

The City of
SAN DIEGO

**FISCAL YEAR 2025
YEAR-END FINANCIAL
PERFORMANCE REPORT**



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INTRODUCTION

The Fiscal Year 2025 Year-End Financial Performance Report (Year-End Performance Report) provides a detailed comparison between unaudited revenue and expenditure activity through the end of Fiscal Year (FY) 2025, and the respective projections included in the [Fiscal Year 2025 Third Quarter Budget Monitoring Report](#) (Third Quarter Report). Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. This report is integral to the budget process as it provides transparency to the City of San Diego's (City) budget and finances and delivers critical data for informed decision-making.

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

- Discussion of significant General Fund revenue and expenditure variances
- Significant changes to Available Fund Balance
- Updates on General Fund Balance and Reserves
- Discussion of significant non-General Fund revenue and expenditure variances
- Updates on non-General Fund Reserves per the City's Reserve Policy

In accordance with Section 39 of the City Charter, the Year-End Performance Report also includes **Attachment 4: Fiscal Year 2025 Charter 39 Report – Period ending June 30, 2025**, which compares unaudited revenue and expenditures to 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 Fiscal Year 2025 Appropriation Ordinance** provided by the Office of the City Attorney and **Attachment 7: Fiscal Year 2025 Year-End Performance and Grant Funding Update** provided by the Homelessness Strategies and Solutions Department.

The actuals included in this report and attached Charter 39 Schedules are the most current data available at the time of publication and are subject to change as a result of the completion of the audit of the City of San Diego's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2025.

GENERAL FUND EXECUTIVE SUMMARY

As reflected in **Table 1: Summary of FY 2025 General Fund Performance**, General Fund unaudited revenues and expenditures are expected to vary by 0.3 percent and 0.2 percent, respectively, when compared to the Third Quarter Report. This results in an increase in net projected activity of \$10.1 million. The following sections provide details on these variances.

| Summary of FY 2025 General Fund Performance | | | | |
|---|--------------------------|-------------------|----------|------------|
| <i>Table 1</i> | | | | |
| <i>in millions</i> | | | | |
| Revenue/Expenditures | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
| Revenue | \$ 2,065.3 | \$ 2,071.5 | \$ 6.2 | 0.3% |
| Major General Fund Revenues | 1,554.1 | 1,550.3 | (3.8) | -0.2% |
| Departmental Revenues | 511.2 | 521.2 | 10.0 | 2.0% |
| Expenditures | \$ 2,180.4 | \$ 2,176.5 | \$ 3.9 | 0.2% |
| Personnel Expenditures | 961.9 | 961.1 | 0.8 | 0.1% |
| Fringe & Non-Personnel Expenditures | 1,218.5 | 1,215.5 | 3.1 | 0.3% |
| Net Projected Activity | \$ (115.2) | \$ (105.0) | \$ 10.1 | |

REVENUE

General Fund unaudited revenues are expected to end the fiscal year at \$2,071.5 million, which represents an increase of \$6.2 million, or 0.3 percent, from the Third Quarter Report.

The revenue increase is primarily attributed to a net increase of \$10.0 million in departmental revenues, including reimbursements for expenditures supporting the Emergency Medical Services (EMS) Program, higher lease and concession revenue from City-owned properties, as well as increased revenue generated from services provided. These increases are offset by a net decrease of \$3.8 million in major General Fund revenues, including reduced interest earnings, a decrease in transient occupancy tax revenues due to a continued softening demand in leisure and business travel, and lower-than-anticipated property tax collections.

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

EXPENDITURES

General Fund unaudited expenditures are expected to end the fiscal year at \$2,176.5 million, which represents a decrease of \$3.9 million, or 0.2 percent, from the projected expenditures in the Third Quarter Report.

Personnel Expenditures are expected to end the fiscal year \$842,000, or 0.1 percent, below the projections included in the Third Quarter Report. This variance is primarily comprised of a decrease in salaries, primarily within the Fire-Rescue and Police Departments, due to higher-than-anticipated attrition and retirements, partially offset by an increase in overtime, primarily within the Fire-Rescue and Transportation Departments. In Fire-Rescue, the overtime increase was necessary to maintain constant staffing amid attrition and to backfill

for leave time taken. In the Transportation Department, overtime was used to sustain operational service levels and prevent an increase in service request backlogs.

Fringe benefits and non-personnel expenditures are projected to end the fiscal year at \$3.1 million, or 0.3 percent, below the projections included in the Third Quarter Report. This is primarily due to \$2.6 million in non-personnel expenditures, comprised of savings in nearly all commitment item group categories, with the exception of increases in transfers out and capital expenditures. The overall decrease is attributed to intentional efforts to mitigate the projected General Fund shortfall, including the partial return of the contribution to the Public Liability Fund that was not necessary to fund current year claims payments. Additional contributing factors include reduced shelter expenditures and decreased non-discretionary costs. A decrease of \$450,000 in fringe benefits is also included, primarily due to a reallocation of select fixed fringe benefit costs between the General Fund and non-General Funds based on staffing levels, as well as a refund of current year contributions to the Unemployment Insurance Fund as part of the City's broader strategy to mitigate the General Fund shortfall.

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

The increase in revenues and decrease in expenditures resulted in a \$10.1 million improvement in net projected activity compared to the Third Quarter Report. The FY 2025 Adopted Budget assumed the use of \$84.4 million from the projected FY 2024 fund balance in excess of reserves (Excess Equity). This amount increased to \$115.2 million in the Third Quarter Report, indicating a potential need to draw \$10.1 million from reserves. However, the balance is now expected at \$105.0 million, which will fully exhaust the balance of Excess Equity from FY 2024. The improvement from the Third Quarter Report is primarily due to intentional mitigation actions that were taken to address the General Fund's projected shortfall and eliminate the need for a draw from the General Fund Stability Reserve. Details regarding factors that impacted the net projected activity, as well as the projected ending available fund balance, are discussed later in this report.

GENERAL FUND REVENUE

As reflected in **Table 2: FY 2025 General Fund Revenue Performance**, General Fund revenues are expected at \$2,071.5 million in FY 2025, which represents an increase of \$6.2 million, or 0.3 percent, when compared to the Third Quarter Report. This is comprised of an increase of \$10.0 million in departmental revenues, offset by a decrease of \$3.8 million in major General Fund revenues.

| FY 2025 General Fund Revenue Performance | | | | |
|--|--------------------------|-------------------|---------------|--------------------|
| <i>Table 2</i> | | | | <i>in millions</i> |
| Revenue Category | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
| Major General Fund Revenues | \$ 1,554.1 | \$ 1,550.3 | \$ (3.8) | -0.2% |
| Departmental Revenues | 511.2 | 521.2 | 10.0 | 2.0% |
| Total | \$ 2,065.3 | \$ 2,071.5 | \$ 6.2 | 0.3% |

MAJOR GENERAL FUND REVENUES

As reflected in **Table 3: FY 2025 Major General Fund Revenue Performance**, the City's major General Fund revenues are expected to be \$1,550.3 million in FY 2025, which represents a decrease of \$3.8 million, or 0.2 percent, from the Third Quarter Report.

| FY 2025 Major General Fund Revenue Performance | | | | |
|--|--------------------------|-------------------|-----------------|--------------------|
| <i>Table 3</i> | | | | <i>in millions</i> |
| Revenue Category | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
| Property Tax | \$ 808.7 | \$ 807.1 | \$ (1.6) | -0.2% |
| Sales Tax | 369.2 | 372.3 | 3.1 | 0.8% |
| Transient Occupancy Tax | 168.0 | 165.6 | (2.3) | -1.4% |
| Franchise Fees | 97.4 | 99.0 | 1.6 | 1.7% |
| Other Major Revenues | 110.9 | 106.3 | (4.6) | -4.2% |
| Major General Fund Revenue Total | \$ 1,554.1 | \$ 1,550.3 | \$ (3.8) | -0.2% |

Property Tax

Property tax revenue is expected at \$807.1 million in FY 2025, which represents a net decrease of \$1.6 million, or 0.2 percent, from the Third Quarter Report. This decrease is comprised of \$2.1 million in 1% property tax collections primarily due to lower-than-anticipated collections in current secured supplemental property taxes, which are additional taxes assessed when a property changes ownership or undergoes new construction. While the Third Quarter Report assumed overall growth based on higher assessed property values, these revenues can be difficult to forecast due to fluctuations in the volume and timing of property sales and construction activities, which ultimately came in \$1.5 million less than anticipated. Additionally, \$507,000 of the decrease is attributed to increased refunds due to a higher number of property tax assessment appeals processed in FY 2025. The decreases in property tax collections and increased refunds are partially offset by \$569,000 in increased residual tax sharing revenue from the Redevelopment Property Tax Trust Fund (RPTTF) due to a higher-than-anticipated RPTTF deposit based on the Recognized Obligation Payment Schedule (ROPS) RPTTF distributions from the County of San Diego in June 2025, subsequently increasing the

City's pass-through payment and residual RPTTF balance after all enforceable obligations were met.

Sales Tax

Sales tax revenue is expected at \$372.3 million in FY 2025, which represents an increase of \$3.1 million, or 0.8 percent, from the Third Quarter Report. This is primarily due to a net increase in sales tax receipts collected through fiscal year-end, despite month-to-month fluctuations. While collections throughout the fiscal year have shown a downward trend, impacted by inflationary pressures, fluctuating consumer behavior, and general economic uncertainty, the final third quarter payment, received after the release of the Third Quarter Report, came in stronger than projected.

This development aligns with fluctuations in Consumer Confidence, a primary economic indicator that measures consumers' confidence in current and future economic conditions. While Consumer Confidence declined month-over-month throughout the third quarter, it remained relatively optimistic, which may have contributed to the higher revenue reflected in the last third-quarter payment. During this same period, retail sales also experienced a modest uptick, as consumers stocked up on goods in anticipation of potential cost increases tied to proposed tariffs, which may have also contributed to the higher-than-expected revenue.

Transient Occupancy Tax

General Fund transient occupancy tax (TOT) revenue is expected at \$165.6 million in FY 2025, which represents a decrease of \$2.3 million, or 1.4 percent, from the Third Quarter Report. The decrease is primarily due to a continued softening demand for leisure and business travel, which has persisted throughout the fiscal year. This reduced demand is attributed to ongoing economic uncertainty, including a slowdown in the labor market, persistent inflationary pressures, and shifting consumer behavior, which has resulted in a reluctance to travel, as well as businesses scaling back on corporate travel.

Franchise Fees

Franchise fee revenue is expected at \$99.0 million in FY 2025, which represents a net increase of \$1.6 million, or 1.7 percent, from the Third Quarter Report. This is primarily attributed to an increase of \$2.0 million in facility franchise fees from the Sycamore Landfill, due to higher-than-expected tonnage collected at the site. This increase is partially offset by a slight decrease in revenue from cable providers' franchise fees due to a continuing decline in cable subscriptions, as well as a decline in refuse collection franchise fees.

Other Major Revenues

Other major revenues are expected at \$106.3 million in FY 2025, which represents a decrease of \$4.6 million, or 4.2 percent, from the Third Quarter Report. This decrease is primarily attributed to the following:

- \$7.2 million in negative interest earnings primarily due to delayed reimbursements for Capital Improvement Program (CIP) expenditures from bond and commercial paper proceeds. The timing between when the funds are advanced by the General Fund and when reimbursements are received has resulted in a sustained negative cash balance, incurring negative interest earnings per month in the General Fund. Moving forward, the Department of Finance, in collaboration with the Engineering and Capital Projects Department, will work to accelerate reimbursements and reduce the duration of negative cash balances.

- \$600,000 in unrealized reimbursements from the San Diego Convention Center for the use of the City's H Barracks property, as the Convention Center no longer plans to utilize the property. This revenue source has also been reduced in the FY 2026 Adopted Budget.
- \$426,000 in the one-cent TOT transfer to the General Fund, per Municipal Code 35.0128, due to the overall decrease in TOT revenue. As noted in the Transient Occupancy Tax section of this report, there is a decrease in overall TOT revenue, which subsequently decreases the availability of TOT funds to be transferred to the General Fund.

These decreases are partially offset by the following increases, which were not previously anticipated in the third quarter projections:

- \$2.3 million from the return of cash balances from the closure of inactive or obsolete special revenue funds, following a review of funds with minimal activity to leverage available balances and mitigate the General Fund shortfall.
- \$719,000 from the return of prior-year contributions to the Unemployment Insurance Fund. A year-end review revealed that prior-year contributions exceeded actual needs, resulting in the fund accumulating a large cash balance that surpassed required levels. This refund is part of the City's strategy to address the General Fund's projected shortfall.

