends, to maintain operational service levels and prevent the backlog for certain requests from accumulating, including sidewalk services, traffic signal and crosswalk repairs, and roadway pothole patching. These tasks have surpassed normal service levels and the capacity of current staff. Additionally, the department projects an increase of \$1.6 million in the salaries category primarily due to hiring efforts that have resulted in the filling of more positions than anticipated when the budget was developed.

Historical Personnel Savings Adjustment

Personnel expenditure projections are prepared in collaboration with City departments and are based on two fundamental components including a personnel expenditure projection based on personnel data extracted from the Organization Management (OM) module on December 2, 2024, and department-prepared forecasts for staffing changes anticipated to occur after this date—this includes planned hiring and adjustments based on attrition rates. The department-prepared forecasts are then reviewed for reasonableness by DoF and aggregated for an overall evaluation of General Fund personnel expenditures.

As part of the FY 2025 Mid-Year Budget Monitoring Process, DoF staff performed additional analyses based on previous monitoring reports to identify trends between mid-year projections and year-end actuals and the recently implemented mitigation actions to curtail spending in FY 2025. Based on this evaluation, DoF anticipates that, in the aggregate, General Fund personnel expenditures will be \$3.7 million below the department-prepared forecasts. This estimate is based on several factors that may contribute to the difference between projections and actuals, including hirings and vacancies not included in individual department operations due to unforeseeable circumstances, such as internal hiring between different departments creating unanticipated vacancies; or a prolonged hiring process impacted by factors including the current strategic hiring freeze, which requires executive approval to fill only those positions most critical to operations.

NON-PERSONNEL EXPENDITURES

Fringe benefits and non-personnel expenditures are projected at \$1.21 billion, which represents a decrease of \$26.4 million, or 2.1 percent, at fiscal year-end. The following section discusses variances for categories with the largest non-personnel expenditure variances.

Table 14: FY 2025 General Fund Non-Personnel Expenditure Projections displays the fringe and non-personnel expenditure projections by expenditure category.

FY 2025 General Fund Non-Personnel Expenditure Projections					
Table 14					in millions
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fringe Benefits ¹	\$ 577.5	\$ 577.5	\$ 574.7	\$ 2.8	0.5%
Supplies	31.5	31.4	31.8	(0.3)	-1.1%
Contracts	387.6	387.7	382.4	5.3	1.4%
Information Technology	59.2	59.1	60.7	(1.6)	-2.7%
Energy and Utilities	70.9	71.0	68.5	2.5	3.5%
Other	6.6	6.6	5.4	1.2	18.0%
Transfers Out	93.0	93.0	88.7	4.3	4.6%
Capital Expenditures	1.2	1.2	0.7	0.5	42.1%
Debt	7.7	7.7	7.7	(0.0)	0.0%
Historical Savings Adjustment ²	-	-	(11.7)	11.7	100.0%
Total	\$ 1,235.3	\$ 1,235.3	\$ 1,208.9	\$ 26.4	2.1%

¹Year-End Projection includes savings of \$1.1 million in fringe benefits associated with the historical personnel savings adjustment.

²Year-End Projection includes savings of \$11.7 million based on factors that may contribute to the difference between departmental projections for non-personnel expenditures and year-end actuals, including recently implemented mitigation actions.

Fringe Benefits

Fringe benefits are projected at \$574.7 million by fiscal year-end. This represents a decrease of \$2.8 million, or 0.5 percent, by fiscal year-end. This decrease is comprised of \$2.1 million in fixed fringe benefits and \$792,000 in variable fringe benefits. **Table 15: FY 2025 General Fund Fringe Benefits Projections** summarizes this detail.

FY 2025 General Fund Fringe Benefits Projections					
Table 15					in millions
Fringe Benefit Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fixed	\$ 436.7	\$ 436.7	\$ 434.6	\$ 2.1	0.5%
Variable	140.9	140.9	140.1	0.8	0.6%
Total¹	\$ 577.5	\$ 577.5	\$ 574.7	\$ 2.8	0.5%

¹Year-End Projection includes savings of \$1.1 million in fringe benefits associated with the historical personnel savings adjustment.

Fixed Fringe Benefits

Fixed fringe benefit expenditures include the following: the 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 obligations that, in the aggregate, remain relatively constant regardless of fluctuations in staffing levels but are allocated to fully account for these costs at the department or fund level. Therefore, a proportionate change of filled positions in the General Fund and the non-General Funds impacts actual and projected expenditures due to corresponding changes to these allocations.

The fringe cost allocations are based on budgeted positions at a point in time during the budget development process and the expenditure allocation is trued up at the end of the fiscal year based on actual filled positions.

Fixed fringe is projected to be under budget by \$2.1 million, or 0.5 percent, at fiscal year-end. This decrease is primarily attributed to savings of \$1.4 million in the reallocation of Workers' Compensation and OPEB contributions based on projected personnel expenditures. Additionally, due to the Historical Personnel Expenditure Savings adjustment previously discussed, it is estimated that there will be approximately \$542,000 in savings spread across all fixed fringe accounts.

Variable Fringe Benefits

Variable fringe benefit expenditures include Flexible Benefits, the Supplemental Pension Savings Plan (SPSP), Medicare, Employee Offset Savings, Retiree Medical Trust, the Retirement 401 Plan, and the Deferred Retirement Option Plan (DROP). These are costs that are directly impacted by hiring a new employee and changes in direct proportion to the number of employees on the City's payroll.

Variable fringe benefits are projected to be under budget by \$792,000, or 0.6 percent, at fiscal year-end. This variance is comprised of increases and decreases within the individual accounts. There is a projected increase of \$768,000 within the Medicare and Employee Offset Savings accounts primarily due to the increased projections associated with salaries and overtime. These are offset by decreases of \$1.1 million within the Flexible Benefits, Retiree Medical Trust, and SPSP accounts which can be primarily attributed to vacancies and the executive directive to implement a strategic hiring freeze. Additionally, due to the Historical Personnel Expenditure Savings adjustment previously discussed, it is estimated that there will be approximately \$557,000 in savings spread across variable fringe accounts.

Contracts

The contracts category, which includes the cost of legal fees, insurance, refuse disposal fees, fleet vehicle usage and assignment fees, rent expenses, consulting services, and other contractual expenses, is projected to be under budget by \$5.3 million, or 1.4 percent, at fiscal year-end. This decrease is primarily attributed to the following:

- \$4.2 million in the Homelessness Strategies and Solutions Department primarily due to a \$2.1 million decrease in security services costs following the reconfiguration of services, which now utilizes a rotation system to monitor various sites, thereby reducing the number of security guards required. Additionally, \$1.9 million is associated with shelter bed expansion as plans for new shelter beds continue to be developed; and \$1.4 million in credits from the San Diego Housing Commission for overbilling in FY 2024, where billing was initially based on estimates, which have since been reconciled with actuals. These decreases are partially offset by an increase of \$770,000 in security services, necessary to address safety and vandalism concerns at the Old Central Library, which previously operated as a shelter and is now vacant.
- \$2.9 million in the Citywide Program Expenditures Department due to a \$3.9 million decrease in the advanced payment for the November 2024 election, assuming no additional funding requests from the County of San Diego Registrar of Voters. This decrease is partially offset by an increase of \$752,000 in the Public Liability Claims insurance transfer based on actual premiums paid.

- \$1.4 million in the Environmental Services Department primarily due to the reallocation of \$672,000 in organic waste and recycling collection activities related to Senate Bill (SB) 1383, including consulting services, outreach, and education, from the General Fund to the Recycling Enterprise Fund, where SB 1383 activities are now funded. Additionally, \$641,000 in less-than-expected contractual encampment abatement services is due to a revised approach of leveraging internal staff and resources for increased efficiency.
- \$1.4 million in the Police Department primarily due to equipment usage and assignment fees based on year-to-date maintenance and service activity. These costs tend to fluctuate month-to-month and the department will continue to monitor any potential changes in the latter half of the fiscal year.
- \$1.1 million in the Department of Information Technology primarily due to the reclassification of \$858,000 in expenditures for the Digital Equity Program from the contracts category to the information technology category. Additionally, there is a \$290,000 decrease in expenditures for the mobile hotspot lending program due to limited staff resources and challenges in managing inventory, as well as difficulty in recirculating new devices after hotspots are reported lost or stolen, which has led to a reduction in the number of active hotspots.

These decreases are partially offset by the following increases:

- \$4.2 million in the Parks and Recreation Department primarily due to an increase of \$1.8 million in the San Diego Humane Society contract due to a contractual adjustment tied to the consumer price index. Additionally, \$1.4 million is due to security services at Children's Park, Balboa Park, and Mission Bay Areas to address safety and vandalism concerns through security guard services and gate closures. An additional \$1.4 million is attributed to a series of unanticipated expenditures for Balboa Park, including tram costs, fire suppression efforts, and strategic framework planning consulting services, as well as vessel and vehicle repairs, and rentals for portable restrooms and equipment at Mission Bay shoreline beaches. This also includes trail maintenance, brush cleaning, safety enhancements in open spaces, and tree arborist services. These increases are partially offset by a decrease of \$390,000 in contractual services for the Crystal Pier project, as emergency repairs are addressed first by the Engineering and Capital Projects Department.
- \$2.2 million in the Transportation Department primarily attributed to \$2.0 million in fleet vehicle and equipment rentals to maintain service levels as the department awaits the delivery of vehicles and heavy equipment. An additional \$1.8 million is associated with various services including \$500,000 in disposal fees due to an increase in debris taken to landfills, \$370,000 in services provided by Engineering and Capital Projects in support of ongoing projects, \$336,000 for security services resulting from negotiated contract renewals, and \$300,000 for office expansion at Chollas and Gibbs. These increases are partially offset by a decrease of \$1.2 million in tree-trimming and \$617,000 in graffiti and weed abatement services as the department reduces spending to maintain budgetary compliance as increased cost of supplies and materials, delays in the procurement and maintenance of fleet vehicles, and underfunding in core functions for the department are projected to consume available budget.

Information Technology

The information technology category, which includes costs related to hardware and software maintenance, help desk support, and other information technology services, is projected to be over budget by \$1.6 million, or 2.7 percent, at fiscal year-end. This increase is primarily attributed to \$2.1 million in the Police Department primarily associated with \$1.2 million to implement a new network records management system and \$800,000 to replace aging network servers as they near end-of-life. This increase is partially offset by a decrease of \$585,000 in the Performance and Analytics Department due to deferred spending on application, data governance, and performance management operations as part of the suspension of non-essential spending.

Energy and Utilities

The energy and utilities category, which includes the costs for electricity, fuel, and other utility and energy expenses, is projected to be under budget by \$2.5 million, or 3.5 percent, at fiscal year-end. This decrease is primarily attributed to the following:

- \$2.1 million in the Environmental Services Department primarily due to lower-than-expected non-discretionary natural gas expenditures, attributable to a decrease in rates compared to the assumptions made during the budget development.
- \$823,000 in the Transportation Department primarily due to a decrease of \$624,000 in streetlight and traffic signal energy costs based on year-to-date trends, and \$246,000 in diesel fuel resulting from lower average costs and decreased consumption.

The above decreases are partially offset by a net increase of \$451,000 across city departments due to a series of factors including increased water use in the Parks & Recreation Department based on prior year average trends and energy use in the Police Department based on year-to-date activity.

Other

The Other category, which includes miscellaneous expenditures that do not fall under one of the previous expenditure categories, such as preservation of benefits, miscellaneous taxes, and transportation allowance, is projected to be under budget by \$1.2 million, or 18.0 percent, at fiscal year-end. This decrease is primarily attributed to the Citywide Program Expenditures Department, which projects savings of \$1.3 million primarily due to deferred capital debt service due to lower-than-anticipated principal drawn from the Water Infrastructure Finance and Innovation Act (WIFIA) Loan, based on actual project schedules.

Transfers Out

The transfers out category, which includes transfers of funding between City funds, is projected to be under budget by \$4.3 million, or 4.6 percent, at fiscal year-end. This decrease is primarily attributed to \$4.4 million in the Citywide Program Expenditures Department, including a \$2.0 million decrease in interest payments as a result of the final pricing and closing of the 2024A Lease Revenue Bonds, which included the refunding of the 2013A Lease Revenue Bonds; \$1.2 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 Economic Development Department, with decreased revenues resulting in a corresponding

decrease in the transfers to these funds; and a \$1.2 million reduction in support of the Debris Assistance Program, as expenditures have shifted from the General Fund to the Recycling Fund, as recovery efforts focus on recycling construction and demolition debris materials.

Historical Non-Personnel Savings Adjustment

Similar to the Historical Personnel Savings Adjustments discussed earlier in the report, DoF performed an analysis of non-personnel expenditures over the past few fiscal years. This analysis included benchmarking previous Mid-Year Reports to identify trends between mid-year projections and year-end actuals that could be used to better predict final expenditures. Based on this evaluation, DoF anticipates that, in the aggregate, General Fund non-personnel expenditures will be \$11.7 million below the department-prepared forecasts. DoF has identified several factors that may contribute to this historical trend, which includes small savings in the 40+ City departments which aggregate to larger savings for the General Fund and operational changes that impact expenditures based on the results presented in the Mid-Year Report. Since DoF is unable to predict the department or categories where these expenditure savings are likely to occur, the estimate has been included as a bottom-line adjustment to total non-personnel expenditures.

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 discusses the General Fund FY 2025 projected ending fund balance and reserve estimates.

FISCAL YEAR 2025 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

Table 16: FY 2025 General Fund Balances and Reserve Estimates displays the General Fund balances and reserve estimates.

FY 2025 General Fund Balances and Reserve Estimates				
<i>Table 16</i>				<i>in millions</i>
Description	First-Quarter Projection	Year-End Projection	Variance	% of Operating Revenues ¹
Fiscal Year 2025 Beginning Fund Balance	\$ 312.1	\$ 312.1	\$ -	17.8%
Fiscal Year 2025 Projected Activity				
Revenue	2,076.5	2,056.9	(19.6)	
Expenditures	(2,160.9)	(2,165.8)	(4.9)	
Net Projected Activity²	(84.4)	(108.9)	(24.4)	
FY 2025 Projected Ending Fund Balance	\$ 227.7	\$ 203.2	\$ (24.4)	11.6%
Emergency Reserve	107.6	107.6	(0.0)	6.1%
Stability Reserve	99.5	99.5	-	5.7%
FY 2025 Projected Reserve Balance	207.1	207.1	(0.0)	11.8%
FY 2025 Projected Available Fund Balance	\$ 20.6	\$ (3.9)	\$ (24.4)	-0.2%

¹ Based on FY 2022 - FY 2024, operating revenues as reported in the ACFR of the respective fiscal year in accordance with the City’s Reserve Policy (CP 100-20).

² The FY 2025 Adopted Budget included the usage of \$84.4 million of Excess Equity.

In anticipation of the structural budget deficits projected in FY 2026 and beyond, the FY 2025 Adopted Budget did not include contributions to the General Fund Reserves, which results in the reserve balances remaining at the level reported in the FY 2024 Year-End Financial Performance Report. In order to meet the reserve target of 13.58 percent, a contribution of \$31.2 million would be required. By not making any reserve contributions, the General Fund reserves are projected to end the fiscal year with a balance of \$207.1 million, or 11.8 percent of the three-year average of General Fund operating revenues. Consistent with the Reserve Policy, DoF will work with the Mayor to prepare a plan to address the reserve balances remaining below targeted levels.

The FY 2025 projected ending fund balance, based on the projected activity included in this report, is estimated to be negative \$3.9 million, which is a decrease of \$24.4 million from the amounts reported in the First Quarter Report and assumed in the Adopted Budget. This decrease is largely the result of revenues continuing to trend below budgeted levels while expenditures, primarily personnel expenditures, are projected to exceed budgeted levels.

In response to these projections, the City plans to implement various mitigation efforts to address the projected negative ending fund balance. These actions include exercising



authorities to increase the rates of select revenues and implement updates to fees earlier than originally anticipated. Absent these mitigation actions, the net impact of the projected activity for the General Fund would result in the use of all excess equity and the use of reserves in an amount equal to \$3.9 million. Detailed information on the planned mitigation efforts is provided in the following section of this report. in the following section of this report.

Mitigation Actions

The Mid-Year Report has identified the need for additional actions to address the projected shortfall of \$19.6 million in General Fund revenues and a projected overage of \$4.9 million in General Fund expenditures, which combined, result in a net negative projected activity of \$108.9 million, which is \$24.4 million more than the \$84.4 million assumed in the budget. This section addresses actions that have been implemented as of the release of this report, as well as potential actions that City management intends to pursue to help mitigate the projected shortfall in the current fiscal year and structural budget deficits in future fiscal years.

Fiscal Year 2025 Budget Mitigation Actions Memorandum

The Fiscal Year 2025 Budget Mitigation Actions memo, issued on December 4, 2024, directed all General Fund Departments and Non-General Funds with an impact on the General Fund to immediately implement measures to reduce spending in the current fiscal year. These actions are designed to help address the forecasted deficit outlined in the FY 2026 – FY 2030 Five-Year Financial Outlook Report. The identified mitigating actions include a strategic hiring freeze that prioritizes mission-critical roles, suspending non-essential overtime and expenditures, and reducing the use of outside professional and consulting services. While departments have factored these assumptions into the preparation of their mid-year projections, the Department of Finance will continue working with departments to assess operations throughout the remainder of the fiscal year. Updates on these evaluations will be provided in subsequent budget monitoring reports.

Establishment of Funds Blocks

Building on the successful implementation of a funds block on non-discretionary expenditures (e.g., electricity, fuel, IT, debt, etc.) in FY 2024, a similar non-discretionary funds block was established at the start of FY 2025. This action has been deemed essential to ensure that departments remain within their legal level of expenditure authority and that the allocated non-discretionary budget remains available for their intended purposes.

Exercising Authorities to Increase Revenues

Parking Meter Rate Increase

On January 27, 2025, the City Council adopted a resolution to increase hourly parking meter rates citywide by 100 percent, up to \$2.50 per hour, as allowed under the Municipal Code, effective January 31, 2025. Additionally, the resolution waived the requirement under Council Policy 100-18 to withhold all incremental new revenue generated by this rate increase from the allocation to Community Parking Districts for the remainder of FY 2025, ensuring that all funds are directed to the General Fund to support eligible expenditures.

This action is expected to generate an additional \$4.0 million in revenue through the remainder of FY 2025. The increase in revenue will support eligible transportation projects, including street improvements, traffic control, parking enforcement, street sweeping, right-of-way maintenance, and other uses within parking districts that are assumed in the mid-year projections.

Additionally, an estimated \$4.0 million in available fund balance within the Parking Meter Districts Administration Fund will be utilized for similar eligible expenditures. Together, these

revenue sources will help mitigate the projected shortfall, ensuring funding for essential services.

Parking Citation Fine Increase

As discussed in the Comprehensive User Fee Study, which is scheduled to be presented to the Budget & Government Efficiency Committee on February 5, 2025, the City has not adjusted parking citation fine amounts since 2003. Parking citation fines are intended to act as a deterrent to parking illegally and have been evaluated and proposed to be adjusted for the City to properly manage the public right-of-way. In total, the City is proposing to increase parking citation fines on 71 violation types. Of these violation types, 64 are proposed to increase by 60 percent to represent the compounded change in the Consumer Price Index since 2003 and the remaining seven violation types are proposed to increase by 80 percent to account for the compounded change in the Consumer Price Index as well as an additional 20 percent deterrent factor as they represent the largest volume of citations and thus have a greater impact on the community's access to the public right-of-way. It is estimated that by implementing these increases beginning April 1, 2025, it will generate approximately \$3.3 million in additional revenue during the current fiscal year and an additional \$13.1 million annually beginning in FY 2026. These estimated revenues are contingent upon the Council approving the increases as proposed in the Comprehensive User Fee Study. Any deviation from the proposed increases, as well as the proposed implementation date, will impact the additional revenue that the General Fund could receive.

Category 2 & 3 User Fee Increase

Also included in the Comprehensive User Fee Study and the Park and Recreation Department's companion User Fee Study item, there are a number of User Fees within Category 2 (Partial Recovery) and Category 3 (Fines and Penalties) that are proposed to increase based on the latest comprehensive analysis. While the proposed increases for these user fees are based on FY 2026 average salary rates, the City will still be in full compliance of Proposition 26 and Proposition 218 by implementing these rates on April 1, 2025 because the categories impacted are either partially subsidized by the General Fund (Category 2) or are intended to act as a deterrent rather than a revenue generator (Category 3). It is estimated that implementing these increases beginning on April 1, 2025, instead of July 1, 2025, for the Category 1 user fees, will generate approximately \$730,000 in additional revenue during the current fiscal year and an additional \$3.0 million annually beginning in FY 2026. If the Council chooses to approve fees that differ from the amounts proposed, or if an alternative implementation date is approved, it will impact the additional revenue that could be generated.

Cannabis Business Tax Increase on Retail Entities

In FY 2017, City voters passed Measure N which authorized the City to levy a Cannabis Business Tax on Cannabis Businesses. The initial tax rate established for Cannabis Businesses was set at 5.0 percent of gross receipts and later raised to 8.0 percent in FY 2019. On May 1, 2022, the tax rate was lowered to 2.0 percent specifically for Manufacturing Production Facilities. As stipulated in the measure approved by the voters, the Council may raise or lower the tax at its discretion, up to a maximum tax rate of 15.0 percent. An option currently in the early stages of discussion is a potential increase to the tax rate on Cannabis Businesses, excluding Manufacturing Production Facilities, that would raise it from the current 8.0 percent to 10.0 percent. If the decision to move forward with the proposal is heard by Council and approved, it is estimated that it will generate approximately \$720,000 in additional revenue during the current fiscal year if implemented in May and an additional \$4.3 million annually beginning in FY 2026.

