

The City of  
**SAN DIEGO**

**FISCAL YEAR 2025  
THIRD QUARTER BUDGET  
MONITORING REPORT**



**Todd Gloria**  
Mayor

**Matthew Vespi**  
Chief Financial Officer

**Rolando Charvel**  
Director and City Comptroller

**Christopher Purcell**  
Financial Operations Manager

**Benjamin Battaglia**  
Assistant Director

**Ambar Gutierrez**  
Principal Accountant

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## INTRODUCTION

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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 an integral part of 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. This report also serves as the basis for the Fiscal Year 2026 Final Proposed Budget (May Revision).

The Fiscal Year 2025 Third Quarter Budget Monitoring Report (Third Quarter 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 using nine months of actual (unaudited) activity in budgeted operating departments, with projections of anticipated spending and revenue trends for the remainder of the fiscal year. In addition, the report includes significant variances in projected revenues and expenditures as compared to the Fiscal Year 2025 Mid-Year Budget Monitoring Report (Mid-Year Report). The Third Quarter 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 the General Fund Balance and Reserves
- Updates on Mitigation actions
- Discussion of significant variances projected for non-General Funds
- Updates to the non-General Fund reserves per the City's Reserve Policy
- Requested authorities to maintain budgetary controls
- 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, professional organizations and other resources.

In accordance with Section 39 of the City Charter, the Third Quarter Report also includes **Attachment 5: Fiscal Year 2025 Financial Performance Report, as of March 2025**, 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: Reporting Requirements – Section 19 of the Appropriation Ordinance** provided by the Office of the City Attorney, and **Attachment 7: Fiscal Year 2025 Third Quarter Budget Monitoring and Grant Funding Update** provided by the Homelessness Strategies and Solutions Department.

# GENERAL FUND EXECUTIVE SUMMARY

## Overview

The Third Quarter Report projects a continued decline in net projected activity, further widening the shortfall projected in the Mid-Year Report. The FY 2025 Adopted Budget (Adopted Budget) assumed the use of \$84.4 million in projected FY 2024 fund balance in excess of reserves (Excess Equity), which has now grown to \$115.2 million due to the overall projected decrease in revenues and an increase in personnel expenditures. The amount of excess equity available for use in FY 2025 is \$105.0 million, which means the result of the net projected activity may require fully utilizing excess equity as well as a portion of the General Fund Stability Reserve. The decline is largely the result of sales tax and franchise fee revenues that are projected to end the fiscal year significantly below budget, coupled with increased overtime costs. The impact on the net projected activity could have been significantly worse if not for the implementation of mitigation actions that were intended to increase departmental revenues and decrease non-essential expenditures. Some of these actions have been detailed in prior quarterly reports, including a strategic hiring freeze, while others have been implemented after the release of the Mid-Year Report. More recent mitigation actions include an increase in parking meter revenues, an increase in user fees, and the utilization of unrestricted capital improvement funds.

Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	<b>\$ 2,076.5</b>	<b>\$ 2,083.2</b>	<b>\$ 2,065.3</b>	<b>\$ (17.9)</b>	<b>-0.9%</b>
Major General Fund Revenues	1,597.7	1,597.7	1,554.1	(43.5)	-2.7%
Departmental Revenues	478.8	485.6	511.2	25.6	5.3%
<b>Expenditures</b>	<b>\$ 2,160.9</b>	<b>\$ 2,167.7</b>	<b>\$ 2,180.4</b>	<b>\$ (12.8)</b>	<b>-0.6%</b>
Personnel Expenditures	925.7	925.7	961.9	(36.3)	-3.9%
Fringe & Non-Personnel Expenditures	1,235.3	1,242.0	1,218.5	23.5	1.9%
<b>Net Projected Activity</b>	<b>\$ (84.4)</b>	<b>\$ (84.4)</b>	<b>\$ (115.2)</b>	<b>\$ (30.7)</b>	

## Revenues

As displayed in **Table 1: Summary of FY 2025 General Fund Projections**, General Fund revenues are projected to end the fiscal year \$17.9 million, or 0.9 percent, under the current budget, which is comprised of a decrease in major revenues of \$43.5 million partially offset by a projected increase in departmental revenues of \$25.6 million. The largest drivers behind the decrease in major revenues are sales tax, which continues to project declining receipts when compared to the budget due to a continued softening economy and declines in consumer confidence, and franchise fees due to a reduction in the annual clean-up payment received from SDG&E. The projected increase in departmental revenues can be primarily attributed to the mitigation actions implemented this fiscal year with the goal of addressing the projected General Fund shortfall associated with the reduced major revenues. This report includes a comprehensive update on the changes to major revenues and departmental revenues, including comparisons to the current budget and the Mid-Year Report, in the General Fund section of this report.

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

Also displayed in **Table 1: Summary of FY 2025 General Fund Projections**, are General Fund expenditures, which are projected to end the fiscal year \$12.8 million, or 0.6 percent, over the current budget.

General Fund personnel expenditures are projected to exceed the current budget by \$36.3 million, or 3.9 percent. This is largely driven by overtime, which is projected to exceed the budget by \$34.4 million, with approximately 77 percent of the overage attributed to the Fire-Rescue and Police Departments. Additionally, the Transportation, Environmental Services, and Stormwater Departments have utilized overtime to address work backlogs and maintain service levels.

General Fund fringe and non-personnel expenditures are projected to be under budget by \$23.5 million, or 1.9 percent. The two categories with the largest savings are contracts at \$10.3 million and energy and utilities at \$3.0 million. The primary drivers of the savings within contracts are efficiencies in the deployment of security services within the Homelessness Strategies and Solutions Department and decreased election costs within the Citywide Program Expenditures Department, while the decreases in energy and utilities are driven by lower-than-expected natural gas and diesel fuel costs. Additionally, consistent with the Mid-Year Report, an analysis was performed regarding historical non-personnel expenditure savings. As a result of that analysis, a bottom-line adjustment of \$8.0 million 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 of this report. The General Fund Expenditures section of this report includes additional details associated with these variances, as well as a comparison to the current budget and the Mid-Year Report.

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

## Mid-Year to Third Quarter Report Overview

**Table 2: Quarterly Comparison of FY 2025 General Fund Projections** displays a quarterly comparison between General Fund revenue and expenditure projections included in the Mid-Year Report and projections included in the Third Quarter Report. When compared to the Mid-Year Report, General Fund revenues are projected to increase by \$8.3 million, or 0.4 percent, and General Fund expenditures are projected to increase by \$14.6 million, or 0.7 percent. Cumulatively, this results in a net projected decrease of \$6.3 million beyond what was projected in the Mid-Year Report. Further details regarding variances from the Mid-Year Report will be addressed within the categorical revenue and expenditure sections included in this report.

Quarterly Comparison of FY 2025 General Fund Projections				
<i>Table 2</i>	<i>in millions</i>			
Revenue/ Expenditures	Mid-Year Report	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 2,056.9	\$ 2,065.3	\$ 8.3	0.4%
Major General Fund Revenues	1,570.8	1,554.1	(16.7)	-1.1%
Departmental Revenues	486.1	511.2	25.0	5.1%
<b>Expenditures</b>	\$ 2,165.8	\$ 2,180.4	\$ (14.6)	-0.7%
Personnel Expenditures	956.9	961.9	(5.0)	-0.5%
Fringe & Non-Personnel Expenditures	1,208.9	1,218.5	(9.6)	-0.8%
<b>Net Projected Activity</b>	\$ (108.9)	\$ (115.2)	\$ (6.3)	

# GENERAL FUND REVENUE

## MAJOR GENERAL FUND REVENUES

The City’s major General Fund revenues are projected to end the fiscal year at \$1.55 billion, which represents a decrease of \$43.5 million, or 2.7 percent from the current budget, and a further decrease of \$16.7 million from the Mid-Year Report. The overall decrease in revenue is primarily due to a decline of \$24.3 million in sales tax receipts and \$24.5 million in franchise fees. Further detail regarding these variances is provided in later sections of this report. **Table 3: FY 2025 Major General Fund Revenue Projections** summarizes the projections by major General Fund revenue category.

FY 2025 Major General Fund Revenue Projections					
Table 3					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax	\$ 808.9	\$ 808.9	\$ 808.7	\$ (0.2)	0.0%
Sales Tax	393.5	393.5	369.2	(24.3)	-6.2%
Transient Occupancy Tax <sup>1</sup>	172.8	172.8	168.0	(4.9)	-2.8%
Franchise Fees <sup>2</sup>	121.9	121.9	97.4	(24.5)	-20.1%
Other Major Revenues	100.6	100.6	110.9	10.3	10.3%
<b>Total</b>	<b>\$ 1,597.7</b>	<b>\$ 1,597.7</b>	<b>\$ 1,554.1</b>	<b>\$ (43.5)</b>	<b>-2.7%</b>

<sup>1</sup>Total City FY 2025 Adopted Budget for transient occupancy tax is \$328.6 million and the projection is \$319.3 million. The balance is budgeted in the Transient Occupancy Tax Fund.

<sup>2</sup>Total City FY 2025 Adopted Budget for franchise fee revenue is \$265.9 million and the projection is \$203.8 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

Projections for major General Fund revenues are based on actual revenue distributions received as of the third quarter and the most recent economic information available to the City at the time of the preparation of this report. While the Adopted Budget assumed moderate growth across all major General Fund revenues, data as of the third quarter continues to indicate a sustained decline primarily due to a consistent decrease in monthly revenue receipts, particularly in sales tax, and a lower-than-expected franchise fee clean-up payment from SDG&E. Further details supporting the third quarter projection for each major General Fund revenue source are provided in the subsequent sections of this report.

Local Economic Indicators			
Table 4			
Economic Indicator	Mar-24	Mar-25	Change %
Consumer Confidence	103.10	93.90	-8.9%
San Diego Consumer Price Index (CPI)	370.858	384.880	3.8%
City of San Diego Unemployment	4.3%	4.1%	-0.2%
City of San Diego Number of Unemployed	31,600	31,100	-1.6%
City of San Diego Home Sales <sup>1</sup>	2,390	2,425	1.5%
City of San Diego Median Home Price	\$920,000	\$940,000	2.2%
San Diego County Foreclosures <sup>1</sup>	64	52	-18.8%
San Diego County Notices of Default <sup>1</sup>	433	553	27.7%

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.

<sup>1</sup> Calendar year data through March 2025.



A summary of current local key economic indicators, which can provide perspective on the expansion or contracting of the local economy, is reflected in **Table 4: 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 March 2025, consumer confidence is recorded at 93.9, which represents a decrease of 8.9 percent when compared to 103.1 in March 2024. Notably, this marks the fourth consecutive monthly decline in consumer confidence. The sustained decline is attributed to concerns over new tariff policies, elevated inflation, the potential for a recession, and current geopolitical tensions, all of which are contributing to a pull-back in discretionary consumer spending.

The San Diego CPI has increased by 3.8 percent compared to the same time last year, indicating continued inflationary pressures. This rise reflects the ongoing trend of elevated inflation in recent years, with the rate still exceeding the Federal Reserve's target rate of 2.0 percent.

The unemployment rate in the City of San Diego for March 2025 is recorded at 4.1 percent, which represents a decrease of 0.2 percent when compared to the March 2024 of 4.3 percent. The 4.1 percent unemployment rate reflects a stable job market, which underpins the relatively stable economic forecast.

Additionally, as of March 2025, the median home price in San Diego has remained elevated at \$940,000, which represents an increase of 2.2 percent from the March 2024 median home price. While the number of home sales has seen a slight year-over-year improvement, home sales continue to be limited by available inventory and elevated interest rates. Additionally, foreclosure notices have declined, while notices of defaults have increased when comparing calendar year data from March 2024 to March 2025.

These local economic indicators support the overall projection for below-trend revenue growth, reflecting a continued softening economy and suggesting that current economic conditions may continue to constrain revenue performance. The recent policy shifts from the current presidential administration have created a significant amount of uncertainty amongst consumers stemming from the repercussions of the latest tariff and deportation policies, which pose further risk to the current economic indicators and the economy's future growth. 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 Fiscal Year 2025 Year-End Financial Performance 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 5					in millions
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate	4.37%	4.37%	4.91%	0.54%	N/A
Property Tax Projection Total	\$ 808.9	\$ 808.9	\$ 808.7	\$ (0.2)	0.0%
1.0% Property Tax	549.0	549.0	552.4	3.4	0.6%
MVLF Backfill	203.9	203.9	204.3	0.4	0.2%
RPTTF Tax Sharing Pass-through Payments	12.3	12.3	12.9	0.6	4.6%
RPTTF Residual Property Tax	43.7	43.7	39.1	(4.6)	-10.5%

Property tax revenue is primarily comprised of revenue collected by the San Diego County Tax Collector from a 1.0 percent levy on the assessed value of all real property. The 1.0 percent levy is collected and distributed to a number of agencies including the County, the City, school districts, and special districts. Additionally, property tax revenue is also comprised of 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) are met. These residual funds in the RPTTF are distributed to the local taxing entities per their individual allocation formulas at a rate ranging from 17.0 to 22.0 percent. **Table 5: FY 2025 Property Tax Revenue Projections Details** provides a breakdown of the property tax projection by each revenue source.

As shown in **Table 5**, property tax is projected to be slightly under budget by \$200,000, or less than 0.1 percent, at fiscal year-end, which represents a net increase of \$141,000 from the Mid-Year Report. Similar to the Mid-Year Report, this decrease is primarily due to a reduction in the Redevelopment Property Tax Trust Fund (RPTTF) residual property tax payment from the former Redevelopment Agencies (RDA), partially offset by increased collections from the 1.0 percent property tax levy.

For further context, the overall decrease is primarily due to a net \$4.0 million reduction in RPTTF property tax payments. This includes a \$5.8 million delay in proceeds from the sale of Tailgate Park due to ongoing litigation. This is partially offset by a \$1.8 million net increase in the RPTTF tax sharing pass-through payment and residual property tax payment portion of the Recognized Obligation Payment Schedule (ROPS), based on estimates received from the County for the ROPS 19 25-26, in April 2025. Enforceable obligations for ROPS 19 were confirmed with the Annual Recognized Obligation Payment Schedule letter provided by the State in April 2025, which approves of all items listed by the California Department of Finance (CA-DOF).

The decrease in RPTTF is partially offset by an increase of \$3.4 million in 1.0 percent property tax collections, which are based on real estate activity through calendar year 2023. Consistent with the Mid-Year Report, this increase is primarily due to the higher-than-anticipated assessed values of properties, coupled with a slight increase in the number of homes sold based on the most recent apportionment report provided by the County of San Diego in April 2025. 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, which remains consistent with the Mid-Year Report.





## 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 May 7, 2025, the Committee decided to leave the interest rate unchanged, leaving the federal funds rate at 4-1/4 to 4-1/2 percent. This marks the fourth consecutive meeting without a rate change. “In considering the extent and timing of additional adjustments to the target range for the federal funds rate, the Committee will carefully assess incoming data, the evolving outlook, and the balance of risks. [...] The Committee is strongly committed to supporting maximum employment and returning inflation to its 2 percent objective.”<sup>1</sup>

## Sales Tax

FY 2025 Sales Tax Revenue Projections					
Table 6					in millions
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Sales Tax Growth Rate	4.25%	4.25%	-2.06%	-6.31%	N/A
Sales Tax Projection	\$ 393.5	\$ 393.5	\$ 369.2	\$ (24.3)	-6.2%

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 6: FY 2025 Sales Tax Revenue Projections**, sales tax revenue is projected to be under budget by \$24.3 million, or 6.2 percent, at fiscal year-end, which represents an increase of \$5.1 million from the Mid-Year Report. Consistent with the Mid-Year Report, the decline is primarily due to a continued downward trend in sales tax receipts collected, which has persisted since FY 2024. While the Adopted Budget was based on stable economic conditions, including a typical inflation rate, stable employment trends, and consumer confidence, which generally support sales tax growth, factors such as inflationary pressures, fluctuating consumer behavior, and general economic uncertainty have contributed to the overall decline projected in sales tax receipts.

Most recently, sales tax receipts collected reflect a slight upturn, prompting a slightly more optimistic projected growth for the last quarter of the fiscal year, and an increase of \$5.1 million when compared to the Mid-Year Report. The increase is primarily attributed to sales tax receipts collected in the second quarter of the fiscal year being higher-than-anticipated. While the Mid-Year Report noted consumers’ concerns about inflationary pressures and general economic uncertainty, the upturn in actual sales tax receipts collected results in a slight increase in the projection based on higher actual sales tax receipts recorded. With additional data collected, the year-over-year growth has been revised upward from negative 3.42 percent in the Mid-Year Report to negative 2.06 percent. While this is a positive development, it does not alter the broader trend of a year-over-year decline. It reflects a cautious forecast given the ongoing uncertainty around the potential impact that sustained

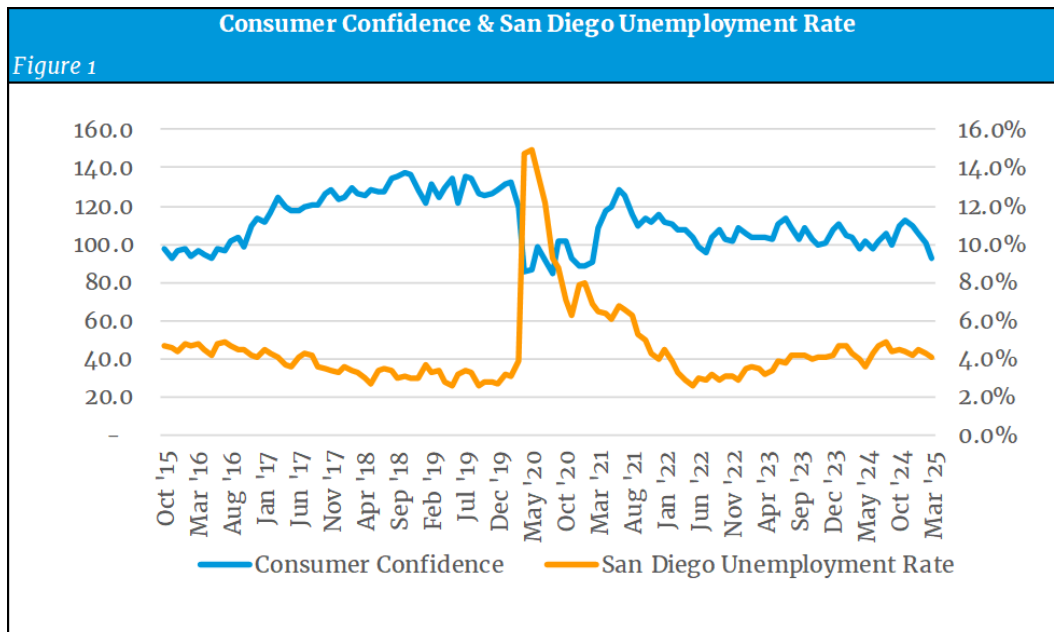
<sup>1</sup> Federal Reserve. Federal Reserve issues FOMC statement. Released May 7, 2025



inflation or shifts in federal economic policy could have on consumer spending. This revised projection is in line with the City’s sales tax consultant’s most recent sales tax projections.

Based on the latest data from the U.S. Bureau of Labor Statistics, the San Diego CPI increased by 3.8 percent—from 370.858 in March 2024 to 384.880 in March 2025—indicating sustained elevated inflation. This remains above the Federal Reserve’s target rate of 2.0 percent, signaling ongoing inflationary pressures. The UCLA Anderson Spring 2025 Economic Forecast assumes inflation will remain stable at 2.8 percent in calendar year 2025 and is forecasted at 2.9 percent in calendar year 2026.<sup>2</sup> The potential for further increased inflation remains uncertain as a result of trade policies and tariffs brought forth by the presidential administration. While an increase in prices due to the implementation of tariffs may result in increased sales tax receipts as consumers continue to spend on non-discretionary items such as groceries and gasoline, higher prices may slow down demand, leading to more cautious spending with consumers prioritizing essential purchases and reducing spending on discretionary items.

Primary economic indicators that drive consumer spending and growth in sales tax receipts include the unemployment rate and consumer confidence. As preliminarily reported by the California Employment Development Department, the March 2025 unemployment rate for the City of San Diego is 4.1 percent, which represents a decrease of 0.2 percent when compared to 4.3 percent in March 2024. Moreover, consumer confidence was recorded at 93.9 in March 2025, which represents a decrease of 8.9 percent when compared to 103.1 in March 2024. The March 2025 figure represents the fourth consecutive month of declining consumer confidence, as consumers respond to reservations regarding inflation, economic uncertainty, and geopolitical events. These indicators are depicted in **Figure 1: Consumer Confidence & San Diego Unemployment Rate**.



Source: Consumer Confidence Board

<sup>2</sup> The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. Spring 2025. Page 21



### 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 growth rates 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 changes in spending trends or other economic indicators impacting sales tax receipts will directly impact the City’s sales tax projection and will be reflected in the Fiscal Year 2025 Year-End Financial Performance Report.

### Transient Occupancy Tax (TOT)

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	5.90%	5.90%	2.69%	-3.21%	N/A
TOT Projection	\$ 172.8	\$ 172.8	\$ 168.0	\$ (4.9)	-2.8%

<sup>1</sup>Total City FY 2025 Adopted Budget for transient occupancy tax is \$328.6 million and the projection is \$319.3 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).

As displayed in **Table 7: FY 2025 Transient Occupancy Tax (TOT) Revenue Projections**, TOT revenue is projected to be under budget by \$4.9 million, or 2.8 percent, at fiscal year-end, which represents a further decrease of \$2.5 million from the Mid-Year Report.

The overall decrease is primarily due to a continued softening demand for leisure and business travel, which has persisted since the beginning of the fiscal year. In the first half of the year, this trend was influenced by the dampening effect that sustained elevated room rates had on room demand growth. While the Adopted Budget anticipated continued growth in leisure travel and progressive increases in business, group, and international travel, the recent economic uncertainty and consumers' reluctance to travel was not anticipated. Business travel demand remains uncertain due to the potential impact from federal funding cuts, while leisure travel demand remains stagnant but appears stable for the remainder of calendar year 2025.

Notably, the April 2024 San Diego Lodging Forecast, which was used to prepare the Adopted Budget, anticipated a 2.1 percent growth in room demand and 73.6 percent occupancy for calendar year 2025. However, based on the most recent San Diego Lodging Forecast, released in April 2025, the forecast for room demand growth has now decreased to 1.0 percent, from a previous 2.3 percent growth anticipated in the Mid-Year Report and hotel occupancy is continued to be projected at 73.6 percent. **Table 8: San Diego County Visitor Industry** displays data from the April 2025 San Diego Lodging Forecast.

When compared to the Mid-Year Report, TOT receipts collected in the third quarter continue to reflect year-over-year declines. The \$2.5 million decrease is primarily due to recent economic uncertainty impacting the travel sector and consumers' reluctance to travel. This has subsequently resulted in a decrease in TOT projections for the last quarter of the fiscal



year and from the Mid-Year Report, thus revising the year-over-year growth rate from 4.19 percent projected in the Mid-Year Report to 2.69 percent. The revision reflects the expectation that travel demand will continue to grow at more restrained levels as consumers manage general economic uncertainty and inflationary pressures.

TOT's primary economic drivers include room rates, occupancy, and room demand growth. **Table 8: 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				
<i>Table 8</i>				<i>in millions</i>
	CY 2022	CY 2023	CY 2024	CY 2025 <sup>2</sup>
Average Occupancy	72.6%	73.4%	74.2%	73.6%
Average Daily Rate	\$ 205.05	\$ 209.98	\$ 212.49	\$ 212.87
Revenue PAR <sup>1</sup>	\$ 148.78	\$ 154.19	\$ 157.75	\$ 156.68
Room Demand (growth)	18.0%	1.2%	1.7%	1.0%

Source: San Diego Tourism Authority and Tourism Economics

<sup>1</sup> Revenue Per Available Room (Average Occupancy multiplied by Average Daily Rate).

<sup>2</sup> San Diego Lodging Forecast - Tourism Economics, April 2025.

### Sensitivity Analysis

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

TOT revenue projections will continue to be closely monitored and updated in the Fiscal Year 2025 Year-End Financial Performance 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 9</i>					<i>in millions</i>
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	8.00%	8.00%	-29.30%	-37.30%	N/A
Cable Growth Rate	-5.53%	-5.53%	-9.95%	-4.4%	N/A
Franchise Fee Projection <sup>1</sup>	\$ 121.9	\$ 121.9	\$ 97.4	\$ (24.5)	-20.1%

<sup>1</sup>Total City FY 2025 Adopted Budget for franchise fees revenue is \$265.9 million and the projection is \$203.8 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 9: FY 2025 Franchise Fee Revenue Projections**, franchise fee revenue is projected to be under budget by \$24.5 million, or 20.1 percent, and represents a decrease of \$25.1 million when compared to the Mid-Year Report. This decrease is primarily attributed to a \$24.9 million reduction in the annual clean-up payment received from SDG&E for calendar year 2024, which was received in February 2025. The decline in SDG&E revenue is attributed to various factors, including fluctuations in rate pricing, changes in weather, customer usage, and unanticipated pipe repairs by SDG&E. To enhance the accuracy of revenue forecasting, the City is coordinating efforts with SDG&E, which has committed to providing quarterly reporting on actual usage to better inform revenue projections.

Additionally, cable franchise fee revenue is projected to be \$34,000 under budget. This is primarily due to the continued loss of market share to digital competitors that do not have a franchise fee levied against them. When compared to the Mid-Year Report, this represents a decrease of \$346,000 based on updated revenue receipts from cable providers in the second quarterly payment.

Lastly, refuse collection franchise fees are projected over budget by \$436,000 due to increased tonnage in the first three quarters. This represents an increase of \$172,000 from the Mid-Year Report based on year-to-date activity.

### Sensitivity Analysis

Potential factors that could result in fluctuations in franchise fees include price adjustments, weather variability, and consumption levels of electricity and gas. Additionally, cable providers have greater uncertainty in revenues due to the addition of digital competitors and changes in consumer behavior with entertainment choices. Franchise fee revenues will continue to be closely monitored.