DEPARTMENTAL REVENUE

General Fund departmental revenues are expected at \$521.2 million in FY 2025, which represents a net increase of \$10.0 million, or 2.0 percent, from the Third Quarter Report. As summarized in **Table 4: FY 2025 General Fund Departmental Revenue Performance**, the following section highlights departments with significant revenue variances, defined as a variance greater than +/- \$1.0 million when compared to the Third Quarter Report.

| FY 2025 General Fund Departmental Revenue Performance | | | | |
|---|--------------------------|-------------------|----------------|-------------|
| Table 4 | | | | in millions |
| Department | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
| Economic Development | \$ 81.3 | \$ 88.4 | \$ 7.1 | 8.8% |
| Fire-Rescue | 75.1 | 80.0 | 4.9 | 6.6% |
| Homelessness Strategies & Solutions | 42.7 | 35.0 | (7.8) | -18.2% |
| Police | 60.4 | 62.5 | 2.1 | 3.5% |
| Transportation | 89.0 | 90.8 | 1.8 | 2.0% |
| All Other Departments | 162.7 | 164.6 | 1.9 | 1.2% |
| Departmental Revenue Total | \$ 511.2 | \$ 521.2 | \$ 10.0 | 2.0% |

Economic Development

Departmental revenues in the Economic Development Department are expected at \$88.4 million in FY 2025, which represents an increase of \$7.1 million, or 8.8 percent, from the Third Quarter Report. This increase is primarily attributed to lease and concession revenue generated from City-owned properties, including \$3.4 million in Mission Bay lease revenues, \$2.0 million from rents and concessions, and \$1.3 million in Pueblo Lands lease revenues. At the time projections were prepared for the Third Quarter Report, the department took a conservative approach, anticipating potential revenue impacts from the enacted tariffs and other federal government actions expected to have a negative impact on overall travel, including that of foreign visitors. However, these impacts did not materialize as anticipated, and lessees performed better than anticipated.

Fire-Rescue

Departmental revenues in the Fire-Rescue Department are expected at \$80.0 million in FY 2025, which represents an increase of \$4.9 million, or 6.6 percent, from the Third Quarter Report. This increase is primarily comprised of \$6.0 million in increased reimbursements from the Fire/EMS Transport Program Fund for eligible expenditures incurred in support of the EMS Program. The increased transfer is supported by an increase in revenue collected by the EMS Fund when compared to the Third Quarter Report and is part of the City's comprehensive strategy to mitigate the General Fund's projected shortfall by maximizing reimbursements of eligible expenditures. An additional \$1.0 million is related to reimbursing a deposit for the purchase of a replacement helicopter. The helicopter is now being financed through the Equipment and Vehicle Financing Program (EVFP), resulting in the deposit being reimbursed. These increases are partially offset by \$2.1 million in outstanding reimbursements for Strike Team deployments related to the Los Angeles fires and Hurricane Helene. These are now anticipated to be received in FY 2026 after a review by the California Governor's Office of Emergency Services (Cal OES) and could result in changes to the projected reimbursements. An additional \$1.0 million decrease in charges for current services is primarily attributed to

reduced inspection revenue resulting from the transition and implementation of a new software system.

Homelessness Strategies and Solutions

Departmental revenues in the Homelessness Strategies and Solutions Department are expected at \$35.0 million in FY 2025, which represents a decrease of \$7.8 million, or 18.2 percent, from the Third Quarter Report. This decrease is primarily comprised of a \$5.4 million reduction in anticipated TOT revenue related to Measure C, which increased the hotel tax, in part, to address homelessness within the City. Due to ongoing litigation that was anticipated to be resolved in time to utilize the funds for eligible expenditures, the City proactively exercised its authority to implement and collect the tax effective May 1, 2025. However, the litigation extended into FY 2026, and the revenue remained in a restricted account as of the end of FY 2025. Subsequently, the legal proceedings were resolved on October 3, 2025, when the Court of Appeals upheld the judgment that Measure C was a citizens' initiative and had sufficient votes to pass as law. The measure must now return to the City Council in order to pass a clarifying ordinance to realign timelines, and the tax revenue is expected to be available in FY 2026. An additional \$1.4 million decrease is attributed to reduced TOT reimbursements to the General Fund, directly tied to the overall decline in TOT revenue discussed in the Major General Fund Revenue section of this report. General Fund reimbursements are provided to eligible departments whose programs support visitor-related facilities and promote the City's cultural and natural attractions. Additionally, \$894,000 in lower-than-expected grant reimbursement was due to the ramp-up period for launching encampment support services and the wind-down of the rehousing program.

Police

Departmental revenues in the Police Department are expected at \$62.5 million in FY 2025, which represents an increase of \$2.1 million, or 3.5 percent, from the Third Quarter Report. This increase is primarily due to \$1.8 million in reimbursements for prior-year police enforcement in parking meter zones. As part of the City's strategy to address the General Fund's projected shortfall, an available balance was identified in the Parking Meter District Administration Fund, prompting a review of eligible prior-year expenditures in the Community Parking Districts that had not been previously reimbursed. An additional \$1.7 million is comprised of increased grant and task force reimbursements due to the early receipt of funds originally expected in FY 2026 and increased participation in grant-funded overtime, the receipt of prior year impound provider towing fees, and reimbursements for police-support at special events, which were conservatively projected due to anticipated invoice delays and the potential impacts from the new special event fee structure. These increases are partially offset by a decrease of \$1.5 million in reimbursements from the Parking Meter Operations Fund, which was originally assumed in the Third Quarter Report in order to fully utilize all parking meter revenues after projections assumed the Transportation and Stormwater Departments would not have enough eligible expenditures; however, when the year-end reconciliation was performed, both departments had sufficient eligible expenditures to fully utilize the revenue.

Transportation

Departmental revenues in the Transportation Department are expected at \$90.8 million in FY 2025, which represents an increase of \$1.8 million, or 2.0 percent, from the Third Quarter Report. This increase is primarily attributed to \$1.4 million in increased reimbursements for street trench restoration services, Capital Improvement Program (CIP) projects, and slurry seal projects, as crews were able to complete more projects than anticipated without weather delays. An additional \$500,000 is attributed to increased reimbursements from the Parking Meter Operations Fund, resulting from the department incurring additional eligible expenditures than projected in the Third Quarter Report, which allowed for these additional reimbursements.

GENERAL FUND EXPENDITURES

General Fund expenditures are expected to be \$2,176.5 million in FY 2025, which represents a net decrease of \$3.9 million, or 0.2 percent, from the Third Quarter Report. As displayed in **Table 5: FY 2025 General Fund Expenditure Performance**, this variance is primarily attributed to a decrease in all categories, including \$842,000 in personnel expenditures, \$450,000 in fringe benefits, and \$2.6 million in other non-personnel expenditures.

| FY 2025 General Fund Expenditure Performance | | | | |
|--|--------------------------|-------------------|---------------|--------------------|
| <i>Table 5</i> | | | | <i>in millions</i> |
| Expenditure Category | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
| Personnel Expenditures | \$ 961.9 | \$ 961.1 | \$ 0.8 | 0.1% |
| Fringe Benefits | 576.0 | 575.5 | 0.4 | 0.1% |
| Other Non-Personnel Expenditures | 642.5 | 639.9 | 2.6 | 0.4% |
| Total | \$ 2,180.4 | \$ 2,176.5 | \$ 3.9 | 0.2% |

PERSONNEL EXPENDITURES

As displayed in **Table 6: FY 2025 General Fund Personnel Expenditure Performance**, personnel expenditures are expected to be \$961.1 million in FY 2025, which represents a decrease of \$842,000, or 0.1 percent, from the Third Quarter Report.

| FY 2025 General Fund Personnel Expenditure Performance | | | | |
|--|--------------------------|-------------------|---------------|--------------------|
| <i>Table 6</i> | | | | <i>in millions</i> |
| Personnel Expenditures Category | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
| Salaries | \$ 800.0 | \$ 798.3 | \$ 1.8 | 0.2% |
| Overtime | 130.4 | 131.1 | (0.7) | -0.5% |
| Hourly | 17.2 | 17.3 | (0.1) | -0.7% |
| Pay-in-Lieu of Annual Leave | 9.2 | 9.5 | (0.3) | -3.2% |
| Termination Pay | 5.1 | 4.9 | 0.2 | 4.0% |
| Personnel Expenditures Total | \$ 961.9 | \$ 961.1 | \$ 0.8 | 0.1% |

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

When compared to the Third Quarter Report, personnel expenditures are expected to decrease by \$842,000. This decrease is primarily attributed to a reduction of \$1.8 million in salaries, partially offset by an increase of \$703,000 in the overtime category.

The decrease of \$1.8 million in salaries is primarily within the Fire-Rescue and Police Departments; however, numerous other departments also realized savings within the salaries



category. The decrease in the Fire-Rescue Department is primarily due to higher-than-anticipated sworn retirements and other forms of attrition, which exceeded the department’s original staffing assumptions. Similarly, the Police Department experienced greater attrition, including early departures of recruits from the 142nd Police Academy. Notably, the Third Quarter Report included an analysis of historical trends and estimated aggregate savings of \$2.1 million across all departments. Subsequently, the \$1.8 million savings identified above are in addition to the historical savings projection.

The offsetting increase of \$703,000 in the overtime category includes \$867,000 in the Fire-Rescue Department primarily due to constant sworn staffing amid the noted higher-than-anticipated retirements and attrition, as well as increased backfill for leave time taken, including annual leave, compensatory time, and industrial leave. An additional \$448,000 increase in the Transportation Department is primarily due to strategic off-peak staffing to maintain service levels and address service request backlogs. These increases are partially offset by a decrease of \$727,000 in overtime in the Police Department, attributed to the implementation of the dedicated staffing unit, which provided a closer oversight of Patrol Operations overtime.

FRINGE BENEFITS

Fringe benefits are expected to be \$575.5 million in FY 2025, which represents a decrease of \$450,000, or 0.1 percent, when compared to the Third Quarter Report. This decrease is primarily attributed to savings of \$2.1 million in fixed fringe benefits, partially offset by an increase of \$1.7 million in variable fringe benefits. **Table 7: FY 2025 General Fund Fringe Benefits Performance** provides a summary.

| FY 2025 General Fund Fringe Benefits Performance | | | | |
|--|--------------------------|-------------------|---------------|-------------|
| Table 7 | | | | in millions |
| Fringe Benefits Category | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
| Fixed | \$ 437.9 | \$ 435.8 | \$ 2.1 | 0.5% |
| Variable | 138.1 | 139.8 | (1.7) | -1.2% |
| Fringe Benefits Total | \$ 576.0 | \$ 575.5 | \$ 0.5 | 0.1% |

Fixed Fringe Benefits

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

When compared to the Third Quarter Report, fixed fringe benefits are expected to decrease by \$2.1 million. This decrease is primarily due to \$1.4 million from the reallocation of select fixed fringe costs between the General Fund and non-General Funds based on staffing levels and the impact associated with halting the collection of Workers' Compensation contributions prior to the end of the fiscal year, after budgeted contributions had been met earlier than anticipated. There were also savings of \$773,000 from the refund of current-year



unemployment insurance contributions, which will be discussed in more detail later in the report.

Variable Fringe Benefits

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

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

OTHER NON-PERSONNEL EXPENDITURES

As displayed in **Table 8: FY 2025 General Fund Other Non-Personnel Expenditure Performance**, non-personnel expenditures are expected to be \$639.9 million in FY 2025, when fringe benefits are excluded, which represents a decrease of \$2.6 million, or 0.4 percent, from the Third Quarter Report. The following section discusses non-personnel expenditure categories with significant variances, defined as a variance greater than +/- \$1.0 million when compared to the Third Quarter Report.

| FY 2025 General Fund Other Non-Personnel Expenditure Performance | | | | |
|--|--------------------------|-------------------|---------------|-------------|
| Table 8 | | | | in millions |
| Expenditure Category | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
| Supplies | \$ 33.6 | \$ 31.4 | \$ 2.2 | 6.5% |
| Contracts and Services | 384.0 | 376.5 | 7.5 | 2.0% |
| Information Technology | 60.2 | 57.4 | 2.8 | 4.6% |
| Energy and Utilities | 68.0 | 66.2 | 1.7 | 2.5% |
| Other | 5.0 | 4.7 | 0.2 | 4.3% |
| Transfers Out | 91.5 | 94.6 | (3.1) | -3.3% |
| Capital Expenditures | 1.0 | 1.9 | (0.9) | -86.7% |
| Debt | 7.2 | 7.1 | 0.1 | 1.2% |
| Historical Savings Adjustment | (8.0) | - | (8.0) | 100.0% |
| Total | \$ 642.5 | \$ 639.9 | \$ 2.6 | 0.4% |

Supplies

Supplies are expected to be \$31.4 million in FY 2025, which represents a decrease of \$2.2 million, or 6.5 percent, from the Third Quarter Report. This decrease is primarily attributed to the following:

- \$907,000 in the Police Department primarily due to \$520,000 from the suspension of non-essential purchasing and delayed delivery of items, as well as the reclassification of \$330,000 in ballistic vests from supplies to capital expenditures.
- \$742,000 in the Stormwater Department primarily due to the intentional evaluation and utilization of alternative funding sources for eligible expenditures to assist with addressing the General Fund’s projected shortfall.