As displayed in **Table 17: Impacts of Proposed FY 2025 Mitigating Actions**, if the authorities to increase revenues are exercised on the actions described above, the FY 2025 Projected Available Fund Balance will improve from the current negative \$3.9 million to a positive \$8.9 million. This will have the positive effect of restoring some of the excess equity that had been assumed to be available at the end of the fiscal year and ensure that the General Fund would not need to draw upon the reserves.

Impacts of Proposed FY 2025 Mitigating Actions	
<i>Table 17</i>	<i>in millions</i>
Description	Year-End Projection
Fiscal Year 2025 Beginning Fund Balance	\$ 312.1
Fiscal Year 2025 Projected Activity	
Revenue	2,056.9
Expenditures	(2,165.8)
Net Projected Activity	(108.9)
Less: FY 2025 Projected Reserve Balance	207.1
FY 2025 Projected Available Fund Balance Before Mitigating Actions	\$ (3.9)
Mitigating Actions	
Parking Meter Rate Increase (Jan 31)	8.0
Parking Citation Increase (Apr 1)	3.3
Category 2 & 3 User Fee Increase (Apr 1)	0.7
Cannabis Business Tax Increase - 2% (May 1)	0.7
FY 2025 Projected Available Fund Balance With Mitigating Actions	\$ 8.9

Other Potential Mitigations to City Expenditures – Reductions and Reorganizations

City management is actively evaluating additional operating reductions and reorganizations that will be incorporated into the proposed budget on a go forward basis. To maximize cost savings, some of these reductions and reorganizations will be implemented early, allowing the City to begin realizing savings within the current fiscal year. These efforts, which may include reductions to contracts, overtime, consolidations, are part of a strategic approach to ensure fiscal responsibility while continuing to provide essential services to residents. The City remains committed to a transparent budget process, and details related to reductions and reorganizations will be noticed to City Council by the end of February.

Mitigation Actions Beyond Fiscal Year 2025

The City continues to advance implementation of **Measure B**, which was approved by voters in November 2022. As part of this process, the City is developing a cost-of-service study to determine an equitable fee structure for residential solid waste collection services. This study, along with other necessary actions, is targeting a hearing at the February 13, 2025 Environment Committee meeting and will ensure compliance with Proposition 218 and inform future City Council decisions. The City remains committed to a transparent and methodical approach to transitioning toward a cost recoverable model that reduces the financial burden on the General Fund.



Additionally, the City continues to advance the implementation of **Measure C** while awaiting a final decision from the appellate court. In preparation, the City is working on necessary system changes to facilitate the collection of transient occupancy tax and developing a comprehensive communication strategy to engage and inform relevant stakeholders. These efforts aim to ensure a smooth transition and effective use of the anticipated revenue to support the expansion of the San Diego Convention Center, fund homelessness programs and services, and invest in critical road repairs across the City in Fiscal Year 2026, or potentially even in Fiscal Year 2025.

NON-GENERAL FUNDS

Airports Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 9.0	\$ 9.0	\$ 9.1	\$ 0.1	1.1%
Personnel Expenditures	2.2	2.2	2.4	(0.2)	-8.8%
Non-Personnel Expenditures	6.1	6.1	7.3	(1.2)	-19.3%
Expenditures	\$ 8.3	\$ 8.3	\$ 9.7	\$ (1.4)	-16.5%
Net Year-End Projection	\$ 0.6	\$ 0.6	\$ (0.6)	\$ (1.3)	

Revenues in the Airports Fund are projected to be over budget by \$99,000, or 1.1 percent, at fiscal year-end. This increase is primarily attributed to increased interest earnings, as well as revenue from parking, airport, and fueling fees.

Expenditures in the fund are projected to be over budget by \$1.4 million, or 16.5 percent, at fiscal year-end. This increase is primarily attributed to several unanticipated projects including mid-port repairs at Montgomery-Gibbs Airport and an eviction process at Brown Field Airport that required additional services for security, maintenance, clean-up, and repair efforts.

Central Stores Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 10.8	\$ 10.8	\$ 8.0	\$ (2.8)	-26.2%
Personnel Expenditures	0.9	0.9	0.9	0.0	1.4%
Non-Personnel Expenditures	10.6	10.6	10.8	(0.3)	-2.6%
Expenditures	\$ 11.5	\$ 11.5	\$ 11.7	\$ (0.3)	-2.3%
Net Year-End Projection	\$ (0.6)	\$ (0.6)	\$ (3.8)	\$ (3.1)	

Revenues in the Central Stores Fund are projected to be under budget by \$2.8 million, or 26.2 percent, at fiscal year-end. This decrease is primarily attributed to charges for services from City departments for the purchase of central stores' inventory due to reduced demand for goods and departmental efforts to mitigate spending in response to the directive to suspend non-essential expenditures.

Expenditures in the fund are projected to be over budget by \$266,000, or 2.3 percent, at fiscal year-end. This increase is primarily attributed to year-to-date demand for mailing services provided to client departments.

Development Services Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 139.6	\$ 139.6	\$ 127.8	\$ (11.8)	-8.5%
Personnel Expenditures	76.6	76.6	80.3	(3.7)	-4.8%
Non-Personnel Expenditures	63.1	63.1	64.3	(1.2)	-1.9%
Expenditures	\$ 139.8	\$ 139.8	\$ 144.6	\$ (4.9)	-3.5%
Net Year-End Projection	\$ (0.1)	\$ (0.1)	\$ (16.8)	\$ (16.7)	

Revenues in the Development Services Fund are projected to be under budget by \$11.8 million, or 8.5 percent, at fiscal year-end. This decrease is primarily attributed to \$24.8 million in less-than-anticipated revenue from licenses and permits due to impacts from the building permit extensions implemented in June 2024, and an increase in permit refunds. The extensions allow developers and homeowners to pause their projects for a specified period, limiting revenue generation, including the increased revenue expected from an updated fee schedule, which took effect on July 1, 2024. These decreases are partially offset by an increase of \$14.7 million in charges for current services, including increased billable work performed on subdivision deposit accounts and inspection reviews and proceeds from the anticipated sale of a facility to another City department.

Expenditures in the fund are projected to be over budget by \$4.9 million, or 3.5 percent, at fiscal year-end. The increase is primarily attributed to \$5.1 million in personnel expenditures and fringe benefits due to positive progress in the hiring of vacant positions, which has exceeded the assumptions included in the budget. Additionally, \$4.5 million is related to contractual services and supplies expenditures, including \$2.5 million in tenant improvements and \$2.0 million in assets related to the relocation to two new facilities. These increases are partially offset by a decrease of \$3.0 million resulting from the suspension of non-essential expenditures including \$2.0 million in contractual services and \$1.0 million in micrographic supplies and other supplies. Additionally, there is a \$2.1 million decrease in information technology services for the records digitalization project due to its pending implementation.

Engineering and Capital Projects Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 172.7	\$ 172.7	\$ 196.5	\$ 23.8	13.8%
Personnel Expenditures	95.1	95.1	98.9	(3.8)	-4.0%
Non-Personnel Expenditures	71.3	71.3	71.2	0.1	0.1%
Expenditures	\$ 166.4	\$ 166.4	\$ 170.1	\$ (3.8)	-2.3%
Net Year-End Projection	\$ 6.3	\$ 6.3	\$ 26.4	\$ 20.1	

Revenues in the Engineering and Capital Projects Fund are projected to be over budget by \$23.8 million, or 13.8 percent, at fiscal year-end. This increase is primarily due to increased reimbursement from billable work, reflecting increased staffing levels dedicated to supporting Capital Improvement Program (CIP) projects. The department has made significant progress in reducing its vacancy rate through successful hiring efforts, which has resulted in a greater number of staff available to support these projects.

Expenditures in the fund are projected to be over budget by \$3.8 million, or 2.3 percent, at fiscal year-end. This increase is primarily attributed to \$4.6 million in personnel expenditures and fringe benefits due to the aforementioned significant progress made in hiring. This also includes \$692,000 in overtime expenditures to support field inspections, water and wastewater construction management, and lab and field testing. This increase is partially offset by a net decrease of \$815,000 across various categories resulting from the suspension of non-essential spending, including office supplies, low-value assets, training, software, and licenses, in response to the executive directive to suspend non-essential services and reduce external contracting.

Fleet Operating Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 75.0	\$ 75.0	\$ 76.5	\$ 1.5	2.0%
Personnel Expenditures	18.2	18.2	19.7	(1.6)	-8.6%
Non-Personnel Expenditures	53.0	53.0	53.2	(0.1)	-0.3%
Expenditures	\$ 71.2	\$ 71.2	\$ 72.9	\$ (1.7)	-2.4%
Net Year-End Projection	\$ 3.8	\$ 3.8	\$ 3.6	\$ (0.2)	

Revenues in the Fleet Operating Fund are projected to be over budget by \$1.5 million, or 2.0 percent, at fiscal year-end. This increase is primarily due to increased charges for services for non-discretionary usage fees, which are necessary to cover increased personnel and vehicle repair and maintenance supplies costs.

Expenditures in the fund are projected over budget by \$1.7 million, or 2.4 percent, at fiscal year-end. This overage is primarily due to \$1.6 million in personnel expenditures due to increased overtime that is partially associated with negotiated salary increases, which were not accounted for in the department's overtime assumptions during the budget development process. Additionally, the fund anticipates a \$4.1 million increase in vehicle repair and maintenance supplies, reflecting current service levels, with the expectation of reduced services as spending is adjusted to align with the executive directives. These increases are partially offset by a decrease of \$3.3 million in fuel costs due to reduced prices and \$1.0 million in fuel purchases made directly by the Fire-Rescue Department through their vendor.

Golf Course Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 28.7	\$ 28.7	\$ 38.1	\$ 9.3	32.4%
Personnel Expenditures	7.8	7.8	8.1	(0.3)	-3.4%
Non-Personnel Expenditures	20.6	20.6	19.9	0.7	3.3%
Expenditures	\$ 28.4	\$ 28.4	\$ 28.0	\$ 0.4	1.5%
Net Year-End Projection	\$ 0.4	\$ 0.4	\$ 10.1	\$ 9.7	

Revenues in the Golf Course Fund are projected to be over budget by \$9.3 million, or 32.4 percent, at fiscal year-end. This increase is primarily attributed to \$7.6 million in charges for services revenue, primarily from golf rounds at golf courses due to the sustained popularity of the sport that began during the pandemic. Additionally, there is \$1.0 million in interest earned

on investments and \$675,000 in other rents and concessions revenue from a portion of sales from the golf shop, driving range and cart rentals, and merchandise sales at golf courses.

Expenditures in the fund are projected to be under budget by \$420,000, or 1.5 percent, at fiscal year-end. This decrease is primarily due to reduced water use based on a three-year average trend and decreased electricity consumption resulting from the temporary closure of night-light golfing while lighting issues are addressed.

Information Technology Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 85.2	\$ 85.2	\$ 84.1	\$ (1.1)	-1.3%
Personnel Expenditures	7.3	7.3	7.0	0.3	3.8%
Non-Personnel Expenditures	80.1	80.1	79.3	0.8	1.0%
Expenditures	\$ 87.3	\$ 87.3	\$ 86.3	\$ 1.1	1.2%
Net Year-End Projection	\$ (2.1)	\$ (2.1)	\$ (2.2)	\$ (0.0)	

Revenues in the Information Technology (IT) Fund are projected to be under budget by \$1.1 million, or 1.3 percent, at fiscal year-end. This decrease is primarily attributed to lower-than-anticipated revenue received from benefiting departments for non-discretionary information technology services. Contributing factors include a technical error in which \$780,000 in reimbursements from benefiting departments was erroneously budgeted, which created a discrepancy between budget and actual expectations, and \$320,000 in net savings based on the technology needs of departments, which the Department of Information Technology (DoIT) adjusts for throughout the fiscal year.

Expenditures in the fund are projected to be under budget by \$1.1 million, or 1.2 percent, at fiscal year-end. This decrease is primarily attributed to the previously mentioned erroneous budgeting of \$785,000 in reimbursements from benefiting departments, which do not align with actual services, and \$320,000 in net savings based on the technology needs of departments.

OneSD Support Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 26.0	\$ 26.0	\$ 26.0	\$ 0.0	0.2%
Personnel Expenditures	4.9	4.9	4.6	0.3	7.1%
Non-Personnel Expenditures	27.7	27.7	26.7	1.1	3.8%
Expenditures	\$ 32.7	\$ 32.7	\$ 31.3	\$ 1.4	4.3%
Net Year-End Projection	\$ (6.7)	\$ (6.7)	\$ (5.2)	\$ 1.5	

Revenues in the OneSD Support Fund are projected to be at budget at fiscal year-end.

Expenditures in the fund are projected to be under budget by \$1.4 million, or 4.3 percent, at fiscal year-end. This decrease is primarily attributed to \$919,000 in technology services, primarily the reclassification of expenditures for the Enterprise Resource Planning (ERP) Modernization project development phase into a CIP project, as well as fewer consultant hours

spent on maintenance and enhancements to the current SAP system as it is set to be modernized soon. Additionally, a decrease of \$390,000 in personnel expenditures and fringe benefits is primarily due to vacancies through the fiscal year as well as paused hiring in response to the directive to focus hiring on only the most essential positions.

Recycling Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 24.0	\$ 24.0	\$ 28.5	\$ 4.5	18.6%
Personnel Expenditures	8.6	8.6	8.5	0.1	1.4%
Non-Personnel Expenditures	22.7	22.7	22.1	0.6	2.5%
Expenditures	\$ 31.3	\$ 31.3	\$ 30.7	\$ 0.7	2.2%
Net Year-End Projection	\$ (7.4)	\$ (7.4)	\$ (2.2)	\$ 5.2	

Revenues in the Recycling Fund are projected to be over budget by \$4.5 million, or 18.6 percent, at fiscal year-end. This increase is primarily attributed to \$2.8 million in interest earned on investments and \$1.7 million in charges for current services from recycling fees due to increased tonnage from franchise and commercial haulers.

Expenditures in the fund are projected to be under budget by \$696,000, or 2.2 percent, at fiscal year-end, primarily attributed to savings in fringe benefits.

Refuse Disposal Fund

in millions

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 61.8	\$ 61.8	\$ 70.0	\$ 8.2	13.3%
Personnel Expenditures	11.8	11.8	10.8	1.0	8.6%
Non-Personnel Expenditures	39.1	39.1	36.4	2.6	6.8%
Expenditures	\$ 50.8	\$ 50.8	\$ 47.2	\$ 3.7	7.2%
Net Year-End Projection	\$ 10.9	\$ 10.9	\$ 22.8	\$ 11.9	

Revenues in the Refuse Disposal Fund are projected to be over budget by \$8.2 million, or 13.3 percent, at fiscal year-end. This is comprised of \$5.6 million in refuse disposal fees received primarily due to a \$2 per ton increase that was erroneously not assumed during the development of the budget and \$2.6 million in interest earned on investments.

Expenditures in the fund are projected to be under budget by \$3.7 million, or 7.2 percent, at fiscal year-end. This decrease is primarily due to \$3.2 million in contractual services, including \$1.4 million in lower-than-expected lease expenses for the recently established facility dedicated to the processing of extra organic material in accordance with Senate Bill 1383, \$992,000 in equipment rental motive and assignment due to reduced vehicle maintenance and repair needs, and \$756,000 from reduced reliance on contracted maintenance crews, which is typically utilized to provide additional support.

Sewer Utility Funds

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 949.2	\$ 949.2	\$ 875.7	\$ (73.5)	-7.7%
Personnel Expenditures	82.8	82.8	82.8	0.1	0.1%
Non-Personnel Expenditures	390.9	390.5	387.4	3.1	0.8%
Expenditures	\$ 473.8	\$ 473.3	\$ 470.2	\$ 3.1	0.7%
Net Year-End Projection	\$ 475.4	\$ 475.8	\$ 405.5	\$ (70.3)	

Revenues in the Sewer Revenue Fund are projected to be under budget by \$73.5 million, or 7.7 percent, at fiscal year-end. The primary drivers of this shortfall include:

- \$84.0 million in lower-than-anticipated Pure Water SRF loan reimbursements, as project spending timelines have shifted.
- \$14.0 million reduction in reimbursements from the August sewer bond issuance, due to slower-than-expected capital expenditures.

Offsetting these shortfalls are:

- \$17.0 million in higher sewer service charges, which are directly tied to increased water sales in the Water Utility Fund.
- \$4.0 million in higher interest earnings, driven by improved investment returns.

While revenue performance is below expectations due to timing-related capital funding, the increase in sewer service charges provides some mitigation. Continued monitoring of capital project expenditures and funding flows will be essential to managing financial impacts.

Expenditures are projected to be under budget by \$3.1 million, or 0.7 percent, at fiscal year-end, primarily due to the following:

- \$11.0 million in savings in contracts, interest costs and capital expenses due to lower-than-budgeted expenses for Pure Water-related program management consultants and Pure Water interest payments, as well as work orders completed under initial cost estimates. This also reflects decreased sewer flows that the city pays to be treated by other agencies, which tend to fluctuate from year to year.

Offsetting these savings, the Sewer Utility Funds are projected to experience increased costs in the following areas:

- \$8.0 million in anticipated refunds to Metro Joint Powers Authority (JPA) members based on the actual expenses and flows seen in FY 2020. These refunds are done retroactively after the completion of an audit for the relevant fiscal year which, for FY 2020, is expected to be completed this fiscal year.

Solid Waste Management Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ -	\$ -	\$ (0.0)	\$ (0.0)	0.0%
Personnel Expenditures	1.0	1.0	0.8	0.2	15.9%
Non-Personnel Expenditures	5.6	5.6	9.1	(3.4)	-60.4%
Expenditures	\$ 6.6	\$ 6.6	\$ 9.9	\$ (3.3)	-49.1%
Net Year-End Projection	\$ (6.6)	\$ (6.6)	\$ (9.9)	\$ (3.3)	

The Solid Waste Management Fund was created following the passage of Measure B, a ballot measure approved by voters in March 2024, which amended the People's Ordinance to allow the City to recover costs associated with solid waste management services. Pending fee development and evaluation of available revenue sources, revenues are not anticipated to be received in the Solid Waste Management Fund in the current fiscal year. To ensure proper fee development, all costs associated with the implementation of Measure B and solid waste collection services will be incurred in this fund.

Expenditures in the fund are projected to be over budget by \$3.3 million, or 49.1 percent, at fiscal year-end. This increase is primarily due to leasing of a storage facility to store containers and information technology services to support the development of a web portal. The portal will feature a website that interfaces with Get-it-Done, enabling customers to view billing information. This increase is partially offset by a decrease of \$406,000 in personnel expenditures and fringe benefits from vacancies throughout the fiscal year and the pause on hiring, following the directive to prioritize hiring only for essential positions.

Underground Surcharge Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 113.5	\$ 113.5	\$ 124.3	\$ 10.8	9.5%
Personnel Expenditures	2.7	2.7	2.9	(0.2)	-7.0%
Non-Personnel Expenditures	73.0	73.0	43.9	29.1	39.9%
Expenditures	\$ 75.7	\$ 75.7	\$ 46.8	\$ 28.9	38.2%
Net Year-End Projection	\$ 37.8	\$ 37.8	\$ 77.6	\$ 39.8	

Revenues in the Underground Surcharge Fund are projected to be over budget by \$10.8 million, or 9.5 percent, at fiscal year-end. This increase is primarily attributed to interest earned on the available fund balance due to increased SDG&E franchise fee revenues received that significantly exceed program expenditures, resulting in a larger fund balance.

Expenditures in the fund are projected to be under budget by \$28.9 million, or 38.2 percent, at fiscal year-end. This decrease is primarily attributed to less-than-anticipated costs associated with various SDG&E construction projects. SDG&E has encountered construction delays due to unforeseen field conditions, necessitating design revisions to address changes along with the preparation of field change submittals that meet development requirements.

Water Utility Operating Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Revenue	\$ 958.5	\$ 958.5	\$ 1,022.0	\$ 63.6	6.6%
Personnel Expenditures	81.6	81.6	92.7	(11.0)	-13.5%
Non-Personnel Expenditures	662.5	662.9	635.1	27.8	4.2%
Expenditures	\$ 744.1	\$ 744.5	\$ 727.8	\$ 16.8	2.3%
Net Year-End Projection	\$ 214.3	\$ 213.9	\$ 294.3	\$ 80.4	

Revenues in the Water Utility Fund are projected to be over budget by \$63.6 million, or 6.6 percent, at fiscal year-end. The primary factors contributing to this increase include:

- \$30.0 million from higher-than-expected commercial paper proceeds, which covered capital expenses that occurred in FY 2024.
- \$5.0 million from increased billable activity on capital projects.

The remaining variance is due to higher water sales, as total water demand is trending 10,000 acre-feet above projected levels used in the cost-of-service analysis. Notably, these additional sales are concentrated among higher-revenue customer classes, further boosting revenue performance.

While these factors contribute to a strong revenue outlook, it is important to monitor long-term demand trends and the sustainability of increased sales levels, particularly as weather patterns and conservation behaviors continue to influence overall consumption.

Expenditures in the fund are projected to be under budget by \$16.8 million, or 2.3 percent, at fiscal year-end. The primary drivers of these savings include:

- \$23.5 million in savings on supplies, largely due to lower-than-anticipated water purchases driven by decreased demand and increased reliance on local water sources.
- \$7.0 million in savings in Information Technology, primarily due to the Supervisory Control and Data Acquisition (SCADA) project transitioning to a capital improvement project (CIP).
- \$4.6 million in capital expenses, due to delays in equipment purchases.
- \$1.3 million in other expenses, related to actual disbursements from the Pure Water WIFIA Loan reducing debt service payment.