### Other Major Revenues

FY 2025 Other Major Revenue Projections					
Table 10 <span style="float: right;">in millions</span>					
Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Other Major Revenue	\$ 100.6	\$ 100.6	\$ 110.9	\$ 10.3	10.3%
<b>Total</b>	<b>\$ 100.6</b>	<b>\$ 100.6</b>	<b>\$ 110.9</b>	<b>\$ 10.3</b>	<b>10.3%</b>

The other major revenues category includes Property Transfer Tax; General Governmental Services Billing (GGSB), which is a reimbursement from other City funds that are supported by 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 10: FY 2025 Other Major Revenue Projections**, other major revenues are projected to be over budget by \$10.3 million, or 10.3 percent, by fiscal year-end. This increase is primarily due to the following:

- \$5.0 million transfer from the General Fund Contributions to the Capital Improvements Program (CIP) resulting from the deappropriation of certain projects with excess funding or do not have a clear path forward. This action, requested as part of the FY 2025 CIP Year-End Budget Monitoring Report, is intended to help mitigate the projected shortfall in the General Fund.



- \$2.3 million in unanticipated settlement proceeds from the Monsanto settlement—this remains consistent with the Mid-Year Report.
- \$1.9 million in forfeited savings plans funds, as estimated by the City’s savings plan provider, Principal Financial. This is the General Fund’s share of the forfeited funds and represents an increase of \$510,000 from the Mid-Year Report based on an updated analysis.
- \$1.8 million in insurance proceeds intended to pay for planned repairs of damaged lifeguard towers.
- \$1.2 million cash balance transfer, estimated by the Economic Development Department, due to excess reserves held by a property management group overseeing city facilities—this remains consistent with the Mid-Year Report.
- \$1.2 million 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 \$584,000 from the Mid-Year Report.
- \$881,000 in Motor Vehicle License Fee and excess payments from the State Controller’s Office in accordance with Revenue and Taxation Code section 11001.5(b). This represents an increase from the Mid-Year Report primarily due to actual revenues surpassing average historical collections.
- \$550,000 in additional rent revenue from the Development Services Department (DSD) for occupying office space in the City Operations Building for longer-than-anticipated—this remains consistent with the Mid-Year Report.
- \$159,000 in additional Refuse Collector Business Tax revenue based on year-to-date trends—this represents a slight increase from the Mid-Year Report.

Partially offsetting these increases are the following projected decreases:

- \$2.1 million decrease in projected interest earnings. While the City Treasurer’s Office projects Citywide interest earnings based on market performance, the amount allocated to the General Fund may be reduced due to the fund’s average daily cash on hand balance.
- A net decrease of \$1.1 million in Disaster Recovery Funds from FEMA, which were received earlier than expected and reported in FY 2024— which is a change of \$81,000 from the Mid-Year Report as the previous reported decrease is being offset by unanticipated reimbursements received this fiscal year.
- \$889,000 in the one-cent TOT transfer to the General Fund—which represents a decrease of \$439,000 from the Mid-Year Report. 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.
- \$591,000 decrease in reimbursements for State Mandated Programs from the California State Controller’s Office. These reimbursement payments were filed last year, and payment was received earlier than expected and posted to FY 2024—this is a change from the previous assumption included in the Mid-Year Report.

The Department of Finance will continue to monitor and provide any updates to the projections in the Fiscal Year 2025 Year-End Financial Performance Report.

## DEPARTMENTAL REVENUE

General Fund departmental revenues are projected at \$511.2 million by fiscal year-end. This represents an increase of \$25.6 million when compared to the current budget and \$25.0 million from the Mid-Year Report. The following sections highlight departments with significant variances in revenue, defined as variances of +/- \$1.0 million from the respective department budget. **Table 11: FY 2025 Significant General Fund Departmental Revenue Projections** displays the departments with significant variances from the current budget.

FY 2025 Significant General Fund Departmental Revenue Projections					
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Attorney	\$ 6.0	\$ 6.0	\$ 8.4	\$ 2.5	41.0%
City Treasurer	46.5	46.5	45.2	(1.3)	-2.7%
Fire-Rescue	67.8	67.8	75.1	7.3	10.8%
Homelessness Strategies and Solutions	40.8	40.8	42.7	1.9	4.7%
Parks and Recreation	60.4	60.4	55.1	(5.4)	-8.9%
Police	53.0	53.0	60.4	7.4	14.0%
Purchasing and Contracting	2.4	2.4	1.4	(1.0)	-42.0%
Stormwater	13.8	13.8	15.4	1.6	11.6%
Transportation	71.6	78.4	89.0	10.6	13.6%
All Other Departments	116.5	116.5	118.5	2.0	1.7%
<b>Total</b>	<b>\$ 478.8</b>	<b>\$ 485.6</b>	<b>\$ 511.2</b>	<b>\$ 25.6</b>	<b>5.3%</b>

### City Attorney

The Office of the City Attorney projects departmental revenues to be over budget by \$2.5 million at fiscal year-end, which represents an increase of \$1.9 million from the Mid-Year Report. This increase is primarily due to increased billable work performed under Service Level Agreements (SLAs) with customer departments, as well as work related to special funds and grants. When compared to the Mid-Year Report, the increase in revenues is based on updated assumptions informed by actual year-to-date billings, reflecting changes in departmental needs, priorities, staffing, and recent billing adjustments.

### City Treasurer

The Office of the City Treasurer projects departmental revenues to be under budget by \$1.3 million at fiscal year-end, which remains consistent with the Mid-Year Report. Similar to the Mid-Year Report, this is primarily due to a \$2.9 million decrease in Cannabis Business Tax revenue. Since the release of the Mid-Year Report, a 2.0 percent increase on Cannabis Business Tax was approved and took effect on May 1, 2025. While this change is expected to generate an additional \$661,000 in revenue, it is offset by an increasing decline in actual gross receipts reported by outlets. As noted in the Mid-Year Report, while the department has made efforts to align its budget with the downward trend in this revenue source, actual gross receipts reported continue to be impacted by increased competition from neighboring municipalities, delivery services and the illicit market, as well as an oversupply of cannabis goods, which has driven prices down and reduced taxable gross receipts.

This decrease is partially offset by an increase of \$756,000 in Short-Term Residential Occupancy (STRO) licensing revenue, which remains consistent with the Mid-Year Report. The increase is primarily due to an increase in the volume of license issuances. The City continues

to monitor licensing trends, particularly as the initial licenses issued prior to enforcement, which began in May 2023, are set to expire and are up for renewal this spring.

Additionally, the department projects an increase of \$419,000 in business tax certificate fees, which remains consistent with the Mid-Year Report. This increase is attributed to enhanced compliance efforts, leading to more registered businesses and improved collection of penalties and surcharges. An additional \$428,000 in revenue is attributed to an increase in rental unit tax revenue due to an increased number of residential properties, or portions thereof, being rented in the City.

## Fire-Rescue

The Fire-Rescue Department projects departmental revenues to be over budget by \$7.3 million at fiscal year-end, which represents an increase of \$4.8 million from the Mid-Year Report. Similar to the Mid-Year Report, this increase is attributed to \$6.4 million in reimbursements from other agencies primarily 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 have experienced an increase in deployment activity through the third quarter. When compared to the Mid-Year Report, this represents an increase of \$2.5 million primarily due to reimbursements related to deployments supporting Hurricane Helene, as well as the Eaton and Palisades Fires. These impacts were not assumed in the Mid-Year Report as Hurricane Helene was excluded due to pending litigation, and the Eaton and Palisades Fires occurred after the projections were prepared, with information at the time too preliminary to estimate.

The department also projects an increase of \$2.9 million of transfer revenue primarily due to an increase of \$3.2 million of reimbursements for eligible expenditures in support of the Fire/Emergency Medical Services Transport Program Fund. This was not assumed in the Mid-Year Report; however, recent updates to projections indicated an increase in available fund balance, which could be utilized in the current fiscal year as part of the City's comprehensive budget mitigation plan to address the projected shortfall. Additionally, \$2.5 million is attributed to increased reimbursements from the Junior Lifeguard Program Fund, as well as from services provided to UCSD, the Airport Fund, and for dispatch services. This represents a decrease of \$990,000 from the Mid-Year Report due to lower-than-anticipated reimbursements from services to other funds, inspection services, and false alarm penalties.

Consistent with the Mid-Year Report, these increases are partially offset by a decrease of \$4.4 million in reduced reimbursement from the Transient Occupancy Tax Fund for eligible lifeguard expenditures. As noted in the Transient Occupancy Tax section of this report, there is an overall decline in TOT revenue, which reduces the amount of TOT funds available to reimburse the General Fund.

## Homelessness Strategies and Solutions

The Homelessness Strategies and Solutions Department projects departmental revenue to be over budget by \$1.9 million at fiscal year-end, which represents an increase of \$1.9 million from the Mid-Year Report. This increase is primarily due to \$5.4 million in anticipated Transient Occupancy Tax (TOT) revenue associated with the implementation of Measure C, with collection beginning May 1, 2025. This was not assumed in the Mid-Year Report and reflects the City's efforts to proactively exercise its authority to enhance revenue collection. This increase is partially offset by a \$3.5 million reduction in reimbursements from the TOT



Fund, due to both the continued decline reported in TOT revenue and departmental savings from reduced service levels and the use of alternative funding sources by the department. This decrease was not assumed in the Mid-Year Report.

## Parks and Recreation

The Parks and Recreation Department projects departmental revenue to be under budget by \$5.4 million at fiscal year-end, which represents a decrease of \$6.2 million from the Mid-Year Report. This is primarily due to a decrease of \$6.4 million in reimbursement from the Environmental Growth Funds (EGFs) for eligible expenditures. Due to the overall decrease in SDG&E franchise fee revenue and the significant and unanticipated increase in water usage in areas maintained with EGF support, less funding is now available to support eligible General Fund expenditures than assumed in the Mid-Year Report. This decrease is partially offset by a net increase of \$784,000 across departmental revenues, including reimbursement for insurance and loss claims, prior year refunds, and various permits and fees.

## Police

The Police Department projects departmental revenues to be over budget by \$7.4 million at fiscal year-end, which represents an increase of \$8.5 million when compared to the Mid-Year Report. This increase is primarily due to \$6.0 million in reimbursements for parking meter operations, including \$4.5 million in available fund balance from the Parking Meter Districts Administration Fund and \$1.5 million in increased parking meter rate revenue from the Parking Meter Operations Fund to support eligible enforcement activities in the community parking districts. As noted in the Mid-Year Report, revenue from parking meter rate increases and identified available fund balance would be used to support eligible expenditures as part of the City's strategy to mitigate the projected General Fund shortfall. This was not assumed in the Police Department's mid-year projections, as the projections were developed prior to the mitigation action being proposed, and the identification of eligible City expenditures was still in progress.

Additionally, \$2.5 million is attributed to increased parking citation revenue following the implementation of higher fines for various violation types effective April 1, 2025, excluding expired meter citations. This mitigation action was discussed in the Mid-Year Report as an opportunity to generate additional revenue in response to the projected General Fund shortfall but was not assumed in the Police Department's mid-year projections as it required additional actions by the City Council to approve the proposed citation increases.

Similar to the Mid-Year Report, these increases are partially offset by a decrease of \$937,000 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 \$319,000 in transfers of safety sales tax due to the overall decrease in sales tax receipts detailed in the Sales Tax section of this report.

## Purchasing and Contracting

The Purchasing and Contracting Department projects departmental revenues to be under budget by \$1.0 million, which represents an increase of \$328,000 when compared to the Mid-Year Report. Similar to the Mid-Year Report, this decrease is primarily due to \$1.5 million in

charges for services attributed to the budget not being adjusted to account for reduced billable work for non-capital construction and consulting contract services, following the restructuring of positions into the General Fund in a prior fiscal year, as well as the impact of vacancies, which have resulted in limited staffing to support billable work. This decrease is partially offset by an increase of \$473,000 in other revenue, primarily from contracted rebates based on purchase volume and specific terms negotiated with suppliers, which remains consistent with the Mid-Year Report. When compared to the Mid-Year Report, the increase in revenue is primarily due to updated assumptions informed by actual year-to-date performance of billable work.

## Stormwater

The Stormwater Department projects departmental revenues to be over budget by \$1.6 million at fiscal year-end, which represents an increase of \$1.0 million from the Mid-Year Report. This increase is primarily attributed to billable work performed under Service Level Agreements (SLAs) with customer departments and Capital Improvement Program (CIP) projects. When compared to the Mid-Year Report, the increase is primarily due to \$595,000 in reimbursements for work performed in Community Parking Districts, funded by increased parking meter rate revenue from the Parking Meter Operations Fund to support eligible expenditures. As noted in the Mid-Year Report, revenue from parking meter rate increases that went into effect on January 31, 2025 would be used to support eligible expenditures as part of the City's strategy to mitigate the projected General Fund shortfall. However, this was not included in the Stormwater Department's mid-year projections, as the projections were developed prior to the mitigation action being proposed, and additional eligible expenditures were still being determined. An additional \$349,000 is attributed to the complexities of a CIP project, which required additional efforts to address various site conditions, including soil conditions, excavation, added trench shoring, and utility relocation.

## Transportation

The Transportation Department projects departmental revenues to be over budget by \$10.6 million at fiscal year-end, reflecting an increase over the Mid-Year Report, as the previously reported revenue increases are now supported by the appropriation adjustment authorized in that report. This increase is primarily due to \$6.0 million in revenue from charges for current services including \$4.7 million in additional billable work performed by the mill and pave team, as lower-than-expected costs per lane mile allowed for more miles to be charged to CIP projects without a corresponding increase in expenditures, \$2.0 million in sidewalk replacement and curb ramp projects critical for pedestrian safety to help meet vision zero goals, and \$2.0 million parking meter revenue from the Parking Meter Operations Fund to support eligible expenditures. As noted in the Mid-Year Report, revenue generated from parking meter rate increases would be allocated to eligible expenditures as a component of the City's strategy to address the General Fund's projected shortfall. An additional \$5.5 million is due to increased transfers in and charges for services anticipated from other funds, including \$4.0 million from the Gas Tax Fund and \$1.5 million from the TransNet Fund, following a review that identified these sources as available to fund eligible expenditures in the General Fund. This reallocation of funds is part of the City's budget mitigation efforts to address the projected General Fund shortfall. An additional \$980,000 in revenue is anticipated from increased trench restoration services due to efforts to address a rising backlog and favorable weather conditions that enable the work. These increases are partially offset by a decrease of

\$4.2 million in other street services due to the redirection of internal staff to capital improvement projects and \$800,000 in reimbursements from the Infrastructure Fund due to achieving maximum reimbursement.

### **Transient Occupancy Tax (TOT) Impact on Departmental Revenues**

As noted in the Mid-Year Report, 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. This includes transfers from the TOT Fund to the General Fund to reimburse departments for the safety and maintenance of visitor-related facilities, including Fire-Rescue lifeguard support, homelessness services and programs, street sweeping in high-tourist locations, security services at Mission Bay Park, public safety support 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 \$7.9 million, which represents an additional decrease of \$3.5 million when compared to the Mid-Year Report. This decrease includes \$4.4 million in the Fire-Rescue Department to reimburse lifeguard services and \$3.5 million in the Homelessness Strategies and Solutions Department for services and programs. When compared to the Mid-Year Report, the decrease in the Homelessness Strategies and Solutions Department is primarily due to a further decline in TOT revenue available for reimbursement. Notably, the decrease in reimbursements does not impact service levels; rather, they reflect lower reimbursements from the TOT Fund for services that continue to be provided. DoF will continue to monitor TOT revenue and will provide an update on any further impacts to departmental revenues in the Fiscal Year 2025 Year-End Financial Performance Report.

## GENERAL FUND EXPENDITURES

General Fund expenditures are projected to be over budget by \$12.8 million, or 0.6 percent, at fiscal year-end. As displayed in **Table 12: Summary of FY 2025 General Fund Expenditure Projections**, this is primarily attributed to an increase of \$36.3 million in personnel expenditures, which is partially offset by a decrease of \$23.5 million in fringe and non-personnel expenditures. Notably, the year-end projections for expenditures include historical savings adjustments, which are based on analyses of spending trends and are intended to produce a more accurate bottom-line projection. These adjustments, based on factors that may contribute to the difference between departmental projections and year-end actuals, are further detailed in later sections.

Summary of FY 2025 General Fund Expenditure Projections					
					<i>in millions</i>
Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Personnel Expenditures	\$ 925.7	\$ 925.7	\$ 961.9	\$ (36.3)	-3.9%
Fringe & Non-Personnel Expenditures	1,235.3	1,242.0	1,218.5	23.5	1.9%
<b>Total Expenditures</b>	<b>\$ 2,160.9</b>	<b>\$ 2,167.7</b>	<b>\$ 2,180.4</b>	<b>\$ (12.8)</b>	<b>-0.6%</b>

### PERSONNEL EXPENDITURES

As displayed in **Table 13: FY 2025 General Fund Personnel Expenditure Projections**, personnel expenditures are projected to be over budget by \$36.3 million, or 3.9 percent, at fiscal year-end. The overage in personnel expenditures is primarily comprised of \$34.4 million in the overtime category and \$3.1 million in salaries.

FY 2025 General Fund Personnel Expenditure Projections					
					<i>in millions</i>
Personnel Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Salaries	\$ 796.9	\$ 796.9	\$ 800.0	\$ (3.1)	-0.4%
Overtime	96.0	96.0	130.4	(34.4)	-35.8%
Hourly Wages	19.6	19.6	17.2	2.5	12.7%
Pay-in-Lieu of Annual Leave	8.8	8.8	9.2	(0.5)	-5.5%
Termination Pay	4.3	4.3	5.1	(0.7)	-16.5%
<b>Total Personnel Expenditures</b>	<b>\$ 925.7</b>	<b>\$ 925.7</b>	<b>\$ 961.9</b>	<b>\$ (36.3)</b>	<b>-3.9%</b>

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

When compared to the Mid-Year Report, personnel expenditures are projected to increase by \$5.0 million. **Table 14: FY 2025 General Fund Personnel Expenditure Variances from Mid-Year** displays variances from the Mid-Year Report by sub-category.

FY 2025 General Fund Personnel Expenditure Variances from Mid-Year				
Table 14				in millions
Personnel Expenditure Category	Mid-Year Report	Year-End Projection	Variance	Variance %
Salaries	802.3	800.0	2.3	0.3%
Overtime	122.9	130.4	(7.5)	-6.1%
Hourly Wages	18.6	17.2	1.4	7.8%
Pay-in-Lieu of Annual Leave	8.8	9.2	(0.4)	-5.1%
Termination Pay	4.4	5.1	(0.7)	-16.0%
<b>Total Personnel Expenditures</b>	<b>\$ 956.9</b>	<b>\$ 961.9</b>	<b>\$ (5.0)</b>	<b>-0.5%</b>

**Departments with Significant Variances in Personnel Expenditures from the Budget**

The following section, and **Table 15: FY 2025 Significant General Fund Personnel Expenditure Projections**, highlights departments with significant variances in personnel expenditures, defined as variances of +/- \$1.0 million from the current budget.

FY 2025 Significant General Fund Personnel Expenditure Projections					
Table 15					
in millions					
Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Attorney	\$ 51.8	\$ 51.8	\$ 56.5	\$ (4.7)	-9.0%
Environmental Services	27.3	27.3	28.6	(1.3)	-4.7%
Fire-Rescue	192.3	192.3	205.0	(12.7)	-6.6%
Library	32.3	32.3	30.5	1.9	5.8%
Parks and Recreation	66.0	66.0	67.4	(1.3)	-2.0%
Police	341.8	341.8	357.9	(16.1)	-4.7%
Stormwater	26.3	26.3	27.7	(1.4)	-5.3%
Transportation	41.4	41.4	47.4	(6.0)	-14.4%
Historical Savings Adjustment	-	-	(2.1)	2.1	100.0%
All Other Departments	177.6	146.3	143.2	3.2	2.2%
<b>Total</b>	<b>\$ 956.9</b>	<b>\$ 925.7</b>	<b>\$ 961.9</b>	<b>\$ (36.3)</b>	<b>-3.9%</b>

**City Attorney**

The Office of the City Attorney projects personnel expenditures to be over budget by \$4.7 million, which represents a decrease of \$114,000 from the Mid-Year Report. Consistent with the Mid-Year Report, this overage is primarily in the salaries category and mainly due to the department not achieving its operational efficiency target as assumed in the Adopted Budget as staffing levels were increased to support critical departmental functions. In addition, approximately \$2.1 million of the variance is attributed to negotiated salary increases, which were inadvertently omitted during the budget development process.

**Environmental Services**

The Environmental Services Department projects personnel expenditures to be over budget by \$1.3 million at fiscal year-end, which represents a decrease of \$724,000 from the Mid-Year Report. Similar to the Mid-Year Report, this overage is primarily due to \$1.3 million in the overtime category driven by extended hours of operation on holidays, including Saturdays following a holiday, to maintain residential refuse and organic collection services. When compared to the Mid-Year Report, the decrease of \$724,000 is primarily in the salaries category due to several positions, which were assumed to be filled in the Mid-Year Report,



now expected to remain unfilled through fiscal year-end, in alignment with the strategic hiring freeze.

### **Fire-Rescue**

The Fire-Rescue Department projects personnel expenditures to be over budget by \$12.7 million at fiscal year-end, which represents an increase of \$3.2 million from the Mid-Year Report. Similar to the Mid-Year Report, this overage is primarily due to \$16.8 million in the overtime category, which represents an increase of \$5.9 million from the Mid-Year Report. This overage includes \$8.6 million in sworn constant staffing backfill, primarily due to staffing shortages, delays in the Fire Captain and Engineer promotional processes, backfill for leave time taken, and mandated FLSA overtime. This represents an increase of \$3.2 million from the Mid-Year Report, as these factors have exceeded initial assumptions, though the impact is partially offset by a corresponding decrease in salaries. Additionally, \$7.4 million is associated with deployment backfill, including strike team deployments. As previously reported, 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. When compared to the Mid-Year Report, this represents an increase of \$2.5 million primarily due to deployments to support the Eaton and Palisades Fires. Additional contributors include \$1.1 million in other overtime related to dispatch and fire inspections, which remains consistent with the Mid-Year Report. These increases are partially offset by a decrease of \$540,000 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 \$855,000 in hourly expenditures primarily to support seasonal lifeguard staffing, which represents a decrease of \$471,000 from the Mid-Year Report.

These increases are partially offset by a decrease of \$5.2 million in the salaries category due to sworn vacancies, such as those from the delays in the promotional process for Fire Captain and Fire Engineers. This represents an increase of \$2.4 million from the Mid-Year Report due to continued delays and, as noted, partially offsets the additional projected increases in overtime.

Notably, the increase in overtime expenditures tied to strike team deployments is anticipated to be partially offset by an estimated increase of \$6.4 million in associated deployment revenue—an increase of \$2.5 million from the Mid-Year Report. Reimbursements are typically processed within 90 days of staff's return. On average, it takes about four months for the State and five months for FEMA to reimburse the City.

### **Library**

The Library Department projects personnel expenditures to be under budget by \$1.9 million at fiscal year-end, which represents an increase of \$172,000 from the Mid-Year Report. Consistent with the Mid Year Report, this decrease is primarily attributed to \$1.0 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 strategic hiring freeze; and \$838,000 in the hourly category 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 projects personnel expenditures to be over budget by \$1.3 million at fiscal year-end, which represents a decrease of \$132,000 from the Mid-Year Report. Similar to the Mid-Year Report, this overage is primarily attributed to \$1.6 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 respond to service demands that exceed available capacity. This represents an increase of \$246,000 from the Mid-Year Report. Additionally, the department projects an increase of \$883,000 in overtime expenditures to support holiday hours, special events, callouts, and safety-related issues, which represents an increase of \$298,000 from the Mid-Year Report. These increases are partially offset by a decrease of \$1.2 million in the salaries category tied to the challenges with filling full-time positions, which represents an increase of \$652,000 from the Mid-Year Report. This change is primarily due to several positions previously assumed to be filled in the Mid-Year Report, now expected to remain vacant based on updated assumptions for obtaining approval to fill positions as part of the strategic hiring freeze, an effort intended to help address the projected shortfall.

## Police

The Police Department projects personnel expenditures to be over budget by \$16.1 million, which represents an increase of \$880,000 from the Mid-Year Report. Consistent with the Mid-Year Report, this overage is primarily attributed to \$9.5 million in the overtime category due to limited staffing and elevated attrition levels. While the department has made notable progress in reducing attrition and increasing hiring, it continues to face challenges in sustaining hiring and retention levels necessary for long-term stability. As a result, overtime is projected to increase, including \$8.5 million in the extension of shift and patrol staffing backfill categories to maintain service levels and respond to priority radio calls and emergencies; \$1.8 million in the special events category due to increasing police security and traffic control support at ballpark events and beach safety over the July 4th holiday; and \$1.0 million in holiday overtime primarily due to negotiated employee compensation. These overtime increases are partially offset by a decrease of \$927,000 in the miscellaneous overtime categories due to mandated FLSA overtime, \$723,000 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 \$7.4 million in the salaries category, primarily due to a combination of the department's success in filling recent academies at levels above those assumed in the budget and the success the department has had with the recruitment and retention of sworn staff exceeding the Budgeted Personnel Expenditure Savings assumptions. While the budget assumed four academies per year, with 30 recruits per academy, with the exception of the fourth, each academy has exceeded the initial estimate by an average of ten additional recruits. This represents an increase of \$990,000 from the Mid-Year Report primarily due to the impacts that additional overtime can have on select special pays, and the difficult nature of projecting time-dependent special pays.

Similar to the Mid-Year Report, these overages are partially offset by a decrease of \$1.3 million in the hourly category, primarily due to fewer hours worked by hourly staff at special events, reflecting current service levels.

## Stormwater

The Stormwater Department projects personnel expenditures to be over budget by \$1.4 million at fiscal year-end, which represents an increase of \$603,000 from the Mid-Year Report. This increase is primarily due to \$1.3 million in overtime expenditures to support reimbursable Capital Improvement Program (CIP) projects, street sweeping, storm patrol, and channel and pump maintenance. The department is limiting overtime use to reimbursable CIP-related work and critical needs for storm response and permit compliance. When compared to the Mid-Year Report, the noted increase is attributed to emergency channel repairs, a CIP project with complex site conditions, and essential overtime to meet baseline regulatory requirements.

## Transportation

The Transportation Department is projecting personnel expenditures to be over budget by \$6.0 million at fiscal year-end, which represents an increase of \$1.1 million from the Mid-Year Report. Consistent with the Mid-Year Report, this increase is comprised of \$4.5 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. Over the past few months, the department has emphasized reimbursable overtime, contributing to the \$1.1 million increase when compared to the Mid-Year Report. Additionally, the department projects an increase of \$1.6 million in the salaries category primarily due to hiring efforts early in the fiscal year that have resulted in filling more positions than anticipated when the budget was developed. This remains consistent with the Mid-Year Report. Of the total \$6.0 million projected increase, \$4.5 million is supported by appropriations approved in the Mid-Year Report. However, to allow for the most flexibility in managing its projected department-wide increase, the full amount was allocated to the contracts category rather than limiting \$4.5 million to the personnel expenditures category.