- \$672,000 in the Parks and Recreation Department due to delayed purchases of supplies, including building materials and chemicals, with some expenditures now anticipated to post in FY 2026.

Contracts and Services

Contracts and services expenditures are expected to be \$376.5 million in FY 2025, which represents a decrease of \$7.5 million, or 2.0 percent, from the Third Quarter Report. This decrease is primarily attributed to the following:

- \$3.3 million in the Citywide Program Expenditures Department primarily due to the partial return of the contribution to the Public Liability Operating Fund, following a year-end review of available balance. While the Third Quarter Report assumed this transfer at budget in support of anticipated current year claims payments, a year-end review determined that actual claim activity was less than projected. As a result, a portion of the contribution was reversed to support the City's comprehensive budget mitigation plan to address the projected shortfall.
- \$2.4 million in the Homelessness Strategies and Solutions Department, primarily comprised of \$1.2 million in decreased expenditures from the San Diego Housing Commission due to reduced program activity during the wind-down of multiple shelters, which led to increased staff vacancies, suspended intakes, and reduced operation costs. An additional \$711,000 is attributed to lower initial costs as new shelter operations were ramping up.
- \$833,000 in the Public Utilities Department primarily due to \$600,000 in deferred reservoir recreation program purchases, including equipment and facility improvements, now anticipated to be completed in FY 2026; as well as \$232,000 in reimbursable services at recreation facilities following a reassessment of core duties and improved time accounting as part of broader cost-saving efforts.
- \$822,000 in the Economic Development Department, primarily comprised of \$528,000 in deferred maintenance and repair payments for building facilities within the City Concourse, now anticipated to occur in FY 2026. The remaining amount is primarily related to delays in the procurement process for infrastructure projects, including the necessary steps to finalize the respective contracts and establish purchase orders.
- \$572,000 in the Stormwater Department primarily due to intentional evaluation and utilization of alternative funding sources for eligible expenditures, to assist with addressing the General Fund's projected shortfall.

These decreases are partially offset by a \$679,000 increase in the General Services Department, primarily due to an increase in the number of vehicles scheduled for repair and maintenance, as well as higher costs for vehicle parts. While the third quarter projection was based on year-to-date actuals and prior-year trends, actual activity exceeded initial assumptions.

Information Technology

Information technology expenditures are expected to be \$57.4 million in FY 2025, which represents a decrease of \$2.8 million, or 4.6 percent, from the Third Quarter Report. This decrease is primarily attributed to \$1.2 million in the Police Department comprised of \$510,000 from the reclassification of IT equipment and hardware from the information technology category to the capital expenditures category; \$260,000 in IT Fixed costs, which is further described at the end of this section; and \$220,000 due to delays in several IT projects, which are now anticipated to occur in FY 2026.

A remaining \$1.6 million net decrease consists of savings across multiple departments, comprised of a \$729,000 decrease in non-discretionary IT allocations resulting from deferred projects, lower licensing costs, and reduced usage-based expenses. The remaining amount is attributed to reductions in various IT discretionary costs, including reduced costs and suspension of non-essential spending across City departments.

Energy and Utilities

Energy and utilities expenditures are expected to be \$66.2 million in FY 2025, which represents a decrease of \$1.7 million, or 2.5 percent, from the Third Quarter Report. This decrease is primarily attributed to a net \$1.1 million decrease in non-discretionary electricity costs across City departments, resulting from lower-than-anticipated electricity consumption. While the Third Quarter Report projected electricity usage consistent with prior-year trends, actual consumption decreased in the last quarter of the fiscal year, largely due to cooler weather conditions reducing demand for air conditioning across City facilities. Additional decreases among departments include a decrease in fuel and gas consumption based on year-to-date activity.

Transfers Out

The transfers out category is expected to be \$94.6 million in FY 2025, which represents an increase of \$3.1 million, or 3.3 percent, from the Third Quarter Report. This increase is primarily within the Citywide Program Expenditures Department as a result of an increase of \$3.4 million for the transfer to the San Diego Regional Parks and the Mission Bay Improvement Funds, resulting from increased Mission Bay revenues collected by the Economic Development Department, as detailed in the Departmental Revenue section of this report. In accordance with City Charter section 55.2, Mission Bay revenues in excess of \$20.0 million are to be allocated to these funds based on the calculation outlined in the City Charter. Therefore, an increase in Mission Bay lease revenues results in a corresponding increase in the transfers to these funds.

Historical Non-Personnel Savings Adjustment

As reported in the Third Quarter Report, 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 this report. This analysis compared projections contained in prior third quarter budget monitoring reports and year-end actuals to estimate final expenditures more accurately. The analysis resulted in an aggregate savings adjustment of \$8.0 million to the General Fund's third quarter projections. As a result, the net \$2.6 million citywide savings in other non-personnel expenditures exceed the anticipated historical savings projection and are primarily due to strategic efforts aimed at addressing the General Fund's projected shortfall.

Significant Changes to Available Fund Balance

This section outlines significant changes that have impacted the available fund balance since the Third Quarter Report. When the report was released, the available fund balance was estimated at negative \$10.1 million, indicating that the City would need to draw from the General Fund Stability Reserve to end the fiscal year balanced. Since the release of the Third Quarter Report, several factors further reduced the available fund balance by an additional \$14.5 million, resulting in a total shortfall of \$24.6 million. However, \$9.8 million in positive developments, along with \$14.9 million from the intentional implementation of mitigation actions, closed the shortfall. These efforts reflect the City’s continued commitment to fiscal stability, enabling the fiscal year to close balanced, without the need to draw from the General Fund Stability Reserve. **Table 9: Significant Changes to Available Fund Balance Since the Third Quarter Report** provides a summary of these changes.

| Significant Changes to Available Fund Balance Since Third Quarter Report | |
|--|--------------------|
| <i>Table 9</i> | <i>in millions</i> |
| Projected Available Fund Balance as of Third Quarter Report | \$ (10.1) |
| Factors Contributing to a Reduction in Available Fund Balance | |
| Net Decrease in Major General Fund Revenues (excl. Mitigating Actions) | \$ (6.9) |
| Delay in Measure C Revenue | (5.4) |
| Delay of Strike Team Deployment Reimbursement | (2.1) |
| Net Increase in Departmental Expenditures (excl. Mitigating Actions) | (0.1) |
| Total Factors Contributing to a Reduction in Available Fund Balance | \$ (14.5) |
| Revised Available Fund Balance | \$ (24.6) |
| Mitigating Actions and Positive Developments | |
| Net Increase in Departmental Revenues (excl. Measure C & Strike Team) | \$ 9.8 |
| Additional Reimbursement from EMS Fund | 6.0 |
| Reduced Public Liability Claims Transfer | 3.3 |
| Closure of Obsolete/Inactive Funds | 2.3 |
| Additional Reimbursement of Prior Year Police Enforcement in CPDs | 1.8 |
| Refund of Current Year and Prior Year Unemployment Insurance Contributions | 1.5 |
| Total Mitigating Actions and Positive Developments | \$ 24.6 |
| FY 2025 Ending Available Fund Balance | \$ - |

FACTORS CONTRIBUTING TO A REDUCTION IN FUND BALANCE

Net Decrease in Major General Fund Revenues

Since the Third Quarter Report, major General Fund revenues have decreased by \$6.9 million, when excluding the mitigation actions described in the following section. The decline is primarily due to reduced interest earnings, lower transient occupancy tax revenue resulting from the continued softening of travel demand, and decreased property tax revenue, primarily due to a decrease in 1% property tax collections and an increase in prior-year refunds.

Delay in Measure C Revenue

Measure C, approved by voters in March 2020, increased the TOT on hotel stays to support key priorities, including the expansion of the San Diego Convention Center, increased street repairs, and addressing homelessness. On May 1, 2025, the City began collecting the additional revenue in anticipation of pending litigation being resolved in time to provide reimbursement for eligible FY 2025 expenditures. While the Third Quarter Report projected \$5.4 million in TOT revenue to support the Homelessness Strategies and Solutions Department (HSSD), these funds have not been transferred to HSSD due to the legal proceedings extending into FY 2026. As of October 3, 2025, the Court of Appeals upheld the judgment that Measure C was a citizens' initiative and received sufficient votes to pass as law. The measure is expected to return to the City Council to pass a clarifying ordinance, which will realign timelines and make this revenue available to reimburse eligible expenditures in FY 2026.

Delay of Strike Team Deployment Reimbursement

While the Third Quarter Report assumed \$2.4 million in reimbursement revenue for Strike Team deployments, \$2.1 million remains outstanding for deployments related to the Los Angeles fires and Hurricane Helene. These reimbursements are currently expected to be received in FY 2026 following a review by Cal OES, which may result in adjustments to the expected reimbursements. When received in FY 2026, it will be available to support the General Fund.

MITIGATION ACTIONS AND POSITIVE DEVELOPMENTS

Net Increase in Departmental Revenues

Since the Third Quarter Report, departmental revenues have increased by a net \$9.8 million, when excluding intentional mitigating actions. The net increase across General Fund departments is mainly due to an increase in lease and concession revenue generated from City-owned properties, including Mission Bay and Pueblo lands, as well as increased reimbursements for services across City departments. Examples include street trench restoration services, CIP projects, and slurry seal projects in the Transportation Department, as well as increased labor charges to grants and special funds in the Office of the City Attorney.

Additional Reimbursement from EMS Fund

In alignment with the City's strategy to mitigate the General Fund shortfall, the transfer from the Fire/EMS Transport Program Fund to the General Fund was increased by \$6.0 million to reimburse the Fire-Rescue Department for eligible expenditures incurred in support of the EMS Program. The increased transfer is supported by an \$8.7 million increase in patient transport revenue collected by the EMS Fund compared to the Third Quarter Report. Given the recent implementation of the Alliance Model, with FY 2025 being the first full fiscal year, and the dynamic nature of demand for these services, the department took a conservative approach in preparing its third-quarter projection. The department will continue analyzing trends to further refine its projection methodology and develop more accurate projections.

Reduced Public Liability Claims Transfer

As part of the City's year-end review, \$3.3 million of the budgeted transfer to the Public Liability Operating Fund was reversed due to lower-than-anticipated claims. While the Third Quarter Report assumed this full transfer would be needed to support anticipated claims activity, actual claims payments were less than projected. Since these funds were not needed to support payments made in the current year, these unused funds were returned to support the City's broader mitigation actions to address the General Fund's projected shortfall.

Closure of Obsolete/Inactive Funds

To support the City's efforts to mitigate the General Fund shortfall, a review was conducted of select special revenue funds with minimal activity in recent years that may be considered obsolete or inactive. This review identified 14 funds with a combined \$2.3 million in available balances. In accordance with Section 15 of the Appropriation Ordinance, the Chief Financial Officer is authorized and directed to return the remaining balances of obsolete or inactive funds to their source or to the General Fund if the original source cannot be determined. As a result, the available fund balances were returned to the General Fund.

Additional Reimbursement of Prior Year Police Enforcement in CPDs

As part of the City's strategy to address the General Fund's projected shortfall, a year-end review of the Parking Meter District Administration Fund identified \$1.8 million in available fund balance that could be used to reimburse eligible expenditures. In prior fiscal years, police parking enforcement costs within Community Parking Districts were not reimbursed, which contributed to the increase in available fund balance. To address the General Fund's projected shortfall, the available fund balance was utilized to reimburse the General Fund for these prior-year costs.

Return of Current Year and Prior Year Unemployment Insurance Contributions

In an effort to identify opportunities to provide relief to the General Fund, a review of the Unemployment Insurance Fund identified a significant cash balance that had accumulated over recent years, as annual City contributions exceeded payouts. As a result, \$1.5 million in current and prior-year contributions were identified and returned to the General Fund. Moving forward, the Department of Finance, in collaboration with the Personnel Department, will take a more proactive role in monitoring the fund's activity and setting appropriate contribution levels for future fiscal years.