These savings are partially offset by increased costs, including:

- \$11.0 million over budget in personnel costs, primarily due to overtime expenses related to emergency projects, work done on capital projects, and off-hour work that has to be done when water demands fall in the evening. The department will be adjusting its projected personnel savings assumptions and the number of tasks done on overtime as part of the 2026 budget process.
- \$4.5 million over budget in contracts and services, mainly due to settlement claim payouts and dam maintenance project expenses that have occurred ahead of the schedule assumed in the budget.

Despite the overages in personnel and contracts, overall expenditures remain below budget, largely due to significant savings in water supply costs and deferred capital spending.

Non-General Funds Reserves

The City’s Reserve Policy (Council Policy 100-20) documents the City’s approach to establishing and maintaining reserves across City operations. **Table 18: FY 2025 Non-General Fund Reserves** displays each Non-General Fund Reserve, the respective FY 2025 Target Level (in accordance with the City’s Reserve Policy), and the current target status. When compared to the First Quarter Report, FY 2025 targets may reflect revised amounts based on updated audited financial statements, actuarial valuations, or other respective variables that impact reserve target calculations.

FY 2025 Non-General Fund Reserves				
Table 18				in millions
Description	Fund Name	Reserve Type	FY 2025 Reserve Target	Status
Development Services	Development Services Fund	Operating Reserve	\$ 15.9	Not on Target
Golf Course	Golf Course Fund	Operating Reserve	4.0	On Target
Environmental Services	Recycling Enterprise Fund	Operating Reserve	3.6	On Target
	Refuse Disposal Fund	Operating Reserve	9.3	On Target
Public Utilities	Sewer Utility Funds	Emergency Operating Reserve	68.5	On Target
		Emergency Capital Reserve	10.0	On Target
		Rate Stabilization Fund Reserve	19.9	On Target
	Water Utility Funds	Emergency Operating Reserve	60.7	On Target
		Emergency Capital Reserve	5.0	On Target
		Rate Stabilization Fund Reserve	27.8	On Target
Risk Management	Public Liability Fund	Secondary Purchase Reserve	18.8	On Target
		Risk Management Reserve	39.7	Not on Target
	Workers' Compensation Fund	Risk Management Reserve	37.4	Not on Target
		Long-Term Disability Fund	Risk Management Reserve	5.6

Development Services Fund Operating Reserve

The Development Services Department (DSD) Fund accounts for the City’s development review and inspection services, which are funded directly by fees and charges paid by Development Services’ customers. The Operating Reserve is intended to provide financial stability during economic cycles and provide business continuity when significant natural or manmade disasters occur. For FY 2025, the Reserve Policy stipulates that the DSD Operating Reserve be equal to 15.0 percent of the most recent three years of audited actual expenditures. Consistent with the First Quarter Report, DSD is not expected to meet the Reserve Policy target of \$15.9 million. Based on the beginning reserve balance and the projections included in this report, the DSD Fund anticipates ending the fiscal year with no balance in the reserves.

The department implemented an updated fee schedule that went into effect at the beginning of the fiscal year which was anticipated to generate approximately \$15.0 million if permit demand was consistent with FY 2023. However, the building permit extension program that was implemented in June 2024, which allows developers and homeowners to pause projects,

is resulting in delays in revenue generation and reducing the amount of revenue that is expected from the updated user fees.

To mitigate the impacts, the department is halting non-essential spending, including training and supplies and will also be limiting all discretionary IT, overtime, and travel expenditures. Additionally, the department will be holding positions vacant to generate some additional savings and will focus only on filling the most operation-critical positions. These mitigation actions, in addition to the revenue from updated user fees and an anticipated 1.1 percent fee increase in January 2025 to account for general salary increases, are intended to improve the fund's financial position over the next two fiscal years and allow for the department to resume contributing to its reserve. However, this will be dependent on overall developmental activity.

Long-Term Disability Fund Reserve

The Long-Term Disability (LTD) Fund provides partial income replacement to eligible City employees who are unable to work for a period of time as a result of a non-industrial injury, illness, or pregnancy. The Reserve Policy requires the City to maintain LTD reserves equal to 100 percent of the value of outstanding claims, which is calculated using annual actuarial liability valuations from the three most recent fiscal years (Fiscal Years 2022, 2023, and 2024). The estimated ending fund balance for the LTD Reserve is \$3.7 million, which is approximately \$1.8 million under the FY 2025 reserve target of \$5.6 million and approximately \$1.3 million less than projected in the First Quarter Report. The change from the First Quarter Report is the result of updated projections that now anticipate a negative net projected activity of \$1.3 million. Consistent with the plans for the General Fund reserves, it is currently not anticipated that additional contributions in excess of the amounts budgeted will be made during FY 2025 which will result in the LTD Fund Reserve remaining below Reserve Policy target levels at fiscal year-end.

Public Liability Fund Reserve

The Public Liability (PL) Fund Reserve is funded entirely by the General Fund to support claims arising from real or alleged acts on the part of the City, including claims for bodily injury, property damage, inverse condemnation, false arrest, and errors and omissions. Per the City's Reserve Policy, the PL Reserve goal is equal to 50 percent of the value of outstanding public liability claims, which is calculated using annual actuarial liability valuations from the three most recent fiscal years. The ending fund balance for FY 2025 is estimated to be \$31.8 million, which is approximately \$7.9 million below the PL Reserve target of \$39.7 million.

As previously discussed in the First Quarter Report, the Public Liability Fund provided an interest-bearing interfund loan to the Sewer Utility's Municipal Fund in FY 2024 with additional loans anticipated in FY 2025 and FY 2026. These interfund loans will fund the Industrial Wastewater Control Program (IWCP) subsidy while the program's fees are gradually increased until they become fully cost recoverable beginning in FY 2026. The Sewer Utility's Municipal Fund will then begin making debt service payments beginning in FY 2027 with the goal to fully repay the interfund loan by FY 2031. Due to the loans, the PL Fund Reserve is expected to remain below reserve target levels through the term of the loan. If the PL Fund has insufficient funds to meet any financial obligations, the Sewer Utility's Municipal Fund will be required to prepay the full loan amount immediately. 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.

Workers' Compensation Fund Reserve

The Workers' Compensation (WC) Fund Reserve provides funding for medical and disability costs for injuries and illnesses occurring in the workplace. The Reserve Policy goal is to maintain reserves equal to 12 percent of the three-year average of outstanding actuarial liabilities. The estimated ending fund balance for the WC Reserve is \$34.4 million, which is approximately \$2.9 million under the FY 2025 reserve target of \$37.4 million and approximately \$1.1 million less than projected in the First Quarter Report. The change from the First Quarter Report is the result of updated projections that now anticipate a negative net projected activity of \$1.1 million. Consistent with the plans for the General Fund reserves, it is not currently anticipated that additional contributions in excess of the amounts required to fund operations will be made during FY 2025 which will result in the WC Fund Reserve remaining below Reserve Policy target levels.

The status of the remaining reserves remains on target and unchanged from the First Quarter Report. The Department of Finance will continue to work with the respective departments to monitor non-General Fund reserves levels and provide respective updates in the Third Quarter Report. If needed, the report will include a plan to address any reserves that may not be on target to meet their respective reserve levels by fiscal year-end.

Appropriation Adjustments

The following section discusses the appropriation adjustments recommended in the Mid-Year Report.

RECOMMENDED ADJUSTMENTS

Authorities are requested to allow for an increase of appropriations in the General Fund and select Non-General Funds. All appropriation adjustments are balanced by an increase in revenue appropriations or use of fund balance.

General Fund Appropriation Adjustments

Authority is requested to increase appropriations in the General Fund as discussed below and displayed in **Table 19: FY 2025 Mid-Year General Fund Appropriation Adjustments**. The listed appropriation adjustment is balanced by an increase in appropriated revenue.

FY 2025 Mid-Year General Fund Appropriation Adjustments				
Table 19				in millions
Department	Increase / (Decrease)		Net Impact	
	Revenue	Expenditures		
Transportation	\$ 6,717,357	\$ 6,717,357	\$	-
General Fund Total	\$ 6,717,357	\$ 6,717,357	\$	-

Transportation Department

The Transportation Department requires an appropriation adjustment of \$6.7 million in expenditures and associated revenue. This includes \$4.9 million in personnel expenditures primarily to support expanded hours of operation to maintain service levels and prevent a backlog in key services, including sidewalk services, traffic signal and crosswalk repairs, and roadway pothole patching. Additionally, \$1.8 million in non-personnel expenditures is primarily to support fleet vehicle and equipment rentals to sustain service levels while the department awaits delivery of vehicles and heavy equipment. This request is balanced by a corresponding increase of \$6.7 million in revenue appropriations, supported by increased revenue from billable work performed as staff enhances support for slurry seal projects, mill and pave activities, transportation dispatcher services, and trench restoration services. These details align with the information outlined in previous sections of this report.

Non-General Fund Appropriation Adjustments

Authorities are requested to increase appropriations in select Non-General Funds as discussed below and displayed in **Table 20: FY 2025 Mid-Year Non-General Fund Appropriation Adjustments**. All appropriation adjustments are balanced by an increase in revenue or use of fund balance.



FY 2025 Mid-Year Non-General Fund Appropriation Adjustments
Table 20 *in whole dollars*

Non-General Fund	Increase / (Decrease)		Net Impact
	Revenue	Expenditures	
Airport Fund	\$ 1,121,994	\$ 1,121,994	\$ -
PETCO Park Fund	854,641	367,174	487,467
Solid Waste Management Fund	-	1,949,519	(1,949,519)
Metropolitan Sewer Utility Fund	-	8,000,000	(8,000,000)
Non-General Fund Total	\$ 1,976,635	\$ 11,438,687	\$ (9,462,052)

Airports Fund

The Airports Fund requires an expenditure appropriation of \$1.2 million to mitigate deficits in non-personnel expenditures primarily for unanticipated projects including mid-port repairs at Montgomery-Gibbs Airport and an eviction process at Brown Field Airport. This request is supported by available fund balance.

PETCO Park Fund

The PETCO Park Fund requires an expenditure appropriation of \$367,000 due to an increase in Police and Fire-Rescue services needed to support an increase in the volume of special events held at PETCO Park. This request is supported by \$855,000 in increased revenue received associated with the aforementioned increase in the volume of events held at PETCO Fund.

Solid Waste Management Fund

The Solid Waste Management Fund requires an expenditure appropriation of \$1.9 million to develop a web portal for customers to manage their accounts following the implementation of the trash and recycling collection fee and to lease a storage facility to store containers. These requests are associated with the implementation of Measure B and will be supported once the pending fee development and evaluation of available revenue sources are finalized. To ensure proper fee development, all costs associated with the implementation of Measure B and solid waste collection services will be incurred in this fund.

Metropolitan Sewer Utility Fund

The Metropolitan Sewer Utility Fund requires an expenditure appropriation of \$8.0 million for the Joint Powers Authority (JPA) reimbursement obligations. This request is supported by available fund balance.



CONCLUSION

The Fiscal Year 2025 Mid-Year Report projects General Fund revenues will end the fiscal year under budget while expenditures are anticipated to exceed the budget. As a result of these projections, it is now anticipated that the General Fund will not only fully consume the excess equity that carried over from Fiscal Year 2024 but will also need to draw from the current reserve balances in order to end the fiscal year without a negative fund balance. Due to this, the City is implementing various mitigation actions that are expected to result in increased revenues, to ensure that reserves will maintain their current balance.

General Fund revenues are projected to end the fiscal year \$19.6 million under the current budget, comprised of a decrease in major General Fund revenues of \$26.9 million partially offset by an increase in departmental revenues of \$7.3 million. The primary driver of the decrease in major revenues is the continued downward trend of sales tax receipts due to higher-than-normal inflation, supply chain issues, spending on non-taxable goods and services, and post-recovery declines, which has resulted in consumers remaining tepid about discretionary spending for longer than anticipated.

General Fund expenditures are projected to end the fiscal year \$4.9 million over budget, driven by increases in personnel expenditures of \$31.3 million offset partially by savings of \$26.4 million in fringe and non-personnel expenditures. The primary driver contributing to the increase in personnel expenditures continues to be overtime within the public safety departments, which make up approximately 66 percent of the overall increase in personnel expenditures. These increases can be attributed to the impacts of maintaining staffing at the appropriate level to be able to respond to calls and emergencies and the number of strike-team deployments to respond to increased fire emergencies. For non-personnel expenditures, the savings can be attributed to reduced discretionary spending in many departments in response to the executive directive issued in December 2024 as well as a bottom-line adjustment based on an analysis that accounts for historical savings when viewing the General Fund as a whole.

In response to these projections, the City plans to implement various mitigation actions to ensure the General Fund ends the fiscal year with a positive fund balance. These actions include efforts to increase ongoing revenues from various sources, including parking meter fees, parking citations, cannabis business tax and user fees. The City will also pursue further reductions and reorganizations to be announced next month. These actions are in addition to the executive directives that departments curtail spending in the current year by implementing a strategic hiring freeze, suspending non-essential overtime and expenditures, and reducing reliance on the use of outside professional and consulting services.

The report includes a proposal to increase appropriations for a select number of non-general funds as well as the Transportation Department within the General Fund. The adjustment for Transportation is supported by revenues generated by increased billable work performed by staff to enhance support for various capital projects. The proposed adjustments for non-General Funds are supported either through increased revenues or fund balance.

While the impacts of the mitigation actions on the projection are anticipated to result in the General Fund ending the fiscal year with a small fund balance in excess of reserves (excess equity), it will depend on the successful implementation of those items. As a result, the report

does not propose any actions related to the excess equity; however, authority for its use may be requested in future budget monitoring reports or as part of the FY 2026 budget development process.

DoF and City departments will continue to monitor revenues, expenditures, and all potential impacts associated with the mitigation actions and the changing economic environment. DoF will release the Fiscal Year 2025 Third Quarter Budget Monitoring Report on May 14, 2025, which will contain updated projections and any other necessary budget adjustments for the City Council's consideration.

ATTACHMENTS

1. General Fund Projected Revenues
2. General Fund Projected Expenditures
3. Non-General Fund Projections
4. Mid-Year Budget Monitoring Report – Vacancy Status Report
5. Fiscal Year 2025 Financial Performance Report As of November 2024
6. Police Department - Police Fiscal Year 2025 Appropriation Ordinance Update Memo
7. Office of the City Attorney - Reporting Requirement - Section 19 of the Appropriation Ordinance
8. Homelessness Strategies and Solutions Department – Fiscal Year 2025 Mid-Year Budget Monitoring Report and Grant Funding Update

General Fund Projected Revenues

Department ¹	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund Major Revenues					
Charges for Current Services	\$ 33,246,635	\$ 33,246,635	\$ 33,246,305	\$ (330)	0.0%
Franchise Fees ²	131,971,093	131,971,093	133,183,708	1,212,615	0.9%
Interest and Dividends	8,595,685	8,595,685	9,143,480	547,795	6.4%
Motor Vehicle License Fees	2,035,227	2,035,227	2,177,427	142,200	7.0%
Fines, Forfeitures, and Penalties	-	-	579	579	100.0%
Other Revenue	-	-	1,402,570	1,402,570	100.0%
Property Tax	808,864,655	808,864,655	808,523,779	(340,876)	0.0%
Property Transfer Tax	131,971,093	131,971,093	133,183,708	1,212,615	0.9%
Refuse Collector Business Tax	1,452,000	1,452,000	1,594,961	142,961	9.8%
Revenue from Federal and Other Agencies	-	-	-	-	0.0%
Revenue from Money and Property	8,595,685	8,595,685	9,143,480	547,795	6.4%
Sales Tax	393,480,788	393,480,788	364,070,758	(29,410,030)	-7.5%
Transfers In	45,177,469	45,177,469	47,031,049	1,853,580	4.1%
Transient Occupancy Tax ³	172,827,052	172,827,052	170,425,740	(2,401,312)	-1.4%
<i>Subtotal Major General Fund Revenues</i>	<u>\$ 1,738,217,382</u>	<u>\$ 1,738,217,382</u>	<u>\$ 1,713,127,544</u>	<u>\$ (25,089,838)</u>	<u>-1.4%</u>
City Auditor	\$ -	\$ -	\$ 264	\$ 264	100.0%
City Clerk	368,501	368,501	365,293	(3,208)	-0.9%
City Planning	7,935,138	7,935,138	7,949,552	14,414	0.2%
Citywide Program Expenditures	-	-	-	-	0.0%
Commission on Police Practices	116,741	116,741	22,062	(94,679)	-81.1%
Communications	618,135	618,135	705,123	86,988	14.1%
Compliance	1,676,666	1,676,666	1,679,570	2,904	0.2%
Council Administration	22,691	22,691	40,573	17,882	78.8%
Council District 1	17,996	17,996	3,256	(14,740)	-81.9%
Council District 1 - Community Projects, Programs and Services	-	-	-	-	0.0%
Council District 2	-	-	16,785	16,785	100.0%
Council District 2 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 3	31,080	31,080	24,732	(6,348)	-20.4%
Council District 3 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 4	56,692	56,692	-	(56,692)	-100.0%
Council District 4 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 5	7,459	7,459	33,698	26,239	351.8%
Council District 5 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 6	57,717	57,717	111,821	54,104	93.7%
Council District 6 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 7	39,464	39,464	5,898	(33,566)	-85.1%
Council District 7 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 8	51,399	51,399	53,272	1,873	3.6%
Council District 8 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 9	84,982	84,982	99,084	14,102	16.6%
Council District 9 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Department of Finance	1,345,466	1,345,466	1,370,682	25,216	1.9%
Department of Information Technology	-	-	70,706	70,706	100.0%
Development Services	6,281,015	6,281,015	6,135,364	(145,651)	-2.3%

General Fund Projected Revenues

Department ¹	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Economic Development	\$ 81,548,325	\$ 81,548,325	\$ 79,703,252	\$ (1,845,073)	-2.3%
Environmental Services	1,497,220	1,497,220	2,275,400	778,180	52.0%
Ethics Commission	-	-	500	500	100.0%
Fire-Rescue	67,789,467	67,789,467	70,332,155	2,542,688	3.8%
General Services	4,571,718	4,571,718	4,340,641	(231,077)	-5.1%
Government Affairs	-	-	-	-	0.0%
Homelessness Strategies & Solutions	40,837,415	40,837,415	40,837,476	61	0.0%
Human Resources	1,375,308	1,375,308	1,937,080	561,772	40.8%
Library	2,766,847	2,766,847	3,762,435	995,588	36.0%
Office of Boards and Commissions	-	-	-	-	0.0%
Office of Emergency Services	1,603,287	1,603,287	1,603,287	-	0.0%
Office of Race & Equity	59,542	59,542	31,842	(27,700)	-46.5%
Office of the Chief Operating Officer	197,531	197,531	111,194	(86,337)	-43.7%
Office of the City Attorney	5,981,103	5,981,103	6,512,730	531,627	8.9%
Office of the City Treasurer	46,453,962	46,453,962	45,280,326	(1,173,636)	-2.5%
Office of the Independent Budget Analyst	-	-	-	-	0.0%
Office of the Mayor	318,731	318,731	228,915	(89,816)	-28.2%
Parks and Recreation	60,439,536	60,439,536	61,233,910	794,374	1.3%
Performance and Analytics	227,145	227,145	324,205	97,060	42.7%
Personnel	25,228	25,228	57,163	31,935	126.6%
Police	52,971,377	52,971,377	51,856,900	(1,114,477)	-2.1%
Public Utilities	1,786,075	1,786,075	1,853,414	67,339	3.8%
Purchasing and Contracting	2,422,363	2,422,363	1,076,605	(1,345,758)	-55.6%
Sustainability & Mobility	1,847,137	1,847,137	1,381,771	(465,366)	-25.2%
Stormwater	13,773,750	13,773,750	14,352,963	579,213	4.2%
Transportation	71,643,449	71,643,449	78,360,807	6,717,358	9.4%
<i>Subtotal Departmental General Fund Revenues</i>	<u>\$ 478,847,658</u>	<u>\$ 478,847,658</u>	<u>\$ 486,142,706</u>	<u>\$ 7,295,048</u>	<u>1.5%</u>
Total General Fund Revenues	\$ 2,076,498,262	\$ 2,076,498,262	\$ 2,056,943,062	\$ (19,555,200)	-0.9%

The current budget presented in this table is as of November 2024 (accounting period 5) unless otherwise noted.

¹The Fiscal Year 2025 Adopted Budget included several reorganizations and restructures. The accounting structure changes were approved as part of the FY 2025 budget development process.

²Total City FY 2025 Adopted Budget for franchise fees revenue is \$265.9 million and the projection is \$266.4 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

³Total City FY 2025 Adopted Budget for transient occupancy tax is \$328.6 million and the projection is \$324.0 million. The balance is budgeted in the Transient Occupancy Tax Fund.