## Historical Trend Between Third Quarter Projections and Year-End Actuals

Personnel expenditure projections are prepared in collaboration with City departments and are based on two fundamental components, which include a personnel expenditure projection based on data extracted from the Organization Management (OM) module of SAP on April 1, 2025; 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 Third Quarter Budget Monitoring Process, DoF staff conducted further analyses, based on previous monitoring reports, to identify trends between third quarter projections and year-end actuals, and the implemented mitigation actions. Based on this evaluation, DoF anticipates that, in the aggregate, General Fund personnel expenditures will be \$2.1 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 any non-sworn positions, of which only those positions most critical to operations are approved.

At this time, given limitations regarding the predictability of which department the assumed savings will occur in, the estimate has been applied to the General Fund bottom line and identified separately in **Table 16: FY 2025 Significant General Fund Personnel Expenditure Projections**—listed as a historical personnel savings adjustment.

## NON-PERSONNEL EXPENDITURES

Fringe benefits and other non-personnel expenditures are projected to be under budget by \$23.5 million, or 1.9 percent, at fiscal year-end, which is a decrease of \$9.6 million from the Mid-Year Report. **Table 16: FY 2025 General Fund Non-Personnel Expenditure Projections** displays these expenditure projections by expenditure category. The following section discusses significant variances in expenditures categories, defined as variances of +/- \$1.0 million from the respective category’s current budget.

FY 2025 General Fund Non-Personnel Expenditure Projections						
Table 16						<i>in millions</i>
Expenditure Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %	
Fringe Benefits	\$ 577.5	\$ 577.5	\$ 576.0	\$ 1.6	0.3%	
Supplies	31.5	31.4	33.6	(2.2)	-6.9%	
Contracts and Services	387.6	394.4	384.0	10.3	2.6%	
Information Technology	59.2	59.1	60.2	(1.1)	-1.9%	
Energy and Utilities	70.9	71.0	68.0	3.0	4.2%	
Other	6.6	6.6	5.0	1.7	25.2%	
Transfers Out	93.0	93.2	91.5	1.7	1.8%	
Capital Expenditures	1.2	1.2	1.0	0.2	18.2%	
Debt	7.7	7.5	7.2	0.3	4.4%	
Historical Savings Adjustment	-	-	(8.0)	8.0	100.0%	
<b>Total</b>	<b>\$ 1,235.3</b>	<b>\$ 1,242.0</b>	<b>\$ 1,218.5</b>	<b>\$ 23.5</b>	<b>1.9%</b>	

## Fringe Benefits

Fringe benefits are projected at \$576.0 million by fiscal year-end. This represents a decrease of \$1.6 million, or 0.3 percent, when compared to the current budget, and an increase of \$1.3 million from the Mid-Year Report. The variance of \$1.6 million is primarily due to a decrease of \$2.8 million in variable fringe benefits, partially offset by an increase of \$1.2 million in fixed fringe benefits. **Table 17: FY 2025 General Fund Fringe Benefits Projections** summarizes this detail.

FY 2025 General Fund Fringe Benefits Projections						
Table 17						<i>in millions</i>
Fringe Benefit Category	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %	
Fixed	\$ 436.7	\$ 436.7	\$ 437.9	\$ (1.2)	-0.3%	
Variable	140.9	140.9	138.1	2.8	2.0%	
<b>Total</b>	<b>\$ 577.5</b>	<b>\$ 577.5</b>	<b>\$ 576.0</b>	<b>\$ 1.6</b>	<b>0.3%</b>	



### 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 benefit costs are considered annual liabilities; therefore, a proportionate change of filled positions also impacts the cost allocation between General Fund and the non-General Funds. The fringe benefit cost allocations are based on budgeted positions at a point in time and the expenditure allocation is trued up at the end of the fiscal year based on actual filled positions.

Fixed fringe benefits are projected to be over budget by \$1.2 million, or 0.3 percent, at fiscal year-end. This is primarily attributed to an increase of \$961,000 in Workers' Compensation and \$424,000 in retirement contributions primarily due to changes in projected personnel expenditures and the reallocation of these costs based on the relative split of filled positions between the General Fund and non-General Funds.

### 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 changes to employee salaries and the number of employees on the City's payroll.

Variable fringe benefits are projected to be under budget by \$2.8 million, or 2.0 percent, at fiscal year-end. This decrease is primarily due to \$3.1 million in flexible benefits and \$484,000 in SPSP, partially offset by an increase of \$573,000 in Medicare. The savings in flexible benefits are attributed to changes in employees' health coverage selections during open enrollment, which occur after the budget is adopted, that differ from assumptions made in the budget, as well as employees not fully using their allotted credits, and the strategic hiring freeze, which has led to increased vacancies. Similarly, the savings in SPSP are primarily attributable to the increase in vacancies due to the strategic hiring freeze. The increase in Medicare is primarily due to increases in overall personnel costs, specifically the increased overtime.

### Supplies

The supplies category, which includes costs for office supplies, books, tools, uniforms, and safety supplies, among others, is projected to be over budget by \$2.2 million, which represents an increase of \$1.9 million when compared to the Mid-Year Report. This overage is primarily attributed to the following:

- \$781,000 in the Parks and Recreation Department comprised of \$799,000 in increased costs for maintenance, repair, and operations supplies, which support various services, including janitorial services and pool maintenance. Additional contributing factors include \$241,000 for storm damage mitigation at four sites, \$185,000 in increased purchases of containers and vaults for Mount Hope internment services, \$193,000 in prior year expenditures that were processed in the current fiscal year, and \$162,000 for botanical garden and radio equipment. These increases are partially offset by a decrease of \$613,000 in discretionary spending identified to mitigate the noted overages. When

compared to the Mid-Year Report, the overage represents an increase of \$1.3 million, primarily due to increased demand and rising costs. While the department conducted an analysis of supply expenses and anticipated an increase in the mid-year, they did not have full visibility into the extent of cost increases or the frequency of purchases at that time.

- \$750,000 in the Transportation Department primarily due to increased purchases of safety materials, apparel, and tools to equip new crew members; rising costs for cement and aggregate impacting the Infrastructure Fund and thus supported by the General Fund; and additional expenses for auto repair and maintenance supplies. This represents a decrease of \$107,000 from the Mid-Year Report, primarily due to the reallocation of cement and aggregate materials from the General Fund to the Capital Improvement Program (CIP) projects.
- \$509,000 in the Stormwater Department due to emergency channel repairs in a localized area impacted by significant erosion following a storm event. This was not assumed in the Mid-Year Report.

## Contracts and Services

The contracts and services 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 \$10.3 million at fiscal year-end, which represents an increase of \$1.7 million when compared to the Mid-Year Report. This decrease is primarily attributed to the following:

- \$7.6 million in the Homelessness Strategies and Solutions Department due to a \$2.4 million decrease in security service costs following the reconfiguration of services, which now utilizes a rotation system to monitor various sites, thereby reducing the number of security guards required—this represents an increase of \$330,000 from the Mid-Year Report. An additional \$2.5 million is attributed to the use of alternative funding and the wind-down of services at Golden Hall, which represents a further decrease of \$950,000 from the Mid-Year Report. Additionally, \$1.9 million is associated with the suspension of new shelter bed expansion at Kettner and Vine, and \$1.4 million in credits from the San Diego Housing Commission for advanced funds and overbilling in FY 2023 and FY 2024, where billing was initially based on estimates, which have since been reconciled with actuals. The variance remains consistent with the Mid-Year Report. Lastly, \$612,000 is attributed to decreases across the Safe Parking Program, including the delayed start of the H Barracks site—originally anticipated to open in January 2024 but now anticipated to open in May 2025—as well as savings from the Rose Canyon site. This was not assumed in the Mid-Year Report. These overall 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. This remains consistent with the Mid-Year Report. Notably, across various programs, including shelters and safe sleeping sites, there is a projected net increase of \$221,000 in operational costs. However, when compared to the mid-year, this increase is down by \$1.3 million, primarily due to lower-than-anticipated operational expenses.
- \$5.1 million in the Citywide Program Expenditures Department primarily due to a \$5.4 million decrease in the advanced payment for the November 2024 election, including an estimated \$1.5 million refund that is pending the San Diego County Registrar of

Voters finalizing the calculation of the City's actual costs. The refund was not assumed in the Mid-Year Report as the Registrar of Voters was still in the early phases of determining the City's share of the election costs and was unable to provide an estimate on whether the City would receive a refund or a supplemental invoice. An additional \$692,000, which was not assumed in the mid-year, is attributed to decreased rent expenditures resulting from tenant improvement delays that led to rent and utility savings, rent abatements from amended agreements, and lower-than-expected annual increases for certain properties. Consistent with the Mid-Year Report, these decreases are partially offset by an increase of \$752,000 in the Public Liability Claims insurance transfer based on actual premiums paid.

- \$2.1 million in the Transportation Department primarily due to the allocation of \$6.7 million in budget appropriated as part of the Mid-Year Report. While the appropriation was intended to cover both personnel and contractual expenditures, the full amount was allocated to the contracts category—rather than limiting it to the \$2.2 million applicable to the contracts category—to allow for greater flexibility in managing the projected department-wide increase. Therefore, recognizing the \$2.2 million increase projected in the Mid-Year Report is supported by the noted appropriation of budget, when compared to the Mid-Year Report, the Transportation Department is projecting a further increase of \$2.4 million. This is primarily due to \$1.0 million in additional services provided by the Engineering and Capital Projects Department in support of ongoing projects, \$600,000 in increased refuse disposal fees due to street reconstruction projects, and \$410,000 in increased motive fleet rental vehicles from added staffing and extended delivery of new vehicles. An additional \$300,000 is attributed to an expanded scope of security services to support operations at the Chollas Operations Yard parking lot following its closure for methane gas mitigation, including shuttle service for City employees and walking patrols at temporary parking locations.
- \$1.1 million in the Department of Information Technology, which remains consistent with the Mid-Year Report, primarily due to the reclassification of \$958,000 in expenditures for the Digital Equity Program from the contracts category to the information technology category. Additionally, there is a \$189,000 decrease in expenditures for the mobile hotspot lending program due to staffing limitations, inventory management challenges, and difficulty in recirculating new devices after hotspots are reported lost or stolen, which has reduced the number of active hotspots.
- \$722,000 in the Environmental Services Department primarily due to \$805,000 in less-than-expected contractual encampment abatement services, which is due to a revised approach of leveraging internal staff and resources for increased efficiency. Additionally, \$672,000 is attributed to the reallocation of 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. These decreases are partially offset by an increase of \$700,000 associated with higher tonnage and motive usage and assignment costs, resulting from additional trucks coming into service. This was not assumed in the Mid-Year Report.

A net decrease of \$3.4 million is identified across the remaining City departments not mentioned. These savings can be attributed to the directive to reduce non-essential spending

and minimize external contracting, fire alarm and elevator maintenance services funded by the Infrastructure Fund, efficiencies associated with consolidating the Facilities Financing program within the City Planning Department, as well as general delays in contract execution.

These decreases are partially offset by the following overages:

- \$6.8 million in the Parks and Recreation Department primarily due to \$3.1 million in security services at Children’s Park, Balboa Park, and Mission Bay Park areas to address safety and vandalism concerns through security guard services and gate closures. This represents an increase of \$1.6 million from the Mid-Year Report primarily due to operating at market rates, reflecting a 30 percent increase in the latter half of the fiscal year. An additional \$1.5 million in the San Diego Humane Society contract due to a contractual adjustment tied to the consumer price index. This remains consistent with the Mid-Year Report. Additionally, \$1.6 million is attributed to a series of expenditures including, tree trimming services, equipment rentals due to extended fleet vehicle downtimes, and administrative services for Crystal Pier consulting and construction services. When combined, these items represent a net increase of \$200,000 compared to the Mid-Year Report. An additional \$522,000 is attributed to increased waste hauling and disposal costs—based on bin type—due to higher tipping fees, fuel surcharges, and renegotiated terms. This was not assumed in the Mid-Year Report.
- \$1.1 million in the Police Department primarily due to \$1.8 million in fleet assignment fees related to the replacement of vehicles with upgraded, higher-cost models. These costs were not assumed in the Mid-Year Report and are based on updated assumptions informed by finalized replacement schedules. This increase is partially offset by a decrease of \$440,000 associated with the use of Opioid funding to support the Recovery and Bridge Center and \$270,000 in lower-than-anticipated equipment rental motive usage costs. When compared to the Mid-Year Report, costs for equipment rental usage represent an increase of \$1.0 million based on actual year-to-date billing data.
- \$1.1 million in the Stormwater Department comprised of \$789,000 in vehicle and equipment rentals and vehicle usage and assignment fees, resulting from the need to replace vehicles pending purchase or repair, and the early arrival of vehicles originally planned for FY 2026. An additional \$854,000 is due to emergency channel repairs needed to address significant erosion and prevent further infrastructure damage in a localized area, while \$577,000 is attributed to emergency channel maintenance performed in FY 2024, which was discovered during a project closeout to have been inadvertently posted in the current fiscal year instead of prior year. Additionally, \$500,000 reflects higher than anticipated channel clearance performed in areas previously addressed as part of storm response efforts, as the level of work exceeded initial assumptions, and \$380,000 is related to increased refuse disposal charges to clear accumulated material from stockpile sites that support maintenance activities. These increases are partially offset by \$2.0 million in identified savings across various operational areas—including planning, inspections, infrastructure support, and outreach—following the department’s operational evaluation to mitigate the projected need.
- \$731,000 in the Library Department primarily due to increased costs for security services, which were operating at market rates pending the implementation of a

citywide contract, which went into effect in April 2025. This remains consistent with assumptions in the mid-year.

## 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 \$1.1 million, which represents a decrease of \$479,000 from the Mid-Year Report. This increase is primarily due to the following:

- \$1.6 million in the Police Department comprised of \$1.3 million to implement a new network records management system and \$750,000 to replace aging network servers as they near end-of-life, which remains consistent with the Mid-Year Report. These increases are partially offset by a decrease of \$390,000 in non-discretionary information technology services, which was not assumed in the Mid-Year Report.
- \$958,000 in the Department of Information Technology primarily due to the reclassification of the Digital Equity Program from the contracts category to the information technology category. This remains consistent with the Mid-Year Report.

These increases are partially offset by a net decrease of \$1.5 million across City departments, primarily due to a reduction in the scope of citywide non-discretionary information technology services, as well as less-than-anticipated costs or deferred spending on discretionary information technology services such as computer maintenance, hardware and software, and application management operations. This is an improvement of \$545,000 from the Mid-Year Report.

## Energy and Utilities

The energy and utilities category is projected to be under budget by \$3.0 million, which represents a decrease of \$540,000 from the Mid-Year Report. This overage 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 in the Adopted Budget. This remains consistent with the Mid-Year Report.
- \$770,000 in the Transportation Department due to a decrease in streetlight and traffic signal energy costs based on year-to-date trends and in diesel fuel resulting from lower average costs and decreased consumption. This remains consistent with the Mid-Year Report.

A net decrease of \$1.4 million is identified across City departments primarily due lower non-discretionary diesel and fuel costs, resulting from a decrease in the average cost per gallon and reduced usage based on a six-month rolling average.

These decreases are partially offset by an increase of \$1.3 million in the Parks and Recreation Department, which represents an increase of \$737,000 from the Mid-Year Report. This is primarily due to increased water use based on updated assumptions reflecting less rain and drier weather conditions, resulting in an increased need for irrigation across various community and developed regional parks. Notably, Parks and Recreation's water budget was

reduced by \$724,000 as part of the City Council's modifications when the Adopted Budget was approved.

## Other

The other category, which includes miscellaneous expenditures that do not fall under one of the other expenditure categories, such as preservation of benefits, miscellaneous taxes, and transportation allowance, is projected to be under budget by \$1.7 million at fiscal year-end, which represents a decrease of \$476,000 from the Mid-Year Report. This decrease is primarily attributed to the Citywide Program Expenditures Department, which projects savings of \$1.7 million primarily due to the following:

- \$1.4 million in 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—this represents a decrease of \$229,000 when compared to the Mid-Year Report based on the updated progress of project schedules.
- \$411,000 in the contribution for Preservation of Benefits (POB) based on the actual invoices received to date provided by San Diego City Employees' Retirement System (SDCERS). This represents additional savings of \$136,000 when compared to the Mid-Year Report.

## Transfers Out

The transfers out category, which includes transfers of funding between City funds, is projected to be under budget by \$1.7 million at fiscal year-end. This represents an increase of projected expenditures, and thus a reduction of anticipated savings, of \$2.8 million when compared to the Mid-Year Report. The projected decrease when compared to the current budget is primarily attributed to \$2.3 million in the Citywide Program Expenditures Department due to the following:

- \$3.5 million from the reallocation of debt service costs from the General Fund to the Capital Outlay Fund and Infrastructure Fund. This was not assumed in the Mid-Year Report and is part of the City's comprehensive strategy to mitigate the projected General Fund shortfall.
- \$2.0 million in reduced 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. These remain consistent with the Mid-Year Report.
- \$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 materials. These remain consistent with the Mid-Year Report.

These decreases are partially offset by \$4.2 million of increased transfers to the San Diego Regional Parks and the Mission Bay Improvement Funds, in accordance with City Charter section 55.2. The increase is based on higher revenues received by the Economic Development Department. When compared to the Mid-Year Report, this represents an increase of \$5.5 million, primarily due to the receipt of the \$8.5 million settlement payment from SeaWorld, which is partially offset by a decrease of \$2.3 million in Pueblo Lands and lower-than-anticipated Mission Bay lease revenues due to inflationary pressures impacting the travel and leisure industry.

The net decrease in the Citywide Program Expenditures Department is partially offset by an increase of \$625,000 in the Economic Development Department, primarily due to the reclassification of the Small Business Enhancement Program from the contracts category to transfers out. This represents an increase \$370,000 from the Mid-Year Report.

### **Historical Non-Personnel Savings Adjustment**

The Department of Finance (DoF) conducted an analysis of non-personnel expenditures over the past few fiscal years, similar to the Historical Personnel Savings Adjustments mentioned earlier in the report. This analysis compared previous Third Quarter Reports to identify trends between third quarter projections and year-end actuals that could help predict final expenditures more accurately. Based on this evaluation, DoF projects that General Fund non-personnel expenditures will be \$8.0 million below department-prepared forecasts. Several factors contributing to this trend have been identified, including small savings across more than 40 City departments that collectively result in more significant savings for the General Fund, as well as operational changes impacting expenditures based on Third Quarter Report results. Since DoF cannot precisely determine which departments or categories will experience these expenditure savings, 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 Fiscal Year 2025 projected ending fund balance and reserve estimates.

### FISCAL YEAR 2025 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

**Table 18: FY 2025 General Fund Balances and Reserve Estimates** displays the General Fund balance and reserve estimates calculation.

FY 2025 General Fund Balances and Reserve Estimates				
<i>Table 18</i>				
<i>in millions</i>				
Description	Mid-Year Report	Year-End Projection	Variance	% of Operating Revenues <sup>1</sup>
<b>Fiscal Year 2025 Beginning Fund Balance</b>	\$ 312.1	\$ 312.1	\$ -	17.8%
<b>Fiscal Year 2025 Projected Activity</b>				
Revenue	2,056.9	2,065.3	8.3	
Expenditures	(2,165.8)	(2,180.4)	(14.6)	
<b>Net Projected Activity</b>	<b>(108.9)</b>	<b>(115.2)</b>	<b>(6.3)</b>	
<b>FY 2025 Projected Ending Fund Balance</b>	<b>\$ 203.2</b>	<b>\$ 197.0</b>	<b>\$ (6.3)</b>	<b>11.2%</b>
Emergency Reserve	107.6	107.6	-	6.1%
Stability Reserve	99.5	99.5	-	5.7%
<b>FY 2025 Projected Reserve Balance</b>	<b>207.1</b>	<b>207.1</b>	<b>-</b>	<b>11.8%</b>
<b>FY 2025 Projected Available Fund Balance</b>	<b>\$ (3.9)</b>	<b>\$ (10.1)</b>	<b>\$ (6.3)</b>	<b>-0.6%</b>
Projected Use of Stability Reserve	-	10.1	10.1	0.6%
<b>FY 2025 Projected Ending Fund Balance</b>	<b>\$ (3.9)</b>	<b>\$ -</b>	<b>\$ 3.9</b>	<b>0.0%</b>

<sup>1</sup> 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).

The FY 2025 Adopted Budget was developed in the context of expenditures outpacing revenues, requiring the strategic use of available resources to address the baseline revenue shortfall and fund critical expenditures. To address this, the Adopted Budget assumed the use of \$84.4 million in projected FY 2024 fund balance in excess of reserves (Excess Equity) and waived the FY 2025 General Fund reserve contribution of \$31.2 million, to preserve the remaining \$20.6 million in FY 2024 Excess Equity for use in the development of the FY 2026 budget. The reserve balances were planned to be maintained at \$207.1 million, or 11.8 percent of the three-year average of General Fund operating revenues, which is below the reserve target of 13.58 percent.

Updated projections in the Mid-Year Report identified a projected negative fund balance of \$3.9 million. In response, a set of mitigation actions was planned for implementation to mitigate the deficit and return the fund to a positive fund balance. Since the release of the Mid-Year Report, the City has experienced significant revenue shortfalls, primarily within sales tax and franchise fees, along with increased overtime expenditures that could not be offset despite comprehensive efforts to increase revenues and reduce expenditures. As a result, based on the projected revenue and expenditure activity, the Third Quarter Report now estimates the FY 2025 projected ending fund balance to be negative \$10.1 million. This



represents a decrease of \$30.7 million from the Adopted Budget and \$6.3 million from the Mid-Year Report.

In response to these projections, the City will continue to pursue opportunities to reduce expenditures and increase revenues through the end of the fiscal year. However, if those efforts are not sufficient to cover the projected negative fund balance due to the economic downturn, the City will need to draw from the General Fund Stability Reserve, currently estimated at \$10.1 million, to ensure the General Fund ends the fiscal year balanced. Should this occur, the Department of Finance will work with the Mayor to prepare a plan to restore the reserve to its previous balance and revise current policy target levels.

The following section of this report provides detailed information on all mitigation efforts implemented and planned for this fiscal year to address the projected deficit.

## Mitigation Actions

This section provides updates on actions that have been implemented as of the release of this report, as well as potential actions that City management plans to pursue in order to mitigate the projected shortfall in the General Fund. It highlights ongoing strategies aimed at ensuring fiscal stability and ensuring that departments remain within the legal level of expenditure authority while addressing the projected shortfall.

### INITIAL ACTIONS IMPLEMENTED IN THE FISCAL YEAR

#### Establishment of Funds Blocks

Following the successful implementation of a funds block on non-discretionary expenditures (e.g., electricity, fuel, IT, debt, etc.) in FY 2024, a similar funds block was established at the start of FY 2025. This measure ensures departments stay within their legal level of expenditure authority and that allocated non-discretionary budgets are used as intended.

#### Fiscal Year 2025 Budget Mitigation Actions Memorandum

The Fiscal Year 2025 Budget Mitigation Actions memorandum, dated December 4, 2024, requires all General Fund Departments and non-General Funds with an impact to the General Fund to immediately reduce spending. These measures were implemented to address the projected deficit in the FY 2026 - FY 2030 Financial Outlook Report. Actions include a strategic hiring freeze except for mission-critical roles, suspension of non-essential overtime and expenditures, and reduced use of outside consultants. While departments have factored these assumptions into the preparation of the third quarter projections, the Department of Finance will continue collaborating with departments to assess operations throughout the remainder of the fiscal year and identify additional savings opportunities.

### ACTIONS PROPOSED IN THE MID-YEAR REPORT

#### 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 share the incremental new revenue generated by this rate increase with Community Parking Districts for the remainder of FY 2025, ensuring that all funds are directed to the General Fund to support eligible expenditures.

In the Mid-Year Report, this action was projected to generate an additional \$4.0 million in revenue through the remainder of FY 2025. However, based on year-to-date activity, only \$2.5 million is now expected to be generated. The decrease of \$1.5 million when compared to the Mid-Year Report is primarily due to year-to-date revenue trends that have not met the initial pace of growth based on reduced transaction volumes.

An additional \$4.5 million in available fund balance within the Parking Meter Districts Administration Fund is designated to support eligible expenditures. Based on updated balances, this represents an increase of \$500,000 from the Mid-Year Report. As such, a

combined \$7.0 million in funding is now allocated to support eligible expenditures across city departments, including the Police, Transportation, and Stormwater Departments.

### **Parking Citation Fine Increase**

In March 2025, the City Council approved the FY 2026 Comprehensive User Fee Study, which included increases to parking citation fines for various violation types, excluding expired meter citations, effective April 1, 2025. The Mid-Year Report projected these increases would generate \$3.3 million in additional revenue if implemented as proposed. The Third Quarter Report projects \$2.7 million, primarily due to the exclusion of expired meter citations. As noted in the Mid-Year Report, any deviation from the proposed increases would impact the additional revenue that the General Fund could receive.

### **Category 2 & 3 User Fee Adjustments**

Also included in the Comprehensive User Fee Study and the Park and Recreation Department's companion User Fee Study, were approved User Fees within Category 2 (Partial Recovery) and Category 3 (Fines and Penalties). The Mid-Year Report projected the implementation of these fees beginning on April 1, 2025, would generate \$730,000 in additional revenue. The Third Quarter Report projects \$214,000, primarily due to the City Treasurer's Office requiring an operational change to implement their fee increases, which delayed the effective date by one month, and the Police Department honoring cost estimates previously issued to special events organizers prior to the adoption of the new fees. The department estimates that any revenue from non-profit events that utilize the new fees will not be received until FY 2026 due to timing of the receipt of payments.

### **Cannabis Business Tax Increase on Retail Entities**

In March 2025, the City Council approved an increase in the local Cannabis Business Tax, increasing from 8.0 percent to 10.0 percent, effective May 1, 2025. The Mid-Year Report estimated this increase would generate \$720,000 in additional revenue. However, the updated projection in the Third Quarter Report estimates \$661,000. The decrease is primarily due to an increasing decline in actual gross receipts reported by outlets, which continue to be affected by competition from nearby areas, delivery services, the illicit market, and an oversupply of cannabis goods, all of which have driven prices down and reduced taxable income.

As displayed in **Table 19: Quarterly Comparison Impacts of Proposed FY 2025 Mid-Year Mitigating Actions**, if the authorities to increase revenues were approved as proposed in the Mid-Year Report, they were initially expected to generate \$12.7 million in additional revenue. Based on approved actions and activity to date, these actions are now projected to generate \$10.2 million in additional revenue. The reduction reflects the various factors detailed in the preceding sections. Despite the change, the implementation of these actions has had a positive effect on supporting General Fund expenditures and helping to offset the projected shortfall.