GENERAL FUND BALANCES AND RESERVES

The City’s Reserve Policy ([Council Policy 100-20](#)) documents the City’s approach to establishing and maintaining reserves across City operations. The following section provides an update on the General Fund’s FY 2025 projected ending fund balance and reserve estimates, factoring in the FY 2025 unaudited actuals. All General Fund reserve target goals are based on a percentage of the three-year average of General Fund operating revenues for the most recent fiscal years, as reported in the City of San Diego’s Annual Comprehensive Financial Report (ACFR), currently FY 2022 through FY 2024.

FISCAL YEAR 2025 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

Table 10: FY 2025 General Fund Balances and Reserve Estimates Performance displays the General Fund balance and reserve estimates.

| FY 2025 General Fund Balances and Reserve Estimates Performance | | | | |
|---|--------------------------|-------------------|----------------|--------------------------------------|
| Table 10 | | | | in millions |
| Description | Third Quarter Projection | Unaudited Actuals | Variance | % of Operating Revenues ¹ |
| FY 2025 Audited Beginning Fund Balance | 312.1 | \$ 312.1 | \$ - | 17.8% |
| Fiscal Year 2025 Projected Activity | | | | |
| Revenue | \$ 2,065.3 | \$ 2,071.5 | \$ 6.2 | |
| Expenditures | \$ (2,180.4) | (2,176.5) | 3.9 | |
| Net Projected Activity | (115.2) | (105.0) | 10.1 | |
| FY 2025 Projected Ending Fund Balance | \$ 197.0 | \$ 207.1 | \$ 10.1 | 11.8% |
| Emergency Reserve | \$ 107.6 | \$ 107.6 | \$ - | 6.1% |
| Stability Reserve | 99.5 | 99.5 | - | 5.7% |
| Use of Stability Reserve | (10.1) | - | 10.1 | 0.0% |
| FY 2025 Reserve Balance | 197.0 | 207.1 | - | 11.8% |
| FY 2025 Available Fund Balance | \$ - | \$ - | \$ - | 0.0% |

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

As reported in the ACFR, the FY 2024 ending (FY 2025 beginning) fund balance is \$312.1 million, including \$207.1 million allocated for the General Fund Emergency and Stability Reserves. Of the remaining \$105.1 million of Excess Equity, \$84.4 million was included as a one-time funding source during the development of the FY 2025 budget, with the remaining \$20.6 million initially anticipated to be used as a resource for FY 2026. However, assumptions regarding the intended use of Excess Equity were revised following the updated projections included in the Third Quarter Report, which indicated that the General Fund would need to fully exhaust all Excess Equity, including the amount preserved for FY 2026, and draw an additional \$10.1 million from the Stability Reserve to balance the fiscal year. Notably, the FY 2026 Adopted Budget was ultimately balanced without the use of this Excess Equity.

In response, additional mitigating measures were implemented with the goal of addressing the projected shortfall and eliminating the need to draw from the Stability Reserve. These



measures, along with other developments, resulted in a \$10.1 million positive change in the net projected activity compared to the amount projected in the Third Quarter Report. As a result, the City is no longer anticipating to draw from the Stability Reserve; however, it will fully exhaust the \$105.1 million of Excess Equity.

The General Fund reserve balance is expected to end the fiscal year at \$207.1 million, a figure that has remained unchanged since FY 2023. This balance is the equivalent of 11.8 percent of the three-year average of General Fund operating revenues, which is below the reserve target of 13.58 percent outlined in the current Reserve Policy. As a result, the Department of Finance is currently working with the Mayor to propose revisions to the policy and is expected to present these to the Budget and Government Efficiency Committee and the City Council in FY 2026.

The Year-End Performance Report does not include any action items for City Council, as the General Fund is now expected to end the fiscal year balanced, with no Excess Equity available as a potential resource. If this changes upon the completion of FY 2025 ACFR in December 2025, authority to use any potential Excess Equity may be requested in subsequent budget monitoring reports in FY 2026 or through the FY 2027 budget development process.

NON-GENERAL FUNDS

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

Airports Fund

| Rev/PE/NPE | Third Quarter Projection | Unaudited Actuals | in millions | |
|--------------------------------|--------------------------|-------------------|-------------|------------|
| | | | Variance | Variance % |
| Revenue | \$ 8.5 | \$ 9.0 | \$ 0.5 | 6.2% |
| Personnel Expenditures | 2.4 | 2.4 | 0.0 | 0.9% |
| Non-Personnel Expenditures | 7.9 | 6.8 | 1.1 | 13.6% |
| Expenditures | \$ 10.3 | \$ 9.2 | \$ 1.1 | 10.7% |
| Net Year-End Projection | \$ (1.8) | \$ (0.2) | \$ 1.6 | |

Revenues in the Airports Fund are expected at \$9.0 million in FY 2025, which represents an increase of \$525,000, or 6.2 percent, from the Third Quarter Report. This increase is primarily comprised of \$395,000 in other rents and concessions revenue from overpayments by departments occupying office spaces at the Brown Field and Montgomery-Gibbs Executive Airports. In anticipation of new MOUs, Airports billed higher rates based on updated appraisals. However, once the agreements were finalized, the rent rates were significantly reduced. To mitigate the rent overpayments, Airports agreed to issue credits, which will be reflected on the rent payments received in FY 2026. An additional \$154,000 is associated with increased interest earnings.

Expenditures in the fund are expected at \$9.2 million in FY 2025, which represents a decrease of \$1.1 million, or 10.7 percent, from the Third Quarter Report. This decrease is due to deferred contractual expenditures for tenant improvements and repairs, including interior upgrades, pavement and beacon repairs, and property management services. Due to delays in receiving the scope, documentation, and quotes, the department was unable to meet the City's procurement deadlines. As a result, these expenditures are now anticipated to be incurred in FY 2026.

Development Services Fund

| Rev/PE/NPE | Third Quarter Projection | Unaudited Actuals | in millions | |
|--------------------------------|--------------------------|-------------------|-------------|------------|
| | | | Variance | Variance % |
| Revenue | \$ 125.7 | \$ 122.7 | \$ (3.0) | -2.4% |
| Personnel Expenditures | 80.6 | 81.2 | (0.6) | -0.7% |
| Non-Personnel Expenditures | 60.1 | 62.7 | (2.6) | -4.3% |
| Expenditures | \$ 140.7 | \$ 143.9 | \$ (3.1) | -2.2% |
| Net Year-End Projection | \$ (15.0) | \$ (21.2) | \$ (6.1) | |

Revenues in the Development Services Fund are expected at \$122.7 million in FY 2025, which represents a decrease of \$3.0 million, or 2.4 percent, from the Third Quarter Report. This decrease is primarily attributed to a \$2.4 million reduction in licenses and permits resulting from the impact of economic conditions in the building industry, including rising material

costs, labor shortages, and higher borrowing costs, as well as building permit extensions that have reduced permit activity and revenue collection. While the Third Quarter Report accounted for anticipated impacts from these conditions, the actual impact exceeded expectations. An additional \$600,000 decrease in revenue can be attributed to reduced services performed against subdivision deposit accounts, pending actual inspections. These delays have been influenced by the same economic conditions previously outlined and are affecting developers' and homeowners' decisions to proceed with building permits.

Expenditures in the fund are expected at \$143.9 million in FY 2025, which represents an increase of \$3.1 million, or 2.2 percent, from the Third Quarter Report. This increase is primarily comprised of \$1.8 million in relocation costs that include tenant improvements, IT infrastructure, furniture, and workstations. At the time of the Third Quarter Report, the timing of these costs was unknown; however, subsequent progress in relocating advanced rapidly, resulting in the recognition of costs in the current fiscal year. An additional \$1.2 million in personnel expenditures and fringe benefits is primarily comprised of \$662,000 in increased fringe benefit costs, as well as \$571,000 in increased overtime performed across department operations, as well as special pay and hourly wages for provisional employees and interns extended through year-end.

Engineering & Capital Projects Fund

| Rev/PE/NPE | Third Quarter Projection | Unaudited Actuals | in millions | |
|--------------------------------|--------------------------|-------------------|-------------|------------|
| | | | Variance | Variance % |
| Revenue | \$ 190.7 | \$ 187.6 | \$ (3.1) | -1.6% |
| Personnel Expenditures | 98.4 | 98.6 | (0.3) | -0.3% |
| Non-Personnel Expenditures | 70.6 | 70.5 | 0.1 | 0.2% |
| Expenditures | \$ 169.0 | \$ 169.1 | \$ (0.1) | -0.1% |
| Net Year-End Projection | \$ 21.8 | \$ 18.5 | \$ (3.2) | |

Revenues in the Engineering & Capital Projects Fund are expected at \$187.6 million in FY 2025, which represents a decrease of \$3.1 million, or 1.6 percent, from the Third Quarter Report. This decrease is primarily attributed to reduced reimbursements from billable work performed on Capital Improvements Program (CIP) projects due to an optimistic projection that assumed activity similar to the prior year. While the third quarter projection assumed activity levels consistent with prior year actuals, it did not account for the higher-than-normal activity in May 2024, which resulted in projections that overestimated production in May and June this year.

Expenditures in the fund are expected at \$169.1 million in FY 2025, which represents an increase of \$121,000, or 0.1 percent, when compared to the Third Quarter Report. The increase is primarily due to \$1.2 million in personnel expenditures and fringe benefits, primarily comprised of \$910,000 in fringe benefits associated with the reallocation of select fixed fringe costs between the General Fund and non-General Funds based on staffing levels. This increase is partially offset by a net decrease of \$1.1 million in non-personnel expenditures, primarily comprised of reduced information technology services such as IT application support and network expenses, as well as contracts, including training and printing services, due to overall reduced costs and the suspension of non-essential spending with no material impact to department operations.



Fire/Emergency Medical Services Transport Program Fund

in millions

| Rev/PE/NPE | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
|--------------------------------|--------------------------|-------------------|----------|------------|
| Revenue | \$ 126.3 | \$ 134.9 | \$ 8.7 | 6.9% |
| Personnel Expenditures | 5.0 | 5.1 | (0.1) | -2.6% |
| Non-Personnel Expenditures | 119.4 | 125.0 | (5.6) | -4.7% |
| Expenditures | \$ 124.4 | \$ 130.1 | \$ (5.7) | -4.6% |
| Net Year-End Projection | \$ 1.9 | \$ 4.8 | \$ 2.9 | |

Revenues in the Fire/Emergency Medical Services Transport Program Fund are expected at \$134.9 million in FY 2025, which represents an increase of \$8.7 million, or 6.9 percent, from the Third Quarter Report. This increase is primarily due to patient transport revenue, which exceeded the levels anticipated in the Third Quarter Report. Due to the recent implementation of the Alliance Model and the variability in service demand, the department opted for conservative assumptions in preparing its third-quarter projection. The department is committed to refining its projection methodology further after the completion of the first full fiscal year of the Alliance Model, with the goal of developing more accurate projections for the future.

Expenditures in the fund are expected at \$130.1 million in FY 2025, which represents an increase of \$5.7 million, or 4.6 percent, from the Third Quarter Report. This is primarily due to a \$6.0 million increased transfer to the General Fund to reimburse the Fire-Rescue Department for eligible expenditures incurred in support of the EMS Program. This transfer aligns with the City’s strategy to maximize opportunities for reimbursement of eligible expenditures to address the projected General Fund shortfall.

Fleet Operations Fund

in millions

| Rev/PE/NPE | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
|--------------------------------|--------------------------|-------------------|----------|------------|
| Revenue | \$ 70.8 | \$ 75.7 | \$ 4.9 | 7.0% |
| Personnel Expenditures | 19.0 | 19.4 | (0.4) | -2.3% |
| Non-Personnel Expenditures | 50.4 | 50.6 | (0.1) | -0.3% |
| Expenditures | \$ 69.4 | \$ 70.0 | \$ (0.6) | -0.8% |
| Net Year-End Projection | \$ 1.4 | \$ 5.8 | \$ 4.4 | |

Revenues in the Fleet Operations Fund are expected at \$75.7 million in FY 2025, which represents an increase of \$4.9 million, or 7.0 percent, from the Third Quarter Report. This increase is due to the mistaken omission of one month of the billing cycle in the third quarter projections. Due to the billing cycle being one month in arrears, it was overlooked that the data available at the time of developing the third quarter projections only reflected activity up through Period 8, resulting in the erroneous exclusion of Period 9 in the year-end projection.