General Fund Projected Expenditures

Department ¹	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Auditor	\$ 5,590,854	\$ 5,590,854	\$ 5,501,960	\$ 88,894	1.6%
City Clerk	8,042,320	8,042,320	7,893,752	148,568	1.8%
City Planning	17,370,598	17,370,598	15,889,851	1,480,747	8.5%
Citywide Program Expenditures	199,099,941	199,099,941	190,269,235	8,830,706	4.4%
Commission on Police Practices	2,145,832	2,145,832	1,707,092	438,740	20.4%
Communications	7,355,133	7,355,133	7,317,097	38,036	0.5%
Compliance	7,281,336	7,281,336	6,623,310	658,026	9.0%
Council Administration	4,014,277	4,014,277	3,591,092	423,185	10.5%
Council District 1	2,169,712	2,169,712	1,702,773	466,939	21.5%
Council District 1 - Community Projects, Programs and Services	100,000	100,000	100,001	(1)	0.0%
Council District 2	2,263,502	2,263,502	2,059,730	203,772	9.0%
Council District 2 - Community Projects, Programs and Services	100,000	100,000	100,000	-	0.0%
Council District 3	2,186,891	2,186,891	2,013,658	173,233	7.9%
Council District 3 - Community Projects, Programs and Services	100,000	100,000	100,000	-	0.0%
Council District 4	2,188,897	2,183,897	1,862,500	321,397	14.7%
Council District 4 - Community Projects, Programs and Services	100,000	105,000	105,000	-	0.0%
Council District 5	2,313,029	2,313,029	2,013,189	299,840	13.0%
Council District 5 - Community Projects, Programs and Services	100,000	100,000	100,000	-	0.0%
Council District 6	2,040,976	2,040,976	1,822,249	218,727	10.7%
Council District 6 - Community Projects, Programs and Services	100,000	100,000	100,000	-	0.0%
Council District 7	2,214,756	2,214,756	1,884,497	330,259	14.9%
Council District 7 - Community Projects, Programs and Services	100,000	100,000	100,001	(1)	0.0%
Council District 8	2,355,726	2,355,726	1,965,812	389,914	16.6%
Council District 8 - Community Projects, Programs and Services	100,000	100,000	100,001	(1)	0.0%
Council District 9	2,014,112	2,014,112	1,860,003	154,109	7.7%
Council District 9 - Community Projects, Programs and Services	100,000	100,000	100,000	-	0.0%
Department of Finance	28,816,903	28,816,903	28,727,364	89,539	0.3%
Department of Information Technology	3,282,699	3,282,699	3,030,573	252,126	7.7%
Development Services	12,095,158	12,095,158	12,797,326	(702,168)	-5.8%
Economic Development	22,330,312	22,330,312	23,550,995	(1,220,683)	-5.5%
Environmental Services	103,543,380	103,543,380	102,145,897	1,397,483	1.3%
Ethics Commission	1,829,338	1,829,338	1,894,676	(65,338)	-3.6%
Fire-Rescue	353,368,215	353,368,215	363,791,952	(10,423,737)	-2.9%
General Services	24,714,876	24,714,876	23,829,426	885,450	3.6%
Government Affairs	1,366,668	1,366,668	1,119,047	247,621	18.1%
Homelessness Strategies & Solutions	53,916,571	53,916,571	50,592,824	3,323,747	6.2%
Human Resources	11,755,474	11,755,474	11,958,234	(202,760)	-1.7%
Library	77,069,362	77,069,362	73,959,971	3,109,391	4.0%
Office of Boards and Commissions	797,136	797,136	905,849	(108,713)	-13.6%
Office of Emergency Services	3,869,456	3,869,456	4,128,715	(259,259)	-6.7%
Office of Race & Equity	1,699,024	1,699,024	1,098,844	600,180	35.3%
Office of the Chief Operating Officer	6,453,192	6,453,192	6,891,141	(437,949)	-6.8%
Office of the City Attorney	85,525,071	85,525,071	90,894,912	(5,369,841)	-6.3%
Office of the City Treasurer	21,727,441	21,727,441	21,405,182	322,259	1.5%
Office of the Independent Budget Analyst	2,837,261	2,837,261	2,993,974	(156,713)	-5.5%

General Fund Projected Expenditures

Department ¹	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Office of the Mayor	\$ 4,459,569	\$ 4,459,569	\$ 4,103,612	\$ 355,957	8.0%
Parks and Recreation	184,235,182	184,235,182	187,181,611	(2,946,429)	-1.6%
Performance and Analytics	5,660,469	5,660,469	5,035,386	625,083	11.0%
Personnel	15,754,313	15,754,313	16,044,623	(290,310)	-1.8%
Police	673,002,146	673,002,146	689,815,521	(16,813,375)	-2.5%
Public Utilities	3,110,927	3,110,927	3,207,189	(96,262)	-3.1%
Purchasing and Contracting	11,199,810	11,199,810	11,113,896	85,914	0.8%
Sustainability & Mobility	7,827,524	7,827,524	6,823,843	1,003,681	12.8%
Stormwater	63,406,482	63,406,482	64,848,182	(1,441,700)	-2.3%
Transportation	103,741,314	103,741,314	111,531,101	(7,789,787)	-7.5%
Historical Savings Adjustment ²	-	-	(16,488,975)	16,488,975	100.0%
Total General Fund Expenditures	\$ 2,160,943,165	\$ 2,160,943,165	\$ 2,165,815,696	\$ (4,872,531)	-0.2%

The current budget presented in this table is as of November 2024 (accounting period 5) unless otherwise noted.

¹ The Fiscal Year 2025 Adopted Budget included several reorganizations and restructures. The accounting structure changes were approved as part of the FY 2025 budget development process.

² Includes a historical savings adjustment of \$4.8 million in personnel and fringe benefit expenditures and \$11.7 million in non-personnel expenditures based on factors that may contribute to the difference between departmental projections and year-end actuals, including recently implemented mitigation

Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Airports Fund	Revenue	\$ 8,981,280	\$ 8,981,280	\$ 9,080,611	\$ 99,331	1.1%
	Expenditures	8,336,007	8,336,007	9,708,920	(1,372,913)	-16.5%
Central Stores Fund	Revenue	10,825,641	10,825,641	7,984,649	(2,840,992)	-26.2%
	Expenditures	11,469,318	11,469,318	11,734,969	(265,651)	-2.3%
Concourse and Parking Garages Operating Fund	Revenue	3,218,267	3,218,267	3,239,537	21,270	0.7%
	Expenditures	4,740,124	4,740,124	4,816,554	(76,430)	-1.6%
Department of Information Technology Fund	Revenue	85,195,328	85,195,328	84,108,311	(1,087,017)	-1.3%
	Expenditures	87,339,741	87,339,741	86,288,256	1,051,485	1.2%
Development Services Fund	Revenue	139,614,113	139,614,113	127,807,237	(11,806,876)	-8.5%
	Expenditures	139,753,670	139,753,670	144,623,698	(4,870,028)	-3.5%
Energy Conservation Program Fund	Revenue	6,557,190	6,557,190	6,568,377	11,187	0.2%
	Expenditures	8,125,531	8,125,531	7,595,613	529,918	6.5%
Engineering and Capital Projects Fund	Revenue	172,656,515	172,656,515	196,484,102	23,827,587	13.8%
	Expenditures	166,357,762	166,357,762	170,132,698	(3,774,936)	-2.3%
Facilities Financing Fund	Revenue	-	-	(5,490)	(5,490)	100.0%
	Expenditures	1,649,600	1,649,600	1,653,191	(3,591)	-0.2%
Fire/EMS Transportation Program Fund	Revenue	125,740,250	125,740,250	125,791,313	51,063	0.0%
	Expenditures	124,809,481	124,809,481	124,313,038	496,443	0.4%
Fleet Operating Fund	Revenue	75,012,195	75,012,195	76,524,290	1,512,095	2.0%
	Expenditures	71,208,826	71,208,826	72,920,068	(1,711,242)	-2.4%
GIS Fund	Revenue	5,358,128	5,358,128	5,359,216	1,088	0.0%
	Expenditures	6,189,690	6,189,690	5,302,261	887,429	14.3%
Golf Course Fund	Revenue	28,739,347	28,739,347	38,058,914	9,319,567	32.4%
	Expenditures	28,375,471	28,375,471	27,955,924	419,547	1.5%
Junior Lifeguard Program Fund	Revenue	942,900	942,900	1,118,280	175,380	18.6%
	Expenditures	967,341	967,341	1,182,233	(214,892)	-22.2%
Local Enforcement Agency Fund	Revenue	994,637	994,637	979,405	(15,232)	-1.5%
	Expenditures	1,134,028	1,134,028	1,028,086	105,942	9.3%
Los Peñasquitos Canyon Preserve Fund	Revenue	36,000	36,000	35,999	(1)	0.0%
	Expenditures	20,149	20,149	(14,304)	34,453	171.0%
OneSD Support Fund	Revenue	25,954,866	25,954,866	26,001,747	46,881	0.2%
	Expenditures	32,660,788	32,660,788	31,250,502	1,410,286	4.3%
Parking Meter Operations Fund	Revenue	9,600,000	9,600,000	9,529,304	(70,696)	-0.7%
	Expenditures	9,548,065	9,548,065	9,487,009	61,056	0.6%
Petco Park Fund	Revenue	15,041,387	15,041,387	15,896,029	854,642	5.7%
	Expenditures	19,453,916	19,453,916	19,821,089	(367,173)	-1.9%
Publishing Services Fund	Revenue	2,232,283	2,232,283	1,681,502	(550,781)	-24.7%
	Expenditures	2,219,450	2,219,450	2,091,947	127,503	5.7%

Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Recycling Fund	Revenue	\$ 23,990,760	\$ 23,990,760	\$ 28,450,515	\$ 4,459,755	18.6%
	Expenditures	31,345,740	31,345,740	30,650,206	695,534	2.2%
Refuse Disposal Fund	Revenue	61,758,567	61,758,567	69,984,990	8,226,423	13.3%
	Expenditures	50,820,590	50,820,590	47,163,424	3,657,166	7.2%
Risk Management Administration Fund	Revenue	17,098,385	17,098,385	17,160,066	61,681	0.4%
	Expenditures	17,343,594	17,343,594	17,399,034	(55,440)	-0.3%
Seized Assets - Federal DOJ Fund	Revenue	569,307	569,307	485,777	(83,530)	-14.7%
	Expenditures	1,232,378	1,232,378	1,232,378	-	0.0%
Seized Assets - California Fund	Revenue	100,000	100,000	508,043	408,043	408.0%
	Expenditures	517,445	517,445	517,445	-	0.0%
Seized Asset Fund - Federal Treasury Fund	Revenue	118,812	118,812	125,607	6,795	5.7%
	Expenditures	2,005,246	2,005,246	2,005,246	-	0.0%
Sewer Utility Funds ¹	Revenue	926,634,505	949,174,505	875,703,153	(73,471,352)	-7.7%
	Expenditures	473,779,557	473,347,562	470,221,141	3,126,421	0.7%
Solid Waste Management Fund	Revenue	-	-	(37,191)	(37,191)	100.0%
	Expenditures	6,625,876	6,625,876	9,879,492	(3,253,616)	-49.1%
State COPS	Revenue	3,400,000	3,400,000	3,441,524	41,524	1.2%
	Expenditures	3,242,146	3,242,146	3,242,146	-	0.0%
Transient Occupancy Tax Fund						
Cultural Affairs	Revenue	-	-	240	240	100.0%
Special Events & Filming	Revenue	149,757	149,757	161,753	11,996	8.0%
Major Revenues	Revenue	-	-	0	-	100.0%
Special Promotional Programs	Revenue	155,779,298	155,779,298	153,530,150	(2,249,148)	-1.4%
<i>Total Transient Occupancy Tax Fund Revenue</i>		<u>\$ 155,929,055</u>	<u>\$ 155,929,055</u>	<u>\$ 153,692,143</u>	<u>\$ (2,236,912)</u>	<u>-1.4%</u>
Cultural Affairs	Expenditures	\$ 2,876,948	\$ 2,876,948	\$ 2,840,622	\$ 36,326	1.3%
Special Events & Filming	Expenditures	1,495,775	1,495,775	1,498,803	(3,028)	-0.2%
Major Revenues	Expenditures	-	-	-	-	0.0%
Special Promotional Programs	Expenditures	156,572,502	156,572,502	151,277,048	5,295,454	3.4%
<i>Total Transient Occupancy Tax Fund Expenditures</i>		<u>\$ 160,945,225</u>	<u>\$ 160,945,225</u>	<u>\$ 155,616,473</u>	<u>\$ 5,328,752</u>	
Underground Surcharge Fund	Revenue	\$ 113,511,838	\$ 113,511,838	\$ 124,349,040	\$ 10,837,202	9.5%
	Expenditures	75,733,351	75,733,351	46,797,341	28,936,010	38.2%
Water Utility Operating Fund ¹	Revenue	958,461,488	958,461,488	1,022,030,083	63,568,595	6.6%
	Expenditures	744,116,432	744,548,427	727,765,578	16,782,849	2.3%
Wireless Communications Technology Fund	Revenue	10,517,070	10,517,070	10,673,719	156,649	1.5%
	Expenditures	11,185,457	11,185,457	11,139,732	45,725	0.4%

The current budget presented in this table is as of November 2024 (accounting period 5) unless otherwise noted. Capital Improvements Program expenditure budgets are excluded.

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.

Fiscal Year 2025 Mid-Year Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 21, 2025)

Attachment 4

Department Name	Fund Number	Fund Name	Job Classification	FTE
City Attorney	100000	General Fund	Assistant for Community Outreach	1.00
City Attorney	100000	General Fund	Assistant Management Analyst	1.00
City Attorney	100000	General Fund	City Attorney Investigator	3.00
City Attorney	100000	General Fund	Clerical Assistant 1	1.00
City Attorney	100000	General Fund	Clerical Assistant 2	1.00
City Attorney	100000	General Fund	Court Support Clerk 1	4.00
City Attorney	100000	General Fund	Court Support Clerk Supervisor	1.00
City Attorney	100000	General Fund	Deputy City Attorney	3.50
City Attorney	100000	General Fund	Executive Assistant	1.00
City Attorney	100000	General Fund	Legal Secretary 1	2.00
City Attorney	100000	General Fund	Legal Secretary 2	2.00
City Attorney	100000	General Fund	Principal Legal Secretary	1.00
City Attorney	100000	General Fund	Senior City Attorney Investigator	1.00
City Attorney	100000	General Fund	Senior Victim Services Coordinator	1.00
City Attorney	100000	General Fund	Victim Services Coordinator	1.00
City Attorney Total				24.50
City Clerk	100000	General Fund	Administrative Aide 2	1.00
City Clerk	100000	General Fund	Associate Management Analyst	2.00
City Clerk	100000	General Fund	Deputy City Clerk 1	2.00
City Clerk	100000	General Fund	Legislative Recorder 2	1.00
City Clerk Total				6.00
City Planning	100000	General Fund	Associate Management Analyst	1.00
City Planning	100000	General Fund	Associate Planner	1.00
City Planning	100000	General Fund	Development Project Manager 3	1.00
City Planning	100000	General Fund	Principal Planner	1.00
City Planning	100000	General Fund	Program Manager	1.00
City Planning	100000	General Fund	Senior Management Analyst	1.00
City Planning	100000	General Fund	Senior Planner	1.00
City Planning Total				7.00
City Treasurer	100000	General Fund	Accountant 2	1.00
City Treasurer	100000	General Fund	Accountant 4	1.00
City Treasurer	100000	General Fund	Accountant Trainee	1.00
City Treasurer	100000	General Fund	Administrative Aide 1	1.00
City Treasurer	100000	General Fund	Collections Investigator 1	7.00
City Treasurer	100000	General Fund	Collections Investigator Supervisor	1.00
City Treasurer	100000	General Fund	Collections Investigator Trainee	1.00
City Treasurer	100000	General Fund	Information Systems Analyst 3	1.00
City Treasurer	100000	General Fund	Public Information Clerk	2.00
City Treasurer	100000	General Fund	Supervising Management Analyst	1.00
City Treasurer	200712	Parking Meter Operations Fund	Parking Meter Supervisor	1.00
City Treasurer	200712	Parking Meter Operations Fund	Parking Meter Technician	1.00
City Treasurer Total				19.00
Commission on Police Practices	100000	General Fund	Executive Director	1.00
Commission on Police Practices	100000	General Fund	General Counsel	1.00
Commission on Police Practices	100000	General Fund	Program Manager	2.00
Commission on Police Practices Total				4.00
Communications	100000	General Fund	Public Information Officer	1.00
Communications Total				1.00
Compliance	100000	General Fund	Administrative Aide 1	1.00
Compliance	100000	General Fund	Associate Compliance Officer	1.00
Compliance	100000	General Fund	Deputy Director	1.00
Compliance	100000	General Fund	Safety Officer	3.00
Compliance	100000	General Fund	Safety Representative 2	1.00
Compliance	100000	General Fund	Senior Compliance Officer	1.00
Compliance Total				8.00
Council Administration	100000	General Fund	Council Representative 1	2.00
Council Administration Total				2.00
Council District 1	100000	General Fund	Council Representative 1	3.00
Council District 1	100000	General Fund	Council Representative 2A	3.00
Council District 1 Total				6.00
Council District 2	100000	General Fund	Council Representative 1	5.00
Council District 2 Total				5.00
Council District 3	100000	General Fund	Council Representative 1	2.00
Council District 3	100000	General Fund	Council Representative 2A	1.00
Council District 3 Total				3.00
Council District 4	100000	General Fund	Council Representative 1	4.00
Council District 4 Total				4.00
Council District 5	100000	General Fund	Council Representative 1	5.00
Council District 5 Total				5.00
Council District 6	100000	General Fund	Council Representative 1	3.00
Council District 6 Total				3.00
Council District 7	100000	General Fund	Council Representative 1	3.00
Council District 7	100000	General Fund	Council Representative 2A	1.00
Council District 7 Total				4.00
Council District 8	100000	General Fund	Council Representative 1	5.00
Council District 8 Total				5.00
Council District 9	100000	General Fund	Council Representative 1	4.00
Council District 9 Total				4.00
Department of Finance	100000	General Fund	Finance Analyst 2	1.00
Department of Finance	100000	General Fund	Finance Analyst 3	3.00
Department of Finance	100000	General Fund	Finance Analyst 4	1.00
Department of Finance	100000	General Fund	Financial Operations Manager	1.00
Department of Finance Total				6.00
Development Services	100000	General Fund	Senior Planner	1.00
Development Services	100000	General Fund	Zoning Investigator 1	1.00
Development Services	700036	Development Services Fund	Accountant 3	1.00
Development Services	700036	Development Services Fund	Administrative Aide 1	1.00

Fiscal Year 2025 Mid-Year Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 21, 2025)

Attachment 4

Department Name	Fund Number	Fund Name	Job Classification	FTE
Development Services	700036	Development Services Fund	Assistant Deputy Director	1.00
Development Services	700036	Development Services Fund	Assistant Engineer-Traffic	1.00
Development Services	700036	Development Services Fund	Assistant to the Development Services Director	1.00
Development Services	700036	Development Services Fund	Associate Engineer-Civil	2.00
Development Services	700036	Development Services Fund	Combination Inspector 2	1.00
Development Services	700036	Development Services Fund	Development Project Manager 2	1.00
Development Services	700036	Development Services Fund	Junior Engineer-Civil	1.00
Development Services	700036	Development Services Fund	Office Support Specialist	1.00
Development Services	700036	Development Services Fund	Plan Review Specialist 1	4.00
Development Services	700036	Development Services Fund	Plan Review Specialist 3	5.00
Development Services	700036	Development Services Fund	Program Manager	3.00
Development Services	700036	Development Services Fund	Public Information Clerk	2.00
Development Services	700036	Development Services Fund	Senior Management Analyst	1.00
Development Services	700036	Development Services Fund	Structural Engineering Associate	2.00
Development Services	700036	Development Services Fund	Structural Inspector 2	2.00
Development Services Total				32.00
Economic Development	100000	General Fund	Administrative Aide 1	1.00
Economic Development	100000	General Fund	Administrative Aide 2	1.00
Economic Development	100000	General Fund	Associate Management Analyst	1.00
Economic Development	100000	General Fund	Associate Property Agent	1.00
Economic Development	100000	General Fund	Community Development Coordinator	1.00
Economic Development	100000	General Fund	Community Development Specialist 2	2.00
Economic Development	100000	General Fund	Community Development Specialist 3	1.00
Economic Development	100000	General Fund	Community Development Specialist 4	2.00
Economic Development	100000	General Fund	Information Systems Analyst 3	1.00
Economic Development	100000	General Fund	Property Agent	2.00
Economic Development	100000	General Fund	Senior Management Analyst	2.00
Economic Development	100000	General Fund	Supervising Management Analyst	1.00
Economic Development	700033	Airports Enterprise Fund	Administrative Aide 1	1.00
Economic Development	700033	Airports Enterprise Fund	Airport Operations Assistant	2.00
Economic Development	700033	Airports Enterprise Fund	Senior Airport Operations Assistant	2.00
Economic Development	700033	Airports Enterprise Fund	Utility Worker 2	1.00
Economic Development Total				22.00
Emergency Medical Services	200227	EMS/MTS Fund	Deputy Fire Chief	1.00
Emergency Medical Services	200227	EMS/MTS Fund	Fire Dispatcher	1.00
Emergency Medical Services	200227	EMS/MTS Fund	Fire Fighter 2	5.00
Emergency Medical Services	200227	EMS/MTS Fund	Program Manager	1.00
Emergency Medical Services Total				8.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Administrative Aide 1	5.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Administrative Aide 2	3.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Assistant Engineer-Civil	13.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	3.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Associate Engineer-Civil	6.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Clerical Assistant 2	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Contracts Processing Clerk	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Deputy Director	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Information Systems Analyst 2	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Land Surveying Assistant	3.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Park Designer	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Principal Drafting Aide	2.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Principal Engineering Aide	7.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Principal Survey Aide	2.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Project Assistant	2.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Senior Civil Engineer	3.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Senior Drafting Aide	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Senior Electrical Engineer	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Senior Engineering Aide	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Senior Planner	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Senior Public Information Officer	1.00
Engineering & Capital Projects Total				59.00
Environmental Services	100000	General Fund	Administrative Aide 1	0.20
Environmental Services	100000	General Fund	Administrative Aide 2	1.00
Environmental Services	100000	General Fund	Associate Management Analyst	1.48
Environmental Services	100000	General Fund	Code Compliance Officer	1.00
Environmental Services	100000	General Fund	Code Compliance Supervisor	1.00
Environmental Services	100000	General Fund	Dispatcher 1	1.00
Environmental Services	100000	General Fund	District Refuse Collection Supervisor	0.75
Environmental Services	100000	General Fund	Environmental Health Inspector 2	1.00
Environmental Services	100000	General Fund	Hazardous Materials Inspector 3	0.45
Environmental Services	100000	General Fund	Information Systems Administrator	0.38
Environmental Services	100000	General Fund	Program Manager	1.39
Environmental Services	100000	General Fund	Public Information Clerk	0.63
Environmental Services	100000	General Fund	Safety Representative 2	0.35
Environmental Services	100000	General Fund	Sanitation Driver 2	9.00
Environmental Services	100000	General Fund	Sanitation Driver 3	2.00
Environmental Services	100000	General Fund	Senior Civil Engineer	0.10
Environmental Services	100000	General Fund	Supervising Management Analyst	0.85
Environmental Services	100000	General Fund	Utility Worker 2	4.00
		General Fund Total		26.58
Environmental Services	700048	Recycling Enterprise Fund	Administrative Aide 1	0.20
Environmental Services	700048	Recycling Enterprise Fund	Associate Management Analyst	0.97
Environmental Services	700048	Recycling Enterprise Fund	District Refuse Collection Supervisor	0.25
Environmental Services	700048	Recycling Enterprise Fund	Hazardous Materials Inspector 2	1.00
Environmental Services	700048	Recycling Enterprise Fund	Hazardous Materials Inspector 3	0.45
Environmental Services	700048	Recycling Enterprise Fund	Information Systems Administrator	0.28
Environmental Services	700048	Recycling Enterprise Fund	Program Manager	1.25
Environmental Services	700048	Recycling Enterprise Fund	Public Information Clerk	0.16