Quarterly Comparison of Impacts of FY 2025 Mid-Year Mitigating Actions				
Table 19				in millions
Description	Mid-Year Report	Year-End Projection	Variance	Variance %
<b>Mitigating Actions</b>				
Parking Meter Rate Increase (Jan 31)	8.0	7.0	(1.0)	-12.9%
Parking Citation Increase (Apr 1)	3.3	2.5	(0.7)	-22.7%
Category 2 & 3 User Fee Increase (Apr 1)	0.7	0.2	(0.5)	-70.6%
Cannabis Business Tax Increase - 2% (May 1)	0.7	0.7	(0.1)	-7.7%
<b>Total Mitigation Actions</b>	<b>\$ 12.7</b>	<b>\$ 10.4</b>	<b>\$ (2.4)</b>	<b>-18.5%</b>

## ACTIONS IMPLEMENTED IN THE THIRD QUARTER REPORT

### Utilization of Capital Improvement Funds

During the preparation of the FY 2025 CIP Year-End Budget Monitoring Report, certain projects were identified that could be deappropriated due to excess budget, or because they do not have a clear path forward. By reallocating the funding sources for these projects, the unrestricted funding can be redirected back to the General Fund. In total, \$7.4 million of funding was identified, with approximately \$5.0 million being returned to the General Fund from the General Fund Contributions to the CIP Fund and the reallocation of \$2.4 million of debt payments from the General Fund to the Capital Outlay and Infrastructure Funds. Additionally, an analysis of projected fund balance of the Capital Outlay Fund resulted in an additional \$1.1 million that could be used to reallocate debt payments from the General Fund. Additional information on these adjustments can be found in FY 2025 CIP Year-End Budget Monitoring Report.

### Reallocation of Special Revenue Funding Sources

As part of the FY 2025 CIP Year-End Budget Monitoring Report, the allocation of TransNet and Gas Tax funds was evaluated to identify opportunities to reimburse the General Fund for eligible expenditures. This analysis identified an additional \$5.5 million in support to the General Fund, comprised of \$4.0 million from the Gas Tax Fund and \$1.5 million from the TransNet Fund, being allocated to support qualifying capital projects. This strategic reallocation is part of a comprehensive effort to address the projected General Fund shortfall while ensuring continued progress on capital improvements. Additional information on these adjustments can be found in the FY 2025 CIP Year-End Budget Monitoring Report.

### Implementation of Measure C

On May 1, 2025, Measure C, approved by voters in March 2020, officially went into effect. The measure increases the local Transient Occupancy Tax (TOT) to support key priorities, including the expansion of the San Diego Convention Center, street repairs, and homelessness programs. The new TOT rates range from 11.75 percent to 13.75 percent, depending on the proximity of lodging facilities to the Convention Center. As part of this implementation, the City anticipates generating an additional \$5.4 million in TOT revenue, which has been allocated to support expenditures in the Homelessness Strategies and Solutions Department.

### Increased Reimbursements from Fire/Emergency Medical Services Transport Program Fund

In continued efforts to identify revenues, an analysis of projected fund balances identified an additional \$3.2 million in the Fire/Emergency Medical Services Transport Program Fund that was not known when the Mid-Year Report was released. These funds are proposed to be used

to reimburse the Fire-Rescue Department for eligible expenditures in the current fiscal year that support the EMS program.

# NON-GENERAL FUNDS

## Airports Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 9.0	\$ 9.0	\$ 8.5	\$ (0.5)	-5.2%
Personnel Expenditures	2.2	2.2	2.4	(0.2)	-8.1%
Non-Personnel Expenditures	6.1	7.2	7.9	(0.7)	-9.8%
<b>Expenditures</b>	\$ 8.3	\$ 9.5	\$ 10.3	\$ (0.9)	-9.4%
<b>Net Year-End Projection</b>	\$ 0.6	\$ (0.5)	\$ (1.8)	\$ (1.4)	

Revenues in the Airports Fund are projected to be under budget by \$465,000, or 5.2 percent, at fiscal year-end, which represents a decrease of \$565,000 from the Mid-Year Report. This decrease is primarily comprised of \$1.3 million in other rents and concessions revenue due to several factors identified during a review of actual activity. These include \$500,000 from unadjusted carryforward assumptions from FY 2024; \$370,000 in other credit memos and payment reversals related to duplicate payments received; a \$300,000 reversal for a lease payment that was credited to FY 2024; and \$250,000 in projected rent revenue now expected in FY 2026 due to an updated rent schedule. This represents a decrease of \$619,000 from the Mid-Year Report, primarily due to additional credit memos and payment reversals processed since that time. These decreases are partially offset by increased departmental revenues of \$862,000 primarily associated with interest earned on investments and user fees, including landing and overnight parking fees. This remains consistent with the Mid-Year Report.

Expenditures in the fund are projected to be over budget by \$887,000, or 9.4 percent, at fiscal year end, which represents an increase of \$636,000 from the Mid-Year Report. This increase is primarily attributed to \$527,000 in contractual expenditures primarily for tenant improvements at the Montgomery - Gibbs Executive Airport Business Park commercial buildings to accommodate the relocation of two departments that will be occupying the space. This increase was not assumed in the Mid-Year Report and is in addition to the \$1.1 million reported increase, which is now supported through appropriations approved in the Mid-Year Report. An additional \$223,000 in personnel expenditures and fringe benefits is primarily attributed to eviction and cleanup proceedings at Brown Field Airport and the filling of positions to support airports' safety. This remains consistent with the Mid-Year Report.

## Development Services Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 139.6	\$ 139.6	\$ 125.7	\$ (13.9)	-10.0%
Personnel Expenditures	76.6	76.6	80.6	(4.0)	-5.2%
Non-Personnel Expenditures	63.1	63.1	60.1	3.0	4.7%
<b>Expenditures</b>	\$ 139.8	\$ 139.8	\$ 140.7	\$ (1.0)	-0.7%
<b>Net Year-End Projection</b>	\$ (0.1)	\$ (0.1)	\$ (15.0)	\$ (14.9)	

Revenues in the Development Services Fund are projected to be under budget by \$13.9 million, or 10.0 percent, at fiscal year-end, which represents a decrease of \$2.1 million from the Mid-

Year Report. Similar to the Mid-Year Report, this decrease is primarily due to \$28.7 million in less-than-anticipated revenue from licenses and permits due to economic conditions in the industry, as well as the building permit extensions implemented in June 2024. The extensions allow developers and homeowners to temporarily defer their projects, reducing the volume of permit activity and subsequent revenue collection, including anticipated revenue from the updated fee schedule that became effective on July 1, 2024. When compared to the Mid-Year Report, this represents a further decrease of \$4.9 million primarily due to updated assumptions based on year-to-date activity, including a 10 to 15 percent year-over-year decline in permit demand, and fringe benefit costs not reflected in the current fee rates. Consistent with the Mid-Year Report, this decrease is partially offset by an increase of \$17.0 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 expected to occur in June 2025. This represents an increase of \$2.3 million from the Mid-Year Report, primarily due to higher volumes of development activity from residential projects.

Expenditures in the fund are projected to be over budget by \$972,000, or 0.7 percent, at fiscal year-end, which represents a decrease of \$3.9 million from the Mid-Year Report. Consistent with the Mid-Year Report, this increase is primarily due to \$4.3 million in personnel expenditures and fringe benefits due to positive progress in the hiring of vacant positions in the first half of the fiscal year, which has exceeded the assumptions included in the budget. When compared to the Mid-Year Report, this represents a net decrease of \$711,000 primarily due to a decrease in fringe benefit costs. This increase is partially offset by a decrease of \$2.3 million in information technology due to savings in the records digitalization project, pending its implementation, and a \$1.0 million decrease in supplies for micrographic and other supplies, both of which remain consistent with the Mid-Year Report. When compared to the Mid-Year Report, non-personnel expenditures represent a net decrease of \$3.2 million primarily due to the deferred purchase of \$1.8 million in assets and \$1.2 million in tenant improvements related to the pending relocation into two new facilities.

### Engineering & Capital Projects Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 172.7	\$ 172.7	\$ 190.7	\$ 18.1	10.5%
Personnel Expenditures	95.1	95.1	98.4	(3.3)	-3.5%
Non-Personnel Expenditures	71.3	71.3	70.6	0.7	1.0%
<b>Expenditures</b>	\$ 166.4	\$ 166.4	\$ 169.0	\$ (2.6)	-1.6%
<b>Net Year-End Projection</b>	\$ 6.3	\$ 6.3	\$ 21.8	\$ 15.5	

Revenues in the Engineering and Capital Projects Fund are projected to be over budget by \$18.1 million, or 10.5 percent, at fiscal year-end, which represents a decrease of \$5.8 million from the Mid-Year Report. Consistent with the Mid-Year Report, 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, resulting in more staff available to support these initiatives. When compared to the Mid-Year Report, the noted decrease is based on year-to-date activity for billable CIP projects and revised assumptions for billable CIP projects currently in progress.





Expenditures in the fund are projected to be over budget by \$2.6 million, or 1.6 percent, at fiscal year-end, which represents a decrease of \$1.2 million from the Mid-Year Report. Similar to the Mid-Year Report, this increase is primarily attributed to \$3.3 million in personnel expenditures and fringe benefits due to the significant progress made in hiring. When compared to the Mid-Year Report, this represents a decrease of \$1.3 million, comprised of \$708,000 in fringe benefits and \$549,000 in personnel expenditures, primarily due to reduced overtime based on year-to-date activity. This overage is partially offset by a net decrease of \$724,000 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. This remains consistent with the Mid-Year Report.

### Fire/Emergency Medical Services Transport Program Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 125.7	\$ 125.7	\$ 126.3	\$ 0.5	0.4%
Personnel Expenditures	4.6	4.6	5.0	(0.4)	-8.8%
Non-Personnel Expenditures	120.2	120.2	119.4	0.9	0.7%
<b>Expenditures</b>	\$ 124.8	\$ 124.8	\$ 124.4	\$ 0.5	0.4%
<b>Net Year-End Projection</b>	\$ 0.9	\$ 0.9	\$ 1.9	\$ 1.0	

Revenues in the Fire/Emergency Medical Services Transport Program Fund are projected to be over budget by \$519,000, or 0.4 percent, at fiscal year-end, which represents an increase of \$468,000 from the Mid-Year Report. The increase is primarily attributed to \$272,000 in interest earned on investments, which represents an increase of \$210,000 from the Mid-Year Report, and \$150,000 in ambulance transportation fees—an increase of \$196,000 from the Mid-Year Report—due to higher calls for service associated with the dynamic demand for emergency medical response.

Expenditures in the fund are projected to be under budget by \$451,000, or 0.4 percent, at fiscal year-end, which represents an increase of \$45,000 from the Mid-Year Report. This decrease is primarily attributed to \$4.5 million in lower-than-anticipated payments to the State of California for the Public Provider Ground Emergency Medical Transport program based on actual program costs. This represents a decrease of \$3.4 million when compared to the Mid-Year Report, as assumptions in that report were based on estimates. This decrease is partially offset by an increase of \$3.2 million in the transfer of available fund balance in the Fire/Emergency Medical Services Transport Program Fund to the General Fund to reimburse the Fire-Rescue Department for eligible expenditures incurred in support of the EMS Program. This transfer was not assumed in the Mid-Year Report and is a part of the City’s strategy to mitigate the projected General Fund shortfall. An additional \$552,000 in fringe benefits and \$405,000 in personnel expenditures, primarily overtime, to support department operations, represents an increase of \$279,000 from the Mid-Year Report.



## Fleet Operations Operating Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 75.0	\$ 75.0	\$ 70.8	\$ (4.2)	-5.6%
Personnel Expenditures	18.2	18.2	19.0	(0.8)	-4.4%
Non-Personnel Expenditures	53.0	53.0	50.4	2.6	4.9%
<b>Expenditures</b>	\$ 71.2	\$ 71.2	\$ 69.4	\$ 1.8	2.5%
<b>Net Year-End Projection</b>	\$ 3.8	\$ 3.8	\$ 1.4	\$ (2.4)	

Revenues in the Fleet Operations Operating Fund are projected to be under budget by \$4.2 million, or 5.6 percent, at fiscal year-end, which represents a decrease of \$5.7 million from the Mid-Year Report. This decrease is primarily comprised of \$5.1 million in fuel reimbursements due to a decrease in average fuel costs and reduced fuel consumption across departments, which are based on a six-month rolling average. Of this amount, \$1.3 million is directly tied to reimbursements from the Fire-Rescue Department, as reimbursements for diesel are no longer received due to a change in operations, where diesel fuel is now delivered directly to fire stations. When compared to the Mid-Year Report, this represents a decrease of \$5.7 million due to decreases in the average cost per gallon that exceeded assumptions and the noted change in operations regarding Fire-Rescue Department. This decrease is partially offset by an increase of \$584,000 in usage fees for the maintenance and servicing of City vehicles.

Expenditures in the fund are projected to be under budget by \$1.8 million, or 2.5 percent, at fiscal year-end, which represents a decrease of \$3.5 million from the Mid-Year Report. This decrease is primarily attributed to \$5.3 million in fuel costs associated with lower average fuel prices, reduced consumption, and the reallocation of diesel fuel deliveries directly to the Fire-Rescue Department. This represents a further decrease of \$1.0 million when compared to the Mid-Year Report primarily due to a greater decrease in the average cost per gallon. This decrease is partially offset by an increase of \$3.4 million in vehicle repair and maintenance supplies, reflecting current service levels. This represents a decrease of \$734,000 when compared to the Mid-Year Report, as authorized spending limits have been reached. An additional \$798,000 is attributed to increased personnel expenditures, in particular overtime, partially associated with negotiated salary increases, which were not accounted for in the department's overtime assumptions in the Adopted Budget. This represents a decrease of \$765,000 from the Mid-Year Report due to less-than-anticipated overtime expenditures in response to the mitigation directives to limit overtime to mission-critical functions.

## Golf Course Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 28.7	\$ 28.7	\$ 39.7	\$ 10.9	38.1%
Personnel Expenditures	7.8	7.8	8.3	(0.5)	-6.9%
Non-Personnel Expenditures	20.6	20.6	20.2	0.4	2.0%
<b>Expenditures</b>	\$ 28.4	\$ 28.4	\$ 28.5	\$ (0.1)	-0.4%
<b>Net Year-End Projection</b>	\$ 0.4	\$ 0.4	\$ 11.2	\$ 10.8	

Revenues in the Golf Course Fund are projected to be over budget by \$10.9 million, or 38.1 percent, at fiscal year-end, which represents an increase of \$1.6 million from the Mid-Year Report. Consistent with the Mid-Year Report, this increase is primarily attributed to \$8.9 million in charges for current services revenue, primarily from golf course activity, reflecting the continued popularity of the sport that has persisted since it gained popularity during the pandemic. This represents an increase of \$1.3 million from the Mid-Year Report, primarily due to improved weather conditions—specifically, less rainfall than originally anticipated—which supports greater activity at golf courses. Additionally, \$1.6 million is attributed to interest earned on investments, which represents an increase of \$540,000 from the Mid-Year Report, and \$423,000 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, which represents a decrease of \$252,000 from the Mid-Year Report based on year-to-date activity.

Expenditures in the fund are projected to be over budget by \$116,000, or 0.4 percent, at fiscal year-end, which represents an increase of \$536,000 from the Mid-Year Report. This increase is primarily due to \$575,000 in personnel expenditures and fringe benefits associated with increased overtime to support tournaments hosted at the Torrey Pines Golf Course. This increase is partially offset by a net decrease of \$458,000 in non-personnel expenditures primarily due to reduced contractual services and electricity consumption resulting from the temporary closure of night-light golfing while lighting issues are addressed. When compared to the Mid-Year Report, the increase of \$536,000 is primarily comprised of increased water use based on updated assumptions reflecting less rain and drier weather conditions, resulting in increased irrigation of golf courses, reducing the initial decrease reported in the Mid-Year Report.

### Information Technology Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	in millions	
					Variance	Variance %
<b>Revenue</b>	\$ 85.2	\$ 85.2	\$ 82.8	\$ (2.4)		-2.8%
Personnel Expenditures	7.3	7.3	7.0	0.3		4.0%
Non-Personnel Expenditures	80.1	80.1	77.8	2.3		2.8%
<b>Expenditures</b>	\$ 87.3	\$ 87.3	\$ 84.8	\$ 2.6		2.9%
<b>Net Year-End Projection</b>	\$ (2.1)	\$ (2.1)	\$ (2.0)	\$ 0.2		

Revenues in the Information Technology (IT) Fund are projected to be under budget by \$2.4 million, or 2.8 percent, at fiscal year-end, which represents an increase of \$1.3 million from the Mid-Year Report. As noted in the Mid-Year Report, this decrease is primarily attributed to \$2.4 million in net savings based on the technology needs of departments, which the Department of Information Technology (DoIT) adjusts for throughout the fiscal year; erroneously including \$650,000 in reimbursements from benefiting departments, which created a discrepancy between budget and actual expectations. When compared to the Mid-Year Report, the \$1.3 million decrease is attributed to the department’s efforts to reduce project scopes as part of a broader mitigation strategy.

Expenditures in the fund are projected to be under budget by \$2.6 million, or 2.9 percent, at fiscal year-end, which represents a decrease of \$1.5 million from the Mid-Year Report. This decrease is primarily attributed to \$1.6 million for information technology services provided



to benefiting departments. Consistent with the revenue section, this represents a further decrease of \$1.4 million from the Mid-Year Report due to the scaling down of project scopes as a broader mitigation strategy. Additionally, as noted in the Mid-Year Report, \$785,000 is attributed to an overestimated budget in expenditures to benefiting departments, which has been corrected for FY 2026.

### OneSD Support Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 26.0	\$ 26.0	\$ 26.3	\$ 0.4	1.5%
Personnel Expenditures	4.9	4.9	4.6	0.3	5.8%
Non-Personnel Expenditures	27.7	27.7	26.8	0.9	3.2%
<b>Expenditures</b>	\$ 32.7	\$ 32.7	\$ 31.5	\$ 1.2	3.6%
<b>Net Year-End Projection</b>	\$ (6.7)	\$ (6.7)	\$ (5.2)	\$ 1.6	

Revenues in the OneSD Support Fund are projected to be over budget by \$377,000, or 1.5 percent, at fiscal year-end, which represents an increase of \$330,000 when compared to the Mid-Year Report. This increase is primarily attributed to \$314,000 in interest earned on investments.

Expenditures in the fund are projected to be under budget by \$1.2 million, or 3.6 percent, at fiscal year-end, which represents an increase of \$233,000 when compared to the Mid-Year Report. As reported in the Mid-Year Report, this decrease is primarily attributed to \$751,000 in the reclassification of technology services for the Enterprise Resource Planning (ERP) Modernization project development phase to a capital improvement project (CIP). When compared to the Mid-Year Report, this represents an increase of \$168,000 in information technology services associated with updated license usage. An additional \$332,000 decrease in personnel expenditures and fringe benefits is due to vacancies throughout the fiscal year as well as paused hiring in response to the strategic hiring freeze. This remains consistent with the Mid-Year Report.

### Parking Meter Operations Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 9.6	\$ 9.6	\$ 12.1	\$ 2.5	26.2%
Personnel Expenditures	0.8	0.8	0.6	0.2	22.7%
Non-Personnel Expenditures	8.8	8.8	11.4	(2.6)	-29.3%
<b>Expenditures</b>	\$ 9.5	\$ 9.5	\$ 11.9	\$ (2.4)	-25.1%
<b>Net Year-End Projection</b>	\$ 0.1	\$ 0.1	\$ 0.2	\$ 0.1	

Revenues in the Parking Meter Operations Fund are projected to be over budget by \$2.5 million, or 26.2 percent, at fiscal year-end, which represents an increase of \$2.6 million from the Mid-Year Report. This increase is primarily due to \$2.4 million in additional parking meter revenue, following the adoption of a rate adjustment, effective January 31, 2025, which doubled hourly rates up to \$2.50 an hour. This mitigation measure was proposed in the Mid-Year Report to generate additional revenue in response to the projected General Fund shortfall. While the



Mid-Year Report assumed \$4.0 million in additional revenue, based on year-to-date activity, only a \$2.5 million increase is estimated. This assumption was not factored into the mid-year projections for the fund, subsequently contributing to the \$2.5 million increase when compared to the Mid-Year Report.

Expenditures in the fund are projected to be over budget by \$2.4 million, or 25.1 percent, at fiscal year-end, which represents an increase of \$2.5 million from the Mid-Year Report. This increase is primarily attributed to \$3.1 million in increased transfers to the General Fund to support eligible operations. When compared to the Mid-Year Report, this represents an increase of \$2.2 million, which reflects revenue generated from the approved rate increases. The resolution authorizing the rate adjustment waived the Council Policy 100-18 requirement to share the incremental new revenue with Community Parking Districts for the remainder of FY 2025, allowing a full revenue transfer to the General Fund. This increase was not included in the mid-year projections for the fund, as the rate increases were still pending approval. The increase is partially offset by a decrease of \$399,000 in contracted system management and administrative support for parking meter operations.

## Recycling Fund

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	in millions	
						Variance %
<b>Revenue</b>	\$ 24.0	\$ 24.0	\$ 28.1	\$ 4.1		17.0%
Personnel Expenditures	8.6	8.6	8.2	0.4		4.6%
Non-Personnel Expenditures	22.7	22.7	23.3	(0.6)		-2.5%
<b>Expenditures</b>	\$ 31.3	\$ 31.3	\$ 31.5	\$ (0.2)		-0.6%
<b>Net Year-End Projection</b>	\$ (7.4)	\$ (7.4)	\$ (3.5)	\$ 3.9		

Revenues in the Recycling Fund are projected to be over budget by \$4.1 million, or 17.0 percent, at fiscal year-end, which represents a decrease of \$378,000 from the Mid-Year Report. This increase is primarily attributed to \$3.0 million in interest earnings, which represents an increase of \$227,000 from the Mid-Year Report. Additionally, \$1.1 million is comprised of revenues from charges for current services including recycling fees due to increased tonnage from franchise and commercial haulers. This represents a decrease of \$621,000 from the Mid-Year Report primarily based on updated year-to-date activity.

Expenditures in the fund are projected to be over budget by \$182,000, or 0.6 percent, at fiscal year-end, which represents an increase of \$878,000 from the Mid-Year Report. This increase is primarily due to \$2.8 million in equipment rental motive usage fees for the use of several holdover vehicles, which require more frequent repairs. Additionally, \$1.2 million is attributed to cost increases for the replacement of automated side-loaders, which were anticipated to be covered by assignment fees. However, collections over their lifetime are below actual costs. This represents an increase of \$1.8 million from the initial assumptions included in the Mid-Year Report. These increases are partially offset by \$3.4 million in lower-than-anticipated waste reduction primarily due to less demand for recycling services related to construction and demolition debris disposal as part of the Debris Assistance Program.

## Refuse Disposal Fund

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 61.8	\$ 61.8	\$ 69.9	\$ 8.1	13.2%
Personnel Expenditures	11.8	11.8	10.6	1.2	9.9%
Non-Personnel Expenditures	39.1	39.1	35.9	3.1	8.1%
<b>Expenditures</b>	\$ 50.8	\$ 50.8	\$ 46.5	\$ 4.3	8.5%
<b>Net Year-End Projection</b>	\$ 10.9	\$ 10.9	\$ 23.4	\$ 12.5	

Revenues in the Refuse Disposal Fund are projected to be over budget \$8.1 million, or 13.2 percent, at fiscal year-end, which represents a slight decrease of \$80,000 from the Mid-Year Report. As reported in the Mid-Year Report, the increase is associated with \$5.2 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 \$2.9 million in interest earned on investments. This remains relatively consistent with the Mid-Year Report.

Expenditures in the fund are projected to be under budget by \$4.3 million, or 8.5 percent, at fiscal year-end, which represents a decrease of \$655,000 from the Mid-Year Report. Similar to the Mid-Year Report, this decrease is comprised of \$3.6 million in contractual services, including \$2.0 million in lower-than-expected lease expenses for the recently established facility dedicated to the processing of organic material in accordance with Senate Bill 1383, \$1.3 million from reduced reliance on contracted maintenance crews, which is typically utilized to provide additional support, and \$1.0 million in equipment rental motive usage fees due to reduced vehicle maintenance and repair requirements. When compared to the Mid-Year Report, these items combined result in a net decrease of \$1.2 million, which are partially offset by an increase of \$1.3 million in contractual services to support the installation of extraction wells and mitigating efforts at various sites. Additionally, \$2.6 million is attributed to reduced personnel expenditures and fringe benefits from vacancies held throughout the fiscal year following the strategic hiring freeze. This remains consistent with the Mid-Year Report. These decreases are partially offset by an increase of \$1.6 million for a transfer to the Development Services Department for the estimated cost of a lease buyout associated with the department's relocation from the Ridgehaven facility, which remains consistent with the Mid-Year Report.

## Sewer Utility Funds

Rev/PE/NPE	<i>in millions</i>				
	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 949.2	\$ 949.2	\$ 922.6	\$ (26.6)	-2.8%
Personnel Expenditures	82.8	82.8	83.3	(0.5)	-0.6%
Non-Personnel Expenditures	390.9	398.5	397.5	1.0	0.3%
<b>Expenditures</b>	\$ 473.8	\$ 481.3	\$ 480.8	\$ 0.6	0.1%
<b>Net Year-End Projection</b>	\$ 475.4	\$ 467.8	\$ 441.8	\$ (26.1)	

Revenues in the Sewer Utility Funds are projected to be below budget by approximately \$26.6 million, or 2.8 percent, at fiscal year-end. This represents an increase of projected revenues of \$46.9 million when compared to the Mid-Year Report. This variance to current budget is primarily due to timing-related shortfalls in capital financing proceeds partially offset by

higher sewer service charges and interest earnings. The primary drivers of the below budget revenue projections include:

- \$56.0 million shortfall in loan and bond reimbursements, an improvement of \$28.0 million from the gap projected at mid-year. The reduction is due to increased spending on non-Pure Water capital projects, which improved drawdown rates on existing State Revolving Funds (SRF) and revenue bond proceeds.
- \$17.0 million in higher sewer service charges reflecting stronger water consumption trends. Charges for non-single-family residential customers are based on current water usage, which has increased across all classes. Charges for single-family customers are based on winter 2024 averages, which were higher than the winter 2023 averages used in the FY 2025 budget. This revenue estimate is slightly lower than projected at mid-year and remains subject to year-end accrual adjustments.
- \$4.6 million in higher interest earnings, driven by elevated fund balances and strong investment returns from the City Treasurer. Fund balances remain higher than usual due to the August 2024 sewer revenue bond issuance and ongoing SRF disbursements, particularly in the Metropolitan Sewer Fund. As these funds are spent down ahead of the next expected bond issuance in late FY 2026 or early FY 2027, interest earnings are expected to return to typical levels.