Expenditures in the fund are expected at \$70.0 million in FY 2025, which represents an increase of \$560,000, or 0.8 percent, from the Third Quarter Report. This increase is primarily attributed to the payment of \$1.4 million of prior year fuel expenses that were overlooked during the department’s transition to a new vendor. This increase is partially offset by a

decrease of \$745,000 in supply expenditures, primarily due to delays in renewing the auto repair supply contract, which resulted in the deferral of some purchases.

Golf Course Fund

| Rev/PE/NPE | Third Quarter Projection | Unaudited Actuals | Variance | <i>in millions</i> | |
|--------------------------------|--------------------------|-------------------|----------|--------------------|-------|
| | | | | Variance % | |
| Revenue | \$ 39.7 | \$ 42.3 | \$ 2.6 | | 6.6% |
| Personnel Expenditures | 8.3 | 8.4 | (0.1) | | -0.8% |
| Non-Personnel Expenditures | 20.2 | 19.8 | 0.4 | | 1.8% |
| Expenditures | \$ 28.5 | \$ 28.2 | \$ 0.3 | | 1.0% |
| Net Year-End Projection | \$ 11.2 | \$ 14.1 | \$ 2.9 | | |

Revenues in the Golf Course Fund are expected at \$42.3 million in FY 2025, which represents an increase of \$2.6 million, or 6.6 percent, from the Third Quarter Report. This increase is primarily attributed to \$1.6 million from golf rounds played at golf courses, along with corresponding rents and concessions. At the time that the third quarter projections were prepared, conservative assumptions were made regarding the potential impact of wet weather and economic factors on golf rounds played in the last quarter of the fiscal year. However, those conditions did not materialize as expected. Favorable weather conditions, along with less significant economic impacts than originally assumed, helped maintain consistent golf rounds, contributing to higher-than-projected revenue. An additional \$803,000 is associated with increased interest earnings.

Expenditures in the fund are expected at \$28.2 million in FY 2025, which represents a decrease of \$300,000, or 1.0 percent, from the Third Quarter Report. This decrease is primarily due to \$255,000 in non-essential repairs and maintenance that were deferred to FY 2026 to offset increased costs related to the unanticipated hosting of the Genesis Invitational Tournament at Torrey Pines. The event was relocated to the Torrey Pines golf course due to the impact of wildfires on its planned venue. An additional \$240,000 decrease is due to water savings achieved through more efficient irrigation practices and equipment. These decreases are partially offset by \$175,000 in increased purchases for building supplies, chemicals, and fertilizers for unanticipated repair projects.

Information Technology Fund

| Rev/PE/NPE | Third Quarter Projection | Unaudited Actuals | Variance | <i>in millions</i> | |
|--------------------------------|--------------------------|-------------------|----------|--------------------|-------|
| | | | | Variance % | |
| Revenue | \$ 82.8 | \$ 81.7 | \$ (1.1) | | -1.3% |
| Personnel Expenditures | 7.0 | 6.9 | 0.1 | | 1.4% |
| Non-Personnel Expenditures | 77.8 | 74.7 | 3.1 | | 4.0% |
| Expenditures | \$ 84.8 | \$ 81.6 | \$ 3.2 | | 3.8% |
| Net Year-End Projection | \$ (2.0) | \$ 0.1 | \$ 2.1 | | |

Revenues in the Information Technology (IT) Fund are expected at \$81.7 million in FY 2025, which represents a decrease of \$1.1 million, or 1.3 percent, from the Third Quarter Report. This decrease is primarily attributed to a \$2.0 million correction that reduced revenue received from benefiting departments for non-discretionary information technology services. At the time of

the Third Quarter Report, \$2.0 million in enterprise license renewals had been processed to ensure continuity in operations. However, a further review determined these renewals were for FY 2026. This decrease is partially offset by \$1.2 million in revenue collected for information technology services provided to benefiting departments. While the third quarter projection inadvertently did not account for this \$1.2 million, the department collected the revenue to align with projected expenditures. However, as noted in the expenditures section below, those expenditures did not materialize as expected, resulting in an overcollection of revenue. The department anticipates using the excess revenue to support expenditures in FY 2026.

Expenditures in the fund are expected at \$81.6 million in FY 2025, which represents a decrease of \$3.2 million, or 3.8 percent, from the Third Quarter Report. This decrease is similarly attributed to \$2.0 million in reversed expenditures for enterprise license renewals, as services were set to begin in FY 2026 and were reallocated to the correct fiscal year. An additional decrease of \$1.2 million in information technology services provided to benefiting departments resulted from deferred projects, lower licensing costs, and reduced usage-based expenses.

OneSD Support Fund

| | <i>in millions</i> | | | |
|--------------------------------|--------------------------|-------------------|----------|------------|
| Rev/PE/NPE | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
| Revenue | \$ 26.3 | \$ 26.4 | \$ 0.1 | 0.4% |
| Personnel Expenditures | 4.6 | 4.7 | (0.1) | -1.5% |
| Non-Personnel Expenditures | 26.8 | 25.6 | 1.3 | 4.7% |
| Expenditures | \$ 31.5 | \$ 30.3 | \$ 1.2 | 3.7% |
| Net Year-End Projection | \$ (5.2) | \$ (3.9) | \$ 1.3 | |

Revenues in the OneSD Support Fund are expected at \$26.4 in FY 2025, which represents an increase of \$110,000, or 0.4 percent, from the Third Quarter Report. This increase is primarily attributed to higher-than-anticipated interest earnings.

Expenditures in the fund are expected at \$30.3 million in FY 2025, which represents a decrease of \$1.2 million, or 3.7 percent, from the Third Quarter Report. This decrease is attributed to less-than-anticipated technology services costs, including \$900,000 from an SAP license entitlement validation, which verifies usage against licensed entitlements to ensure accurate payment, \$150,000 from reduced consultant hours for maintenance and enhancements to the current SAP system pending modernization, and an additional \$180,000 from the deferral of select software licensing renewals to FY 2026.

Recycling Fund

| | <i>in millions</i> | | | |
|--------------------------------|--------------------------|-------------------|----------|------------|
| Rev/PE/NPE | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
| Revenue | \$ 28.1 | \$ 29.2 | \$ 1.1 | 4.1% |
| Personnel Expenditures | 8.2 | 8.2 | 0.1 | 1.0% |
| Non-Personnel Expenditures | 23.3 | 23.1 | 0.2 | 1.0% |
| Expenditures | \$ 31.5 | \$ 31.2 | \$ 0.3 | 1.0% |
| Net Year-End Projection | \$ (3.5) | \$ (2.0) | \$ 1.5 | |

Revenues in the Recycling Fund are expected at \$29.2 million in FY 2025, which represents an increase of \$1.1 million, or 4.1 percent, from the Third Quarter Report. This increase is primarily due to \$509,000 in revenue from curbside recycling, resulting from a restructuring of the billing cycle to align the revenue recognition with the fiscal year the services are delivered. Assumptions in the Third Quarter Report did not thoroughly consider arrears or accruals. There is also a \$374,000 increase related to construction and demolition fees, which are charged upfront and partially refunded based on the amount of material recycled, resulting in increased revenue when less recycling occurs. Additionally, a \$193,000 increase is related to interest earnings above projected amounts.

Expenditures in the fund are expected at \$31.2 million in FY 2025, a decrease of \$320,000, or 1.0 percent, from the Third Quarter Report. This decrease spans nearly all non-personnel expenditure categories, with the primary decrease in supplies resulting from the purchase of fewer automated recycling containers. The revision was based on updated household counts for residential solid waste collection services.

Refuse Disposal Fund

| Rev/PE/NPE | Third Quarter Projection | Unaudited Actuals | Variance | <i>in millions</i> |
|--------------------------------|--------------------------|-------------------|----------|--------------------|
| | | | | Variance % |
| Revenue | \$ 69.9 | \$ 68.4 | \$ (1.5) | -2.1% |
| Personnel Expenditures | 10.6 | 10.5 | 0.1 | 0.6% |
| Non-Personnel Expenditures | 35.9 | 36.8 | (0.9) | -2.5% |
| Expenditures | \$ 46.5 | \$ 47.4 | \$ (0.8) | -1.8% |
| Net Year-End Projection | \$ 23.4 | \$ 21.1 | \$ (2.3) | |

Revenues in the Refuse Disposal Fund are expected at \$68.4 million in FY 2025, which represents a decrease of \$1.5 million, or 2.1 percent, from the Third Quarter Report. This decrease is primarily due to lower-than-anticipated waste collection resulting from changes in total waste tonnage, which were impacted by the implementation of the Organic Waste Recycling Program. While the department anticipated waste collection tonnage to remain consistent with prior year trends, the implementation of the program has progressively reduced overall waste collection as more waste is diverted to organic collections.

Expenditures in the fund are expected at \$47.4 million in FY 2025, which represents an increase of \$849,000, or 1.8 percent, from the Third Quarter Report. This increase is primarily attributed to the omission of select expenditures, including engineering consulting services and heavy equipment rental usage costs, that typically cross fiscal years. The department did not account for the services that would be rendered and expended in FY 2025 but would not be invoiced until FY 2026.

Sewer Utility Funds

| Rev/PE/NPE | Third Quarter Projection | Unaudited Actuals | Variance | <i>in millions</i> |
|--------------------------------|-----------------------------|----------------------|-----------|--------------------|
| | | | | Variance % |
| Revenue | \$ 922.6 | \$ 870.8 | \$ (51.7) | -5.6% |
| Personnel Expenditures | 83.3 | 82.7 | 0.6 | 0.8% |
| Non-Personnel Expenditures | 397.5 | 385.0 | 12.5 | 3.1% |
| Expenditures | \$ 480.8 | \$ 467.6 | \$ 13.2 | 2.7% |
| Net Year-End Projection | \$ 441.8 | \$ 403.2 | \$ (38.6) | |

Revenues in the Sewer Utility Funds are expected at \$870.8 million, which represents a decrease of \$51.7 million, or 5.6 percent, from the Third Quarter Report. The decrease is due to the following:

- \$43.2 million decrease in other revenue due to reduced reimbursements from revenue bonds for baseline Capital Improvement Program (CIP) projects and State Revolving Funds (SRF) for the Pure Water project. These reimbursements correspond with CIP expenditures, which are difficult to predict.
- \$17.0 million net decrease for charges for services, primarily due to a smaller-than-anticipated year-end accrual for the Municipal Sewer Fund for unbilled services provided in June 2025. These services were billed to customers in July and August, reflecting water usage, billing days, and other uncontrollable factors when compared to prior fiscal years. This was partially offset by increased revenue in the Metropolitan Sewer Utility Fund due to the completion of an audit on prior years' flows and services. This type of adjustment can typically occur up to two years after the fiscal year ends.

Expenditures in the fund are expected to end the fiscal year at \$467.6 million, which represents a decrease of \$13.2 million, or 2.7 percent, from the Third Quarter Report. This decrease is primarily due to the following:

- \$10.1 million in contract savings, with the largest component being the projected refund payments related to the Metropolitan Sewer System to the twelve participating agencies of the Metro Wastewater Joint Powers Authority. The department proactively adjusted its budget mid-year in preparation for making the payment; however, the audit contract with MGO was approved later than anticipated, which pushed the estimated refunds of \$6.6 million into FY 2026. The remaining contractual savings are primarily from changes in Pure Water Phase 2 cost allocations, adjustments in the timing of major maintenance projects at treatment plants and pump stations, and delays in the receipt of invoices outside of the City's accrual periods.
- \$3.9 million savings in energy due to differences between how the projection in the Third Quarter Report was developed and the Sewer Utility's actual energy usage. The department responsible for developing the projection based it on a citywide average, which is focused on lighting or cooling, whereas the Sewer Utility energy profile differs in that it is primarily for the transportation of wastewater from various pump stations to the Point Loma Wastewater Treatment Plant. Future projections will incorporate this nuance.