Fiscal Year 2025 Mid-Year Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 21, 2025)

Attachment 4

Department Name	Fund Number	Fund Name	Job Classification	FTE
Environmental Services	700048	Recycling Enterprise Fund	Recycling Specialist 2	3.75
Environmental Services	700048	Recycling Enterprise Fund	Safety Representative 2	0.31
Environmental Services	700048	Recycling Enterprise Fund	Sanitation Driver 2	2.00
Environmental Services	700048	Recycling Enterprise Fund	Sanitation Driver 3	2.00
Environmental Services	700048	Recycling Enterprise Fund	Senior Management Analyst	1.00
Environmental Services	700048	Recycling Enterprise Fund	Supervising Hazardous Materials Inspector	1.00
Environmental Services	700048	Recycling Enterprise Fund	Supervising Management Analyst	0.81
		Recycling Enterprise Fund Total		15.43
Environmental Services	700039	Refuse Disposal Enterprise Fund	Administrative Aide 1	0.60
Environmental Services	700039	Refuse Disposal Enterprise Fund	Assistant Engineer-Electrical	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Associate Engineer-Civil	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Associate Engineer-Mechanical	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Associate Management Analyst	0.55
Environmental Services	700039	Refuse Disposal Enterprise Fund	Associate Planner	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Disposal Site Representative	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Disposal Site Supervisor	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Equipment Operator 2	12.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Equipment Technician 2	2.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Equipment Technician 3	2.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Hazardous Materials Inspector 3	0.10
Environmental Services	700039	Refuse Disposal Enterprise Fund	Information Systems Administrator	0.34
Environmental Services	700039	Refuse Disposal Enterprise Fund	Junior Engineer-Civil	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Laborer	10.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Landfill Equipment Operator	7.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Program Manager	0.36
Environmental Services	700039	Refuse Disposal Enterprise Fund	Public Information Clerk	0.21
Environmental Services	700039	Refuse Disposal Enterprise Fund	Recycling Program Manager	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Safety Representative 2	0.34
Environmental Services	700039	Refuse Disposal Enterprise Fund	Senior Civil Engineer	0.90
Environmental Services	700039	Refuse Disposal Enterprise Fund	Senior Mechanical Engineer	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Supervising Disposal Site Representative	2.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Supervising Management Analyst	0.34
Environmental Services	700039	Refuse Disposal Enterprise Fund	Utility Worker 2	1.00
		Refuse Disposal Enterprise Fund Total		48.74
Environmental Services	700123	Solid Waste Management Fund	Administrative Aide 2	1.00
Environmental Services	700123	Solid Waste Management Fund	Program Manager	1.00
Environmental Services	700123	Solid Waste Management Fund	Public Information Clerk	1.00
Environmental Services	700123	Solid Waste Management Fund	Utility Worker 2	1.00
		Solid Waste Management Fund Total		4.00
Environmental Services Total				94.75
Fire-Rescue	100000	General Fund	Associate Management Analyst	1.00
Fire-Rescue	100000	General Fund	Clerical Assistant 2	2.00
Fire-Rescue	100000	General Fund	Code Compliance Officer	1.00
Fire-Rescue	100000	General Fund	Dispatcher 1	1.00
Fire-Rescue	100000	General Fund	Fire Battalion Chief	1.00
Fire-Rescue	100000	General Fund	Fire Captain	23.00
Fire-Rescue	100000	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	100000	General Fund	Fire Dispatch Supervisor	2.00
Fire-Rescue	100000	General Fund	Fire Dispatcher	9.00
Fire-Rescue	100000	General Fund	Fire Engineer	24.00
Fire-Rescue	100000	General Fund	Fire Fighter 1	7.00
Fire-Rescue	100000	General Fund	Fire Fighter 2	34.00
Fire-Rescue	100000	General Fund	Fire Fighter 3	12.00
Fire-Rescue	100000	General Fund	Fire Helicopter Pilot	1.00
Fire-Rescue	100000	General Fund	Fire Lead Dispatcher	1.00
Fire-Rescue	100000	General Fund	Helicopter Mechanic	1.00
Fire-Rescue	100000	General Fund	Information Systems Analyst 2	3.00
Fire-Rescue	100000	General Fund	Lifeguard 2	2.00
Fire-Rescue	100000	General Fund	Lifeguard Sergeant	1.00
Fire-Rescue Total				127.00
General Services	100000	General Fund	Apprentice 2-Electrician (5 Yr)	2.00
General Services	100000	General Fund	Associate Management Analyst	1.00
General Services	100000	General Fund	Building Service Technician	5.00
General Services	100000	General Fund	Building Supervisor	2.00
General Services	100000	General Fund	Carpenter Supervisor	1.00
General Services	100000	General Fund	Custodian 1	3.50
General Services	100000	General Fund	Custodian 2	2.00
General Services	100000	General Fund	Electrician	3.00
General Services	100000	General Fund	Electrician Supervisor	1.00
General Services	100000	General Fund	HVACR Technician	2.00
General Services	100000	General Fund	Information Systems Analyst 3	1.00
General Services	100000	General Fund	Locksmith	2.00
General Services	100000	General Fund	Painter	1.00
General Services	100000	General Fund	Payroll Specialist 1	1.00
General Services	100000	General Fund	Plumber	2.00
General Services	100000	General Fund	Program Coordinator	1.00
General Services	100000	General Fund	Project Officer 1	2.00
General Services	720000	Fleet Operations Operating Fund	Apprentice 2-Fleet Technician	1.00
General Services	720000	Fleet Operations Operating Fund	Assistant Fleet Technician	5.00
General Services	720000	Fleet Operations Operating Fund	Auto Parts Stock Clerk	1.00
General Services	720000	Fleet Operations Operating Fund	Deputy Director	1.00
General Services	720000	Fleet Operations Operating Fund	Fleet Team Leader	2.00
General Services	720000	Fleet Operations Operating Fund	Fleet Technician	2.00
General Services	720000	Fleet Operations Operating Fund	Master Fleet Technician	4.00
General Services	720000	Fleet Operations Operating Fund	Metal Fabrication Supervisor	1.00
General Services	720000	Fleet Operations Operating Fund	Supervising Management Analyst	1.00
General Services	720000	Fleet Operations Operating Fund	Welder	2.00

Fiscal Year 2025 Mid-Year Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 21, 2025)

Attachment 4

Department Name	Fund Number	Fund Name	Job Classification	FTE
General Services Total				52.50
Government Affairs	100000	General Fund	Deputy Director	1.00
Government Affairs	100000	General Fund	Program Coordinator	1.00
Government Affairs Total				2.00
Homelessness Strategies & Solutions	100000	General Fund	Community Development Specialist 3	1.00
Homelessness Strategies & Solutions Total				1.00
Human Resources	100000	General Fund	Associate Department Human Resources Analyst	1.00
Human Resources	100000	General Fund	Deputy Director	1.00
Human Resources	100000	General Fund	Program Coordinator	7.00
Human Resources	100000	General Fund	Program Manager	1.00
Human Resources Total				10.00
Information Technology	200610	SAP Support Fund	Assistant Deputy Director	1.00
Information Technology	200610	SAP Support Fund	Program Coordinator	1.00
Information Technology	200610	SAP Support Fund	Program Manager	1.00
Information Technology	200308	Department of Information Technology	Assistant Department Director	1.00
Information Technology	200308	Department of Information Technology	Information Systems Analyst 3	2.00
Information Technology	200308	Department of Information Technology	Program Coordinator	2.00
Information Technology	200308	Department of Information Technology	Program Manager	1.00
Information Technology	200611	Wireless Communications Technology Fund	Associate Communications Engineer	1.00
Information Technology	200611	Wireless Communications Technology Fund	Communications Technician	1.00
Information Technology	200611	Wireless Communications Technology Fund	Senior Communications Technician	1.00
Information Technology	200448	GIS Fund	Geographic Info Systems Analyst 2	2.00
Information Technology	200448	GIS Fund	Geographic Info Systems Analyst 3	1.00
Information Technology	200448	GIS Fund	Information Systems Technician	1.00
Information Technology	200448	GIS Fund	Program Coordinator	3.00
Information Technology Total				19.00
Library	100000	General Fund	Administrative Aide 1	1.00
Library	100000	General Fund	Administrative Aide 2	2.00
Library	100000	General Fund	Librarian 1	2.00
Library	100000	General Fund	Librarian 2	12.50
Library	100000	General Fund	Librarian 3	3.00
Library	100000	General Fund	Librarian 4	1.00
Library	100000	General Fund	Library Assistant I	19.50
Library	100000	General Fund	Library Assistant II	14.50
Library	100000	General Fund	Library Assistant III	3.00
Library	100000	General Fund	Library Technician	2.00
Library	100000	General Fund	Literacy Tutor/Learner Coordinator	1.50
Library	100000	General Fund	Payroll Specialist 2	1.00
Library	100000	General Fund	Project Assistant	1.00
Library	100000	General Fund	Supervising Librarian	2.00
Library Total				66.00
Office of Emergency Services	100000	General Fund	Emergency Services Coordinator	1.00
Office of Emergency Services	100000	General Fund	Senior Management Analyst	1.00
Office of Emergency Services Total				2.00
Office of the COO	100000	General Fund	Program Coordinator	1.00
Office of the COO Total				1.00
Office of the Mayor	100000	General Fund	Mayor Representative 2	1.00
Office of the Mayor Total				1.00
Parks & Recreation	100000	General Fund	Administrative Aide 2	1.00
Parks & Recreation	100000	General Fund	Aquatics Recreation Specialist	1.00
Parks & Recreation	100000	General Fund	Aquatics Technician 1	1.00
Parks & Recreation	100000	General Fund	Aquatics Technician 2	1.00
Parks & Recreation	100000	General Fund	Area Manager 2	2.00
Parks & Recreation	100000	General Fund	Assistant Recreation Center Director	4.00
Parks & Recreation	100000	General Fund	Associate Management Analyst	3.00
Parks & Recreation	100000	General Fund	Building Supervisor	1.00
Parks & Recreation	100000	General Fund	Custodian 2	0.50
Parks & Recreation	100000	General Fund	District Manager	1.00
Parks & Recreation	100000	General Fund	Electrician	1.00
Parks & Recreation	100000	General Fund	Environmental Biologist 3	2.00
Parks & Recreation	100000	General Fund	Equipment Operator 1	3.00
Parks & Recreation	100000	General Fund	Equipment Operator 2	3.00
Parks & Recreation	100000	General Fund	Equipment Technician 1	6.00
Parks & Recreation	100000	General Fund	Equipment Technician 2	3.00
Parks & Recreation	100000	General Fund	Geographic Info Systems Analyst 2	1.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Supervisor	3.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Worker 1	1.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Worker 2	39.50
Parks & Recreation	100000	General Fund	Grounds Maintenance Worker 3	1.00
Parks & Recreation	100000	General Fund	Heavy Truck Driver 1	2.00
Parks & Recreation	100000	General Fund	Irrigation Specialist	1.00
Parks & Recreation	100000	General Fund	Light Equipment Operator	1.00
Parks & Recreation	100000	General Fund	Nursery Gardener	2.00
Parks & Recreation	100000	General Fund	Park Ranger	16.00
Parks & Recreation	100000	General Fund	Payroll Specialist 2	2.00
Parks & Recreation	100000	General Fund	Pesticide Applicator	1.00
Parks & Recreation	100000	General Fund	Pesticide Supervisor	1.00
Parks & Recreation	100000	General Fund	Pool Guard 2	13.00
Parks & Recreation	100000	General Fund	Program Coordinator	1.00
Parks & Recreation	100000	General Fund	Project Officer 2	1.00
Parks & Recreation	100000	General Fund	Public Information Clerk	2.00
Parks & Recreation	100000	General Fund	Recreation Center Director 1	6.00
Parks & Recreation	100000	General Fund	Recreation Center Director 2	2.00
Parks & Recreation	100000	General Fund	Recreation Center Director 3	7.00
Parks & Recreation	100000	General Fund	Recreation Leader 1	13.50
Parks & Recreation	100000	General Fund	Recreation Leader 2	12.00
Parks & Recreation	100000	General Fund	Recreation Specialist	3.00

Fiscal Year 2025 Mid-Year Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 21, 2025)

Attachment 4

Department Name	Fund Number	Fund Name	Job Classification	FTE
Parks & Recreation	100000	General Fund	Senior Management Analyst	1.00
Parks & Recreation	100000	General Fund	Senior Planner	1.00
Parks & Recreation	100000	General Fund	Seven-Gang Mower Operator	3.00
Parks & Recreation	100000	General Fund	Supervising Recreation Specialist	1.00
Parks & Recreation	100000	General Fund	Swimming Pool Manager 1	9.00
Parks & Recreation	100000	General Fund	Therap Recreatn Leader	1.00
Parks & Recreation	100000	General Fund	Therap Recreatn Spec	1.00
Parks & Recreation	100000	General Fund	Tree Trimmer	1.00
Parks & Recreation	100000	General Fund	Utility Supervisor	1.00
Parks & Recreation	700043	Golf Course Enterprise Fund	Equipment Technician 2	1.00
Parks & Recreation	700043	Golf Course Enterprise Fund	Golf Course Greenskeeper	5.00
Parks & Recreation	700043	Golf Course Enterprise Fund	Golf Operations Assistant	1.00
Parks & Recreation	700043	Golf Course Enterprise Fund	Grounds Maintenance Worker 1	1.00
Parks & Recreation	700043	Golf Course Enterprise Fund	Seven-Gang Mower Operator	1.00
Parks & Recreation	200023	Maintenance Assessment District Fund	Grounds Maintenance Manager	1.00
Parks & Recreation Total				194.50
Performance & Analytics	100000	General Fund	Program Coordinator	1.00
Performance & Analytics	100000	General Fund	Program Manager	1.00
Performance & Analytics Total				2.00
Personnel	100000	General Fund	Assistant Personnel Analyst	1.00
Personnel	100000	General Fund	Clerical Assistant 2	1.00
Personnel	100000	General Fund	Supervising Personnel Analyst	1.00
Personnel Total				3.00
Police	100000	General Fund	Account Clerk	1.00
Police	100000	General Fund	Administrative Aide 2	2.00
Police	100000	General Fund	Associate Department Human Resources Analyst	1.00
Police	100000	General Fund	Associate Management Analyst	2.00
Police	100000	General Fund	Clerical Assistant 1	1.00
Police	100000	General Fund	Clerical Assistant 2	4.00
Police	100000	General Fund	Crime Scene Specialist	3.00
Police	100000	General Fund	Criminalist 1	1.00
Police	100000	General Fund	Criminalist 2	2.00
Police	100000	General Fund	Dispatcher 2	3.00
Police	100000	General Fund	Information Systems Analyst 4	1.00
Police	100000	General Fund	Laboratory Technician	4.00
Police	100000	General Fund	Latent Print Examiner Aide	1.00
Police	100000	General Fund	Office Support Specialist	5.00
Police	100000	General Fund	Parking Enforcement Officer 1	18.00
Police	100000	General Fund	Parking Enforcement Officer 2	3.00
Police	100000	General Fund	Police Detective	89.00
Police	100000	General Fund	Police Dispatch Supervisor	1.00
Police	100000	General Fund	Police Dispatcher	10.00
Police	100000	General Fund	Police Investigative Service Officer 1	2.00
Police	100000	General Fund	Police Investigative Service Officer 2	7.00
Police	100000	General Fund	Police Lead Dispatcher	3.00
Police	100000	General Fund	Police Lieutenant	6.00
Police	100000	General Fund	Police Officer 1	9.00
Police	100000	General Fund	Police Officer 2	11.00
Police	100000	General Fund	Police Officer 3	2.00
Police	100000	General Fund	Police Property & Evidence Specialist	2.00
Police	100000	General Fund	Police Records Clerk	2.00
Police	100000	General Fund	Police Recruit	6.00
Police	100000	General Fund	Police Sergeant	33.00
Police	100000	General Fund	Senior Clerk/Typist	1.00
Police	100000	General Fund	Supervising Criminalist	1.00
Police	100000	General Fund	Supervising Management Analyst	2.00
Police Total				239.00
Public Utilities	700001	Metro Sewer Utility Fund	Account Clerk	1.05
Public Utilities	700001	Metro Sewer Utility Fund	Accountant 3	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Administrative Aide 1	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Administrative Aide 2	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Assistant Engineer-Civil	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Assistant Engineer-Electrical	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Assistant Engineer-Mechanical	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Assistant Management Analyst	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Associate Eng-Control Systems	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Associate Engineer-Civil	1.50
Public Utilities	700001	Metro Sewer Utility Fund	Associate Management Analyst	1.22
Public Utilities	700001	Metro Sewer Utility Fund	Clerical Assistant 2	0.60
Public Utilities	700001	Metro Sewer Utility Fund	Environmental Biologist 3	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Environmental Scientist 2	6.89
Public Utilities	700001	Metro Sewer Utility Fund	Environmental Scientist 3	2.99
Public Utilities	700001	Metro Sewer Utility Fund	Equipment Operator 2	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Equipment Operator 3	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Equipment Painter	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Geographic Info Systems Analyst 2	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Geographic Info Systems Analyst 3	0.57
Public Utilities	700001	Metro Sewer Utility Fund	Heavy Truck Driver 2	0.90
Public Utilities	700001	Metro Sewer Utility Fund	Information Systems Analyst 2	0.70
Public Utilities	700001	Metro Sewer Utility Fund	Information Systems Analyst 4	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Junior Engineer-Civil	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Laboratory Technician	1.95
Public Utilities	700001	Metro Sewer Utility Fund	Laborer	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Marine Biologist 2	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Office Support Specialist	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Payroll Specialist 1	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Plant Maintenance Coordinator	1.00

Fiscal Year 2025 Mid-Year Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 21, 2025)