Expenditures in the Sewer Utility Funds are projected to be under budget by \$0.6 million, or 0.1 percent, at fiscal year end. This represents an increase in projected expenditures of \$10.6 million when compared to the Mid-Year Report. These savings are primarily due to savings in interest costs and capital expenses due to lower than-budgeted expenses for Pure Water interest payments, as well as work orders completed under initial cost estimates continued from the mid-year. The biggest changes between mid-year and 3rd quarter were in energy and contracts. Energy saw reductions from both assumed costs per unit of energy and overall energy usage; contracts were higher as the city arrived at a settlement with the regional water quality control board regarding the 2023 sewer spill in the downtown area, which is expected to pay out at the end of the fiscal year. This action was given separate appropriation authorities which have not been entered at the time of this report’s publication.

### State COPS Fund

	<i>in millions</i>				
Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 3.4	\$ 3.4	\$ 4.4	\$ 1.0	28.8%
Personnel Expenditures	-	-	-	-	0.0%
Non-Personnel Expenditures	3.2	3.2	3.2	(0.0)	-0.1%
<b>Expenditures</b>	\$ 3.2	\$ 3.2	\$ 3.2	\$ (0.0)	-0.1%
<b>Net Year-End Projection</b>	\$ 0.2	\$ 0.2	\$ 1.1	\$ 1.0	

Revenues in the State COPS Fund are projected to be over budget by \$980,000, or 28.8 percent, at fiscal year-end, which represents an increase of \$938,000 from the Mid-Year Report. This increase is primarily due to increased revenue received from the State based on a percentage of California Department of Motor Vehicle registration fees. The increase, when compared to the Mid-Year Report, is primarily due to revenue receipts outpacing prior-year average trends, which were initially used to prepare the mid-year projections.

Expenditures in the fund are projected to remain at budget by fiscal year-end.



## Underground Surcharge Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 113.5	\$ 113.5	\$ 98.2	\$ (15.4)	-13.5%
Personnel Expenditures	2.7	2.7	2.8	(0.1)	-2.8%
Non-Personnel Expenditures	73.0	73.0	32.5	40.5	55.5%
<b>Expenditures</b>	\$ 75.7	\$ 75.7	\$ 35.3	\$ 40.4	53.4%
<b>Net Year-End Projection</b>	\$ 37.8	\$ 37.8	\$ 62.9	\$ 25.1	

Revenues in the Underground Surcharge Fund are projected to be under budget by \$15.4 million, or 13.5 percent, at fiscal year-end, which represents a decrease of \$26.2 million from the Mid-Year Report. This decrease is primarily attributed to \$29.3 million in franchise fee revenue from SDG&E due to a lower-than-expected calendar year 2024 annual clean-up payment received in February 2025, which was not assumed in the Mid-Year Report. Contributing factors include fluctuations in rate pricing, changes in weather, customer usage, and unanticipated pipe repairs by SDG&E. To improve forecasting accuracy, the City and SDG&E are working collaboratively, with SDG&E committing to providing quarterly reporting on actual revenues to better inform City revenue projections. This decrease is partially offset by an increase of \$13.9 million in interest earned on available fund balance, which represents an increase of \$3.2 million when compared to the Mid-Year Report.

Expenditures in the fund are projected to be under budget by \$40.4 million, or 53.4 percent, at fiscal year-end, which represents a decrease of \$11.5 million from the Mid-Year Report. Similar to the Mid-Year Report, this decrease is primarily attributed to less-than-anticipated costs associated with various SDG&E construction projects based on current project schedules, including a majority of projects in the design phase, which tend to incur less costs than the subsequent construction phase. 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. Since the Mid-Year Report, further changes to project schedules have decreased the projections by \$11.5 million.

## Water Utility Operating Fund

*in millions*

Rev/PE/NPE	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>Revenue</b>	\$ 958.5	\$ 958.5	\$ 1,095.0	\$ 136.6	14.2%
Personnel Expenditures	81.6	81.6	92.2	(10.5)	-12.9%
Non-Personnel Expenditures	662.5	662.9	640.3	22.6	3.4%
<b>Expenditures</b>	\$ 744.1	\$ 744.5	\$ 732.4	\$ 12.1	1.6%
<b>Net Year-End Projection</b>	\$ 214.3	\$ 213.9	\$ 362.6	\$ 148.7	

Revenues in the Water Utility Operating Fund are projected to exceed budget by approximately 136.6 million, or 14.2 percent, by fiscal year-end. This represents a further increase of \$73.0 million when compared to the Mid-Year Report. The key drivers contributing to this increase are:



- \$113.3 million increase in project water sales when compared to the \$609.5 million assumed in the adopted budget (\$653.4 million in the cost-of-service analysis). This reflects stronger-than-expected demand, with total water sales projected to reach 170,000 acre-feet—20,000 acre-feet above FY 2024 levels and 14,000 acre-feet above the cost-of-service assumptions. Customer class trends show increases across all categories compared to FY 2024, with multi-family, commercial/industrial, and irrigation customers surpassing FY 2021 usage levels. Single-family residential use remains slightly below its 2021 peak but is offset by growth in other sectors. Notably, higher irrigation demand—typically more volatile and priced at a higher cost to deliver—has contributed to revenue gains.
- \$17.2 million in higher-than-budgeted reimbursements from loans and financing sources, including WIFIA, State Revolving Funds, and Commercial Paper, due to improved alignment between capital outlays and reimbursement timing, then what was seen in prior years.

These gains are partially offset by a \$10.3 million shortfall in non-rate revenues, primarily due to the expiration of reclaimed water incentives and lower-than-expected interest earnings. Miscellaneous other revenues also fell slightly below budgeted levels.

Revised water sales projections have been incorporated into the updated cost-of-service study, which is expected to be presented to the City Council in summer 2025.

Expenditures in the Water Utility Operating Fund are projected to be under budget by \$12.1 million, or 1.6 percent, at fiscal year-end. This represents an increase in projected expenditures of \$4.7 million when compared to the Mid-Year Report. The primary drivers are similar to those identified in the mid-year, which were increases in personnel costs related to emergency projects, work performed on capital projects, and work that has to be done after-hours when water demands fall in the evening. These are offset with savings in supplies associated with water purchases and IT costs. When compared to the mid-year, the increase is primarily due to less anticipate water purchase savings as higher water sales had to be met with additional water purchases.

## 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 20: FY 2025 Non-General Fund Reserves** displays each non-General Fund Reserve, the respective FY 2025 target in accordance with the Reserve Policy, and the current target status.

FY 2025 Non-General Fund Reserves				
Table 20				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
		Secondary Purchase Reserve	18.8	On Target
Risk Management	Public Liability Fund	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	Not on Target

### Development Services Fund Operating Reserve

The Development Services 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 target for the Development Services Fund Operating Reserve is to be equal to 15.0 percent of the most recent three years of audited actual expenditures. Consistent with the Mid-Year 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 Development Services 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. If permit demand was consistent with FY 2023, the updated fees were anticipated to generate approximately \$15.0 million of additional revenue. However, several events have occurred since the development of those rates that have limited the revenue generation of these updated fees, including the building permit extension program that was implemented in June 2024 which allows developers and homeowners to pause projects and results in delays in revenue generation. Additionally, the department has experienced a

decrease in permit demand of between 10–15 percent year-over-year due to economic conditions in the industry.

To mitigate the impacts, the department implemented an update to their fees on May 5, 2025, that will apply to all new projects deemed complete on or after that date and reflects and addresses increases in City Council adopted negotiated labor increases, fixed fringe costs and inflation rate adjustments. In addition to the increase in rates, the department continues with its mitigation plan discussed in the Mid-Year Report, which includes halting non-essential spending; limiting all discretionary IT, overtime, and travel expenditures; and holding non-critical positions vacant. These mitigation actions 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 goal is 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 \$4.1 million, which is approximately \$1.5 million under the FY 2025 reserve target of \$5.6 million. This represents an improvement of approximately \$346,000 million when compared to the projection in the Mid-Year Report. The change from the Mid-Year Report is the result of updated projections that reduced anticipated revenues of \$31,000 coupled with decreased expenditures of \$377,000. 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 (Fiscal Years 2022, 2023, and 2024). The ending fund balance for FY 2025 is estimated to be \$31.2 million, which is approximately \$8.5 million below the PL Reserve target of \$39.7 million. This represents a further decline from the Mid-Year Report of approximately \$566,000 which is related to updated estimates for the PUD loan amount anticipated to be processed before fiscal year-end.

As discussed in previous budget monitoring reports, the Public Liability Fund provided an interest-bearing interfund loan to the Sewer Utility Municipal Fund in FY 2024 with additional loans anticipated in the current fiscal year 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 Municipal Fund will then begin making debt service payments beginning in FY 2027 with the goal to fully repay the 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 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 \$31.1 million, which is approximately \$6.2 million under the FY 2025 reserve target of \$37.4 million and approximately \$3.2 million less than projected in the Mid-Year Report. The change from the Mid-Year Report is the result of updated projections that increased projected revenues by \$258,000 but also increased expenditures by \$3.5 million. Consistent with the plans for the General Fund reserves, it is not currently anticipated that additional contributions in excess of the amounts budgeted 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 unchanged from the Mid-Year Report. The Department of Finance will continue to work with the respective departments to monitor non-General Fund reserve levels and provide respective updates in the Fiscal Year 2025 Year-End Financial Performance Report. If needed, the report will include a plan to address any reserves that do not end the fiscal year at their respective reserve target levels.

## CITY COUNCIL REQUESTED AUTHORITIES

### BUDGET CONTROL AUTHORITIES

As is typically included in the Third Quarter Report, additional authorities are requested to maintain budgetary control through the end of the fiscal year and remain in compliance with the City Charter and Municipal Code.

#### **Increase Appropriations from Available Sources Citywide**

Authority is requested to adjust appropriations as needed for unforeseen events to close Fiscal Year 2025 with departments and funds in balance. Available sources include the use of fund balance or increased revenues.

### GENERAL FUND

Additional authorities are requested to allow for budget transfers and reappropriations between General Fund departments to address events that may occur prior to year-end. These authorities are typically requested in the Third Quarter Report to maintain budgetary control through the end of the fiscal year and to remain in compliance with the City Charter and Municipal Code.

#### **Salary and Non-Personnel Budget Transfers**

Authority is requested to transfer salary appropriations in one General Fund department for fringe benefits and/or non-personnel appropriations in another General Fund department with no net increase to either department's total budgets. This will allow departments to remain balanced, within the Charter Section 73 requirement that salary appropriations may not be used for any other purpose.

#### **Bottom Line Reappropriations**

Authority is requested to transfer excess appropriations from one General Fund department to offset a deficit in another General Fund department during fiscal year closing. This will result in a change to the bottom-line department budgets; however, there will be no net change to the bottom-line General Fund budget. The bottom-line appropriation transfer authority is to be used at fiscal year close, if necessary, after salary and non-personnel budget transfers have been applied.

#### **Request for Use of General Fund Stability Reserve**

In response to significant revenue shortfalls, authority is requested to draw from the General Fund Stability Reserve, in accordance with Charter Section 91.1 and Council Policy 100-2, if the continued efforts to increase revenue and decrease expenditures for the remainder of the fiscal year are insufficient to offset the decrease in major revenues. The one-time funding will be used solely to offset shortfalls in the General Fund to ensure the fund does not close the fiscal year with a negative fund balance, in accordance with applicable financial reporting standards and guidance on transparent disclosures of General Fund balances and reserves.

### RECOMMENDED APPROPRIATION ADJUSTMENTS

The following section discusses recommended appropriation adjustments for the Third Quarter Report. While appropriations are not being requested for the General Fund, authorities

are requested to allow for appropriations in select Non-General Funds based on identified needs.

### Non-General Fund Appropriation Adjustments

Authorities are requested to increase appropriations in select non-General Funds as discussed below and displayed in **Table 21: FY 2025 Third Quarter Non-General Fund Appropriation Adjustments**. All appropriation adjustments are balanced by an increase in revenue or use of fund balance.

FY 2025 Third Quarter Non-General Fund Appropriation Adjustments				
<i>Table 21</i>		<i>in whole dollars</i>		
Non-General Fund	Increase / (Decrease)		Net Impact	
	Revenue	Expenditures		
Airport Management Fund	\$ -	\$ 887,387	\$ (887,387)	
Concourse and Parking Garages Operating Fund	-	156,476	(156,476)	
PETCO Park Fund	475,993	475,993	-	
<b>Non-General Fund Total</b>	<b>\$ 475,993</b>	<b>\$ 1,519,856</b>	<b>\$ (1,043,863)</b>	

#### Airports Fund

The Airports Fund requires an expenditure appropriation of \$887,387 to support an increase in non-personnel expenditures primarily for unanticipated tenant improvements at the Montgomery - Gibbs Executive Airport Business Park commercial buildings, and personnel and fringe benefit expenditures related to full staffing and overtime expenditures. This request is supported by available fund balance.

#### Concourse and Parking Garages Operating Fund

The Concourse and Parking Garages Operating Fund requires an expenditure appropriation of \$156,476 to upgrades to the Evan V Jones Parkade SAS System. This request is supported by available fund balance.

#### PETCO Park Fund

The PETCO Park Fund requires an expenditure appropriation of \$475,993 to support an increase in Police and Fire-Rescue service costs for special events at PETCO Park. This request is supported by \$475,993 in increased revenue received associated with events held at PETCO Park.

## CONCLUSION

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The Fiscal Year 2025 Third Quarter Report projects that General Fund revenues will end the fiscal year under budget while expenditures are anticipated to exceed the budget. This results in the projected need to utilize the General Fund Stability Reserve to ensure the General Fund does not end the fiscal year with a negative fund balance. This reflects a shift from the Mid-Year Report, which projected that the General Fund would end the fiscal year with a small amount of excess equity if mitigation actions were implemented. However, after the release of the Mid-Year Report, the Department of Finance received updated projections for Franchise Fees and Sales Tax revenue that, when combined, resulted in a reduction to projected revenues that would have resulted in the General Fund projecting to end the fiscal year with a negative fund balance if known prior to the release of the Mid-Year Report.

General Fund revenues are projected to end the fiscal year \$17.9 million under the current budget, comprised of a decrease of \$43.5 million in major General Fund revenues partially offset by a projected increase of \$25.6 million in departmental revenues. Consistent with what was reported in the Mid-Year Report and the subsequent release of a memorandum that provided updates on Franchise Fee and Sales Tax revenue, the decrease in major revenues is due to a softening economy and declines in consumer confidence. The increased departmental revenue is primarily attributed to the mitigation actions taken during the fiscal year, such as increased parking meter revenues and user fees, to help address the projected General Fund shortfall.

General Fund expenditures are projected to end the fiscal year \$12.8 million over the current budget, comprised of personnel expenditures projected to exceed budget by \$36.3 million, partially offset with savings of \$23.5 million in fringe & non-personnel expenditures. The primary factor contributing to the increase within the personnel category is overtime, which is being driven mainly by the Police and Fire-Rescue Departments, and efforts in some departments to address backlogs and maintain operations. The savings projected in fringe & non-personnel expenditures are the result of efforts in many departments to reduce discretionary spending in compliance with the executive directive and mitigation actions, savings in natural gas and diesel costs, and a bottom-line adjustment based on an analysis that accounts for historical savings when viewing the General Fund as a whole.

As mentioned, the projections included in this report include the result of many mitigation actions taken during this fiscal year to help address the projected negative General Fund balance. These mitigations included actions taken to reduce expenditures and increase revenues; however, these actions are not currently projected to be enough to counter the significant major revenue shortfalls impacting the General Fund. While departments will continue to evaluate their operations for opportunities to reduce expenditures and increase revenues, based on the projections included in this report it is anticipated that the General Fund will need to utilize the General Fund Stability Reserve to ensure the fiscal year ends balanced. If it is used, the Department of Finance will work with the Mayor to prepare a plan to restore the reserve to its previous balance and revise current policy target levels.

DoF and City departments will continue to monitor revenues, expenditures, and any potential impacts associated with the current economic environment. DoF will release the Fiscal Year 2025 Year-End Financial Performance Report on October 8, 2025, which will compare the

projections included within this report to the unaudited actual revenues and expenditures for Fiscal Year 2025.

## ATTACHMENTS

1. General Fund Projected Revenues
2. General Fund Projected Expenditures
3. Non-General Fund Projections
4. Third Quarter Budget Monitoring Report – Vacancy Status Report
5. Fiscal Year 2025 Financial Performance Report, as of March 2025
6. Office of the City Attorney – Reporting Requirements in Accordance with Section 19 of the Appropriation Ordinance
7. Homelessness Strategies and Solutions Department - Fiscal Year 2025 Third Quarter Monitoring and Grant Funding Update



## General Fund Projected Revenues

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
<b>General Fund Major Revenues</b>					
Charges for Current Services	\$ 33,246,635	\$ 33,246,635	\$ 33,254,144	\$ 7,509	0.0%
Franchise Fees <sup>2</sup>	121,894,494	121,894,494	97,396,722	(24,497,772)	-20.1%
Interest and Dividends	2,100,000	2,100,000	(0)	(2,100,000)	-100.0%
Motor Vehicle License Fees	-	1,304,645	2,186,511	881,866	67.6%
Fines, Forfeitures, and Penalties	-	-	579	579	100.0%
Other Revenue	-	-	4,878,061	4,878,061	100.0%
Property Tax	808,864,655	808,864,655	808,665,010	(199,645)	0.0%
Property Transfer Tax	10,076,599	10,076,599	11,297,419	1,220,820	12.1%
Refuse Collector Business Tax	1,452,000	1,452,000	1,613,024	161,024	11.1%
Revenue from Federal and Other Agencies	2,035,227	730,582	140,030	(590,552)	-80.8%
Revenue from Money and Property	6,495,685	6,495,685	7,043,479	547,794	8.4%
Sales Tax	393,480,788	393,480,788	369,195,158	(24,285,630)	-6.2%
Transfers In	45,177,469	45,177,469	50,488,555	5,311,086	11.8%
Transient Occupancy Tax <sup>3</sup>	172,827,052	172,827,052	167,950,739	(4,876,313)	-2.8%
<i>Subtotal Major General Fund Revenues</i>	<u>\$ 1,597,650,604</u>	<u>\$ 1,597,650,604</u>	<u>\$ 1,554,109,432</u>	<u>\$ (43,541,172)</u>	<u>-2.7%</u>
City Auditor	\$ -	\$ -	\$ 424	\$ 424	100.0%
City Clerk	368,501	368,501	373,435	4,934	1.3%
City Planning	7,935,138	7,935,138	8,466,854	531,716	6.7%
Citywide Program Expenditures	-	-	-	-	0.0%
Commission on Police Practices	116,741	116,741	29,787	(86,954)	-74.5%
Communications	618,135	618,135	765,297	147,162	23.8%
Compliance	1,676,666	1,676,666	1,658,422	(18,244)	-1.1%
Council Administration	22,691	22,691	41,020	18,329	80.8%
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	-	-	7,313	7,313	100.0%
Council District 2 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 3	31,080	31,080	31,578	498	1.6%
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	29,396	21,937	294.1%
Council District 5 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 6	57,717	57,717	94,095	36,378	63.0%
Council District 6 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 7	39,464	39,464	7,572	(31,892)	-80.8%
Council District 7 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 8	51,399	51,399	54,826	3,427	6.7%
Council District 8 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Council District 9	84,982	84,982	108,404	23,422	27.6%
Council District 9 - Community Projects, Programs, and Services	-	-	-	-	0.0%
Department of Finance	1,345,466	1,345,466	1,371,086	25,620	1.9%
Department of Information Technology	-	-	63,889	63,889	100.0%

## General Fund Projected Revenues

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Department of Real Estate and Airport Management	\$ 74,239,925	\$ 74,239,925	\$ 73,063,159	\$ (1,176,766)	-1.6%
Development Services	6,281,015	6,281,015	6,147,906	(133,109)	-2.1%
Economic Development	7,308,400	7,308,400	8,204,829	896,429	12.3%
Environmental Services	1,497,220	1,497,220	2,317,821	820,601	54.8%
Ethics Commission	-	-	500	500	100.0%
Fire-Rescue	67,789,467	67,789,467	75,096,776	7,307,309	10.8%
General Services	4,571,718	4,571,718	4,375,781	(195,937)	-4.3%
Government Affairs	-	-	-	-	0.0%
Homelessness Strategies & Solutions	40,837,415	40,837,415	42,749,402	1,911,987	4.7%
Human Resources	1,375,308	1,375,308	1,956,585	581,277	42.3%
Library	2,766,847	2,766,847	3,600,871	834,024	30.1%
Office of Boards and Commissions	-	-	-	-	0.0%
Office of Emergency Services	1,603,287	1,603,287	1,695,087	91,800	5.7%
Office of Race & Equity	59,542	59,542	26,056	(33,486)	-56.2%
Office of the Chief Operating Officer	197,531	197,531	97,422	(100,109)	-50.7%
Office of the City Attorney	5,981,103	5,981,103	8,436,282	2,455,179	41.0%
Office of the City Treasurer	46,453,962	46,453,962	45,199,155	(1,254,807)	-2.7%
Office of the Independent Budget Analyst	-	-	-	-	0.0%
Office of the Mayor	318,731	318,731	199,279	(119,452)	-37.5%
Parks and Recreation	60,439,536	60,439,536	55,064,449	(5,375,087)	-8.9%
Performance and Analytics	227,145	227,145	415,907	188,762	83.1%
Personnel	25,228	25,228	46,780	21,552	85.4%
Police	52,971,377	52,971,377	60,361,270	7,389,893	14.0%
Public Utilities	1,786,075	1,786,075	1,854,264	68,189	3.8%
Purchasing and Contracting	2,422,363	2,422,363	1,405,082	(1,017,281)	-42.0%
Sustainability & Mobility	1,847,137	1,847,137	1,388,325	(458,812)	-24.8%
Stormwater	13,773,750	13,773,750	15,371,564	1,597,814	11.6%
Transportation	71,643,449	78,360,806	88,995,166	10,634,360	13.6%
<i>Subtotal Departmental General Fund Revenues</i>	<u>\$ 478,847,658</u>	<u>\$ 485,565,015</u>	<u>\$ 511,176,372</u>	<u>\$ 25,611,357</u>	<u>5.3%</u>
<b>Total General Fund Revenues</b>	<b>\$ 2,076,498,262</b>	<b>\$ 2,083,215,619</b>	<b>\$ 2,065,285,804</b>	<b>\$ (17,929,815)</b>	<b>-0.9%</b>

The current budget presented in this table is as of March 2025 (accounting period 9) unless otherwise noted.

<sup>1</sup> 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.

<sup>2</sup> Total City FY 2025 Adopted Budget for franchise fees revenue is \$265.9 million and the projection is \$203.8 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

<sup>3</sup> Total City FY 2025 Adopted Budget for transient occupancy tax is \$328.6 million and the projection is \$319.3 million. The balance is budgeted in the Transient Occupancy Tax Fund.

## General Fund Projected Expenditures

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
City Auditor	\$ 5,590,854	\$ 5,590,854	\$ 5,438,278	\$ 152,576	2.7%
City Clerk	8,042,320	8,042,320	7,832,189	210,131	2.6%
City Planning	17,370,598	17,370,598	15,494,689	1,875,909	10.8%
Citywide Program Expenditures	199,099,941	199,099,941	189,720,794	9,379,147	4.7%
Commission on Police Practices	2,145,832	2,145,832	1,548,171	597,661	27.9%
Communications	7,355,133	7,355,133	7,518,563	(163,430)	-2.2%
Compliance	7,281,336	7,281,336	6,427,468	853,868	11.7%
Council Administration	4,014,277	4,014,277	3,529,417	484,860	12.1%
Council District 1	2,169,712	2,169,712	1,609,733	559,979	25.8%
Council District 1 - Community Projects, Programs and Services	100,000	82,696	82,580	116	0.1%
Council District 2	2,263,502	2,262,826	2,036,195	226,631	10.0%
Council District 2 - Community Projects, Programs and Services	100,000	96,250	96,250	0	0.0%
Council District 3	2,186,891	2,186,891	2,034,748	152,143	7.0%
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	1,745,016	438,881	20.1%
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	1,844,624	468,405	20.3%
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	1,844,154	196,822	9.6%
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	1,903,261	311,495	14.1%
Council District 7 - Community Projects, Programs and Services	100,000	100,000	100,000	-	0.0%
Council District 8	2,355,726	2,355,726	1,940,676	415,050	17.6%
Council District 8 - Community Projects, Programs and Services	100,000	99,008	99,008	(0)	0.0%
Council District 9	2,014,112	2,014,112	1,884,854	129,258	6.4%
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	28,615,537	201,366	0.7%
Department of Information Technology	3,282,699	3,282,699	3,137,556	145,143	4.4%
Development Services	12,095,158	12,095,158	12,658,819	(563,661)	-4.7%
Economic Development	22,330,312	22,330,312	22,468,533	(138,221)	-0.6%
Environmental Services	103,543,380	103,543,380	101,752,142	1,791,238	1.7%
Ethics Commission	1,829,338	1,829,338	1,874,466	(45,128)	-2.5%
Fire-Rescue	353,368,215	353,373,739	367,740,329	(14,366,590)	-4.1%
General Services	24,714,876	24,714,876	23,714,120	1,000,756	4.0%
Government Affairs	1,366,668	1,366,668	1,110,866	255,802	18.7%
Homelessness Strategies & Solutions	53,916,571	53,916,571	47,210,889	6,705,682	12.4%
Human Resources	11,755,474	11,755,474	11,522,812	232,662	2.0%
Library	77,069,362	77,069,362	74,276,966	2,792,396	3.6%
Office of Boards and Commissions	797,136	797,136	905,488	(108,352)	-13.6%
Office of Emergency Services	3,869,456	3,869,456	4,091,102	(221,646)	-5.7%
Office of Race & Equity	1,699,024	1,699,024	1,074,499	624,525	36.8%
Office of the Chief Operating Officer	6,453,192	6,453,192	6,318,647	134,545	2.1%
Office of the City Attorney	85,525,071	85,525,071	90,115,418	(4,590,347)	-5.4%
Office of the City Treasurer	21,727,441	21,727,441	21,202,439	525,002	2.4%
Office of the Independent Budget Analyst	2,837,261	2,837,261	2,955,793	(118,532)	-4.2%
Office of the Mayor	4,459,569	4,459,569	4,010,492	449,077	10.1%
Parks and Recreation	184,235,182	184,243,294	191,458,713	(7,215,419)	-3.9%

### General Fund Projected Expenditures

Department <sup>1</sup>	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Performance and Analytics	\$ 5,660,469	\$ 5,660,469	\$ 5,378,471	\$ 281,998	5.0%
Personnel	15,754,313	15,754,313	16,068,409	(314,096)	-2.0%
Police	673,002,146	673,009,564	694,178,781	(21,169,216)	-3.1%
Public Utilities	3,110,927	3,110,927	2,970,572	140,355	4.5%
Purchasing and Contracting	11,199,810	11,199,810	10,934,425	265,385	2.4%
Sustainability & Mobility	7,827,524	7,827,524	6,606,524	1,221,000	15.6%
Stormwater	63,406,482	63,406,482	66,007,864	(2,601,382)	-4.1%
Transportation	103,741,314	110,460,339	115,171,143	(4,710,803)	-4.3%
Historical Savings Adjustments <sup>2</sup>	-	-	(10,324,274)	10,324,274	100.0%
<b>Total General Fund Expenditures</b>	<b>\$ 2,160,943,165</b>	<b>\$ 2,167,660,522</b>	<b>\$ 2,180,443,209</b>	<b>\$ (12,782,687)</b>	<b>-0.6%</b>

The current budget presented in this table is as of March 2025 (accounting period 9) unless otherwise noted.