Water Utility Operating Funds

| Rev/PE/NPE | Third Quarter Projection | Unaudited Actuals | Variance | <i>in millions</i> |
|--------------------------------|-----------------------------|----------------------|-----------|--------------------|
| | | | | Variance % |
| Revenue | \$ 1,095.0 | \$ 1,053.5 | \$ (41.5) | -3.8% |
| Personnel Expenditures | 92.2 | 92.1 | 0.1 | 0.1% |
| Non-Personnel Expenditures | 640.3 | 664.6 | (24.3) | -3.8% |
| Expenditures | \$ 732.4 | \$ 756.7 | \$ (24.2) | -3.3% |
| Net Year-End Projection | \$ 362.6 | \$ 296.9 | \$ (65.7) | |

Revenues in the Water Utility Operating Funds are expected at \$1,053.5 million, which is a decrease of \$41.5 million, or 3.8 percent, from the projections in the Third Quarter Report. The decrease is primarily due to:

- \$49.0 million decrease in capital reimbursements, particularly from the Water Infrastructure Finance and Innovation Act (WIFIA) loans. This was partially offset by an increase in commercial paper proceeds, resulting from slowing Pure Water capital expenses but higher baseline CIP expenses.
- \$11.2 million decrease in charges for services, primarily stemming from softer-than-expected water sales in May and June. This period also saw a 5.5 percent rate increase take effect, and bills held from the prior fiscal year were released and recognized as revenues, but charged at the rate corresponding to the period when the usage occurred. The sales decrease also included a lower-than-assumed recognition of accrued revenue related to a drop in June usage that was received in July and August.

These decreases are partially offset by a \$20.0 million net increase in transfers, which is the result of the department’s receipt of excess prior-year vehicle replacement funds that were held in a separate account. This transfer was previously anticipated to occur in FY 2026 and 2027; however, it was determined to be of greater use in the current fiscal year.

Expenditures in the fund are expected to end the fiscal year at \$756.7 million, which is an increase of \$24.2 million, or 3.3 percent, from the Third Quarter Report. The increase is primarily due to the following:

- \$22.6 million net increase in contractual expenses due to erroneously omitting the annual transfer of recycled water revenue to the sewer system. Additionally, the department recognized the prepaid expenses for the East County Residuals Line, impacts tied to the reallocation of Pure Water Phase 2 costs, and increased levels of service for the trench repair teams in the Transportation Department.
- \$4.3 million net increase in supplies, primarily due to the need to purchase higher volumes of water from the City’s wholesale supplier, along with increased chemical purchases for water disinfection at treatment plants and higher costs of filters and postage.

NON-GENERAL FUND RESERVES

The City’s Reserve Policy ([Council Policy 100-20](#)) documents the City’s approach to establishing and maintaining reserves across City operations. **Table 11: FY 2025 Non-General Fund Reserves** displays each non-General Fund Reserve, along with its respective FY 2025 Target Level, in accordance with the respective Reserve Policy, and the anticipated status of each reserve at the end of the fiscal year.

| FY 2025 Non-General Fund Reserves | | | | |
|---|----------------------------|---------------------------------|------------------------|---------------|
| Table 11 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 | 71.0 | 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 | Not on Target |
| | | Secondary Purchase Reserve | 18.8 | On Target |
| Risk Management | Long-Term Disability Fund | Risk Management Reserve | 5.6 | Not on Target |
| | Public Liability Fund | Risk Management Reserve | 39.7 | Not on Target |
| | Workers' Compensation Fund | Risk Management Reserve | 37.4 | Not on Target |

The status of all reserves, with the exception of the Water Utility Rate Stabilization Fund Reserve, remains consistent with the Third Quarter Report, including the Development Services and Risk Management’s reserves, which are not expected to meet their respective targets. Details regarding these funds are provided below. The Department of Finance will continue to work with the respective departments to monitor reserve levels and provide updates in future quarterly monitoring reports. Additionally, work is ongoing to review the Reserve Policy with a plan to present proposed revisions to the Budget and Government Efficiency Committee and City Council in FY 2026.

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 designed to provide financial stability during economic cycles and ensure business continuity in the event of significant natural or man-made disasters. Consistent with the Third Quarter Report, the Development Services Department (DSD) is not expected to meet the operating reserve target of \$15.9 million, or 15.0 percent of the most recent three years of audited actual expenditures. Based on the initial reserve balance



and the actuals included in this report, the operating reserve for the DSD Fund anticipates ending the fiscal year with no balance in the reserves.

As part of the department's mitigation plan, fees were increased by 12.3 percent on May 5, 2025, to align with City Council-approved labor agreements from prior years, reflect increased fixed fringe costs, and account for inflation. In addition, DSD implemented a dynamic pricing model, effective July 1, 2025, to ensure full cost recovery for permitting services. Under this model, fees are based on the cost of services provided at the time of invoicing, rather than the application's "Deemed Complete Date," resulting in more accurate cost recovery. Customers with ongoing projects under review for extended periods or those with hourly fees will be impacted by these changes. The department has also continued its efforts to reduce expenditures by limiting discretionary spending, including discretionary IT, overtime, travel expenditures, and by holding certain positions vacant.

Water Utility Rate Stabilization Fund Reserve

The Water Utility Rate Stabilization Fund (RSF) Reserve is maintained pursuant to the legal bond documents for the outstanding water system revenue bonds. Transfers in and out of this fund serve as a revolving mechanism to mitigate significant fluctuations in the water rates for the system operations and maintain stable debt service coverage ratios for the outstanding water revenue bonds. The Reserve Policy establishes a baseline target for the RSF in an amount equal to 5 percent of the prior year water system total operating revenue. The permitted uses of the RSF are limited to the operations and maintenance costs of the water system.

As of the publication of this report, the Water RSF reserve is above target levels; however, based on preliminary year-end close information, after anticipated transfers, the estimated ending fund balance for FY 2025 is expected to be approximately \$10.0 million, or \$17.8 million below the targeted balance. The department's cost-of-service study had anticipated going below targets beginning in FY 2026 and through FY 2028, with a return to targeted levels in FY 2029. The rates covering those four years are still pending consideration by the City Council. The department will provide an update on its RSF as part of its Five-Year Financial Outlook, which will outline the actions they are taking based on the results reflected in this report.

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 valuation from the three most recent fiscal years. The expected ending fund balance for the LTD Reserve is \$4.2 million, which is approximately \$1.4 million below the FY 2025 reserve target of \$5.6 million. This represents a slight improvement of approximately \$98,000 when compared to the projection in the Third Quarter Report. The change from the Third Quarter Report can be attributed to expenditures ending the fiscal year approximately \$122,000 below projections, offset by reduced revenues of \$24,000. Consistent with the General Fund reserves, there are no planned contributions to support the LTD reserve budgeted in FY 2026, which will result in the reserve remaining below Reserve Policy target levels.

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 or omissions. Per the City's Reserve Policy, the PL Reserve goal is equal to 50 percent of the value of outstanding public liability claims based on the three most recent annual actuarial liability valuations. Consistent with the Third Quarter Report, the expected ending fund balance for the PL Reserve is \$31.2 million, which is \$8.5 million below the PL Reserve target of \$39.7 million.

As discussed in previous budget monitoring reports, the PL Fund provided an interest-bearing interfund loan to the Sewer Utility's Municipal Fund in FY 2024 and FY 2025, with an additional loan anticipated in FY 2026. The loan is funding the Industrial Wastewater Control Program (IWCP) subsidy while the program's fees are gradually increased until they become fully cost-recoverable in FY 2026. The Sewer Utility Municipal Fund will then begin making debt service payments, starting in FY 2027, with the goal of fully repaying the loan by FY 2031. Due to the loans, the PL Fund Reserve is expected to remain below reserve target levels throughout 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 using other legally available funds. Therefore, while the reserve will not meet the requirements of the Reserve Policy in terms of cash on hand, should the need arise, it will still be able to meet its obligations.

Workers' Compensation Fund Reserve

The Workers' Compensation (WC) Fund Reserve provides funding for medical and disability costs resulting from workplace injuries and illnesses. The Reserve Policy goal is to maintain reserves equal to 12 percent of the three-year average of outstanding actuarial liabilities. The expected ending fund balance for the WC Reserve is \$27.1 million, which is \$10.3 million below the FY 2025 reserve target of \$37.4 million. This represents a further decline of approximately \$4.1 million compared to the projection in the Third Quarter Report. The change from the Third Quarter Report is attributed to increased expenditures of \$3.2 million and reduced revenues of \$900,000. Consistent with the General Fund reserves, there are no planned contributions to support the WC reserve budgeted in FY 2026, which will result in the reserve remaining below Reserve Policy target levels.

CONCLUSION

The FY 2025 Year-End Financial Performance Report provides the City Council and the public with unaudited revenue and expenditure activity compared to the respective year-end projections included in the FY 2025 Third Quarter Report. This report is integral to the budget process, reflecting the City's commitment to using financial data to make better-informed decisions, and providing transparency to the City's budget and finances.

General Fund revenues and expenditures are expected to have positive variances of 0.3 percent and 0.2 percent, respectively, from the projections in the Third Quarter Report. As a result, the General Fund's net projected activity has improved by \$10.1 million. In contrast to the projections included in the Third Quarter Report, the General Fund no longer anticipates needing to draw from the Stability Reserve to end the fiscal year in balance. However, the City will need to fully exhaust the entire \$105.1 million of Excess Equity from FY 2024 instead of the \$84.4 million that had been programmed as part of the FY 2025 budget development process.

While the Third Quarter Report projected the use of Stability Reserve, the implementation of additional mitigating actions, along with other developments, resulted in a positive change to net projected activity. These mitigations, which included actions to reduce expenditures and increase revenues, combined with positive revenue developments, addressed the projected General Fund shortfall.

As the General Fund Balances and Reserves section of this report notes, the City's General Fund reserves remain unchanged from FY 2023, due to the suspension of contributions as the General Fund works to address its structural budget deficit. The current General Fund reserves balance of \$207.1 million, or 11.8 percent of the three-year average of operating revenue, does not meet the target percentage of 13.58 percent as outlined in the City's Reserve Policy. The Department of Finance is collaborating with the Mayor to propose revisions to the policy and is expected to present them before the end of the calendar year.

The Year-End Performance Report does not include any action items for City Council, as the General Fund is now expected to end the fiscal year balanced, with no Excess Equity available as a potential resource. If this changes upon the completion of FY 2025 ACFR in December 2025, authority to use any potential Excess Equity may be requested in subsequent budget monitoring reports in FY 2026 or through the FY 2027 budget development process.

Updated projections are anticipated to be completed in November with the release of the Fiscal Year 2027-2031 Five-Year Financial Outlook Report. The Department of Finance will also report to the City Council quarterly, in November 2025, January 2026, and May 2026, through the release of the First Quarter, Mid-Year, and Third Quarter Budget Monitoring Reports, with any significant changes as discussed in the Budget and Reserve policies.

ATTACHMENTS

1. General Fund Revenues Comparison
2. General Fund Expenditures Comparison
3. Non-General Funds Comparison
4. Fiscal Year 2025 Charter 39 Report - Period Ending June 30, 2025
5. Fiscal Year 2025 Year-End Financial Performance Report – Vacancy Status Report
6. Office of the City Attorney - Reporting Requirements – Section 19 of the Fiscal Year 2025 Appropriation Ordinance
7. Homelessness Strategies and Solutions Department – Fiscal Year 2025 Year-End Performance and Grant Funding Update