Attachment 4

Department Name	Fund Number	Fund Name	Job Classification	FTE
Public Utilities	700001	Metro Sewer Utility Fund	Plant Process Control Electrician	3.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 1	2.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 2	4.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 3	3.00
Public Utilities	700001	Metro Sewer Utility Fund	Power Plant Operator	2.00
Public Utilities	700001	Metro Sewer Utility Fund	Power Plant Supervisor	3.00
Public Utilities	700001	Metro Sewer Utility Fund	Procurement Specialist	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Program Manager	1.30
Public Utilities	700001	Metro Sewer Utility Fund	Project Officer 2	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Public Works Superintendent	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Public Works Supervisor	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Pump Station Operator	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Pump Station Operator Trainee	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Records Management Analyst	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Senior Account Clerk	0.70
Public Utilities	700001	Metro Sewer Utility Fund	Senior Control Systems Engineer	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Senior Department Human Resources Analyst	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Senior Drafting Aide	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Senior Management Analyst	0.96
Public Utilities	700001	Metro Sewer Utility Fund	Senior Wastewater Operations Supervisor	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Senior Wastewater Plant Operator	5.00
Public Utilities	700001	Metro Sewer Utility Fund	Storekeeper 1	0.90
Public Utilities	700001	Metro Sewer Utility Fund	Storekeeper 2	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Supervising Economist	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Supervising Management Analyst	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Trainer	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Utility Worker 2	1.20
Public Utilities	700001	Metro Sewer Utility Fund	Warehouse Manager	0.30
		Metro Sewer Utility Fund Total		60.84
Public Utilities	700000	Muni Sewer Revenue Fund	Account Clerk	0.60
Public Utilities	700000	Muni Sewer Revenue Fund	Accountant 3	0.20
Public Utilities	700000	Muni Sewer Revenue Fund	Administrative Aide 1	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Administrative Aide 2	1.73
Public Utilities	700000	Muni Sewer Revenue Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	700000	Muni Sewer Revenue Fund	Assistant Deputy Director	0.50
Public Utilities	700000	Muni Sewer Revenue Fund	Assistant Engineer-Civil	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Assistant Engineer-Electrical	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Assistant Engineer-Mechanical	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Assistant Management Analyst	0.20
Public Utilities	700000	Muni Sewer Revenue Fund	Associate Eng-Control Systems	0.20
Public Utilities	700000	Muni Sewer Revenue Fund	Associate Engineer-Civil	0.08
Public Utilities	700000	Muni Sewer Revenue Fund	Associate Management Analyst	1.63
Public Utilities	700000	Muni Sewer Revenue Fund	Cashier	0.50
Public Utilities	700000	Muni Sewer Revenue Fund	Clerical Assistant 1	0.50
Public Utilities	700000	Muni Sewer Revenue Fund	Clerical Assistant 2	3.32
Public Utilities	700000	Muni Sewer Revenue Fund	Customer Services Representative	4.75
Public Utilities	700000	Muni Sewer Revenue Fund	Customer Services Supervisor	0.50
Public Utilities	700000	Muni Sewer Revenue Fund	Environmental Biologist 3	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Environmental Scientist 2	0.61
Public Utilities	700000	Muni Sewer Revenue Fund	Environmental Scientist 3	0.51
Public Utilities	700000	Muni Sewer Revenue Fund	Equipment Operator 2	6.23
Public Utilities	700000	Muni Sewer Revenue Fund	Equipment Operator 3	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Field Representative	0.90
Public Utilities	700000	Muni Sewer Revenue Fund	Geographic Info Systems Analyst 2	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Geographic Info Systems Analyst 3	0.52
Public Utilities	700000	Muni Sewer Revenue Fund	Heavy Truck Driver 2	0.69
Public Utilities	700000	Muni Sewer Revenue Fund	Information Systems Analyst 2	0.40
Public Utilities	700000	Muni Sewer Revenue Fund	Information Systems Analyst 4	0.20
Public Utilities	700000	Muni Sewer Revenue Fund	Instrumentation and Control Technician	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Junior Engineer-Civil	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Junior Engineering Aide	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Laboratory Technician	0.05
Public Utilities	700000	Muni Sewer Revenue Fund	Laborer	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Office Support Specialist	2.23
Public Utilities	700000	Muni Sewer Revenue Fund	Payroll Specialist 1	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Plant Technician 1	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Principal Customer Services Representative	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Principal Engineering Aide	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Procurement Specialist	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Program Manager	0.86
Public Utilities	700000	Muni Sewer Revenue Fund	Project Officer 2	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Public Works Superintendent	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Public Works Supervisor	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Records Management Analyst	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Account Clerk	0.40
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Control Systems Engineer	0.20
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Department Human Resources Analyst	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Drafting Aide	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Engineering Aide	3.00
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Management Analyst	0.55
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Water Utility Supervisor	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Sewer Maintenance Equipment Operator	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Storekeeper 1	0.69
Public Utilities	700000	Muni Sewer Revenue Fund	Storekeeper 2	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Supervising Economist	0.20
Public Utilities	700000	Muni Sewer Revenue Fund	Supervising Management Analyst	0.20
Public Utilities	700000	Muni Sewer Revenue Fund	Trainer	0.73

Fiscal Year 2025 Mid-Year Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 21, 2025)

Attachment 4

Department Name	Fund Number	Fund Name	Job Classification	FTE
Public Utilities	700000	Muni Sewer Revenue Fund	Utility Worker 1	9.00
Public Utilities	700000	Muni Sewer Revenue Fund	Utility Worker 2	0.92
Public Utilities	700000	Muni Sewer Revenue Fund	Warehouse Manager	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Water Utility Supervisor	2.00
Public Utilities	700000	Muni Sewer Revenue Fund	Water Utility Worker	13.00
		Muni Sewer Revenue Fund Total		73.16
Public Utilities	700011	Water Utility Operating Fund	Account Clerk	1.35
Public Utilities	700011	Water Utility Operating Fund	Accountant 3	0.45
Public Utilities	700011	Water Utility Operating Fund	Administrative Aide 1	0.47
Public Utilities	700011	Water Utility Operating Fund	Administrative Aide 2	1.97
Public Utilities	700011	Water Utility Operating Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	700011	Water Utility Operating Fund	Assistant Deputy Director	0.50
Public Utilities	700011	Water Utility Operating Fund	Assistant Engineer-Civil	4.46
Public Utilities	700011	Water Utility Operating Fund	Assistant Engineer-Corrosion	2.00
Public Utilities	700011	Water Utility Operating Fund	Assistant Engineer-Electrical	1.46
Public Utilities	700011	Water Utility Operating Fund	Assistant Engineer-Mechanical	0.46
Public Utilities	700011	Water Utility Operating Fund	Assistant Management Analyst	0.45
Public Utilities	700011	Water Utility Operating Fund	Assistant Water Distribution Operator	1.00
Public Utilities	700011	Water Utility Operating Fund	Associate Eng-Control Systems	0.45
Public Utilities	700011	Water Utility Operating Fund	Associate Engineer-Civil	5.42
Public Utilities	700011	Water Utility Operating Fund	Associate Management Analyst	3.15
Public Utilities	700011	Water Utility Operating Fund	Cashier	0.50
Public Utilities	700011	Water Utility Operating Fund	Cement Finisher	1.00
Public Utilities	700011	Water Utility Operating Fund	Clerical Assistant 1	0.50
Public Utilities	700011	Water Utility Operating Fund	Clerical Assistant 2	1.08
Public Utilities	700011	Water Utility Operating Fund	Customer Services Representative	4.75
Public Utilities	700011	Water Utility Operating Fund	Customer Services Supervisor	0.50
Public Utilities	700011	Water Utility Operating Fund	Deputy Director	1.00
Public Utilities	700011	Water Utility Operating Fund	Environmental Biologist 3	1.46
Public Utilities	700011	Water Utility Operating Fund	Environmental Scientist 2	2.50
Public Utilities	700011	Water Utility Operating Fund	Environmental Scientist 3	0.50
Public Utilities	700011	Water Utility Operating Fund	Equipment Operator 2	0.47
Public Utilities	700011	Water Utility Operating Fund	Equipment Operator 3	0.47
Public Utilities	700011	Water Utility Operating Fund	Equipment Technician 1	3.00
Public Utilities	700011	Water Utility Operating Fund	Field Representative	2.10
Public Utilities	700011	Water Utility Operating Fund	Geographic Info Systems Analyst 2	1.46
Public Utilities	700011	Water Utility Operating Fund	Geographic Info Systems Analyst 3	0.91
Public Utilities	700011	Water Utility Operating Fund	Heavy Truck Driver 2	1.41
Public Utilities	700011	Water Utility Operating Fund	Information Systems Analyst 2	0.90
Public Utilities	700011	Water Utility Operating Fund	Information Systems Analyst 4	0.45
Public Utilities	700011	Water Utility Operating Fund	Instrumentation and Control Technician	4.00
Public Utilities	700011	Water Utility Operating Fund	Junior Engineer-Civil	0.46
Public Utilities	700011	Water Utility Operating Fund	Laborer	11.00
Public Utilities	700011	Water Utility Operating Fund	Machinist	1.00
Public Utilities	700011	Water Utility Operating Fund	Office Support Specialist	1.47
Public Utilities	700011	Water Utility Operating Fund	Payroll Specialist 1	0.47
Public Utilities	700011	Water Utility Operating Fund	Plant Maintenance Coordinator	1.00
Public Utilities	700011	Water Utility Operating Fund	Plant Process Control Electrician	2.00
Public Utilities	700011	Water Utility Operating Fund	Plant Process Control Supervisor	1.00
Public Utilities	700011	Water Utility Operating Fund	Plant Technician 1	2.00
Public Utilities	700011	Water Utility Operating Fund	Plant Technician 2	4.00
Public Utilities	700011	Water Utility Operating Fund	Plant Technician 3	1.00
Public Utilities	700011	Water Utility Operating Fund	Principal Customer Services Representative	1.00
Public Utilities	700011	Water Utility Operating Fund	Procurement Specialist	0.47
Public Utilities	700011	Water Utility Operating Fund	Program Coordinator	2.00
Public Utilities	700011	Water Utility Operating Fund	Program Manager	1.84
Public Utilities	700011	Water Utility Operating Fund	Project Officer 2	0.46
Public Utilities	700011	Water Utility Operating Fund	Public Works Superintendent	0.47
Public Utilities	700011	Water Utility Operating Fund	Public Works Supervisor	0.47
Public Utilities	700011	Water Utility Operating Fund	Pure Water Plant Operator	7.00
Public Utilities	700011	Water Utility Operating Fund	Ranger/Diver 2	1.00
Public Utilities	700011	Water Utility Operating Fund	Records Management Analyst	0.47
Public Utilities	700011	Water Utility Operating Fund	Senior Account Clerk	0.90
Public Utilities	700011	Water Utility Operating Fund	Senior Control Systems Engineer	0.45
Public Utilities	700011	Water Utility Operating Fund	Senior Department Human Resources Analyst	0.47
Public Utilities	700011	Water Utility Operating Fund	Senior Drafting Aide	0.46
Public Utilities	700011	Water Utility Operating Fund	Senior Environmental Scientist	1.00
Public Utilities	700011	Water Utility Operating Fund	Senior Management Analyst	1.24
Public Utilities	700011	Water Utility Operating Fund	Senior Planner	1.00
Public Utilities	700011	Water Utility Operating Fund	Storekeeper 1	1.41
Public Utilities	700011	Water Utility Operating Fund	Storekeeper 2	0.47
Public Utilities	700011	Water Utility Operating Fund	Supervising Economist	0.45
Public Utilities	700011	Water Utility Operating Fund	Supervising Management Analyst	0.45
Public Utilities	700011	Water Utility Operating Fund	Trainer	0.97
Public Utilities	700011	Water Utility Operating Fund	Utility Worker 1	1.00
Public Utilities	700011	Water Utility Operating Fund	Utility Worker 2	1.88
Public Utilities	700011	Water Utility Operating Fund	Warehouse Manager	0.47
Public Utilities	700011	Water Utility Operating Fund	Water Distribution Operator	1.00
Public Utilities	700011	Water Utility Operating Fund	Water Plant Operator	1.00

Fiscal Year 2025 Mid-Year Budget Monitoring - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of January 21, 2025)

Attachment 4

Department Name	Fund Number	Fund Name	Job Classification	FTE
Public Utilities	700011	Water Utility Operating Fund	Water Systems District Manager	1.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 1	2.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 2	2.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 3	7.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 4	1.00
Public Utilities	700011	Water Utility Operating Fund	Water Utility Worker	1.00
		Water Utility Operating Fund Total		122.25
Public Utilities Total				256.25
Publishing Services	720041	Publishing Services Fund	Senior Offset Press Operator	2.00
Publishing Services Total				2.00
Purchasing & Contracting	100000	General Fund	Assistant Compliance Officer	1.00
Purchasing & Contracting	100000	General Fund	Assistant Engineer-Civil	4.00
Purchasing & Contracting	100000	General Fund	Associate Engineer-Civil	1.00
Purchasing & Contracting	100000	General Fund	Associate Management Analyst	1.00
Purchasing & Contracting	100000	General Fund	Associate Procurement Contracting Officer	1.00
Purchasing & Contracting	100000	General Fund	Compliance Officer Trainee	1.00
Purchasing & Contracting	100000	General Fund	Program Coordinator	2.00
Purchasing & Contracting	100000	General Fund	Senior Civil Engineer	1.00
Purchasing & Contracting	100000	General Fund	Senior Compliance Officer	1.00
Purchasing & Contracting	100000	General Fund	Senior Management Analyst	1.00
Purchasing & Contracting	100000	General Fund	Senior Procurement Contracting Officer	1.00
Purchasing & Contracting	720040	Stores Revolving Fund	Administrative Aide 2	2.00
Purchasing & Contracting	720040	Stores Revolving Fund	Auto Messenger 1	3.00
Purchasing & Contracting	720040	Stores Revolving Fund	Stock Clerk	1.00
Purchasing & Contracting	720040	Stores Revolving Fund	Stores Operations Supervisor	1.00
Purchasing & Contracting Total				22.00
Race & Equity	100000	General Fund	Department Director	1.00
Race & Equity	100000	General Fund	Program Coordinator	1.00
Race & Equity Total				2.00
Risk Management	720048	Risk Management Administration	Deputy Director	1.00
Risk Management	720048	Risk Management Administration	Program Coordinator	2.00
Risk Management	720048	Risk Management Administration	Senior Clerk/Typist	1.00
Risk Management Total				4.00
Stormwater	100000	General Fund	Administrative Aide 1	1.00
Stormwater	100000	General Fund	Assistant Deputy Director	1.00
Stormwater	100000	General Fund	Assistant Engineer-Civil	1.00
Stormwater	100000	General Fund	Associate Engineer-Civil	1.00
Stormwater	100000	General Fund	Associate Planner	1.00
Stormwater	100000	General Fund	Clerical Assistant 2	2.00
Stormwater	100000	General Fund	Code Compliance Officer	2.00
Stormwater	100000	General Fund	Equipment Operator 1	3.00
Stormwater	100000	General Fund	Equipment Operator 2	3.00
Stormwater	100000	General Fund	Equipment Operator 3	2.00
Stormwater	100000	General Fund	Heavy Truck Driver 2	1.00
Stormwater	100000	General Fund	Laborer	2.00
Stormwater	100000	General Fund	Parking Enforcement Supervisor	1.00
Stormwater	100000	General Fund	Plant Process Control Electrician	1.00
Stormwater	100000	General Fund	Plant Technician 1	1.00
Stormwater	100000	General Fund	Principal Engineering Aide	1.00
Stormwater	100000	General Fund	Principal Utility Supervisor	1.00
Stormwater	100000	General Fund	Senior Account Clerk	1.00
Stormwater	100000	General Fund	Senior Planner	1.00
Stormwater	100000	General Fund	Utility Worker 1	3.00
Stormwater	100000	General Fund	Utility Worker 2	1.00
Stormwater Total				31.00
Sustainability & Mobility	100000	General Fund	Community Development Specialist 4	1.00
Sustainability & Mobility	100000	General Fund	Deputy Director	1.00
Sustainability & Mobility	100000	General Fund	Program Coordinator	1.00
Sustainability & Mobility	100000	General Fund	Program Manager	1.00
Sustainability & Mobility	200224	Energy Conservation Program Fund	Associate Management Analyst	1.00
Sustainability & Mobility	200224	Energy Conservation Program Fund	Program Coordinator	1.00
Sustainability & Mobility	200224	Energy Conservation Program Fund	Program Manager	1.00
Sustainability & Mobility Total				7.00
Transportation	100000	General Fund	Assistant Engineer-Civil	1.00
Transportation	100000	General Fund	Assistant Engineer-Traffic	1.00
Transportation	100000	General Fund	Equipment Operator 1	1.00
Transportation	100000	General Fund	Equipment Operator 2	3.00
Transportation	100000	General Fund	Equipment Operator 3	2.00
Transportation	100000	General Fund	Heavy Truck Driver 2	9.00
Transportation	100000	General Fund	Junior Engineer-Civil	2.00
Transportation	100000	General Fund	Laborer	1.00
Transportation	100000	General Fund	Project Officer 1	1.00
Transportation	100000	General Fund	Public Works Superintendent	1.00
Transportation	100000	General Fund	Senior Civil Engineer	1.00
Transportation	100000	General Fund	Street Lighting Electrician	1.00
Transportation	100000	General Fund	Traffic Signal Technician 2	1.00
Transportation	100000	General Fund	Utility Worker 1	8.00
Transportation	100000	General Fund	Utility Worker 2	1.00
Transportation	200217	Underground Surcharge Fund	Project Officer 1	1.00
Transportation Total				35.00
Grand Total				1,411.50

Fund Type	FTE
General Fund	916.08
Non-General Fund	495.42
Grand Total	1,411.50

The City of
SAN DIEGO

FISCAL YEAR 2025
Financial Performance Report
As of November 2024



January 2025

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 5 (as of November 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 November 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 November 2024

General Fund Summary									
As of Period 5, Ended November, 2024 (41% Completed)									
(Unaudited)									
	FY25	FY25	FY25	FY25 % of	FY24	FY25/FY24	FY25/FY24		
	Adopted Budget	Current Budget	Actuals ¹	Current Budget	Actuals ¹	Actuals Change	% Change		
Revenue									
Property Taxes	\$ 808,864,655	\$ 808,864,655	\$ 70,606,071	8.7%	\$ 44,892,105	\$ 25,713,966	57.3%		
Sales Taxes	393,480,788	393,480,788	88,887,429	22.6%	95,444,305	(6,556,876)	-6.9%		
Transient Occupancy Taxes	172,827,052	172,827,052	62,823,016	36.4%	60,661,580	2,161,435	3.6%		
Property Transfer Tax	10,076,599	10,076,599	2,968,146	29.5%	2,435,171	532,975	21.9%		
Licenses & Permits	47,397,810	47,526,627	12,231,641	25.7%	12,647,721	(416,080)	-3.3%		
Fines & Forfeitures	31,172,407	31,172,407	8,553,032	27.4%	10,442,966	(1,889,934)	-18.1%		
Interest & Dividends	2,100,000	2,100,000	(5,428,737)	-258.5%	(1,286,501)	(4,142,236)	322.0%		
Franchises	123,726,612	123,726,612	30,569,932	24.7%	29,706,342	863,590	2.9%		
Rents & Concessions	79,699,330	79,699,330	29,882,381	37.5%	25,995,008	3,887,373	15.0%		
Revenues from Other Agencies	12,186,022	9,489,022	800,117	8.4%	4,818,575	(4,018,458)	-83.4%		
Charges for Current Services	281,703,524	284,687,309	56,378,085	19.8%	46,643,010	9,735,075	20.9%		
Other Revenue	1,645,833	1,645,833	2,287,233	139.0%	928,365	1,358,867	146.4%		
Transfers	111,617,630	111,202,028	17,832,928	16.0%	71,834,894	(54,001,966)	-75.2%		
Total General Fund Revenue	\$ 2,076,498,262	\$ 2,076,498,262	\$ 378,391,274	18.2%	\$ 405,163,543	\$ (26,772,269)	-6.6%		
Expenditures									
Personnel Services	\$ 925,661,936	\$ 925,661,936	\$ 408,549,636	44.1%	\$ 362,176,002	\$ 46,373,634	12.8%		
Total PE	\$ 925,661,936	\$ 925,661,936	\$ 408,549,636	44.1%	\$ 362,176,002	\$ 46,373,634	12.8%		
Fringe Benefits	577,546,067	577,546,067	245,626,222	42.5%	222,431,782	23,194,440	10.4%		
Supplies	31,488,902	31,422,845	15,233,542	48.5%	19,644,936	(4,411,393)	-22.5%		
Contracts & Services	387,583,729	387,679,838	147,662,998	38.1%	137,926,510	9,736,487	7.1%		
Information Technology	59,159,934	59,116,282	13,706,589	23.2%	8,231,496	5,475,092	66.5%		
Energy & Utilities	70,937,425	70,951,025	23,309,238	32.9%	22,740,828	568,409	2.5%		
Capital Expenditures	1,223,500	1,223,500	242,540	19.8%	206,485	36,055	17.5%		
Debt	7,707,546	7,707,546	2,696,679	35.0%	3,470,618	(773,939)	-22.3%		
Other Expenditures	6,626,892	6,626,892	2,200,409	33.2%	2,484,078	(283,668)	-11.4%		
Transfers	93,007,234	93,007,234	27,118,985	29.2%	23,421,408	3,697,577	15.8%		
Total NPE	\$ 1,235,281,229	\$ 1,235,281,229	\$ 477,797,201	38.7%	\$ 440,558,141	\$ 37,239,060	8.5%		
Total General Fund Expenditures	\$ 2,160,943,165	\$ 2,160,943,165	\$ 886,346,838	41.0%	\$ 802,734,143	\$ 83,612,695	10.4%		
General Fund Encumbrances									
			109,418,043		118,223,315	(8,805,271)			
Net Impact	\$ (84,444,903)	\$ (84,444,903)	\$ (617,373,607)		\$ (515,793,915)	\$ (101,579,692)			

¹ Includes adjustments made in future periods

Financial Performance Report – Period Ended November 2024

Schedule 1

General Fund Revenue Status Report
As of Period 5, Ended November, 2024 (41% Completed)
(Unaudited)

	FY25 Actuals ¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Property Taxes	\$ 70,606,071	\$ 808,864,655	8.7%	\$ 44,892,105	\$ 25,713,966	57.3%
Sales Taxes	88,887,429	393,480,788	22.6%	95,444,305	(6,556,876)	-6.9%
Transient Occupancy Taxes	62,823,016	172,827,052	36.4%	60,661,580	2,161,435	3.6%
Property Transfer Tax	2,968,146	10,076,599	29.5%	2,435,171	532,975	21.9%
Licenses & Permits						
Business Taxes	8,024,320	26,457,409	30.3%	8,446,688	(422,368)	-5.0%
Rental Unit Taxes	773,945	7,284,502	10.6%	849,625	(75,680)	-8.9%
Alarm Permit Fees	273,566	857,846	31.9%	284,158	(10,592)	-3.7%
Other Licenses and Permits	3,159,811	12,926,870	24.4%	3,067,251	92,560	3.0%
Total Licenses & Permits	12,231,641	47,526,627	25.7%	12,647,721	(416,080)	-3.3%
Fines & Forfeitures						
Parking Citations	6,234,177	23,912,821	26.1%	8,158,291	(1,924,115)	-23.6%
Municipal Court	1,313,142	2,975,569	44.1%	725,832	587,310	80.9%
Other Fines & Forfeitures	1,005,713	4,234,017	23.8%	1,558,842	(553,129)	-35.5%
Negligent Impound	-	50,000	0.0%	-	-	100.0%
Total Fines & Forfeitures	8,553,032	31,172,407	27.4%	10,442,966	(1,889,934)	-18.1%
Interest & Dividends	(5,428,737)	2,100,000	-258.5%	(1,286,501)	(4,142,236)	322.0%
Franchises						
SDG&E	19,802,965	84,697,020	23.4%	17,130,067	2,672,898	15.6%
CATV	1,267,712	9,897,017	12.8%	1,332,816	(65,104)	-4.9%
Refuse Collection	3,018	13,500,000	0.0%	3,072,294	(3,069,277)	-99.9%
Other Franchises	9,496,238	15,632,575	60.7%	8,171,165	1,325,073	16.2%
Total Franchises	30,569,932	123,726,612	24.7%	29,706,342	863,590	2.9%
Rents & Concessions						
Mission Bay	16,116,021	41,090,162	39.2%	15,101,564	1,014,457	6.7%
Pueblo Lands	6,470,320	14,002,621	46.2%	3,375,273	3,095,047	91.7%
Other Rents and Concessions	7,296,040	24,606,547	29.7%	7,518,171	(222,131)	-3.0%
Total Rents & Concessions	29,882,381	79,699,330	37.5%	25,995,008	3,887,373	15.0%

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Financial Performance Report – Period Ended November 2024

Schedule 1 (cont.)