<sup>1</sup> 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.

<sup>2</sup> Includes historical savings adjustments totaling \$10.3 million based on factors that may contribute to the difference between departmental projections and year-end actuals, including recently implemented mitigation actions.

### Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Airports Fund	Revenue	\$ 8,981,280	\$ 8,981,280	\$ 8,515,951	\$ (465,329)	-5.2%
	Expenditures	8,336,007	9,458,001	10,345,388	(887,387)	-9.4%
Central Stores Fund	Revenue	10,825,641	10,825,641	11,054,255	228,614	2.1%
	Expenditures	11,469,318	11,469,318	11,233,617	235,701	2.1%
Concourse and Parking Garages Operating Fund	Revenue	3,218,267	3,218,267	3,198,530	(19,737)	-0.6%
	Expenditures	4,740,124	4,740,124	4,883,547	(143,423)	-3.0%
Department of Information Technology Fund	Revenue	85,195,328	85,195,328	82,781,462	(2,413,866)	-2.8%
	Expenditures	87,339,741	87,339,741	84,773,768	2,565,973	2.9%
Development Services Fund	Revenue	139,614,113	139,614,113	125,700,912	(13,913,201)	-10.0%
	Expenditures	139,753,670	139,753,670	140,725,946	(972,276)	-0.7%
Energy Conservation Program Fund	Revenue	6,557,190	6,557,190	6,619,289	62,099	0.9%
	Expenditures	8,125,531	8,125,531	7,484,270	641,261	7.9%
Engineering and Capital Projects Fund	Revenue	172,656,515	172,656,515	190,720,018	18,063,503	10.5%
	Expenditures	166,357,762	166,357,762	168,966,639	(2,608,877)	-1.6%
Facilities Financing Fund	Revenue	-	-	(26,438)	(26,438)	100.0%
	Expenditures	1,649,600	1,649,600	1,624,922	24,678	1.5%
Fire/EMS Transportation Program Fund	Revenue	125,740,250	125,740,250	126,259,319	519,069	0.4%
	Expenditures	124,809,481	124,809,481	124,358,431	451,050	0.4%
Fleet Operating Fund	Revenue	75,012,195	75,012,195	70,806,963	(4,205,232)	-5.6%
	Expenditures	71,208,826	71,208,826	69,394,107	1,814,719	2.5%
GIS Fund	Revenue	5,358,128	5,358,128	5,383,610	25,482	0.5%
	Expenditures	6,189,690	6,189,690	5,335,160	854,530	13.8%
Golf Course Fund	Revenue	28,739,347	28,739,347	39,688,229	10,948,882	38.1%
	Expenditures	28,375,471	28,375,471	28,491,541	(116,070)	-0.4%
Junior Lifeguard Program Fund	Revenue	942,900	942,900	1,145,269	202,369	21.5%
	Expenditures	967,341	967,341	1,202,197	(234,856)	-24.3%
Local Enforcement Agency Fund	Revenue	994,637	994,637	968,164	(26,473)	-2.7%
	Expenditures	1,134,028	1,134,028	1,000,287	133,741	11.8%
Los Peñasquitos Canyon Preserve Fund	Revenue	36,000	36,000	33,558	(2,442)	-6.8%
	Expenditures	20,149	20,149	(15,637)	35,786	177.6%
OneSD Support Fund	Revenue	25,954,866	25,954,866	26,331,759	376,893	1.5%
	Expenditures	32,660,788	32,660,788	31,483,029	1,177,759	3.6%
Parking Meter Operations Fund	Revenue	9,600,000	9,600,000	12,116,514	2,516,514	26.2%
	Expenditures	9,548,065	9,548,065	11,943,737	(2,395,672)	-25.1%
Petco Park Fund	Revenue	15,041,387	15,896,028	16,579,933	683,905	4.3%
	Expenditures	19,453,916	19,821,090	20,296,313	(475,223)	-2.4%
Publishing Services Fund	Revenue	2,232,283	2,232,283	1,590,322	(641,961)	-28.8%
	Expenditures	2,219,450	2,219,450	1,967,819	251,631	11.3%
Recycling Fund	Revenue	23,990,760	23,990,760	28,072,215	4,081,455	17.0%
	Expenditures	31,345,740	31,345,740	31,528,072	(182,332)	-0.6%

### Non-General Fund Projections

Fund	Revenue/ Expenditures	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Refuse Disposal Fund	Revenue	\$ 61,758,567	\$ 61,758,567	\$ 69,904,868	\$ 8,146,301	13.2%
	Expenditures	50,820,590	50,820,590	46,507,944	4,312,646	8.5%
Risk Management Administration Fund	Revenue	17,098,385	17,098,385	16,695,193	(403,192)	-2.4%
	Expenditures	17,343,594	17,343,594	17,034,610	308,984	1.8%
Seized Assets - Federal DOJ Fund	Revenue	569,307	569,307	425,820	(143,487)	-25.2%
	Expenditures	1,232,378	1,232,378	1,234,381	(2,003)	-0.2%
Seized Assets - California Fund	Revenue	100,000	100,000	580,554	480,554	480.6%
	Expenditures	517,445	517,445	517,583	(138)	0.0%
Seized Asset Fund - Federal Treasury Fund	Revenue	118,812	118,812	122,561	3,749	3.2%
	Expenditures	2,005,246	2,005,246	2,005,246	1	0.0%
Sewer Utility Funds <sup>1</sup>	Revenue	949,174,505	949,174,505	922,556,885	(26,617,620)	-2.8%
	Expenditures	473,779,557	481,347,562	480,793,023	554,539	0.1%
Solid Waste Management Fund	Revenue	-	-	(191,721)	(191,721)	100.0%
	Expenditures	6,625,876	8,575,395	8,805,479	(230,084)	-2.7%
State COPS	Revenue	3,400,000	3,400,000	4,379,803	979,803	28.8%
	Expenditures	3,242,146	3,242,146	3,243,931	(1,785)	-0.1%
Transient Occupancy Tax Fund						
Cultural Affairs	Revenue	-	-	432	432	100.0%
Special Events & Filming	Revenue	149,757	149,757	220,579	70,822	47.3%
Major Revenues	Revenue	-	-	-	-	0.0%
Special Promotional Programs	Revenue	155,779,298	155,779,298	151,332,975	(4,446,323)	-2.9%
	<i>Total Transient Occupancy Tax Fund Revenue</i>	<u>\$ 155,929,055</u>	<u>\$ 155,929,055</u>	<u>\$ 151,553,985</u>	<u>\$ (4,375,070)</u>	<u>-2.8%</u>
Cultural Affairs	Expenditures	2,876,948	2,876,948	2,834,618	42,330	1.5%
Special Events & Filming	Expenditures	1,495,775	1,495,775	1,493,110	2,665	0.2%
Major Revenues	Expenditures	-	-	-	-	0.0%
Special Promotional Programs	Expenditures	156,572,502	156,572,502	147,272,947	9,299,555	5.9%
	<i>Total Transient Occupancy Tax Fund Expenditures</i>	<u>\$ 160,945,225</u>	<u>\$ 160,945,225</u>	<u>\$ 151,600,675</u>	<u>\$ 9,344,550</u>	
Underground Surcharge Fund	Revenue	113,511,838	113,511,838	98,157,386	(15,354,452)	-13.5%
	Expenditures	75,733,351	75,733,351	35,287,822	40,445,529	53.4%
Water Utility Operating Fund <sup>1</sup>	Revenue	958,461,488	958,461,488	1,095,039,603	136,578,115	14.2%
	Expenditures	744,116,432	744,548,427	732,446,418	12,102,009	1.6%
Wireless Communications Technology Fund	Revenue	10,517,070	10,517,070	10,615,962	98,892	0.0%
	Expenditures	11,185,457	11,185,457	11,140,159	45,298	0.4%

The current budget presented in this table is as of March 2025 (accounting period 9) unless otherwise noted. Capital Improvements Program expenditure budgets are excluded.

<sup>1</sup> 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 Third Quarter Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of April 30, 2025)

Department Name	Fund Number	Fund Name	Job Classification	FTE
City Attorney	100000	General Fund	Assistant Management Analyst	1.00
City Attorney	100000	General Fund	City Attorney Investigator	2.00
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	5.00
City Attorney	100000	General Fund	Court Support Clerk 2	2.00
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	Deputy City Attorney - Unrepresented	1.00
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	Office Support Specialist	1.00
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
<b>City Attorney Total</b>				<b>26.50</b>
City Clerk	100000	General Fund	Administrative Aide 2	2.00
City Clerk	100000	General Fund	Associate Management Analyst	1.00
City Clerk	100000	General Fund	Deputy City Clerk 1	3.00
City Clerk	100000	General Fund	Legislative Recorder 2	1.00
<b>City Clerk Total</b>				<b>7.00</b>
City Planning	100000	General Fund	Associate Management Analyst	1.00
City Planning	100000	General Fund	Associate Planner	2.00
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
<b>City Planning Total</b>				<b>8.00</b>
City Treasurer	100000	General Fund	Account Clerk	1.00
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	Administrative Aide 2	1.00
City Treasurer	100000	General Fund	Collections Investigator 1	8.00
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
<b>City Treasurer Total</b>				<b>22.00</b>
Commission on Police Practices	100000	General Fund	General Counsel	1.00
Commission on Police Practices	100000	General Fund	Program Manager	2.00
<b>Commission on Police Practices Total</b>				<b>3.00</b>
Communications	100000	General Fund	Public Information Officer	1.00
Communications	100000	General Fund	Supervising Public Information Officer	1.00
<b>Communications Total</b>				<b>2.00</b>
Compliance	100000	General Fund	Administrative Aide 1	1.00
Compliance	100000	General Fund	Associate Compliance Officer	1.00
Compliance	100000	General Fund	Associate Management Analyst	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
<b>Compliance Total</b>				<b>9.00</b>
Council Administration	100000	General Fund	Council Representative 1	2.00
<b>Council Administration Total</b>				<b>2.00</b>
Council District 1	100000	General Fund	Council Representative 1	3.00
Council District 1	100000	General Fund	Council Representative 2A	3.00
<b>Council District 1 Total</b>				<b>6.00</b>
Council District 2	100000	General Fund	Council Representative 1	5.00
<b>Council District 2 Total</b>				<b>5.00</b>
Council District 3	100000	General Fund	Council Representative 1	2.00
Council District 3	100000	General Fund	Council Representative 2A	1.00
<b>Council District 3 Total</b>				<b>3.00</b>
Council District 4	100000	General Fund	Council Representative 1	6.00
<b>Council District 4 Total</b>				<b>6.00</b>
Council District 5	100000	General Fund	Council Assistant	1.00
Council District 5	100000	General Fund	Council Representative 1	6.00
<b>Council District 5 Total</b>				<b>7.00</b>
Council District 6	100000	General Fund	Council Representative 1	3.00
<b>Council District 6 Total</b>				<b>3.00</b>
Council District 7	100000	General Fund	Council Representative 1	3.00
Council District 7	100000	General Fund	Council Representative 2A	1.00
<b>Council District 7 Total</b>				<b>4.00</b>
Council District 8	100000	General Fund	Council Representative 1	4.00
<b>Council District 8 Total</b>				<b>4.00</b>
Council District 9	100000	General Fund	Council Representative 1	4.00
<b>Council District 9 Total</b>				<b>4.00</b>
Department of Finance	100000	General Fund	Finance Analyst 2	1.00
Department of Finance	100000	General Fund	Finance Analyst 3	4.00
Department of Finance	100000	General Fund	Finance Analyst 4	1.00

**Fiscal Year 2025 Third Quarter Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of April 30, 2025)

Attachment 4

Department Name	Fund Number	Fund Name	Job Classification	FTE
Department of Finance	100000	General Fund	Financial Operations Manager	1.00
Department of Finance	100000	General Fund	Principal Accountant	1.00
<b>Department of Finance Total</b>				<b>8.00</b>
Development Services	100000	General Fund	Combination Inspector 1	1.00
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	2.00
Development Services	700036	Development Services Fund	Assistant Engineer-Civil	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	Associate Planner	1.00
Development Services	700036	Development Services Fund	Clerical Assistant 2	1.00
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	Land Surveying Assistant	1.00
Development Services	700036	Development Services Fund	Mechanical Inspector 2	2.00
Development Services	700036	Development Services Fund	Office Support Specialist	2.00
Development Services	700036	Development Services Fund	Plan Review Specialist 1	4.00
Development Services	700036	Development Services Fund	Plan Review Specialist 3	6.00
Development Services	700036	Development Services Fund	Program Coordinator	1.00
Development Services	700036	Development Services Fund	Program Manager	3.00
Development Services	700036	Development Services Fund	Public Information Clerk	1.00
Development Services	700036	Development Services Fund	Senior Management Analyst	1.00
Development Services	700036	Development Services Fund	Senior Structural Inspector	1.00
Development Services	700036	Development Services Fund	Structural Engineering Associate	2.00
Development Services	700036	Development Services Fund	Structural Engineering Senior	1.00
Development Services	700036	Development Services Fund	Structural Inspector 2	3.00
<b>Development Services Total</b>				<b>43.00</b>
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	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	1.00
Economic Development	100000	General Fund	Supervising Management Analyst	1.00
Economic Development	100000	General Fund	Supervising Property Agent	1.00
Economic Development	700033	Airports Enterprise	Account Clerk	1.00
Economic Development	700033	Airports Enterprise	Airport Operations Assistant	2.00
Economic Development	700033	Airports Enterprise	Senior Airport Operations Assistant	2.00
Economic Development	700033	Airports Enterprise	Utility Worker 2	1.00
<b>Economic Development Total</b>				<b>21.00</b>
Emergency Medical Services	200227	EMS/MTS Fund	Fire Dispatcher	1.00
Emergency Medical Services	200227	EMS/MTS Fund	Fire Fighter 2	5.00
<b>Emergency Medical Services Total</b>				<b>6.00</b>
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Administrative Aide 1	6.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Administrative Aide 2	2.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Assistant Engineer-Civil	13.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	2.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Associate Engineer-Civil	8.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Associate Planner	1.00
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	Information Systems Technician	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Land Surveying Assistant	3.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Management Trainee	1.00
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	8.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Principal Survey Aide	3.00
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 Management Analyst	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
<b>Engineering &amp; Capital Projects Total</b>				<b>66.00</b>
Environmental Services	100000	General Fund	Administrative Aide 1	0.20
Environmental Services	100000	General Fund	Administrative Aide 2	2.00
Environmental Services	100000	General Fund	Associate Management Analyst	1.58
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	District Refuse Collection Supervisor	0.75
Environmental Services	100000	General Fund	Environmental Health Inspector 2	1.00
Environmental Services	100000	General Fund	Hazardous Materials Program Manager	0.45
Environmental Services	100000	General Fund	Information Systems Administrator	0.38
Environmental Services	100000	General Fund	Program Manager	0.39



**Fiscal Year 2025 Third Quarter Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of April 30, 2025)

Department Name	Fund Number	Fund Name	Job Classification	FTE
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	7.00
Environmental Services	100000	General Fund	Sanitation Driver 3	1.00
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	Supervising Recycling Specialist	1.00
Environmental Services	100000	General Fund	Trainer	0.34
Environmental Services	100000	General Fund	Utility Worker 1	2.00
Environmental Services	100000	General Fund	Utility Worker 2	5.00
		<b>General Fund Total</b>		<b>27.02</b>
Environmental Services	700039	Refuse Disposal Enterprise	Administrative Aide 1	0.60
Environmental Services	700039	Refuse Disposal Enterprise	Assistant Engineer-Electrical	1.00
Environmental Services	700039	Refuse Disposal Enterprise	Associate Engineer-Civil	1.00
Environmental Services	700039	Refuse Disposal Enterprise	Associate Engineer-Mechanical	1.00
Environmental Services	700039	Refuse Disposal Enterprise	Associate Management Analyst	0.55
Environmental Services	700039	Refuse Disposal Enterprise	Associate Planner	1.00
Environmental Services	700039	Refuse Disposal Enterprise	Disposal Site Representative	1.00
Environmental Services	700039	Refuse Disposal Enterprise	Disposal Site Supervisor	1.00
Environmental Services	700039	Refuse Disposal Enterprise	Equipment Operator 2	12.00
Environmental Services	700039	Refuse Disposal Enterprise	Equipment Technician 3	2.00
Environmental Services	700039	Refuse Disposal Enterprise	Hazardous Materials Program Manager	0.10
Environmental Services	700039	Refuse Disposal Enterprise	Information Systems Administrator	0.34
Environmental Services	700039	Refuse Disposal Enterprise	Junior Engineer-Civil	1.00
Environmental Services	700039	Refuse Disposal Enterprise	Laborer	10.00
Environmental Services	700039	Refuse Disposal Enterprise	Landfill Equipment Operator	7.00
Environmental Services	700039	Refuse Disposal Enterprise	Program Manager	0.36
Environmental Services	700039	Refuse Disposal Enterprise	Project Officer 1	1.00
Environmental Services	700039	Refuse Disposal Enterprise	Public Information Clerk	0.21
Environmental Services	700039	Refuse Disposal Enterprise	Safety Representative 2	0.34
Environmental Services	700039	Refuse Disposal Enterprise	Senior Civil Engineer	0.90
Environmental Services	700039	Refuse Disposal Enterprise	Senior Mechanical Engineer	1.00
Environmental Services	700039	Refuse Disposal Enterprise	Supervising Disposal Site Representative	2.00
Environmental Services	700039	Refuse Disposal Enterprise	Supervising Hazardous Materials Inspector	1.00
Environmental Services	700039	Refuse Disposal Enterprise	Supervising Management Analyst	0.34
Environmental Services	700039	Refuse Disposal Enterprise	Trainer	0.33
Environmental Services	700039	Refuse Disposal Enterprise	Utility Worker 2	1.00
		<b>Refuse Disposal Enterprise Fund Total</b>		<b>48.07</b>
Environmental Services	700048	Recycling Enterprise Fund	Administrative Aide 1	0.20
Environmental Services	700048	Recycling Enterprise Fund	Associate Management Analyst	1.87
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 Program Manager	0.45
Environmental Services	700048	Recycling Enterprise Fund	Information Systems Administrator	0.28
Environmental Services	700048	Recycling Enterprise Fund	Program Manager	0.25
Environmental Services	700048	Recycling Enterprise Fund	Public Information Clerk	0.16
Environmental Services	700048	Recycling Enterprise Fund	Recycling Specialist 1	2.00
Environmental Services	700048	Recycling Enterprise Fund	Recycling Specialist 2	1.75
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	Supervising Hazardous Materials Inspector	1.00
Environmental Services	700048	Recycling Enterprise Fund	Supervising Management Analyst	0.81
Environmental Services	700048	Recycling Enterprise Fund	Trainer	0.33
		<b>Recycling Enterprise Fund Total</b>		<b>14.66</b>
Environmental Services	700123	Solid Waste Management Fund	Administrative Aide 2	1.00
Environmental Services	700123	Solid Waste Management Fund	Supervising Management Analyst	1.00
Environmental Services	700123	Solid Waste Management Fund	Utility Worker 2	1.00
		<b>Solid Waste Management Fund Total</b>		<b>3.00</b>
		<b>Environmental Services Total</b>		<b>92.75</b>
Fire-Rescue	100000	General Fund	Associate Management Analyst	1.00
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	28.00
Fire-Rescue	100000	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	100000	General Fund	Fire Dispatch Supervisor	1.00
Fire-Rescue	100000	General Fund	Fire Dispatcher	11.00
Fire-Rescue	100000	General Fund	Fire Engineer	26.00
Fire-Rescue	100000	General Fund	Fire Fighter 2	24.00
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	Fire Prevention Inspector 2	1.00
Fire-Rescue	100000	General Fund	Fire Prevention Inspector 2-Civilian	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	3.00
Fire-Rescue	100000	General Fund	Payroll Specialist 2	1.00
		<b>Fire-Rescue Total</b>		<b>107.00</b>
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 Maintenance Supervisor	1.00
General Services	100000	General Fund	Building Service Technician	5.00
General Services	100000	General Fund	Building Supervisor	3.00
General Services	100000	General Fund	Carpenter	1.00
General Services	100000	General Fund	Carpenter Supervisor	1.00

**Fiscal Year 2025 Third Quarter Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of April 30, 2025)

Department Name	Fund Number	Fund Name	Job Classification	FTE
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	3.00
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	Equipment Operator 1	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	Machinist	1.00
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	1.00
<b>General Services Total</b>				<b>56.50</b>
Government Affairs	100000	General Fund	Deputy Director	1.00
Government Affairs	100000	General Fund	Program Coordinator	1.00
<b>Government Affairs Total</b>				<b>2.00</b>
Homelessness Strategies & Solutions	100000	General Fund	Community Development Specialist 3	1.00
Homelessness Strategies & Solutions	100000	General Fund	Program Coordinator	1.00
<b>Homelessness Strategies &amp; Solutions Total</b>				<b>2.00</b>
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
<b>Human Resources Total</b>				<b>10.00</b>
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	1.00
Information Technology	200308	Department of Information Technology	Program Manager	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	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	200611	Wireless Communications Technology Fund	Associate Communications Engineer	1.00
Information Technology	200611	Wireless Communications Technology Fund	Communications Technician	2.00
Information Technology	200611	Wireless Communications Technology Fund	Senior Communications Technician	1.00
<b>Information Technology Total</b>				<b>19.00</b>
Library	100000	General Fund	Administrative Aide 1	1.00
Library	100000	General Fund	Administrative Aide 2	2.00
Library	100000	General Fund	Librarian 1	1.50
Library	100000	General Fund	Librarian 2	9.50
Library	100000	General Fund	Librarian 3	2.00
Library	100000	General Fund	Librarian 4	1.00
Library	100000	General Fund	Library Assistant I	20.00
Library	100000	General Fund	Library Assistant II	17.50
Library	100000	General Fund	Library Assistant III	5.00
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	1.00
<b>Library Total</b>				<b>66.00</b>
Office of Emergency Services	100000	General Fund	Emergency Services Coordinator	1.00
Office of Emergency Services	100000	General Fund	Program Coordinator	1.00
Office of Emergency Services	100000	General Fund	Senior Management Analyst	1.00
<b>Office of Emergency Services Total</b>				<b>3.00</b>
Office of the COO	100000	General Fund	Chief Operating Officer	1.00
Office of the COO	100000	General Fund	Executive Director	1.00
<b>Office of the COO Total</b>				<b>2.00</b>
Office of the Mayor	100000	General Fund	Confidential Secretary to the Mayor	1.00
Office of the Mayor	100000	General Fund	Mayor Representative 2	1.00
<b>Office of the Mayor Total</b>				<b>2.00</b>
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	Assistant Recreation Center Director	14.00
Parks & Recreation	100000	General Fund	Associate Management Analyst	2.00
Parks & Recreation	100000	General Fund	Building Supervisor	1.00
Parks & Recreation	100000	General Fund	Custodian 2	0.50
Parks & Recreation	100000	General Fund	Deputy Director	1.00
Parks & Recreation	100000	General Fund	Electrician	1.00
Parks & Recreation	100000	General Fund	Environmental Biologist 3	2.00