General Fund Revenues Comparison

| Department ¹ | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
|---|-----------------------------|-------------------|----------------|------------|
| General Fund Major Revenues | | | | |
| Charges for Current Services | \$ 33,254,144 | \$ 33,254,144 | \$ - | 0.0% |
| Franchise Fees | 97,396,723 | 99,036,446 | 1,639,723 | 1.7% |
| Interest and Dividends | - | (7,229,632) | (7,229,632) | 100.0% |
| Motor Vehicle License Fees | 2,186,511 | 2,186,511 | - | 0.0% |
| Fines, Forfeitures, and Penalties | 579 | 2,250,579 | 2,250,000 | 388601.0% |
| Other Revenue | 4,878,061 | 5,866,765 | 988,704 | 20.3% |
| Property Tax | 808,665,010 | 807,079,239 | (1,585,771) | -0.2% |
| Property Transfer Tax | 11,297,419 | 11,373,621 | 76,202 | 0.7% |
| Refuse Collector Business Tax | 1,613,024 | 1,593,291 | (19,733) | -1.2% |
| Revenue from Federal and Other Agencies | 140,030 | 145,662 | 5,632 | 4.0% |
| Revenue from Money and Property | 7,043,479 | 7,153,537 | 110,058 | 1.6% |
| Sales Tax | 369,195,158 | 372,287,163 | 3,092,005 | 0.8% |
| Transfers In | 50,488,555 | 49,680,867 | (807,688) | -1.6% |
| Transient Occupancy Tax | 167,950,739 | 165,620,308 | (2,330,431) | -1.4% |
| <i>Subtotal Major General Fund Revenues</i> | \$ 1,554,109,432 | \$ 1,550,298,501 | \$ (3,810,931) | -0.2% |
| City Attorney | \$ 8,436,282 | \$ 9,218,959 | \$ 782,677 | 9.3% |
| City Auditor | 424 | 448 | 24 | 5.7% |
| City Clerk | 373,435 | 395,930 | 22,495 | 6.0% |
| City Planning | 8,466,854 | 8,712,436 | 245,582 | 2.9% |
| City Treasurer | 45,199,155 | 44,775,942 | (423,213) | -0.9% |
| Citywide Program Expenditures | - | - | - | 0.0% |
| Communications | 765,297 | 819,306 | 54,009 | 7.1% |
| Compliance | 1,658,422 | 1,693,665 | 35,243 | 2.1% |
| Council Administration | 41,020 | 40,822 | (198) | -0.5% |
| Council District 1 | 3,256 | 3,256 | - | 0.0% |
| Council District 1 - Community Projects, Programs and Services | - | - | - | 0.0% |
| Council District 2 | 7,313 | 7,313 | - | 0.0% |
| Council District 2 - Community Projects, Programs, and Services | - | - | - | 0.0% |
| Council District 3 | 31,578 | 28,309 | (3,269) | -10.4% |
| Council District 3 - Community Projects, Programs, and Services | - | 1,860 | 1,860 | 100.0% |
| Council District 4 | - | - | - | 0.0% |
| Council District 4 - Community Projects, Programs, and Services | - | - | - | 0.0% |
| Council District 5 | 29,396 | 28,095 | (1,301) | -4.4% |
| Council District 5 - Community Projects, Programs, and Services | - | 2,250 | 2,250 | 100.0% |
| Council District 6 | 94,095 | 89,736 | (4,359) | -4.6% |
| Council District 6 - Community Projects, Programs, and Services | - | 2,000 | 2,000 | 100.0% |
| Council District 7 | 7,572 | 6,932 | (640) | -8.5% |
| Council District 7 - Community Projects, Programs, and Services | - | 1,750 | 1,750 | 100.0% |
| Council District 8 | 54,826 | 47,483 | (7,343) | -13.4% |
| Council District 8 - Community Projects, Programs, and Services | - | - | - | 0.0% |

General Fund Revenues Comparison

| Department ¹ | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
|---|-----------------------------|-------------------------|----------------------|-------------|
| Council District 9 | \$ 108,404 | \$ 104,975 | \$ (3,429) | -3.2% |
| Council District 9 - Community Projects, Programs, and Services | - | - | - | 0.0% |
| Department of Finance | 1,371,086 | 1,304,199 | (66,887) | -4.9% |
| Department of Information Technology | 63,889 | 64,821 | 932 | 1.5% |
| Development Services | 6,147,906 | 6,218,814 | 70,908 | 1.2% |
| Economic Development | 81,267,988 | 88,392,122 | 7,124,134 | 8.8% |
| Environmental Services | 2,317,821 | 2,517,892 | 200,071 | 8.6% |
| Ethics Commission | 500 | 500 | - | 0.0% |
| Fire-Rescue | 75,096,776 | 80,032,621 | 4,935,845 | 6.6% |
| General Services | 4,375,781 | 4,669,016 | 293,235 | 6.7% |
| Government Affairs | - | - | - | 0.0% |
| Homelessness Strategies & Solutions | 42,749,402 | 34,974,613 | (7,774,789) | -18.2% |
| Human Resources | 1,956,585 | 1,802,513 | (154,072) | -7.9% |
| Library | 3,600,871 | 3,576,411 | (24,460) | -0.7% |
| Office of Boards and Commissions | - | - | - | 0.0% |
| Office of Emergency Services | 1,695,087 | 1,799,239 | 104,152 | 6.1% |
| Office of the Chief Operating Officer | 97,422 | 94,994 | (2,428) | -2.5% |
| Office of the Commission on Police Practices | 29,787 | 27,467 | (2,320) | -7.8% |
| Office of the Independent Budget Analyst | - | - | - | 0.0% |
| Office of the Mayor | 199,279 | 192,663 | (6,616) | -3.3% |
| Parks and Recreation | 55,064,449 | 54,826,944 | (237,505) | -0.4% |
| Performance and Analytics | 415,907 | 439,653 | 23,746 | 5.7% |
| Personnel | 46,780 | 43,371 | (3,409) | -7.3% |
| Police | 60,361,270 | 62,460,197 | 2,098,927 | 3.5% |
| Public Utilities | 1,854,264 | 1,856,882 | 2,618 | 0.1% |
| Purchasing and Contracting | 1,405,082 | 1,440,978 | 35,896 | 2.6% |
| Race and Equity | 26,056 | 24,275 | (1,781) | -6.8% |
| Stormwater | 15,371,564 | 15,479,922 | 108,358 | 0.7% |
| Sustainability and Mobility | 1,388,325 | 2,224,814 | 836,489 | 60.3% |
| Transportation | 88,995,166 | 90,779,572 | 1,784,406 | 2.0% |
| <i>Subtotal Departmental General Fund Revenues</i> | <u>\$ 511,135,352</u> | <u>\$ 521,185,138</u> | <u>\$ 10,049,786</u> | <u>2.0%</u> |
| Total General Fund Revenues | \$ 2,065,285,804 | \$ 2,071,524,461 | \$ 6,238,657 | 0.3% |

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

General Fund Expenditures Comparison

| Department ¹ | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
|--|-----------------------------|-------------------|--------------|------------|
| City Attorney | \$ 90,115,418 | \$ 90,268,711 | \$ (153,293) | -0.2% |
| City Auditor | 5,438,278 | 5,455,830 | (17,552) | -0.3% |
| City Clerk | 7,832,189 | 7,670,865 | 161,324 | 2.1% |
| City Planning | 15,494,689 | 15,487,649 | 7,040 | 0.0% |
| City Treasurer | 21,202,439 | 20,978,378 | 224,061 | 1.1% |
| Citywide Program Expenditures | 189,720,794 | 189,446,301 | 274,493 | 0.1% |
| Communications | 7,518,563 | 7,431,891 | 86,672 | 1.2% |
| Compliance | 6,427,468 | 6,370,417 | 57,051 | 0.9% |
| Council Administration | 3,529,417 | 3,019,542 | 509,875 | 14.4% |
| Council District 1 | 1,609,733 | 1,619,707 | (9,974) | -0.6% |
| Council District 1 - Community Projects, Programs and Services | 82,580 | 82,580 | - | 0.0% |
| Council District 2 | 2,036,195 | 2,022,967 | 13,228 | 0.6% |
| Council District 2 - Community Projects, Programs and Services | 96,250 | 95,123 | 1,127 | 1.2% |
| Council District 3 | 2,034,748 | 2,029,385 | 5,363 | 0.3% |
| Council District 3 - Community Projects, Programs and Services | 100,000 | 98,000 | 2,000 | 2.0% |
| Council District 4 | 1,745,016 | 1,717,642 | 27,374 | 1.6% |
| Council District 4 - Community Projects, Programs and Services | 105,000 | 111,820 | (6,820) | -6.5% |
| Council District 5 | 1,844,624 | 1,842,522 | 2,102 | 0.1% |
| Council District 5 - Community Projects, Programs and Services | 100,000 | 91,250 | 8,750 | 8.8% |
| Council District 6 | 1,844,154 | 1,864,306 | (20,152) | -1.1% |
| Council District 6 - Community Projects, Programs and Services | 100,000 | 100,000 | - | 0.0% |
| Council District 7 | 1,903,261 | 1,924,018 | (20,757) | -1.1% |
| Council District 7 - Community Projects, Programs and Services | 100,000 | 100,000 | - | 0.0% |
| Council District 8 | 1,940,676 | 1,951,776 | (11,100) | -0.6% |
| Council District 8 - Community Projects, Programs and Services | 99,008 | 90,500 | 8,508 | 8.6% |
| Council District 9 | 1,884,854 | 1,907,783 | (22,929) | -1.2% |
| Council District 9 - Community Projects, Programs and Services | 100,000 | 100,000 | - | 0.0% |
| Department of Finance | 28,615,537 | 28,779,070 | (163,533) | -0.6% |
| Department of Information Technology | 3,137,556 | 2,947,113 | 190,443 | 6.1% |
| Development Services | 12,658,819 | 12,784,450 | (125,631) | -1.0% |
| Economic Development | 22,468,533 | 21,504,678 | 963,855 | 4.3% |
| Environmental Services | 101,752,142 | 102,172,885 | (420,743) | -0.4% |
| Ethics Commission | 1,874,466 | 1,891,613 | (17,147) | -0.9% |
| Fire-Rescue | 367,740,329 | 364,300,193 | 3,440,136 | 0.9% |
| General Services | 23,714,120 | 24,179,208 | (465,088) | -2.0% |
| Government Affairs | 1,110,866 | 1,104,581 | 6,285 | 0.6% |
| Homelessness Strategies & Solutions | 47,210,889 | 45,070,322 | 2,140,567 | 4.5% |
| Human Resources | 11,522,812 | 11,330,689 | 192,123 | 1.7% |
| Library | 74,276,966 | 73,610,220 | 666,746 | 0.9% |

General Fund Expenditures Comparison

| Department ¹ | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
|---|-----------------------------|-------------------------|---------------------|-------------|
| Office of Boards and Commissions | \$ 905,488 | \$ 910,189 | \$ (4,701) | -0.5% |
| Office of Emergency Services | 4,091,102 | 4,050,913 | 40,189 | 1.0% |
| Office of the Chief Operating Officer | 6,318,647 | 6,352,450 | (33,803) | -0.5% |
| Office of the Commission on Police Practices | 1,548,171 | 1,553,239 | (5,068) | -0.3% |
| Office of the Independent Budget Analyst | 2,955,793 | 2,961,697 | (5,904) | -0.2% |
| Office of the Mayor | 4,010,492 | 4,007,718 | 2,774 | 0.1% |
| Parks and Recreation | 191,458,713 | 190,584,886 | 873,827 | 0.5% |
| Performance and Analytics | 5,378,471 | 5,286,281 | 92,190 | 1.7% |
| Personnel | 16,068,409 | 16,076,206 | (7,797) | 0.0% |
| Police | 694,178,781 | 691,169,483 | 3,009,298 | 0.4% |
| Public Utilities | 2,970,572 | 2,143,352 | 827,220 | 27.8% |
| Purchasing and Contracting | 10,934,425 | 10,990,196 | (55,771) | -0.5% |
| Race & Equity | 1,074,499 | 1,084,526 | (10,027) | -0.9% |
| Stormwater | 66,007,864 | 63,720,998 | 2,286,866 | 3.5% |
| Sustainability and Mobility | 6,606,524 | 6,444,981 | 161,543 | 2.4% |
| Transportation | 115,171,143 | 115,655,313 | (484,170) | -0.4% |
| <i>Historical Savings Adjustment</i> ² | (10,324,274) | - | (10,324,274) | 100.0% |
| Total General Fund Expenditures | \$ 2,180,443,209 | \$ 2,176,546,413 | \$ 3,896,796 | 0.2% |

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

² The Third Quarter Projection included a historical savings adjustment of \$10.3 million based on factors that may contribute to the difference between departmental projections and year-end actuals, including mitigation actions implemented in response to the General Fund's projected shortfall.