	FY25 Actuals ¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Revenue from Other Agencies	\$ 800,117	\$ 9,489,022	8.4%	\$ 4,818,575	\$ (4,018,458)	-83.4%
Charges for Current Services	56,378,085	284,687,309	19.8%	46,643,010	9,735,075	20.9%
Other Revenue	2,287,233	1,645,833	139.0%	928,365	1,358,867	146.4%
Transfers	17,832,928	111,202,028	16.0%	71,834,894	(54,001,966)	-75.2%
Total General Fund Revenue	\$ 378,391,274	\$ 2,076,498,262	18.2%	\$ 4,05,163,543	\$ (26,772,269)	-6.6%

¹ Includes adjustments made in future periods

Schedule 2

General Fund Department Expenditure Status Report
As of Period 5, Ended November, 2024 (41% Completed)
(Unaudited)

	FY25	FY25	FY25 % of	FY24	FY25/FY24	FY25/FY24
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 36,005,519	\$ 85,525,071	42.1%	\$ 32,116,299	\$ 3,889,220	12.1%
City Auditor	2,197,549	5,590,854	39.3%	1,783,545	414,004	23.2%
City Clerk	2,987,630	8,042,320	37.1%	2,635,536	352,095	13.4%
City Council - District 1	680,742	2,269,712	30.0%	722,400	(41,657)	-5.8%
City Council - District 2	827,187	2,363,502	35.0%	817,428	9,759	1.2%
City Council - District 3	822,543	2,286,891	36.0%	761,733	60,810	8.0%
City Council - District 4	606,151	2,288,897	26.5%	706,045	(99,895)	-14.1%
City Council - District 5	739,614	2,413,029	30.7%	725,340	14,274	2.0%
City Council - District 6	774,103	2,140,976	36.2%	620,550	153,552	24.7%
City Council - District 7	766,492	2,314,756	33.1%	719,330	47,162	6.6%
City Council - District 8	794,537	2,455,726	32.4%	703,286	91,250	13.0%
City Council - District 9	771,747	2,114,112	36.5%	655,536	116,211	17.7%
City Planning	6,327,459	17,370,598	36.4%	4,767,920	1,559,539	32.7%
City Treasurer	7,874,162	21,727,441	36.2%	6,863,158	1,011,004	14.7%
Citywide Program Expenditures	92,312,608	199,099,941	46.4%	79,648,064	12,664,544	15.9%
Commission on Police Practices	572,755	2,145,832	26.7%	484,012	88,743	18.3%
Communications	2,906,363	7,355,133	39.5%	2,578,107	328,256	12.7%
Compliance	2,557,109	7,281,336	35.1%	1,944,121	612,988	31.5%
Council Administration	1,014,144	4,014,277	25.3%	930,073	84,071	9.0%
Department of Finance	11,767,284	28,816,903	40.8%	10,378,940	1,388,345	13.4%
Department of Information Technology	1,123,899	3,282,699	34.2%	529,761	594,137	112.2%
Development Services	5,160,807	12,095,158	42.7%	4,691,824	468,983	10.0%
Economic Development	7,722,024	22,330,312	34.6%	4,455,916	3,266,108	73.3%
Environmental Services	35,432,803	103,543,380	34.2%	39,209,720	(3,776,918)	-9.6%
Ethics Commission	746,696	1,829,338	40.8%	618,476	128,220	20.7%
Fire-Rescue	156,456,189	353,368,215	44.3%	147,968,359	8,487,831	5.7%
General Services	9,690,410	24,714,876	39.2%	9,964,180	(273,770)	-2.7%
Government Affairs	451,870	1,366,668	33.1%	532,858	(80,988)	-15.2%
Homelessness Strategies & Solutions	11,660,206	53,916,571	21.6%	6,802,753	4,857,453	71.4%
Human Resources	5,275,970	11,755,474	44.9%	3,969,951	1,306,020	32.9%
Library	29,342,350	77,069,362	38.1%	28,462,476	879,874	3.1%
Office of Boards & Commissions	371,016	797,136	46.5%	297,448	73,569	24.7%
Office of Emergency Services	1,690,708	3,869,456	43.7%	1,080,849	609,859	56.4%
Office of the Chief Operating Officer	2,763,007	6,453,192	42.8%	2,532,032	230,975	9.1%
Office of the IBA	1,128,853	2,837,261	39.8%	1,087,910	40,943	3.8%
Office of the Mayor	1,658,841	4,459,569	37.2%	1,649,702	9,139	0.6%
Parks & Recreation	76,295,178	184,235,182	41.4%	68,674,584	7,620,594	11.1%

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Financial Performance Report – Period Ended November 2024

Schedule 2 (cont.)

	FY25 Actuals ¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Performance & Analytics	\$ 2,280,808	\$ 5,660,469	40.3%	\$ 1,851,495	\$ 429,313	23.2%
Personnel	6,621,400	15,754,313	42.0%	5,900,604	720,796	12.2%
Police	281,176,722	673,002,146	41.8%	246,726,374	34,450,349	14.0%
Public Utilities	1,390,233	3,110,927	44.7%	1,570,814	(180,581)	-11.5%
Purchasing & Contracting	4,350,195	11,199,810	38.8%	3,330,274	1,019,921	30.6%
Race & Equity	470,834	1,699,024	27.7%	532,661	(61,826)	-11.6%
Real Estate & Airport Management ²	-	-	100.0%	2,214,532	(2,214,532)	-100.0%
Stormwater	23,191,393	63,406,482	36.6%	23,924,972	(733,579)	-3.1%
Sustainability & Mobility	2,567,836	7,827,524	32.8%	3,032,673	(464,837)	-15.3%
Transportation	44,020,890	103,741,314	42.4%	40,559,521	3,461,369	8.5%
Total General Fund Expenditures	\$ 886,346,838	\$ 2,160,943,165	41.0%	\$ 802,734,143	\$ 83,612,695	10.4%

¹ Includes adjustments made in future periods

² Merged with Economic Development in Fiscal Year 2025

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 5, Ended November, 2024 (41% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Citywide Program Expenditures						
Administrative Expenditures	\$ 379,256	\$ 563,889	67.3%	\$ -	\$ 379,256	100.0%
Assessments To Public Property	-	1,274,428	0.0%	919,426	(919,426)	-100.0%
Citywide Elections	4,991,023	8,929,418	55.9%	-	4,991,023	100.0%
Corporate Master Leases Rent	6,561,403	16,297,979	40.3%	6,105,314	456,089	7.5%
Deferred Capital Debt Service	26,229,589	42,984,441	61.0%	23,000,584	3,229,005	14.0%
Insurance	4,358,087	5,901,974	73.8%	2,945,660	1,412,427	47.9%
Memberships	1,055,494	1,209,762	87.2%	1,046,122	9,372	0.9%
PL Claims Trans-Ins	32,451,413	31,699,628	102.4%	30,619,671	1,831,742	6.0%
Preservation of Benefits	-	1,200,000	0.0%	-	-	100.0%
Property Tax Administration	188,682	5,153,780	3.7%	189,132	(450)	-0.2%
Public Liability Claims Xfer-Claims Fund	15,105,581	30,211,162	50.0%	13,200,000	1,905,581	14.4%
Public Use Leases	-	1,308,175	0.0%	-	-	100.0%
Redistricting Commission	180	-	100.0%	-	180	100.0%
Right-of-Way Permit Reimbursements	6,604	5,260,489	0.1%	3,188	3,416	107.2%
Special Consulting Services	72,410	446,957	16.2%	673,617	(601,207)	-89.3%
Supplemental COLA Benefit	912,887	960,000	95.1%	945,350	(32,463)	-3.4%
Transfer to Infrastructure Fund	-	21,057,697	0.0%	-	-	100.0%
Transfer to Other Funds	-	3,550,000	0.0%	-	-	100.0%
Transfer to Park Improvement Funds	-	21,090,162	0.0%	-	-	100.0%
Total Citywide Program Expenditures	\$ 92,312,608	\$ 199,099,941	46.4%	\$ 79,648,064	\$ 12,664,544	15.9%

¹ Includes adjustments made in future periods

Schedule 2b

Council Districts Expenditure Status Report
As of Period 5, Ended November, 2024 (41% Completed)
(Unaudited)

	FY25 Actuals ¹	FY25 Adopted Budget	FY25 Current Budget	FY25 Budget Change	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Council District 1	\$ 680,742	\$ 2,169,712	\$ 2,169,712	\$ -	31.4%	\$ 718,239	\$ (37,496)	-5.2%
District 1 CPPS	-	100,000	100,000	-	0.0%	4,161	(4,161)	-100.0%
Total Council District 1	680,742	2,269,712	2,269,712	-	30.0%	722,400	(41,657)	-5.8%
Council District 2	828,314	2,263,502	2,263,502	-	36.6%	821,798	6,516	0.8%
District 2 CPPS	(1,127)	100,000	100,000	-	-1.1%	(4,370)	3,243	-74.2%
Total Council District 2	827,187	2,363,502	2,363,502	-	35.0%	817,428	9,759	1.2%
Council District 3	822,543	2,186,891	2,186,891	-	37.6%	773,087	49,455	6.4%
District 3 CPPS	-	100,000	100,000	-	0.0%	(11,355)	11,355	-100.0%
Total Council District 3	822,543	2,286,891	2,286,891	-	36.0%	761,733	60,810	8.0%
Council District 4	606,151	2,188,897	2,183,897	(5,000)	27.8%	711,147	(104,996)	-14.8%
District 4 CPPS	-	100,000	105,000	5,000	0.0%	(5,102)	5,102	-100.0%
Total Council District 4	606,151	2,288,897	2,288,897	-	26.5%	706,045	(99,895)	-14.1%
Council District 5	741,864	2,313,029	2,313,029	-	32.1%	730,575	11,289	1.5%
District 5 CPPS	(2,250)	100,000	100,000	-	-2.3%	(5,235)	2,985	-57.0%
Total Council District 5	739,614	2,413,029	2,413,029	-	30.7%	725,340	14,274	2.0%
Council District 6	776,103	2,040,976	2,040,976	-	38.0%	634,718	141,385	22.3%
District 6 CPPS	(2,000)	100,000	100,000	-	-2.0%	(14,168)	12,168	-85.9%
Total Council District 6	774,103	2,140,976	2,140,976	-	36.2%	620,550	153,552	24.7%
Council District 7	766,492	2,214,756	2,214,756	-	34.6%	726,573	39,919	5.5%
District 7 CPPS	-	100,000	100,000	-	0.0%	(7,242)	7,242	-100.0%
Total Council District 7	766,492	2,314,756	2,314,756	-	33.1%	719,330	47,162	6.6%
Council District 8	794,537	2,355,726	2,355,726	-	33.7%	721,713	72,824	10.1%
District 8 CPPS	-	100,000	100,000	-	0.0%	(18,426)	18,426	-100.0%
Total Council District 8	794,537	2,455,726	2,455,726	-	32.4%	703,286	91,250	13.0%
Council District 9	771,747	2,014,112	2,014,112	-	38.3%	665,880	105,867	15.9%
District 9 CPPS	-	100,000	100,000	-	0.0%	(10,344)	10,344	-100.0%
Total Council District 9	771,747	2,114,112	2,114,112	-	36.5%	655,536	116,211	17.7%
Total Council Districts	\$ 6,783,116	\$ 20,647,601	\$ 20,647,601	\$ -	32.9%	\$ 6,431,650	\$ 351,466	5.5%

¹ Includes adjustments made in future periods

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 5, Ended November, 2024 (41% Completed)
(Unaudited)

	FY25 Actuals ¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Airports Fund	\$ 2,898,440	\$ 8,981,280	32.3%	\$ 2,405,467	\$ 492,973	20.5%
Automated Refuse Container Fund	571,894	1,600,000	35.7%	575,736	(3,842)	-0.7%
Capital Outlay - Misc Revenue	-	-	100.0%	-	-	100.0%
Central Stores Internal Service Fund	3,256,760	10,825,641	30.1%	3,465,917	(209,157)	-6.0%
Climate Equity Fund	201,598	1,500,000	13.4%	68,247	133,351	195.4%
Community Equity Fund	48,703	-	100.0%	9,009	39,694	440.6%
Concourse and Parking Garages Operating Fund	1,216,577	3,218,267	37.8%	1,246,655	(30,078)	-2.4%
Convention Center Expansion Funds	1,007,457	13,348,906	7.5%	3,710,893	(2,703,436)	-72.9%
Development Services Fund	56,844,877	139,614,113	40.7%	52,043,974	4,800,903	9.2%
Energy Conservation Program Fund	11,895	6,557,190	0.2%	26,921	(15,026)	-55.8%
Energy Independence Fund	59,885	-	100.0%	2,259,074	(2,199,188)	-97.3%
Engineering and Capital Projects	77,560,927	172,656,515	44.9%	67,486,256	10,074,670	14.9%
Environmental Growth Fund 1/3	3,228,867	10,550,173	30.6%	2,848,188	380,679	13.4%
Environmental Growth Fund 2/3	6,435,384	21,107,342	30.5%	5,667,217	768,167	13.6%
Facilities Financing Fund	(4,438)	-	-100.0%	1,669,533	(1,673,971)	-100.3%
Fire/Emergency Medical Services Fund	42,502,710	125,740,250	33.8%	6,979,283	35,523,427	509.0%
Fire and Lifeguard Facilities Fund	(6,774)	1,409,518	-0.5%	(1,238)	(5,536)	447.1%
Fleet Operations	50,546,207	147,383,446	34.3%	50,600,753	(54,546)	-0.1%
Gas Tax Fund	10,733,583	38,218,843	28.1%	10,396,894	336,690	3.2%
General Plan Maintenance Fund	1,857,617	4,329,600	42.9%	1,720,098	137,519	8.0%
GIS Fund	154,950	5,358,128	2.9%	30,191	124,759	413.2%
Golf Course Fund	16,560,993	28,739,347	57.6%	15,579,245	981,748	6.3%
Information Technology Fund	8,593,359	85,195,328	10.1%	3,695,840	4,897,519	132.5%
Infrastructure Fund	-	21,057,697	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	36,174	942,900	3.8%	13,108	23,066	176.0%
Local Enforcement Agency Fund	668,752	994,637	67.2%	562,870	105,882	18.8%
Long Range Property Management Fund	1,184,589	595,000	199.1%	860,858	323,731	37.6%
Los Penasquitos Canyon Preserve Fund	12,500	36,000	34.7%	56,570	(44,070)	-77.9%
Low-Moderate Income Housing Asset Fund	2,908,150	1,209,014	240.5%	1,302,675	1,605,475	123.2%
Maintenance Assessment District (MAD) Funds	3,492,051	34,372,419	10.2%	1,904,216	1,587,835	83.4%
Mission Bay/Balboa Park Improvement Fund	359,555	862,936	41.7%	1,033,760	(674,205)	-65.2%
Mission Bay Improvement Fund	707,767	13,708,605	5.2%	156,423	551,343	352.5%
New Convention Facility Fund	2,347,240	2,816,690	83.3%	1,367,325	979,915	71.7%
OneSD Support Fund	39,150	25,954,866	0.2%	(10,342)	49,492	-478.5%
Parking Meter Operations	4,063,454	9,600,000	42.3%	3,982,269	81,185	2.0%
PETCO Park Fund	7,411,150	15,041,387	49.3%	11,367,582	(3,956,431)	-34.8%
Public Art Fund	81,789	85,000	96.2%	394,754	(312,965)	-79.3%
Public Safety Services & Debt Service Fund	4,325,685	13,564,755	31.9%	4,276,341	49,344	1.2%
Publishing Services Internal Fund	485,916	2,232,283	21.8%	133,212	352,704	264.8%
Recycling Fund	6,527,585	23,990,760	27.2%	9,047,544	(2,519,959)	-27.9%
Refuse Disposal Fund	25,307,631	61,758,567	41.0%	23,550,424	1,757,207	7.5%
Refuse Disposal - Miramar Clousure	562,248	50,000	1124.5%	108,800	453,448	416.8%

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Financial Performance Report – Period Ended November 2024

Schedule 3 (cont.)

	FY25 Actuals ¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Regional Park Improvements Fund	\$ 289,575	\$ 7,381,557	3.9%	\$ 75,723	\$ 213,852	282.4%
Risk Management Administration Fund	6,733,741	17,098,385	39.4%	6,047,834	685,907	11.3%
Road Maintenance & Rehabilitation	6,920,719	35,328,918	19.6%	9,132,504	(2,211,785)	-24.2%
Seized and Forfeited Assets Funds	652,119	788,119	82.7%	857,610	(205,491)	-24.0%
Solid Waste Management Fund	(52,836)	-	-100.0%	-	(52,836)	-100.0%
State COPS	20,380	3,400,000	0.6%	2,051,138	(2,030,758)	-99.0%
Storm Drain Fund	2,680,801	5,700,000	47.0%	2,337,281	343,520	14.7%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	56,516,802	155,929,055	36.2%	54,136,177	2,380,624	4.4%
TOT - Major Events Revolving FD	232,000	205,000	113.2%	278,693	(46,693)	-16.8%
TransNet Extension Funds	15,388,537	47,130,000	32.7%	10,533,406	4,855,131	46.1%
Trolley Extension Reserve Fund	-	-	100.0%	426	(426)	-100.0%
Underground Surcharge Fund	30,666,537	113,511,838	27.0%	22,740,756	7,925,781	34.9%
Wastewater Department Funds	324,635,480	949,174,505	34.2%	174,689,761	149,945,719	85.8%
Water Department Funds	362,658,106	958,461,488	37.8%	288,136,358	74,521,748	25.9%
Wireless Communication Technology Fund	174,123	10,517,070	1.7%	80,896	93,228	115.2%
Zoological Exhibits Maintenance Fund	2,162,062	20,975,719	10.3%	1,354,790	807,272	59.6%

¹ Includes adjustments made in future periods

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 5, Ended November, 2024 (41% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Airports Fund	\$ 3,207,892	\$ 8,336,007	38.5%	\$ 2,253,776	\$ 954,115	42.3%
Automated Refuse Container Fund	626,698	1,950,868	32.1%	527,880	98,818	18.7%
Capital Outlay – Misc Revenue	3,897,819	4,041,248	96.5%	3,837,278	60,542	1.6%
Central Stores Internal Service Fund	4,417,415	11,469,318	38.5%	4,343,773	73,642	1.7%
Climate Equity Fund	1,143,191	1,607,666	71.1%	-	1,143,191	100.0%
Community Equity Fund	-	3,085,400	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	949,383	4,740,124	20.0%	1,164,143	(214,760)	-18.4%
Convention Center Expansion Funds	674,973	13,804,906	4.9%	582,914	92,059	15.8%
Development Services Fund	55,395,531	139,753,670	39.6%	46,933,029	8,462,502	18.0%
Energy Conservation Program Fund	2,380,771	8,125,531	29.3%	2,051,632	329,139	16.0%
Energy Independence Fund	122,018	3,702,801	3.3%	140,490	(18,473)	-13.1%
Engineering and Capital Projects	68,646,479	166,357,762	41.3%	58,357,090	10,289,388	17.6%
Environmental Growth Fund 1/3	1,978,142	15,951,095	12.4%	833,468	1,144,674	137.3%
Environmental Growth Fund 2/3	20,685	30,915,910	0.1%	-	20,685	100.0%
Facilities Financing Fund	1,475,317	1,649,600	89.4%	1,331,156	144,161	10.8%
Fire/Emergency Medical Services Fund	32,618,441	124,809,481	26.1%	11,007,499	21,610,941	196.3%
Fire and Lifeguard Facilities Fund	1,134,556	1,400,869	81.0%	705,184	429,372	60.9%
Fleet Operations	55,131,094	311,372,462	17.7%	61,133,545	(6,002,451)	-9.8%
Gas Tax Fund	11,328,936	38,816,200	29.2%	9,065,072	2,263,864	25.0%
General Plan Maintenance Fund	2,398,974	5,329,600	45.0%	3,747,627	(1,348,654)	-36.0%
GIS Fund	3,205,217	6,189,690	51.8%	2,846,457	358,760	12.6%
Golf Course Fund	8,911,067	28,375,471	31.4%	8,683,678	227,389	2.6%
Information Technology Fund	22,741,536	87,339,741	26.0%	17,681,400	5,060,136	28.6%
Infrastructure Fund	8,304,601	21,479,393	38.7%	542,819	7,761,781	1429.9%
Junior Lifeguard Program Fund	660,657	967,341	68.3%	623,189	37,469	6.0%
Local Enforcement Agency Fund	393,097	1,134,028	34.7%	399,841	(6,744)	-1.7%
Long Range Property Management Fund	13,547	1,783,771	0.8%	61,104	(47,558)	-77.8%
Los Penasquitos Canyon Preserve Fund	(28,361)	20,149	-140.8%	126,549	(154,909)	-122.4%
Low-Moderate Income Housing Asset Fund	5,859,812	36,057,822	16.3%	492,878	5,366,934	1088.9%
Maintenance Assessment District (MAD) Funds	10,881,530	43,246,597	25.2%	8,494,627	2,386,903	28.1%
Mission Bay/Balboa Park Improvement Fund	332,837	862,936	38.6%	1,041,961	(709,124)	-68.1%
Mission Bay Improvement Fund	-	-	100.0%	-	-	100.0%
New Convention Facility Fund	2,347,240	2,816,690	83.3%	2,278,875	68,365	3.0%
OneSD Support Fund	11,093,755	32,660,788	34.0%	6,471,857	4,621,898	71.4%
Parking Meter Operations	1,220,564	9,548,065	12.8%	1,099,416	121,148	11.0%
PETCO Park Fund	13,843,085	19,453,916	71.2%	12,897,091	945,994	7.3%
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	462	(462)	-100.0%
Public Art Fund	45,961	7,321,209	0.6%	97,653	(51,692)	-52.9%
Public Safety Services & Debt Service Fund	-	13,564,755	0.0%	-	-	100.0%
Publishing Services Internal Fund	658,766	2,219,450	29.7%	430,304	228,463	53.1%
Recycling Fund	10,330,636	31,345,740	33.0%	9,204,552	1,126,083	12.2%
Refuse Disposal Fund	16,484,071	50,820,590	32.4%	13,320,087	3,163,984	23.8%
Regional Park Improvements Fund	-	-	100.0%	1,521	(1,521)	-100.0%
Risk Management Administration Fund	6,348,603	17,343,594	36.6%	5,594,087	754,515	13.5%

Financial Performance Report – Period Ended November 2024

Schedule 4 (cont.)