**Fiscal Year 2025 Third Quarter Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of April 30, 2025)

Attachment 4

Department Name	Fund Number	Fund Name	Job Classification	FTE
Parks & Recreation	100000	General Fund	Equipment Operator 1	4.00
Parks & Recreation	100000	General Fund	Equipment Operator 2	2.00
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	Grounds Maintenance Manager	2.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Supervisor	4.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Worker 1	2.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Worker 2	40.50
Parks & Recreation	100000	General Fund	Grounds Maintenance Worker 3	2.00
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	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	Program Manager	1.00
Parks & Recreation	100000	General Fund	Public Information Clerk	2.00
Parks & Recreation	100000	General Fund	Recreation Center Director 2	2.00
Parks & Recreation	100000	General Fund	Recreation Center Director 3	2.00
Parks & Recreation	100000	General Fund	Recreation Leader 1	13.50
Parks & Recreation	100000	General Fund	Recreation Leader 2	12.50
Parks & Recreation	100000	General Fund	Recreation Specialist	4.00
Parks & Recreation	100000	General Fund	Senior Management Analyst	1.00
Parks & Recreation	100000	General Fund	Senior Park Ranger	1.00
Parks & Recreation	100000	General Fund	Senior Planner	1.00
Parks & Recreation	100000	General Fund	Seven-Gang Mower Operator	4.00
Parks & Recreation	100000	General Fund	Swimming Pool Manager 1	9.00
Parks & Recreation	100000	General Fund	Swimming Pool Manager 3	1.00
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	Trainer	1.00
Parks & Recreation	100000	General Fund	Tree Trimmer	1.00
Parks & Recreation	200023	Maintenance Assessment District Fund	Grounds Maintenance Manager	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	2.00
Parks & Recreation	700043	Golf Course Enterprise Fund	Grounds Maintenance Worker 1	1.00
Parks & Recreation	700043	Golf Course Enterprise Fund	Senior Management Analyst	1.00
Parks & Recreation	700043	Golf Course Enterprise Fund	Seven-Gang Mower Operator	1.00
<b>Parks &amp; Recreation Total</b>				<b>199.00</b>
Performance & Analytics	100000	General Fund	Program Coordinator	1.00
Performance & Analytics	100000	General Fund	Program Manager	1.00
<b>Performance &amp; Analytics Total</b>				<b>2.00</b>
Personnel	100000	General Fund	Assistant Personnel Analyst	1.00
Personnel	100000	General Fund	Clerical Assistant 2	1.00
Personnel	100000	General Fund	Office Support Specialist	1.00
Personnel	100000	General Fund	Supervising Personnel Analyst	1.00
<b>Personnel Total</b>				<b>4.00</b>
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	1.00
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	1.00
Police	100000	General Fund	Criminalist 1	1.00
Police	100000	General Fund	Criminalist 2	3.00
Police	100000	General Fund	Dispatcher 2	2.00
Police	100000	General Fund	Laboratory Technician	3.00
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	Payroll Specialist 2	1.00
Police	100000	General Fund	Police 911 Dispatcher	2.00
Police	100000	General Fund	Police Captain	1.00
Police	100000	General Fund	Police Detective	75.00
Police	100000	General Fund	Police Dispatcher	8.00
Police	100000	General Fund	Police Investigative Service Officer 1	2.00
Police	100000	General Fund	Police Investigative Service Officer 2	9.00
Police	100000	General Fund	Police Lead Dispatcher	2.00
Police	100000	General Fund	Police Lieutenant	5.00
Police	100000	General Fund	Police Officer 1	14.00
Police	100000	General Fund	Police Officer 2	41.00
Police	100000	General Fund	Police Officer 3	3.00
Police	100000	General Fund	Police Property & Evidence Specialist	1.00
Police	100000	General Fund	Police Records Clerk	3.00
Police	100000	General Fund	Police Recruit	6.00
Police	100000	General Fund	Police Sergeant	23.00
Police	100000	General Fund	Police Service Officer 2	1.00
Police	100000	General Fund	Public Information Clerk	1.00
Police	100000	General Fund	Senior Clerk/Typist	1.00
Police	100000	General Fund	Supervising Management Analyst	2.00
<b>Police Total</b>				<b>245.00</b>

**Fiscal Year 2025 Third Quarter Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of April 30, 2025)

Attachment 4

Department Name	Fund Number	Fund Name	Job Classification	FTE
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	0.20
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	Assistant to the Water Department Director	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Associate Department Human Resources Analyst	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Associate Eng-Control Systems	0.40
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	2.32
Public Utilities	700000	Muni Sewer Revenue Fund	Customer Services Representative	5.25
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	0.89
Public Utilities	700000	Muni Sewer Revenue Fund	Environmental Scientist 3	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Equipment Operator 2	4.23
Public Utilities	700000	Muni Sewer Revenue Fund	Equipment Operator 3	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Field Representative	0.60
Public Utilities	700000	Muni Sewer Revenue Fund	General Water Utility Supervisor	1.00
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 3	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	Laborer	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Office Support Specialist	3.23
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 Coordinator	1.00
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 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 Civil Engineer	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Clerk/Typist	0.23
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	0.75
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Planner	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Water Utility Supervisor	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Sewer Maintenance Equipment Operator	4.00
Public Utilities	700000	Muni Sewer Revenue Fund	Stock Clerk	0.23
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	1.22
Public Utilities	700000	Muni Sewer Revenue Fund	Supervising Wastewater Pretreatment Inspector	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Trainer	0.73
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	3.00
Public Utilities	700000	Muni Sewer Revenue Fund	Water Utility Worker	13.00
		<b>Muni Sewer Revenue Fund Total</b>		<b>81.44</b>
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 Department Director	0.50
Public Utilities	700001	Metro Sewer Utility Fund	Assistant Deputy Director	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Assistant Engineer-Civil	0.60
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	Assistant to the Water Department Director	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Associate Department Human Resources Analyst	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Associate Eng-Control Systems	0.70
Public Utilities	700001	Metro Sewer Utility Fund	Associate Engineer-Civil	1.50

**Fiscal Year 2025 Third Quarter Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of April 30, 2025)

Department Name	Fund Number	Fund Name	Job Classification	FTE
Public Utilities	700001	Metro Sewer Utility Fund	Associate Management Analyst	1.22
Public Utilities	700001	Metro Sewer Utility Fund	Clerical Assistant 2	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Environmental Biologist 3	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Environmental Scientist 2	9.36
Public Utilities	700001	Metro Sewer Utility Fund	Environmental Scientist 3	1.90
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 3	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Instrumentation and Control Technician	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Junior Engineer-Civil	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Laboratory Technician	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Laborer	2.00
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 Process Control Electrician	5.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 1	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 2	4.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 3	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Power Plant Operator	5.00
Public Utilities	700001	Metro Sewer Utility Fund	Power Plant Supervisor	1.00
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 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 Clerk/Typist	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Senior Control Systems Engineer	1.35
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	1.31
Public Utilities	700001	Metro Sewer Utility Fund	Senior Planner	0.22
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	Stock Clerk	0.30
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	0.92
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
Public Utilities	700001	Metro Sewer Utility Fund	Wastewater Operations Supervisor	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Wastewater Plant Operator	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Wastewater Treatment Superintendent	1.00
		<b>Metro Sewer Utility Fund Total</b>		<b>68.51</b>
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 Department Director	0.50
Public Utilities	700011	Water Utility Operating Fund	Assistant Deputy Director	0.45
Public Utilities	700011	Water Utility Operating Fund	Assistant Engineer-Civil	2.08
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 Reservoir Keeper	1.00
Public Utilities	700011	Water Utility Operating Fund	Assistant to the Water Department Director	0.47
Public Utilities	700011	Water Utility Operating Fund	Assistant Water Distribution Operator	1.00
Public Utilities	700011	Water Utility Operating Fund	Associate Department Human Resources Analyst	0.47
Public Utilities	700011	Water Utility Operating Fund	Associate Eng-Control Systems	0.90
Public Utilities	700011	Water Utility Operating Fund	Associate Engineer-Civil	6.42
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	Clerical Assistant 1	0.50
Public Utilities	700011	Water Utility Operating Fund	Clerical Assistant 2	0.46
Public Utilities	700011	Water Utility Operating Fund	Customer Services Representative	5.25
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	2.75
Public Utilities	700011	Water Utility Operating Fund	Environmental Scientist 3	1.87
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	2.00
Public Utilities	700011	Water Utility Operating Fund	Field Representative	1.40
Public Utilities	700011	Water Utility Operating Fund	Geographic Info Systems Analyst 2	1.46

**Fiscal Year 2025 Third Quarter Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of April 30, 2025)

Department Name	Fund Number	Fund Name	Job Classification	FTE
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 3	0.45
Public Utilities	700011	Water Utility Operating Fund	Instrumentation and Control Technician	3.00
Public Utilities	700011	Water Utility Operating Fund	Junior Engineer-Civil	0.46
Public Utilities	700011	Water Utility Operating Fund	Laborer	9.00
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	5.00
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	1.00
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 Supervisor	0.47
Public Utilities	700011	Water Utility Operating Fund	Pure Water Plant Operator	5.00
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 Clerk/Typist	0.47
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 Management Analyst	1.69
Public Utilities	700011	Water Utility Operating Fund	Senior Planner	1.46
Public Utilities	700011	Water Utility Operating Fund	Senior Plant Technician Supervisor	1.00
Public Utilities	700011	Water Utility Operating Fund	Stock Clerk	0.47
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	1.86
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	2.00
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	4.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 3	6.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 4	1.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician Supervisor	2.00
<b>Water Utility Operating Fund Total</b>				<b>123.30</b>
<b>Public Utilities Total</b>				<b>273.25</b>
Publishing Services	720041	Publishing Services Fund	Information Systems Technician	0.50
Publishing Services	720041	Publishing Services Fund	Senior Offset Press Operator	2.00
<b>Publishing Services Total</b>				<b>2.50</b>
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	4.00
Purchasing & Contracting	720040	Stores Revolving Fund	Stock Clerk	1.00
Purchasing & Contracting	720040	Stores Revolving Fund	Stores Operations Supervisor	1.00
<b>Purchasing &amp; Contracting Total</b>				<b>23.00</b>
Race & Equity	100000	General Fund	Department Director	1.00
Race & Equity	100000	General Fund	Program Coordinator	1.00
<b>Race &amp; Equity Total</b>				<b>2.00</b>
Risk Management	720048	Risk Management Administration Fund	Administrative Aide 2	1.00
Risk Management	720048	Risk Management Administration Fund	Deputy Director	1.00
Risk Management	720048	Risk Management Administration Fund	Program Coordinator	2.00
Risk Management	720048	Risk Management Administration Fund	Senior Liability Claims Representative	1.00
<b>Risk Management Total</b>				<b>5.00</b>
Stormwater	100000	General Fund	Administrative Aide 2	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

**Fiscal Year 2025 Third Quarter Budget Monitoring - Vacancy Status Report**  
(Vacant, Budgeted Standard-Hour Positions as of April 30, 2025)

Department Name	Fund Number	Fund Name	Job Classification	FTE
Stormwater	100000	General Fund	Equipment Operator 3	2.00
Stormwater	100000	General Fund	Laborer	3.00
Stormwater	100000	General Fund	Motor Sweeper Operator	1.00
Stormwater	100000	General Fund	Parking Enforcement Supervisor	1.00
Stormwater	100000	General Fund	Plant Maintenance Coordinator	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	Safety and Training Manager	1.00
Stormwater	100000	General Fund	Senior Account Clerk	1.00
Stormwater	100000	General Fund	Utility Worker 1	3.00
<b>Stormwater Total</b>				<b>30.00</b>
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	Department Director	1.00
Sustainability & Mobility	200224	Energy Conservation Program Fund	Senior Electrical Engineer	1.00
<b>Sustainability &amp; Mobility Total</b>				<b>7.00</b>
Transportation	100000	General Fund	Assistant Deputy Director	1.00
Transportation	100000	General Fund	Assistant Engineer-Civil	1.00
Transportation	100000	General Fund	Assistant Engineer-Traffic	1.00
Transportation	100000	General Fund	Associate Management Analyst	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	3.00
Transportation	100000	General Fund	Junior Engineer-Civil	2.00
Transportation	100000	General Fund	Laborer	1.00
Transportation	100000	General Fund	Public Works Dispatcher	0.50
Transportation	100000	General Fund	Public Works Superintendent	1.00
Transportation	100000	General Fund	Public Works Supervisor	1.00
Transportation	100000	General Fund	Senior Civil Engineer	1.00
Transportation	100000	General Fund	Traffic Signal Technician 2	2.00
Transportation	100000	General Fund	Utility Worker 1	7.00
Transportation	100000	General Fund	Utility Worker 2	3.00
Transportation	200217	Underground Surcharge Fund	Project Officer 1	1.00
<b>Transportation Total</b>				<b>32.50</b>
<b>Grand Total</b>				<b>1,453.00</b>

Fund Type	FTE
General Fund	923.52
Non-General Fund	529.48
<b>Grand Total</b>	<b>1,453.00</b>

The City of  
**SAN DIEGO**

**FISCAL YEAR 2025**  
**Financial Performance Report**  
As of March 2025



May 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 9 (as of March 2025).

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 March 2025, 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 March 2025

General Fund Summary							
As of Period 9, Ended March, 2025 (75% Completed)							
(Unaudited)							
	FY25	FY25	FY25	FY25 % of	FY24	FY25/FY24	FY25/FY24
	Adopted Budget	Current Budget	Actuals <sup>1</sup>	Current Budget	Actuals <sup>1</sup>	Actuals Change	% Change
<b>Revenue</b>							
Property Taxes	\$ 808,864,655	\$ 808,864,655	\$ 457,304,354	56.5%	\$ 438,773,402	\$ 18,530,952	4.2%
Sales Taxes	393,480,788	393,480,788	217,528,361	55.3%	220,418,728	(2,890,367)	-1.3%
Transient Occupancy Taxes	172,827,052	172,827,052	106,942,949	61.9%	104,867,117	2,075,833	2.0%
Property Transfer Tax	10,076,599	10,076,599	6,615,859	65.7%	5,169,147	1,446,712	28.0%
Licenses & Permits	47,397,810	47,526,627	30,745,997	64.7%	28,314,825	2,431,171	8.6%
Fines & Forfeitures	31,172,407	31,172,407	20,424,555	65.5%	29,035,278	(8,610,723)	-29.7%
Interest & Dividends	2,100,000	2,100,000	(7,721,489)	-367.7%	1,064,284	(8,785,773)	-825.5%
Franchises	123,726,612	123,726,612	52,468,981	42.4%	64,198,543	(11,729,562)	-18.3%
Rents & Concessions	79,699,330	79,699,330	63,802,171	80.1%	49,467,800	14,334,372	29.0%
Revenues from Other Agencies	12,186,022	9,489,022	6,724,535	70.9%	9,069,146	(2,344,611)	-25.9%
Charges for Current Services	281,703,524	291,404,666	140,514,962	48.2%	104,553,094	35,961,869	34.4%
Other Revenue	1,645,833	1,645,833	6,502,919	395.1%	2,475,708	4,027,211	162.7%
Transfers	111,617,630	111,202,028	53,483,667	48.1%	107,153,893	(53,670,226)	-50.1%
<b>Total General Fund Revenue</b>	<b>\$ 2,076,498,262</b>	<b>\$ 2,083,215,619</b>	<b>\$ 1,155,337,822</b>	<b>55.5%</b>	<b>\$ 1,164,560,964</b>	<b>\$ (9,223,142)</b>	<b>-0.8%</b>
<b>Expenditures</b>							
Personnel Services	\$ 925,661,936	\$ 925,661,936	\$ 721,869,583	78.0%	\$ 654,780,518	\$ 67,089,066	10.2%
<b>Total PE</b>	<b>\$ 925,661,936</b>	<b>\$ 925,661,936</b>	<b>\$ 721,869,583</b>	<b>78.0%</b>	<b>\$ 654,780,518</b>	<b>\$ 67,089,066</b>	<b>10.2%</b>
Fringe Benefits	577,546,067	577,546,067	444,955,011	77.0%	409,786,726	35,168,285	8.6%
Supplies	31,488,902	31,438,318	24,814,538	78.9%	35,375,806	(10,561,268)	-29.9%
Contracts & Services	387,583,729	394,355,277	258,619,781	65.6%	242,053,042	16,566,739	6.8%
Information Technology	59,159,934	59,119,039	30,969,548	52.4%	21,093,302	9,876,245	46.8%
Energy & Utilities	70,937,425	70,953,917	50,289,420	70.9%	48,596,102	1,693,317	3.5%
Capital Expenditures	1,223,500	1,244,297	705,517	56.7%	2,138,059	(1,432,542)	-67.0%
Debt	7,707,546	7,545,182	6,232,356	82.6%	7,744,821	(1,512,465)	-19.5%
Other Expenditures	6,626,892	6,626,892	3,219,280	48.6%	3,087,536	131,744	4.3%
Transfers	93,007,234	93,169,598	30,729,592	33.0%	66,980,495	(36,250,903)	-54.1%
<b>Total NPE</b>	<b>\$ 1,235,281,229</b>	<b>\$ 1,241,998,586</b>	<b>\$ 850,535,043</b>	<b>68.5%</b>	<b>\$ 836,855,889</b>	<b>\$ 13,679,154</b>	<b>1.6%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 2,160,943,165</b>	<b>\$ 2,167,660,522</b>	<b>\$ 1,572,404,626</b>	<b>72.5%</b>	<b>\$ 1,491,636,407</b>	<b>\$ 80,768,219</b>	<b>5.4%</b>
<b>General Fund Encumbrances</b>			77,111,590		85,639,786	(8,528,196)	
<b>Net Impact</b>	<b>\$ (84,444,903)</b>	<b>\$ (84,444,903)</b>	<b>\$ (494,178,395)</b>		<b>\$ (412,715,229)</b>	<b>\$ (81,463,166)</b>	

<sup>1</sup> Includes adjustments made in future periods

## Financial Performance Report – Period Ended March 2025

Schedule 1

**General Fund Revenue Status Report**  
**As of Period 9, Ended March, 2025 (75% Completed)**  
*(Unaudited)*

	FY25 Actuals <sup>1</sup>	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change
<b>Property Taxes</b>	\$ 457,304,354	\$ 808,864,655	56.5%	\$ 438,773,402	\$ 18,530,952	4.2%
<b>Sales Taxes</b>	217,528,361	393,480,788	55.3%	220,418,728	(2,890,367)	-1.3%
<b>Transient Occupancy Taxes</b>	106,942,949	172,827,052	61.9%	104,867,117	2,075,833	2.0%
<b>Property Transfer Tax</b>	6,615,859	10,076,599	65.7%	5,169,147	1,446,712	28.0%
<b>Licenses &amp; Permits</b>						
Business Taxes	15,612,088	26,457,409	59.0%	16,305,122	(693,034)	-4.3%
Rental Unit Taxes	6,508,630	7,284,502	89.3%	6,256,034	252,595	4.0%
Alarm Permit Fees	494,149	857,846	57.6%	554,584	(60,436)	-10.9%
Other Licenses and Permits	8,131,131	12,926,870	62.9%	5,199,085	2,932,046	56.4%
<b>Total Licenses &amp; Permits</b>	<b>30,745,997</b>	<b>47,526,627</b>	<b>64.7%</b>	<b>28,314,825</b>	<b>2,431,171</b>	<b>8.6%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	15,881,299	23,912,821	66.4%	15,821,165	60,134	0.4%
Municipal Court	2,260,134	2,975,569	76.0%	1,555,610	704,524	45.3%
Other Fines & Forfeitures	2,283,122	4,234,017	53.9%	11,658,503	(9,375,381)	-80.4%
Negligent Impound	-	50,000	0.0%	-	-	100.0%
<b>Total Fines &amp; Forfeitures</b>	<b>20,424,555</b>	<b>31,172,407</b>	<b>65.5%</b>	<b>29,035,278</b>	<b>(8,610,723)</b>	<b>-29.7%</b>
<b>Interest &amp; Dividends</b>	<b>(7,721,489)</b>	<b>2,100,000</b>	<b>-367.7%</b>	<b>1,064,284</b>	<b>(8,785,773)</b>	<b>-825.5%</b>
<b>Franchises</b>						
SDG&E	26,681,547	84,697,020	31.5%	44,951,726	(18,270,178)	-40.6%
CATV	5,029,310	9,897,017	50.8%	5,353,134	(323,824)	-6.0%
Refuse Collection	7,046,521	13,500,000	52.2%	4,847,984	2,198,537	45.3%
Other Franchises	13,711,602	15,632,575	87.7%	9,045,700	4,665,902	51.6%
<b>Total Franchises</b>	<b>52,468,981</b>	<b>123,726,612</b>	<b>42.4%</b>	<b>64,198,543</b>	<b>(11,729,562)</b>	<b>-18.3%</b>
<b>Rents &amp; Concessions</b>						
Mission Bay	35,378,159	41,090,162	86.1%	24,754,819	10,623,339	42.9%
Pueblo Lands	8,501,524	14,002,621	60.7%	5,552,318	2,949,206	53.1%
Other Rents and Concessions	19,922,488	24,606,547	81.0%	19,160,662	761,826	4.0%
<b>Total Rents &amp; Concessions</b>	<b>63,802,171</b>	<b>79,699,330</b>	<b>80.1%</b>	<b>49,467,800</b>	<b>14,334,372</b>	<b>29.0%</b>

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## Financial Performance Report – Period Ended March 2025

Schedule 1 (cont.)						
	FY25 Actuals <sup>1</sup>	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change
Revenue from Other Agencies	\$ 6,724,535	\$ 9,489,022	70.9%	\$ 9,069,146	\$ (2,344,611)	-25.9%
Charges for Current Services	140,514,962	291,404,666	48.2%	104,553,094	35,961,869	34.4%
Other Revenue	6,502,919	1,645,833	395.1%	2,475,708	4,027,211	162.7%
Transfers	53,483,667	111,202,028	48.1%	107,153,893	(53,670,226)	-50.1%
<b>Total General Fund Revenue</b>	<b>\$ 1,155,337,822</b>	<b>\$ 2,083,215,619</b>	<b>55.5%</b>	<b>\$ 1,164,560,964</b>	<b>\$ (9,223,142)</b>	<b>-0.8%</b>

<sup>1</sup> Includes adjustments made in future periods

Financial Performance Report – Period Ended March 2025

Schedule 2

**General Fund Department Expenditure Status Report**  
**As of Period 9, Ended March, 2025 (75% Completed)**  
*(Unaudited)*

	<b>FY25</b>	<b>FY25</b>	<b>FY25 % of</b>	<b>FY24</b>	<b>FY25/FY24</b>	<b>FY25/FY24</b>
	<b>Actuals<sup>1</sup></b>	<b>Current Budget</b>	<b>Current Budget</b>	<b>Actuals<sup>1</sup></b>	<b>Actuals Change</b>	<b>% Change</b>
City Attorney	\$ 66,833,091	\$ 85,525,071	78.1%	\$ 59,966,252	\$ 6,866,839	11.5%
City Auditor	4,086,125	5,590,854	73.1%	3,484,758	601,367	17.3%
City Clerk	5,610,143	8,042,320	69.8%	5,097,812	512,331	10.1%
City Council – District 1	1,222,161	2,252,408	54.3%	1,306,242	(84,081)	-6.4%
City Council – District 2	1,522,325	2,359,076	64.5%	1,543,386	(21,060)	-1.4%
City Council – District 3	1,522,952	2,286,891	66.6%	1,453,187	69,765	4.8%
City Council – District 4	1,268,670	2,288,897	55.4%	1,100,337	168,333	15.3%
City Council – District 5	1,385,766	2,413,029	57.4%	1,365,678	20,087	1.5%
City Council – District 6	1,363,595	2,140,976	63.7%	1,313,466	50,129	3.8%
City Council – District 7	1,432,324	2,314,756	61.9%	1,443,883	(11,559)	-0.8%
City Council – District 8	1,456,540	2,454,734	59.3%	1,463,783	(7,243)	-0.5%
City Council – District 9	1,449,669	2,114,112	68.6%	1,363,228	86,441	6.3%
City Planning	11,611,302	17,370,598	66.8%	9,286,835	2,324,467	25.0%
City Treasurer	15,121,252	21,727,441	69.6%	13,566,202	1,555,050	11.5%
Citywide Program Expenditures	102,270,361	199,099,941	51.4%	126,517,378	(24,247,017)	-19.2%
Commission on Police Practices	1,117,831	2,145,832	52.1%	892,177	225,654	25.3%
Communications	5,403,650	7,355,133	73.5%	4,959,490	444,159	9.0%
Compliance	4,710,985	7,281,336	64.7%	3,668,622	1,042,363	28.4%
Council Administration	1,862,400	4,014,277	46.4%	1,733,764	128,636	7.4%
Department of Finance	21,405,079	28,816,903	74.3%	19,322,796	2,082,283	10.8%
Department of Information Technology	1,535,276	3,282,699	46.8%	1,007,162	528,114	52.4%
Development Services	9,564,223	12,095,158	79.1%	8,549,811	1,014,413	11.9%
Economic Development	15,380,078	22,330,312	68.9%	11,094,498	4,285,579	38.6%
Environmental Services	71,833,608	103,543,380	69.4%	65,759,189	6,074,418	9.2%
Ethics Commission	1,450,472	1,829,338	79.3%	1,182,509	267,963	22.7%
Fire-Rescue	278,511,752	353,373,739	78.8%	275,571,630	2,940,122	1.1%
General Services	18,283,405	24,714,876	74.0%	19,485,430	(1,202,025)	-6.2%
Government Affairs	833,292	1,366,668	61.0%	987,263	(153,970)	-15.6%
Homelessness Strategies & Solutions	24,582,228	53,916,571	45.6%	21,611,570	2,970,658	13.7%
Human Resources	8,873,404	11,755,474	75.5%	7,593,133	1,280,272	16.9%
Library	54,513,861	77,069,362	70.7%	52,586,968	1,926,892	3.7%
Office of Boards & Commissions	678,931	797,136	85.2%	583,833	95,098	16.3%
Office of Emergency Services	3,024,944	3,869,456	78.2%	3,288,986	(264,042)	-8.0%
Office of the Chief Operating Officer	4,863,187	6,453,192	75.4%	4,640,693	222,494	4.8%
Office of the IBA	2,166,666	2,837,261	76.4%	1,983,491	183,175	9.2%
Office of the Mayor	3,002,749	4,459,569	67.3%	3,174,798	(172,049)	-5.4%
Parks & Recreation	140,351,230	184,243,294	76.2%	131,047,868	9,303,361	7.1%

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Financial Performance Report – Period Ended March 2025

Schedule 2 (cont.)						
	FY25 Actuals <sup>1</sup>	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change
Performance & Analytics	\$ 3,968,889	\$ 5,660,469	70.1%	\$ 3,803,316	\$ 165,573	4.4%
Personnel	11,938,405	15,754,313	75.8%	10,713,492	1,224,913	11.4%
Police	518,688,013	673,009,564	77.1%	458,744,870	59,943,142	13.1%
Public Utilities	1,735,948	3,110,927	55.8%	2,249,334	(513,386)	-22.8%
Purchasing & Contracting	8,038,484	11,199,810	71.8%	6,721,350	1,317,133	19.6%
Race & Equity	822,077	1,699,024	48.4%	1,001,149	(179,072)	-17.9%
Real Estate & Airport Management <sup>2</sup>	-	-	100.0%	4,184,918	(4,184,918)	-100.0%
Stormwater	45,458,895	63,406,482	71.7%	46,707,609	(1,248,713)	-2.7%
Sustainability & Mobility	4,718,468	7,827,524	60.3%	5,237,430	(518,962)	-9.9%
Transportation	84,929,920	110,460,339	76.9%	81,274,827	3,655,092	4.5%
<b>Total General Fund Expenditures</b>	<b>\$ 1,572,404,626</b>	<b>\$ 2,167,660,522</b>	<b>72.5%</b>	<b>\$ 1,491,636,407</b>	<b>\$ 80,768,219</b>	<b>5.4%</b>