	FY25 Actuals ¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Road Maintenance & Rehabilitation	\$ 13,659,488	\$ 68,934,412	19.8%	\$ 9,723,513	\$ 3,935,976	40.5%
Seized and Forfeited Assets Funds	2,398,535	3,805,069	63.0%	631,927	1,766,608	279.6%
Solid Waste Management Fund	2,963,461	6,625,876	44.7%	-	2,963,461	100.0%
State COPS	2,595,070	3,242,146	80.0%	1,626,777	968,293	59.5%
Storm Drain Fund	1,352,213	5,686,212	23.8%	307,208	1,045,005	340.2%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	28,967,145	160,945,225	18.0%	34,246,916	(5,279,771)	-15.4%
TOT - Major Events Revolving FD	136,123	606,540	22.4%	47,697	88,426	185.4%
TransNet Extension Funds	7,381,183	24,130,922	30.6%	6,232,351	1,148,832	18.4%
Underground Surcharge Fund	5,960,832	75,733,351	7.9%	2,555,568	3,405,264	133.2%
Wastewater Department Funds	147,870,345	473,347,562	31.2%	122,405,309	25,465,035	20.8%
Water Department Funds	310,890,375	744,548,427	41.8%	241,808,222	69,082,153	28.6%
Wireless Communication Technology Fund	3,606,231	11,185,457	32.2%	6,272,473	(2,666,242)	-42.5%
Zoological Exhibits Maintenance Fund	-	20,975,719	0.0%	-	-	100.0%

¹ Includes adjustments made in future periods



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: January 28, 2025

TO: Honorable Council President Joe LaCava and Members of the City Council

FROM: Scott Wahl, Chief of Police, San Diego Police Department

SUBJECT: Police Fiscal Year 2025 Appropriation Ordinance Update Memo

This memorandum provides an update on Police Department expenditures that were requested in the Fiscal Year (FY) 2025 Appropriation Ordinance approved by City Council. It was requested that the Police Department report Police overtime and Neighborhood Policing Division (NPD) expenditures through mid-year and projected expenditures for the remainder of the Fiscal Year.

Police Overtime:

Appropriation Ordinance Section:

Per Charter section 270(h) the Mayor or his designee shall appear before Council to provide a detailed report of Police overtime expenditures and plan for expenditure of budget balance in accordance with the Mid-Year Budget Amendment ordinance or sooner.

Appropriation Ordinance Section Response:

Department General Fund overtime expenditures through period 5 (November) are \$25 million of the Department's total overtime budget of \$46.4 million. Overall, Department overtime is projected to be over budget by approximately \$9.8 million at the end of the year.

This increase is primarily attributed to the following:

- \$8.7M increase in the *Extension of Shift* categories due in large part to staffing shortages and prioritizing staffing vacancies in patrol operations to be responsive to priority radio calls and emergencies.
- \$1.0M increase in the *Holidays* overtime categories associated with negotiated non-discretionary compensation for employees on City holidays.
- \$1.9M in *Special Events* overtime associated with July 4th holiday support to address public safety concerns at the beaches and more ballpark event activity requiring police security and traffic control.
- \$230,000 increase in the *Other* overtime category primarily related to the enforcement of the Sidewalk Vending Ordinance in designated "No Vending Zone" locations in the Gaslamp Quarter and Ballpark Districts.

Honorable Council President Joe LaCava and Members of the City Council

- \$265,000 increase in *Call Back* overtime for when an officer or other overtime-eligible non-sworn personnel are called back to duty from home or other non-working location due to necessary callout situations.

These increases are partially offset by projected reductions of:

- \$921,000 in the *Miscellaneous* overtime categories due to mandated FLSA overtime.
- \$841,000 in *Court*-related overtime.
- \$457,000 in *Grant*-related overtime due to reduced activity as a result of staffing shortages.

The increase in overtime can be attributed to ongoing staffing challenges and the need to maintain minimum staffing levels. As part of the recent reorganization, the department has established a dedicated unit focused on balancing workloads. One of the key objectives for this new unit is to centralize the management of overtime for patrol operations. Certain changes to department staffing may involve meeting and conferring with the Police Officers Association, which may impact implementation timing. While the department is still in the early stages of implementation, the department remains focused on reducing overtime costs and evaluating potential cost-saving opportunities.

It is important to note that the majority of these overtime categories are non-discretionary (E.g. MOU, Legal requirement, etc.) or are reimbursable. Additionally, a significant component, Neighborhood Policing overtime, is tied to service levels/programs that were specifically budgeted in FY 2025. It should also be noted that in the case of major events that may negatively affect the City's strategic objective of safe and livable neighborhoods, the department will respond in a manner expected from the public which may require additional and unexpected overtime. Furthermore, challenges that occur in the planning, responsiveness, and mitigation of emergencies and the prevention and control of crime, may require additional overtime to adequately provide safety and security for all.

Neighborhood Policing Division:

Appropriation Ordinance Section:

Per Charter section 270(h) the Mayor or his designee shall appear before Council to provide a detailed report of Neighborhood Policing expenditures and plan for expenditure of budget balance in accordance with the Mid-Year Budget Amendment ordinance or sooner.

Appropriation Ordinance Section Response:

Neighborhood Policing Division (NPD) expenditures through period 5 (November) are \$10.3 million of NPD's total budget of \$27.4 million. Aside from employee salaries and benefits, the majority of NPD's budget is overtime, which is budgeted at \$6.6 million, or 24%, to support both NPD and CleanSD activities. Overall, NPD's overtime expenditures are projected to meet budget by the end of the fiscal year.

Neighborhood Policing Operations continue to work with the Environmental Services Department (ESD) for abatement security. Additionally, voluntary NPD overtime opportunities by department personnel to address Get-It-Done complaints has reduced Get-

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It-Done Work Order hold times from a peak of 20 days in October to its current hold time of 8 days at the end of December, a 60% decrease.

NPD overtime has allowed for greater responsiveness in the downtown area; specifically, around Golden Hall, the Logan Heights Storage Connect Center, the E Street Corridor, and East Village to maintain progress made on buildup of trash and encampments. Officers on these overtime details are tasked with keeping the streets and sidewalks free of obstructions to allow everyone to use the public rights of way. The work by NPD officers and overtime staff has been sought by the Homelessness Strategies and Solutions Department to assist with securing State grant funding.

In addition, NPD has proactively taken steps to overhaul its overtime model to better engage with the communities they serve, support a cleaner and safer environment in shared public spaces and reduce crime. The new overtime model, which took effect in November 2024, redeployed officers to work at peak times which maximizes officers' engagement and visibility with community members at times they are needed most. The focus of this new overtime model is to support community policing practices in a way that prioritizes public safety, public health, crime prevention and increases community engagement, while also exercising fiscal discipline and discretion with the City's financial resources.

NPD's goal is to be a conduit, connecting homeless individuals within the community to the available resources and services in the City, as well as, enforce laws related to quality-of-life issues in a compassionate and fair manner which promotes clean and safe neighborhoods for all residents and visitors in the City of San Diego.

The Homeless Outreach Team (HOT) within NPD has the primary responsibility of coordinating with the many service providers within San Diego County to connect individuals with services.

HOT is comprised of police officers who are paired with the County of San Diego's Health and Human Services Agency benefits specialists and mental health clinicians from the Psychiatric Emergency Response Team (PERT). They have also been providing support to County Health Nurses offering vaccines and providing wound care and other follow-up treatments to avoid another Hepatitis outbreak. These collaborations are uniquely designed to provide a person-centered approach by offering an array of resources and expertise. The teams are able to connect people with services and arrange for many successful placements facilitated through the San Diego Housing Commission. During the first five months of FY 2025, HOT made over 5,100 contacts with unhoused individuals, assisting or connecting those with a shelter or other homeless related services in over 2,100 cases. The increase in acceptance of assistance or shelter is believed to be largely attributed to the HOT collaboration with County Health Nurses in addition to the opening of Safe Camping Sites within San Diego.

Through the first five months of FY 2025, NPD's Neighborhood Policing Teams (NPT) have received slightly under 22,500 Get it Done (GID) requests from community members. Every person who submits a GID request which is handled by this division, is contacted by telephone or email and advised of the follow-up conducted. This feedback has resulted in a positive customer satisfaction rating; however, we continually look for ways to decrease wait times for GID requests. Requests for attention to various issues were also received through emails,

phone calls, community meetings, Councilmember and Mayor's Office requests, and other sources.

The division also supports other City Departments in their roles related to homeless and quality of life issues. For example, the Environmental Services Department (ESD) responds citywide to complaints regarding trash and debris and reports of active and abandoned encampments that jeopardize the health and safety of occupants and the general public due to hazards or unsanitary conditions. As part of the CleanSD program, NPTs pair with the ESD teams in part to provide security as ESD staff conducted litter removal or abatement services associated with encampments, in canyons and riverbeds, but also to offer assistance when the city teams encounter individuals in need. The progressive enforcement model used by NPT officers provides a consistent approach that is compassionate yet firm. Officers are trained to always offer services and shelter placement to individuals they come in contact with prior to taking enforcement action and continue to provide offers for shelter and services at each interaction.

Neighborhood Policing Division officers actively direct individuals to diversion programs in lieu of enforcement action. They refer and place clients in drug and alcohol rehabilitative programs like the Serial Inebriate Program (SIP) and Prosecution and Law Enforcement Assisted Diversion Services (PLEADS) program where those suffering from addictions can receive the supportive care they need. For reporting purposes, the categories are now broken down into acute (drugs) versus sub-acute (alcohol) by the staff at the Recovery and Bridge Center (RBC). Formerly known as the Sobering Center. During the first five months of FY 2025, a combined total of over 1,400 individuals were transported to the Sobering Center for being under the influence of alcohol and to the Sobering Center for PLEADS by officers from the San Diego Police Department. Of these individuals, over 1,000 were successfully admitted to RBC and over 560 of them were individuals experiencing homelessness. This constitutes over 560 individuals who were diverted from incarceration and the criminal justice system toward substance abuse counseling and treatment opportunities. Additionally, these diversion programs highlight collaboration between the City, County, Police Department and City Attorney's Office.

Furthermore, NPD created an Intervention Services Team (IST) to better serve and interact with members of the homeless population that suffer from chronic and untreated mental illness, alcohol and/or substance abuse or a combination of the three. IST is a group of officers who are specially trained to interact with those individuals and guide them through the variety of community services offered and/or work within the criminal justice system to hold these individuals accountable if they are determined to be violating laws or are a danger to themselves or others. This team, as well as all of NPD, are committed to working with various community and civic based partners to solve the current homelessness crisis in not only the City of San Diego but also in the surrounding regions.

With limited resources and staffing impacting the Police Department, NPD relies on budgeted overtime to provide security and first response at City provided homeless services, as well as for providing outreach, cleaning services through the CleanSD program and response to thousands of homeless related complaints from the community. NPD overtime has increased NPD's ability to provide police response and take proactive steps to address homelessness-related issues that might otherwise end up in a general call for service to SDPD. In addition to the increase in police officer presence, "Get it Done" request wait times have been reduced from a high in 2023 of 27 days to its current level of 8 days. This is due to the overtime staffing and the reduction of illegal encampments due to abatement and enforcement efforts. In

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partnership with ESD, plus the overtime staffing to maintain the areas, the number of encampments often resulting in "Get It Done" complaints have been reduced.

Through community partnerships and county collaboration, NPD has played an important, supportive role in improving the quality of life for all San Diegans. The Department has seen tremendous progress in areas like 17th Street, Commercial Street, National Avenue, and E Street corridor (6th Street to 10th Street/Broadway to F), where professional outreach services, backed by progressive and compassionate enforcement, have led to a cleaner, healthier, and safer environment for everyone.

The Neighborhood Policing Division will continue these efforts for the remainder of FY 2025.



Scott Wahl
Chief of Police

SW/km

cc: Honorable Mayor Todd Gloria
Honorable City Attorney Heather Ferbert
Honorable Council President and Members of the City Council
Paola Avila, Chief of Staff, Office of the Mayor
Eric Dargan, Chief Operating Officer
Charles Modica, Independent Budget Analyst
Matthew Vespi, Chief Financial Officer
Kristina Peralta, Deputy Chief Operating Officer
Casey Smith, Deputy Chief Operating Officer
Kris McFadden, Deputy Chief Operating Officer
Alia Khouri, Deputy Chief Operating Officer
Robert Logan, Chief, Fire-Rescue Department
Matt Yagyagan, Director of Policy, Office of the Mayor
Kohta Zaiser, City Council Affairs Advisor, Office of the Mayor
Assistant Directors Deputy Directors / Assistant Deputy Directors
Department Analysts Department
Department of Finance Staff



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: January 27, 2025

TO: Matthew Vespi, Chief Financial Officer

FROM: Heather Ferbert, 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 2025 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 Mid-Year of the Fiscal Year, the City Attorney's Office has accepted and appropriated:

- \$433,347 Alcohol & Drug Prosecution Program
- \$669,251 Worker's Rights Enforcement Program
- \$9,988 Child Victim Witness Support Materials Program

The City Attorney's Office has expended \$853,260 in various grant funds including:

- Alcohol & Drug Prosecution Program
- Family Justice (FJ) Program
- Sexual Assault American Rescue Plan Program
- Child Victim Witness Support Materials Program
- Gun Violence Response Task Force
- Worker's Rights Enforcement Program

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

Heather Ferbert
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: January 30, 2025

TO: Honorable Council President LaCava and Members of the City Council

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

SUBJECT: Fiscal Year 2025 Mid-Year Budget Monitoring Report 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. For additional details about the Fiscal Year 2025 spending plan for homelessness programs and services, please see pages 46-52 (PDF pages 16-22) of the [Citywide Budget Overview](#) section of the Adopted Budget. This mid-year memorandum highlights key updates to programs and multi-year grant spending to highlight major updates in the Department's program implementation. A comprehensive reporting of grant funding awards, prior year spending, unaudited expenditures at fiscal year-end, and the balance of grant funds available for use in future years will be presented in the Year-End Performance Report memorandum.

Updates and Budget Considerations for the Short-Term Action Plan

On September 24, 2024, the Department and the San Diego Housing Commission (SDHC) presented a short-term action plan at the City Council meeting per the City Council's request. The update presented various short-term shelter options to address up to 614 shelter beds anticipated to come offline by the end of the year. At the October 1, 2024, Council meeting, Council approved Resolution R-315813 to confirm support for the implementation of the short-term action plan including options such as the expansion of Safe Sleeping, Safe Parking, and underutilized shelter beds throughout the system, diversion and financial assistance, and non-congregate shelter options for seniors and families. On December 9, 2024, the Department presented a comprehensive update on the short-term plan including projects underway and actions needed in order to implement the plan. The update included budget details reflecting how savings from shelter closures were re-allocated to various new program sites.

Progress and budget impact to date on the implementation of the short-term plan includes:

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

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- The addition of 235 new Safe Sleeping spaces through the execution of three contract amendments to expand operations at the 20th & B and O Lot sites. These were approved by the City Council through Resolutions R-315808, R-315810, and R-315812 on October 3, 2024. The total operational contract increases equal \$1,199,496 which was fully offset through savings in Safe Sleeping ancillary budget as well as Old Central Library shelter closure.
- In partnership with the San Diego Housing Commission (SDHC), four new shelter opportunities for replacement beds were identified, including:
 - \$1,979,377 Father Joe’s Single Adult and Senior Shelter
 - \$632,312 Veteran’s Village of San Diego Veterans Interim Shelter
 - \$571,901 San Diego Rescue Mission Lighthouse Shelter
 - \$374,120, TURN Behavioral Health Services Alcohol Use Disorder Shelter.
 The total Replacement bed costs is \$3,557,710, which is fully funded with the savings from mid-year closures of the Paul Mirabile Center and Golden Hall Shelter.

In January, the Department will present a further update to Council to highlight the results of the Shelter Request for information for new shelter sites, issued by the City in September 2024.

From July 1, 2024 through November 30, 2024, the Department has achieved the following outcomes across its programs:

- 2,627 individuals served in City funded shelters with 346 exits to permanent housing.
- 1,135 individuals served at the City’s Safe Sleeping program.
- 1,925 individuals served through the City’s Street Outreach program.
- 272 individuals served through the State funded Encampment Resolution Grants on the I-15 Corridor and San Diego Riverbed.
- 422 individuals placed into permanent and long-term housing through the Family Reunification Program.

General Fund Spending

The Department anticipates year-end expenditures in the amount of \$50,605,109, which reflects an estimated \$3,311,462 savings from the Adopted Budget of \$53,916,571.

FY 2025 Homelessness Strategies and Solutions Department General Fund <i>in millions</i>		
Category	Adopted Budget	Mid-year Projection
Shelter & Services	\$47,824,629	\$43,037,233
Outreach	\$3,314,658	\$2,498,491
Prevention Programming	\$0	\$1,882,361
Coordination	\$2,777,284	\$3,174,739
General Fund	\$53,916,571	\$50,592,824

Notable Expenditure Updates

Supplies - Overage in the amount of \$355,884 due to expansion of Safe Sleeping sites and purchasing of new tents, sleeping bags, and lumber for platforms. This overage is offset by savings under contracts for Safe Sleeping ancillary as these costs were budgeted initially under contracts rather than supplies.

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Contracts – Underspending in contracts at \$4,240,202 is anticipated primarily due to:

- Reconfiguration of security services for portable restrooms resulting in an estimated \$2.1 million savings.
- Credits from SDHC due to balances in advanced funds from Fiscal Year 2023 and overbilling the City in Fiscal Year 2024 totaling \$1.4 million across various SDHC administered programs, including shelters and the Multidisciplinary Outreach Program.
- Delayed startup of a new shelter for expanded bed capacity, totaling \$1.9 million. These savings have been partially offset by overages in the following:
- \$770k for security services at Old Central Library;

Additional savings from shelter closures of Golden Hall and Paul Mirabile Center will be offset by replacement beds coming online as highlighted above under the short-term action plan update. Other neutralized variances include a funding swap between General Fund and Permanent Local Housing Allocation (PLHA) program funds as presented to Council on November 19, 2024, through Resolution R-315907 that approved all eligible uses of PLHA funding which enables the Housing Instability Prevention Program (HIPPP) to be fully funded by using General Fund to pay for program elements not eligible by PLHA funding sources and offset General Fund through the approval of the use of PLHA for shelter programs as an eligible use of funds.

Grant Funding

Since the development of the Fiscal Year 2025 budget, the Department has received notification of the award of the fifth round of the State of California Homeless Housing, Assistance, and Prevention (HHAP-5) grant, and the Department is awaiting the grant agreement documents. It is anticipated the grant will be executed by the end of January 2025. The Fiscal Year 2025 budget had initially allocated \$19.3 million in HHAP-5 programming; however, due to savings indicated in the Fiscal Year 2024 Year-End Financial Performance Report, there is an additional \$3.7 million in previous rounds of HHAP which will be allocated to current programs in Fiscal Year 2025. This will reduce the HHAP-5 allocation to \$15.6 million, enabling an additional \$3.7 million in HHAP-5 to carry forward to Fiscal Year 2026.

Conclusion

This mid-year memorandum presents a high-level overview of major changes in grant funding and updates regarding the implementation of the short-term plan and Comprehensive Shelter Strategy. The Department continues to monitor program expenses and will continue to keep the City Council informed of grant funding execution and forecasting updates, as well as further updates related to the implementation of the Comprehensive Shelter Strategy.

Sincerely,



Sarah Jarman

Director, Homelessness Strategies and Solutions Department

cc: Paola Avila, Chief of Staff, Office of the Mayor
Eric Dargan, Chief Operating Officer

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January 15, 2025

Charles Modica, Independent Budget Analyst
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Matthew Vespi, Chief Financial Officer
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Rolando Charvel, Director and City Comptroller, Department of Finance