<sup>1</sup> Includes adjustments made in future periods

<sup>1</sup> Merged with Economic Development in Fiscal Year 2025

## Financial Performance Report – Period Ended March 2025

Schedule 2a

**Citywide Program Expenditure Status Report**  
**As of Period 9, Ended March, 2025 (75% Completed)**  
*(Unaudited)*

	<b>FY25 Actuals<sup>1</sup></b>	<b>FY25 Current Budget</b>	<b>FY25 % of Current Budget</b>	<b>FY24 Actuals<sup>1</sup></b>	<b>FY25/FY24 Actuals Change</b>	<b>FY25/FY24 % Change</b>
<b>Citywide Program Expenditures</b>						
Administrative Expenditures	\$ 703,163	\$ 628,390	111.9%	\$ -	\$ 703,163	100.0%
Assessments To Public Property	1,199,671	1,274,428	94.1%	1,156,658	43,014	3.7%
Citywide Elections	4,991,023	8,929,418	55.9%	4,965,000	26,023	0.5%
Corporate Master Leases Rent	11,953,306	16,297,979	73.3%	10,761,782	1,191,524	11.1%
Deferred Capital Debt Service	26,443,161	42,984,441	61.5%	23,076,964	3,366,198	14.6%
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%	24,193,946	8,257,467	34.1%
Preservation of Benefits	-	1,200,000	0.0%	-	-	100.0%
Property Tax Administration	406,665	5,153,780	7.9%	578,176	(171,512)	-29.7%
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	19,650	5,260,489	0.4%	11,293	8,358	74.0%
Special Consulting Services	320,078	382,456	83.7%	1,174,455	(854,377)	-72.7%
Supplemental COLA Benefit	912,887	960,000	95.1%	945,350	(32,463)	-3.4%
Transfer to Infrastructure Fund	-	21,057,697	0.0%	30,961,972	(30,961,972)	-100.0%
Transfer to Other Funds	2,350,000	3,550,000	66.2%	11,500,000	(9,150,000)	-79.6%
Transfer to Park Improvement Funds	-	21,090,162	0.0%	-	-	100.0%
<b>Total Citywide Program Expenditures</b>	<b>\$ 102,270,361</b>	<b>\$ 199,099,941</b>	<b>51.4%</b>	<b>\$ 126,517,378</b>	<b>\$ (24,247,017)</b>	<b>-19.2%</b>

<sup>1</sup> Includes adjustments made in future periods

Financial Performance Report – Period Ended March 2025

Schedule 2b

**Council Districts Expenditure Status Report**  
**As of Period 9, Ended March, 2025 (75% Completed)**  
*(Unaudited)*

	FY25 Actuals <sup>1</sup>	FY25 Adopted Budget	FY25 Current Budget	FY25 Budget Change	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change
Council District 1	\$ 1,219,581	\$ 2,169,712	\$ 2,169,712	\$ -	56.2%	\$ 1,302,081	\$ (82,500)	-6.3%
District 1 CPPS	2,580	100,000	82,696	(17,304)	3.1%	4,161	(1,581)	-38.0%
<b>Total Council District 1</b>	<b>1,222,161</b>	<b>2,269,712</b>	<b>2,252,408</b>	<b>(17,304)</b>	<b>54.3%</b>	<b>1,306,242</b>	<b>(84,081)</b>	<b>-6.4%</b>
Council District 2	1,516,853	2,263,502	2,262,826	(676)	67.0%	1,543,386	(26,533)	-1.7%
District 2 CPPS	5,473	100,000	96,250	(3,750)	5.7%	-	5,473	100.0%
<b>Total Council District 2</b>	<b>1,522,325</b>	<b>2,363,502</b>	<b>2,359,076</b>	<b>(4,426)</b>	<b>64.5%</b>	<b>1,543,386</b>	<b>(21,060)</b>	<b>-1.4%</b>
Council District 3	1,522,952	2,186,891	2,186,891	-	69.6%	1,453,187	69,765	4.8%
District 3 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
<b>Total Council District 3</b>	<b>1,522,952</b>	<b>2,286,891</b>	<b>2,286,891</b>	<b>-</b>	<b>66.6%</b>	<b>1,453,187</b>	<b>69,765</b>	<b>4.8%</b>
Council District 4	1,268,670	2,188,897	2,183,897	(5,000)	58.1%	1,100,337	168,333	15.3%
District 4 CPPS	-	100,000	105,000	5,000	0.0%	-	-	100.0%
<b>Total Council District 4</b>	<b>1,268,670</b>	<b>2,288,897</b>	<b>2,288,897</b>	<b>-</b>	<b>55.4%</b>	<b>1,100,337</b>	<b>168,333</b>	<b>15.3%</b>
Council District 5	1,388,016	2,313,029	2,313,029	-	60.0%	1,365,678	22,337	1.6%
District 5 CPPS	(2,250)	100,000	100,000	-	-2.3%	-	(2,250)	-100.0%
<b>Total Council District 5</b>	<b>1,385,766</b>	<b>2,413,029</b>	<b>2,413,029</b>	<b>-</b>	<b>57.4%</b>	<b>1,365,678</b>	<b>20,087</b>	<b>1.5%</b>
Council District 6	1,365,595	2,040,976	2,040,976	-	66.9%	1,313,466	52,129	4.0%
District 6 CPPS	(2,000)	100,000	100,000	-	-2.0%	-	(2,000)	-100.0%
<b>Total Council District 6</b>	<b>1,363,595</b>	<b>2,140,976</b>	<b>2,140,976</b>	<b>-</b>	<b>63.7%</b>	<b>1,313,466</b>	<b>50,129</b>	<b>3.8%</b>
Council District 7	1,432,324	2,214,756	2,214,756	-	64.7%	1,443,883	(11,559)	-0.8%
District 7 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
<b>Total Council District 7</b>	<b>1,432,324</b>	<b>2,314,756</b>	<b>2,314,756</b>	<b>-</b>	<b>61.9%</b>	<b>1,443,883</b>	<b>(11,559)</b>	<b>-0.8%</b>
Council District 8	1,456,540	2,355,726	2,355,726	-	61.8%	1,463,783	(7,243)	-0.5%
District 8 CPPS	-	100,000	99,008	(992)	0.0%	-	-	100.0%
<b>Total Council District 8</b>	<b>1,456,540</b>	<b>2,455,726</b>	<b>2,454,734</b>	<b>(992)</b>	<b>59.3%</b>	<b>1,463,783</b>	<b>(7,243)</b>	<b>-0.5%</b>
Council District 9	1,449,669	2,014,112	2,014,112	-	72.0%	1,363,228	86,441	6.3%
District 9 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
<b>Total Council District 9</b>	<b>1,449,669</b>	<b>2,114,112</b>	<b>2,114,112</b>	<b>-</b>	<b>68.6%</b>	<b>1,363,228</b>	<b>86,441</b>	<b>6.3%</b>
<b>Total Council Districts</b>	<b>\$ 12,624,003</b>	<b>\$ 20,647,601</b>	<b>\$ 20,624,878</b>	<b>\$ (22,723)</b>	<b>61.2%</b>	<b>\$ 12,353,190</b>	<b>\$ 270,812</b>	<b>2.2%</b>

<sup>1</sup> Includes adjustments made in future periods



Financial Performance Report – Period Ended March 2025

Schedule 3

**Other Budgeted Funds Revenue Status Report**  
**As of Period 9, Ended March, 2025 (75% Completed)**  
*(Unaudited)*

	<b>FY25</b>	<b>FY25</b>	<b>FY25 % of</b>	<b>FY24</b>	<b>FY25/FY24</b>	<b>FY25/FY24</b>
	<b>Actuals<sup>1</sup></b>	<b>Current Budget</b>	<b>Current Budget</b>	<b>Actuals<sup>1</sup></b>	<b>Actuals Change</b>	<b>% Change</b>
Airports Fund	\$ 6,177,433	\$ 8,981,280	68.8%	\$ 5,722,413	\$ 455,020	8.0%
Automated Refuse Container Fund	988,918	1,600,000	61.8%	1,013,701	(24,783)	-2.4%
Capital Outlay – Misc Revenue	3,047,601	-	100.0%	-	3,047,601	100.0%
Central Stores Internal Service Fund	7,588,163	10,825,641	70.1%	7,839,816	(251,653)	-3.2%
Climate Equity Fund	384,077	1,500,000	25.6%	3,790,258	(3,406,181)	-89.9%
Community Equity Fund	86,826	-	100.0%	49,158	37,669	76.6%
Concourse and Parking Garages Operating Fund	2,128,775	3,218,267	66.1%	2,077,333	51,443	2.5%
Convention Center Expansion Funds	13,077,804	13,348,906	98.0%	16,983,838	(3,906,034)	-23.0%
Development Services Fund	95,951,435	139,614,113	68.7%	84,419,548	11,531,887	13.7%
Energy Conservation Program Fund	6,623,847	6,557,190	101.0%	5,488,085	1,135,762	20.7%
Energy Independence Fund	113,327	-	100.0%	2,314,147	(2,200,820)	-95.1%
Engineering and Capital Projects	138,372,131	172,656,515	80.1%	125,038,583	13,333,547	10.7%
Environmental Growth Fund 1/3	4,087,294	10,550,173	38.7%	6,063,185	(1,975,892)	-32.6%
Environmental Growth Fund 2/3	8,218,786	21,107,342	38.9%	12,054,672	(3,835,886)	-31.8%
Facilities Financing Fund	(26,340)	-	-100.0%	2,924,315	(2,950,654)	-100.9%
Fire/Emergency Medical Services Fund	85,705,602	125,740,250	68.2%	38,361,476	47,344,127	123.4%
Fire and Lifeguard Facilities Fund	1,402,969	1,409,518	99.5%	1,405,429	(2,461)	-0.2%
Fleet Operations	93,735,088	147,383,446	63.6%	99,634,645	(5,899,557)	-5.9%
Gas Tax Fund	23,775,965	38,218,843	62.2%	22,426,736	1,349,229	6.0%
General Plan Maintenance Fund	3,437,975	4,329,600	79.4%	3,074,266	363,709	11.8%
GIS Fund	5,310,678	5,358,128	99.1%	5,066,529	244,149	4.8%
Golf Course Fund	28,259,568	28,739,347	98.3%	27,148,552	1,111,016	4.1%
Information Technology Fund	40,844,712	85,195,328	47.9%	27,381,094	13,463,618	49.2%
Infrastructure Fund	-	21,057,697	0.0%	30,961,972	(30,961,972)	-100.0%
Junior Lifeguard Program Fund	1,062,579	942,900	112.7%	877,477	185,102	21.1%
Local Enforcement Agency Fund	844,452	994,637	84.9%	865,249	(20,796)	-2.4%
Long Range Property Management Fund	1,587,802	595,000	266.9%	1,554,399	33,402	2.1%
Los Penasquitos Canyon Preserve Fund	22,725	36,000	63.1%	152,210	(129,485)	-85.1%
Low-Moderate Income Housing Asset Fund	5,436,232	1,209,014	449.6%	23,286,589	(17,850,358)	-76.7%
Maintenance Assessment District (MAD) Funds	24,029,061	34,689,602	69.3%	23,089,804	939,257	4.1%
Mission Bay/Balboa Park Improvement Fund	647,199	862,936	75.0%	1,270,368	(623,169)	-49.1%
Mission Bay Improvement Fund	1,262,777	13,708,605	9.2%	643,124	619,654	96.4%
New Convention Facility Fund	2,816,688	2,816,690	100.0%	2,278,875	537,813	23.6%
OneSD Support Fund	26,230,552	25,954,866	101.1%	28,460,694	(2,230,143)	-7.8%
Parking Meter Operations	8,215,870	9,600,000	85.6%	7,207,776	1,008,094	14.0%
PETCO Park Fund	13,122,152	15,896,028	82.5%	17,873,235	(4,751,082)	-26.6%
Public Art Fund	621,728	85,000	731.4%	733,127	(111,399)	-15.2%
Public Safety Services & Debt Service Fund	8,958,147	13,564,755	66.0%	8,883,020	75,128	0.8%
Publishing Services Internal Fund	837,087	2,232,283	37.5%	804,184	32,902	4.1%
Recycling Fund	15,935,974	23,990,760	66.4%	17,047,101	(1,111,127)	-6.5%
Refuse Disposal Fund	48,466,048	61,758,567	78.5%	37,386,173	11,079,876	29.6%
Refuse Disposal – Miramar Clousure	1,075,693	50,000	2151.4%	567,936	507,757	89.4%

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## Financial Performance Report – Period Ended March 2025

## Schedule 3 (cont.)

	FY25 Actuals <sup>1</sup>	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change
Regional Park Improvements Fund	\$ 486,083	\$ 7,381,557	6.6%	\$ 287,041	\$ 199,042	69.3%
Risk Management Administration Fund	12,453,076	17,098,385	72.8%	11,161,754	1,291,321	11.6%
Road Maintenance & Rehabilitation	23,410,439	35,328,918	66.3%	18,184,367	5,226,072	28.7%
Seized and Forfeited Assets Funds	814,318	788,119	103.3%	1,914,667	(1,100,348)	-57.5%
Solid Waste Management Fund	(135,018)	-	-100.0%	-	(135,018)	-100.0%
State COPS	4,160,603	3,400,000	122.4%	3,800,831	359,771	9.5%
Storm Drain Fund	4,588,453	5,700,000	80.5%	4,137,328	451,125	10.9%
Successor Agency Admin & Project Fund	600,858	1,934,326	31.1%	548,388	52,471	9.6%
Transient Occupancy Tax Fund	96,565,148	155,929,055	61.9%	94,518,266	2,046,882	2.2%
TOT - Major Events Revolving FD	648,141	215,000	301.5%	584,181	63,960	10.9%
TransNet Extension Funds	34,813,054	47,130,000	73.9%	26,853,645	7,959,408	29.6%
Trolley Extension Reserve Fund	-	-	100.0%	1,392	(1,392)	-100.0%
Underground Surcharge Fund	47,471,456	113,511,838	41.8%	60,287,551	(12,816,094)	-21.3%
Wastewater Department Funds	605,609,075	949,174,505	63.8%	355,820,987	249,788,089	70.2%
Water Department Funds	698,766,174	958,461,488	72.9%	574,532,780	124,233,394	21.6%
Wireless Communication Technology Fund	10,333,807	10,517,070	98.3%	11,958,641	(1,624,834)	-13.6%
Zoological Exhibits Maintenance Fund	12,417,167	20,975,719	59.2%	11,917,188	499,979	4.2%

<sup>1</sup> Includes adjustments made in future periods

## Financial Performance Report – Period Ended March 2025

Schedule 4

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 9, Ended March, 2025 (75% Completed)**  
*(Unaudited)*

	<b>FY25 Actuals<sup>1</sup></b>	<b>FY25 Current Budget</b>	<b>FY25 % of Current Budget</b>	<b>FY24 Actuals<sup>1</sup></b>	<b>FY25/FY24 Actuals Change</b>	<b>FY25/FY24 % Change</b>
Airports Fund	\$ 6,757,699	\$ 9,458,001	71.4%	\$ 4,841,001	\$ 1,916,698	39.6%
Automated Refuse Container Fund	1,043,992	1,950,868	53.5%	1,103,934	(59,941)	-5.4%
Capital Outlay - Misc Revenue	3,897,819	4,041,248	96.5%	3,837,278	60,542	1.6%
Central Stores Internal Service Fund	8,154,360	11,469,318	71.1%	7,751,252	403,108	5.2%
Climate Equity Fund	1,483,153	1,607,666	92.3%	5,394	1,477,759	27394.4%
Community Equity Fund	771,350	3,085,400	25.0%	-	771,350	100.0%
Concourse and Parking Garages Operating Fund	1,771,366	4,740,124	37.4%	2,076,574	(305,208)	-14.7%
Convention Center Expansion Funds	12,697,455	13,804,906	92.0%	12,122,458	574,997	4.7%
Development Services Fund	108,153,451	139,753,670	77.4%	92,598,761	15,554,690	16.8%
Energy Conservation Program Fund	4,638,308	8,125,531	57.1%	4,322,421	315,887	7.3%
Energy Independence Fund	270,553	3,702,801	7.3%	402,189	(131,637)	-32.7%
Engineering and Capital Projects	126,167,665	166,357,762	75.8%	111,046,425	15,121,240	13.6%
Environmental Growth Fund 1/3	5,051,535	15,951,095	31.7%	2,240,897	2,810,637	125.4%
Environmental Growth Fund 2/3	20,685	30,915,910	0.1%	-	20,685	100.0%
Facilities Financing Fund	1,624,922	1,649,600	98.5%	2,876,446	(1,251,524)	-43.5%
Fire/Emergency Medical Services Fund	75,800,499	124,809,481	60.7%	45,094,898	30,705,602	68.1%
Fire and Lifeguard Facilities Fund	1,134,556	1,400,869	81.0%	705,184	429,372	60.9%
Fleet Operations	102,898,831	311,372,462	33.0%	107,364,945	(4,466,114)	-4.2%
Gas Tax Fund	29,776,428	38,816,200	76.7%	26,412,191	3,364,237	12.7%
General Plan Maintenance Fund	3,735,935	5,329,600	70.1%	4,464,741	(728,806)	-16.3%
GIS Fund	4,299,392	6,189,690	69.5%	3,935,309	364,084	9.3%
Golf Course Fund	22,342,231	28,375,471	78.7%	20,044,252	2,297,979	11.5%
Information Technology Fund	53,484,071	87,339,741	61.2%	46,833,056	6,651,015	14.2%
Infrastructure Fund	15,336,334	21,249,883	72.2%	3,025,972	12,310,362	406.8%
Junior Lifeguard Program Fund	782,346	967,341	80.9%	729,432	52,914	7.3%
Local Enforcement Agency Fund	736,782	1,134,028	65.0%	734,499	2,282	0.3%
Long Range Property Management Fund	69,125	1,783,771	3.9%	68,605	520	0.8%
Los Penasquitos Canyon Preserve Fund	(23,938)	20,149	-118.8%	240,014	(263,952)	-110.0%
Low-Moderate Income Housing Asset Fund	9,422,251	36,057,822	26.1%	2,305,898	7,116,353	308.6%
Maintenance Assessment District (MAD) Funds	26,110,839	44,341,868	58.9%	20,952,539	5,158,300	24.6%
Mission Bay/Balboa Park Improvement Fund	573,974	862,936	66.5%	1,278,785	(704,810)	-55.1%
New Convention Facility Fund	2,816,688	2,816,690	100.0%	2,734,650	82,038	3.0%
OneSD Support Fund	20,856,053	32,660,788	63.9%	17,350,583	3,505,470	20.2%
Parking Meter Operations	2,857,594	9,548,065	29.9%	2,602,665	254,929	9.8%
PETCO Park Fund	17,600,482	19,821,090	88.8%	16,634,941	965,541	5.8%
Public Art Fund	45,414	7,321,209	0.6%	154,713	(109,299)	-70.6%
Public Safety Services & Debt Service Fund	6,560,841	13,564,755	48.4%	6,481,911	78,929	1.2%
Publishing Services Internal Fund	1,156,601	2,219,450	52.1%	1,281,846	(125,245)	-9.8%
Recycling Fund	22,049,402	31,345,740	70.3%	19,861,017	2,188,385	11.0%
Refuse Disposal Fund	33,600,526	50,820,590	66.1%	27,694,950	5,905,576	21.3%
Regional Park Improvements Fund	-	-	100.0%	-	-	100.0%
Risk Management Administration Fund	12,402,820	17,343,594	71.5%	10,869,836	1,532,984	14.1%

Continued on Next Page

## Financial Performance Report – Period Ended March 2025

Schedule 4 (cont.)							
	FY25 Actuals <sup>1</sup>	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change	
Road Maintenance & Rehabilitation	\$ 22,304,054	\$ 68,934,412	32.4%	\$ 22,462,654	\$ (158,600)	-0.7%	
Seized and Forfeited Assets Funds	2,942,898	3,805,069	77.3%	1,042,320	1,900,578	182.3%	
Solid Waste Management Fund	5,264,670	8,575,395	61.4%	-	5,264,670	100.0%	
State COPS	2,655,888	3,242,146	81.9%	2,176,472	479,417	22.0%	
Storm Drain Fund	3,202,596	5,686,212	56.3%	1,631,261	1,571,334	96.3%	
Successor Agency Admin & Project Fund	600,858	1,934,326	31.1%	548,388	52,471	9.6%	
Transient Occupancy Tax Fund	58,380,482	160,945,225	36.3%	66,032,736	(7,652,254)	-11.6%	
TOT - Major Events Revolving FD	579,653	616,540	94.0%	490,983	88,670	18.1%	
TransNet Extension Funds	17,671,595	24,130,922	73.2%	13,948,575	3,723,021	26.7%	
Underground Surcharge Fund	16,782,317	75,733,351	22.2%	6,796,021	9,986,296	146.9%	
Wastewater Department Funds	279,556,160	481,347,562	58.1%	253,039,013	26,517,147	10.5%	
Water Department Funds	550,444,921	744,548,427	73.9%	449,826,400	100,618,520	22.4%	
Wireless Communication Technology Fund	8,536,009	11,185,457	76.3%	9,329,564	(793,556)	-8.5%	
Zoological Exhibits Maintenance Fund	7,738,998	20,975,719	36.9%	7,570,773	168,225	2.2%	

<sup>1</sup> Includes adjustments made in future periods



## THE CITY OF SAN DIEGO

## M E M O R A N D U M

DATE: May 9, 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.

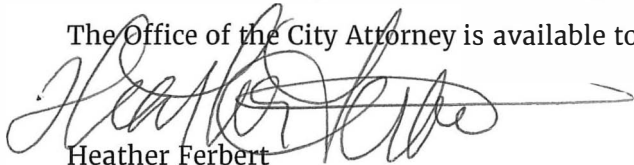
Through the Third Quarter of the Fiscal Year 2025, the City Attorney's Office has accepted and appropriated:

- \$433,347 Alcohol & Drug Prosecution Program
- \$669,251 Worker's Rights Enforcement Program
- \$9,988 Child Victim Witness Support Materials Program
- \$11,470 Family Justice (FJ) Program

The City Attorney's Office has expended \$1,712,468 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: April 30, 2025

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

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

SUBJECT: Fiscal Year 2025 Third Quarter Budget Monitoring Report and Grant Funding Update

This memorandum responds to City Council Resolution 313615<sup>1</sup> 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 third-quarter memorandum highlights key updates to programs and multi-year grant spending to highlight developments 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 calendar year. At the October 1, 2024, City 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:

- The addition of 235 new Safe Sleeping spaces through the execution of three contract

<sup>1</sup> City Council Resolution Number [R-313615](#)

amendments to expand operations at the 20<sup>th</sup> & 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 \$1,199,447 which was offset through savings in Safe Sleeping ancillary budget as well as the Old Central Library shelter closure. It is projected the Safe Sleeping contracts will have year-end savings of \$996k due to the phased in approach of adding capacity as well as staff vacancies.

- In partnership with the SDHC, five new shelter opportunities for replacement beds were identified, including:

Shelter	Capacity	Open Date	FY 2025 Budget
San Diego Rescue Mission Lighthouse Shelter	37	December 9	\$571,901
Father Jose Village Single Adult & Seniors	130	December 11	\$1,979,377
Veteran's Village Veterans Shelter	40	December 10	\$632,312
Turn BHS Alcohol Use Disorder Shelter	56	January 1	\$374,120
Catholic Charities Women with Children	50	April	\$1,442,920

The replacement bed costs total \$5 million which is fully funded with the savings from the transitions of the Paul Mirabile Center, Golden Hall, Senior's Landing and Rachel's Promise shelters in addition to other savings reflected in more detail below.

From July 1, 2024, through March 31, 2024, the Department has achieved the following outcomes across its programs:

- 3,150 individuals served in City funded shelters with 519 exits to permanent housing.
- 1,550 individuals served at the City's Safe Sleeping program.
- 3,733 individuals served through the City's Street Outreach program.
- 411 individuals served through the State funded Encampment Resolution Grants along the I-15 Corridor and San Diego Riverbed.
- 493 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 \$47,210,889, which reflects an estimated \$6,705,682 savings from the Adopted Budget of \$53,916,571.

FY 2025 Homelessness Strategies and Solutions Department General Fund			
Category	Adopted Budget	Mid-Year Projection	Third Quarter Projection
Shelter & Services	\$47,824,629	\$43,037,233	\$39,655,004
Outreach	\$3,314,658	\$2,498,491	\$2,581,779
Prevention Programming	\$0	\$1,882,361	\$1,882,361
Coordination	\$2,777,284	\$3,174,739	\$3,091,745
<b>General Fund</b>	<b>\$53,916,571</b>	<b>\$50,592,824</b>	<b>\$47,210,889</b>

### Notable Expenditure Updates

**Supplies** - Overage in the amount of \$422,646 due to expansion of Safe Sleeping sites and purchase of new tents, sleeping bags, and lumber for tent platforms. This overage is offset by savings under contracts for Safe Sleeping ancillary services as these costs were budgeted initially under contracts rather than supplies.

**Contracts** - Underspending in contracts at \$7,580,636 is anticipated primarily due to the following:

- Reconfiguration of security services for portable restrooms resulting in an estimated \$2.4 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 Multi-Disciplinary Outreach Program.
- Eliminated startup of a new shelter for expanded bed capacity at Kettner and Vine, totaling \$1.9 million unexpended.
- \$1.9 million in reduced program contract costs system wide including savings from Golden Hall, Rachel's Women's Shelter and Senior's Landing Shelter early closure, and \$612k savings from the new Safe Sleeping site at H Barracks which will not open until May, originally planned for January in budget projections.

### Grant Funding

#### Notable Updates:

Since the mid-year monitoring report, the Department executed the grant agreement for the fifth round of the State of California Homeless Housing, Assistance, and Prevention (HHAP-5). 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 was savings of \$3.7 million in previous rounds of HHAP 1-4 funding which will be allocated to current programs in Fiscal Year 2025, enabling an additional \$3.7 million in HHAP-5 to carry forward to Fiscal Year 2026.

#### Grant Summary:

The table below reflects the Department's funding by source, comparing budget to projected year-end actuals.

Funding Source	FY 2025 Adopted Budget	Year-End Projected Expenses
General Fund	\$53,916,571	\$47,210,889
Community Development Block Grant (CDBG)	\$1,000,000	\$1,000,000
Emergency Solutions Grant (ESG)	\$1,008,273	\$1,008,273
Homeless Housing, Assistance and Prevention (HHAP)	\$23,662,855	\$22,896,095
Family Homelessness Challenge Grant	\$191,151	\$189,137
County of San Diego Capital Grants	\$1,079,072	\$958,178
Encampment Resolution Grant	\$4,982,456	\$3,830,339
State Assembly Bill 179 Grant	\$1,000,000	\$100,000
County Domestic Violence Grant	\$3,000,000	\$2,179,283
<b>Total</b>	<b>\$89,840,378</b>	<b>\$79,372,194</b>



**Conclusion**

This third quarter memorandum presents a high-level overview of major changes in grant funding and updates regarding the implementation of the short-term action 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.

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