Non-General Fund Comparison

| Fund | Revenue/ Expenditures | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
|--|--------------------------|-----------------------------|-------------------|-------------|------------|
| Airports Fund | Revenue | \$ 8,515,951 | \$ 9,041,033 | \$ 525,082 | 6.2% |
| | Expenditures | 10,345,388 | 9,240,240 | 1,105,148 | 10.7% |
| Central Stores Fund | Revenue | 11,054,255 | 9,757,440 | (1,296,815) | -11.7% |
| | Expenditures | 11,233,617 | 10,224,892 | 1,008,725 | 9.0% |
| Concourse and Parking Garages Operating Fund | Revenue | 3,198,530 | 2,846,777 | (351,753) | -11.0% |
| | Expenditures | 4,883,547 | 4,344,918 | 538,629 | 11.0% |
| Development Services Fund | Revenue | 125,700,912 | 122,707,889 | (2,993,023) | -2.4% |
| | Expenditures | 140,725,946 | 143,865,116 | (3,139,170) | -2.2% |
| Energy Conservation Program Fund | Revenue | 6,619,289 | 6,690,162 | 70,873 | 1.1% |
| | Expenditures | 7,484,270 | 7,033,075 | 451,196 | 6.0% |
| Engineering & Capital Projects Fund | Revenue | 190,720,018 | 187,600,421 | (3,119,597) | -1.6% |
| | Expenditures | 168,966,639 | 169,087,688 | (121,049) | -0.1% |
| Facilities Financing Fund | Revenue | (26,438) | - | 26,438 | -100.0% |
| | Expenditures | 1,624,922 | 1,647,602 | (22,680) | -1.4% |
| Fire/Emergency Medical Services Transport Program Fund | Revenue | 126,259,319 | 134,937,491 | 8,678,172 | 6.9% |
| | Expenditures | 124,358,431 | 130,093,200 | (5,734,769) | -4.6% |
| Fleet Operations Operating Fund | Revenue | 70,806,963 | 75,747,252 | 4,940,290 | 7.0% |
| | Expenditures | 69,394,107 | 69,953,554 | (559,447) | -0.8% |
| GIS Fund | Revenue | 5,383,610 | 5,423,791 | 40,181 | 0.7% |
| | Expenditures | 5,335,160 | 5,323,225 | 11,935 | 0.2% |
| Golf Course Fund | Revenue | 39,688,229 | 42,297,680 | 2,609,451 | 6.6% |
| | Expenditures | 28,491,541 | 28,193,604 | 297,937 | 1.0% |
| Information Technology Fund | Revenue | 82,781,462 | 81,680,143 | (1,101,319) | -1.3% |
| | Expenditures | 84,773,768 | 81,552,671 | 3,221,098 | 3.8% |
| Junior Lifeguard Program Fund | Revenue | 1,145,269 | 1,219,005 | 73,736 | 6.4% |
| | Expenditures | 1,202,197 | 1,294,479 | (92,282) | -7.7% |
| Local Enforcement Agency Fund | Revenue | 968,164 | 933,644 | (34,520) | -3.6% |
| | Expenditures | 1,000,287 | 1,005,816 | (5,529) | -0.6% |
| Los Peñasquitos Canyon Preserve Fund | Revenue | 33,558 | 30,620 | (2,938) | -8.8% |
| | Expenditures | (15,637) | 8,374 | (24,011) | 153.6% |
| OneSD Support Fund | Revenue | 26,331,759 | 26,441,540 | 109,781 | 0.4% |
| | Expenditures | 31,483,029 | 30,304,726 | 1,178,304 | 3.7% |
| Parking Meter Operations Fund | Revenue | 12,116,514 | 12,361,108 | 244,594 | 2.0% |
| | Expenditures | 11,943,737 | 12,123,898 | (180,161) | -1.5% |
| Petco Park Fund | Revenue | 16,579,933 | 16,909,786 | 329,853 | 2.0% |
| | Expenditures | 20,296,313 | 20,846,517 | (550,204) | -2.7% |

Non-General Fund Comparison

| Fund | Revenue/ Expenditures | Third Quarter Projection | Unaudited Actuals | Variance | Variance % |
|--|--------------------------|-----------------------------|-------------------|----------------|------------|
| Publishing Services Fund | Revenue | \$ 1,590,322 | \$ 1,319,003 | \$ (271,319) | -17.1% |
| | Expenditures | 1,967,819 | 1,681,123 | 286,696 | 14.6% |
| Recycling Fund | Revenue | 28,072,215 | 29,215,834 | 1,143,619 | 4.1% |
| | Expenditures | 31,528,072 | 31,208,054 | 320,018 | 1.0% |
| Refuse Disposal Fund | Revenue | 69,904,868 | 68,439,093 | (1,465,775) | -2.1% |
| | Expenditures | 46,507,944 | 47,356,888 | (848,944) | -1.8% |
| Risk Management Administration Fund | Revenue | 16,695,193 | 16,950,355 | 255,163 | 1.5% |
| | Expenditures | 17,034,610 | 16,874,393 | 160,218 | 0.9% |
| Seized Assets - California Fund | Revenue | 580,554 | 456,772 | (123,783) | -21.3% |
| | Expenditures | 517,583 | 471,182 | 46,401 | 9.0% |
| Seized Assets - Federal DOJ Fund | Revenue | 425,820 | 504,364 | 78,543 | 18.4% |
| | Expenditures | 1,234,381 | 932,718 | 301,664 | 24.4% |
| Seized Asset - Federal Treasury Fund | Revenue | 122,561 | 2,426 | (120,134) | -98.0% |
| | Expenditures | 2,005,246 | 1,959,916 | 45,329 | 2.3% |
| Sewer Utility Funds ¹ | Revenue | 922,556,885 | 870,811,171 | (51,745,714) | -5.6% |
| | Expenditures | 480,793,023 | 467,641,952 | 13,151,071 | 2.7% |
| Solid Waste Management Fund | Revenue | (191,721) | (261,153) | (69,433) | 36.2% |
| | Expenditures | 8,805,479 | 8,565,868 | 239,610 | 2.7% |
| State COPS | Revenue | 4,379,803 | 4,390,380 | 10,577 | 0.2% |
| | Expenditures | 3,243,931 | 2,911,783 | 332,149 | 10.2% |
| Transient Occupancy Tax Fund | | | | | |
| Cultural Affairs | Revenue | 432 | 2,896 | 2,465 | 571.1% |
| Special Events & Filming | Revenue | 220,579 | 216,778 | (3,801) | -1.7% |
| Special Promotional Programs | Revenue | 151,332,975 | 149,883,580 | (1,449,395) | -1.0% |
| <i>Total Transient Occupancy Tax Fund Revenue</i> | | \$ 151,553,985 | \$ 150,103,254 | \$ (1,450,731) | -1.0% |
| Cultural Affairs | Expenditures | 2,834,618 | 2,822,762 | 11,856 | 0.4% |
| Special Events & Filming | Expenditures | 1,493,110 | 1,501,604 | (8,494) | -0.6% |
| Special Promotional Programs | Expenditures | 147,272,947 | 145,354,565 | 1,918,382 | 1.3% |
| <i>Total Transient Occupancy Tax Fund Expenditures</i> | | \$ 151,600,675 | \$ 149,678,931 | \$ 1,921,744 | |
| Underground Surcharge Fund | Revenue | 98,157,386 | 97,723,093 | (434,293) | -0.4% |
| | Expenditures | 35,287,822 | 35,197,814 | 90,008 | 0.3% |
| Water Utility Operating Fund ¹ | Revenue | 1,095,039,603 | 1,053,544,367 | (41,495,236) | -3.8% |
| | Expenditures | 732,446,418 | 756,691,232 | (24,244,814) | -3.3% |
| Wireless Communications Technology Fund | Revenue | 10,615,962 | 10,583,331 | (32,632) | 0.0% |
| | Expenditures | 11,140,159 | 10,889,771 | 250,388 | 2.4% |

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

The City of
SAN DIEGO

FISCAL YEAR 2025
Financial Performance Report
As of June 2025



October 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 12 (as of June 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 June 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>

| <u>Table of Contents</u> | <u>Page</u> |
|---|--------------------|
| General Fund Summary | 3 |
| Schedule 1 - General Fund Revenue Status Report | 4 |
| Schedule 2 - General Fund Expenditure Status Report | 6 |
| Schedule 2a - Citywide Program Expenditure Status Report | 8 |
| Schedule 2b - Council Districts Expenditure Status Report | 9 |
| Schedule 3 - Other Budgeted Funds Revenue Status Report | 10 |
| Schedule 4 - Other Budgeted Funds Expenditure Status Report | 12 |

Financial Performance Report – Period Ended June 2025

| General Fund Summary | | | | | | | | |
|--|-------------------------|-------------------------|-------------------------|----------------|-------------------------|------------------------|-------------|--|
| As of Period 12, Ended June, 2025 (100% Completed) | | | | | | | | |
| (Unaudited) | | | | | | | | |
| | FY25 | FY25 | FY25 | FY25 % of | FY24 | FY25/FY24 | FY25/FY24 | |
| | Adopted Budget | Current Budget | Actuals ¹ | Current Budget | Actuals ¹ | Actuals Change | % Change | |
| Revenue | | | | | | | | |
| Property Taxes | \$ 808,864,655 | \$ 808,864,655 | \$ 807,079,239 | 99.8% | \$ 770,816,520 | \$ 36,262,719 | 4.7% | |
| Sales Taxes | 393,480,788 | 393,480,788 | 372,287,163 | 94.6% | 376,958,813 | (4,671,650) | -1.2% | |
| Transient Occupancy Taxes | 172,827,052 | 172,827,052 | 165,620,308 | 95.8% | 163,764,436 | 1,855,872 | 1.1% | |
| Property Transfer Tax | 10,076,599 | 10,076,599 | 11,373,621 | 112.9% | 9,624,021 | 1,749,600 | 18.2% | |
| Licenses & Permits | 47,397,810 | 47,526,627 | 45,412,611 | 95.6% | 39,296,061 | 6,116,550 | 15.6% | |
| Fines & Forfeitures | 31,172,407 | 31,172,407 | 34,441,701 | 110.5% | 46,229,161 | (11,787,460) | -25.5% | |
| Interest & Dividends | 2,100,000 | 2,100,000 | (6,491,071) | -309.1% | 5,367,700 | (11,858,771) | -220.9% | |
| Franchises | 123,726,612 | 123,726,612 | 101,157,923 | 81.8% | 118,425,426 | (17,267,503) | -14.6% | |
| Rents & Concessions | 79,699,330 | 79,699,330 | 86,605,006 | 108.7% | 69,962,286 | 16,642,719 | 23.8% | |
| Revenues from Other Agencies | 12,186,022 | 8,675,844 | 12,759,058 | 147.1% | 11,751,952 | 1,007,106 | 8.6% | |
| Charges for Current Services | 281,703,524 | 292,217,844 | 306,467,793 | 104.9% | 257,668,801 | 48,798,993 | 18.9% | |
| Other Revenue | 1,645,833 | 1,647,693 | 11,653,642 | 707.3% | 4,312,899 | 7,340,743 | 170.2% | |
| Transfers | 111,617,630 | 111,202,028 | 123,157,470 | 110.8% | 156,658,470 | (33,501,000) | -21.4% | |
| Total General Fund Revenue | \$ 2,076,498,262 | \$ 2,083,217,479 | \$ 2,071,524,464 | 99.4% | \$ 2,030,836,546 | \$ 40,687,918 | 2.0% | |
| Expenditures | | | | | | | | |
| Personnel Services | \$ 925,661,936 | \$ 961,073,166 | \$ 961,073,166 | 100.0% | \$ 879,705,041 | \$ 81,368,125 | 9.2% | |
| Total PE | \$ 925,661,936 | \$ 961,073,166 | \$ 961,073,166 | 100.0% | \$ 879,705,041 | \$ 81,368,125 | 9.2% | |
| Fringe Benefits | 577,546,067 | 574,472,827 | 575,528,673 | 100.2% | 539,407,834 | 36,120,839 | 6.7% | |
| Supplies | 31,488,902 | 31,460,355 | 31,428,785 | 99.9% | 45,323,428 | (13,894,643) | -30.7% | |
| Contracts & Services | 387,583,729 | 377,860,173 | 376,500,437 | 99.6% | 365,664,524 | 10,835,913 | 3.0% | |
| Information Technology | 59,159,934 | 56,848,055 | 57,444,702 | 101.0% | 53,974,945 | 3,469,756 | 6.4% | |
| Energy & Utilities | 70,937,425 | 65,823,535 | 66,225,463 | 100.6% | 63,141,827 | 3,083,636 | 4.9% | |
| Capital Expenditures | 1,223,500 | 1,899,888 | 1,899,888 | 100.0% | 5,275,779 | (3,375,891) | -64.0% | |
| Debt | 7,707,546 | 7,129,421 | 7,129,421 | 100.0% | 8,510,745 | (1,381,323) | -16.2% | |
| Other Expenditures | 6,626,892 | 6,626,892 | 4,743,524 | 71.6% | 4,140,756 | 602,768 | 14.6% | |
| Transfers | 93,007,234 | 93,352,098 | 94,572,353 | 101.3% | 89,538,801 | 5,033,551 | 5.6% | |
| Total NPE | \$ 1,235,281,229 | \$ 1,215,473,245 | \$ 1,215,473,245 | 100.0% | \$ 1,174,978,640 | \$ 40,494,605 | 3.4% | |
| Total General Fund Expenditures | \$ 2,160,943,165 | \$ 2,176,546,411 | \$ 2,176,546,411 | 100.0% | \$ 2,054,683,680 | \$ 121,862,731 | 5.9% | |
| Net Impact | \$ (84,444,903) | \$ (93,328,932) | \$ (105,021,947) | | \$ (23,847,134) | \$ (81,174,812) | | |

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

Financial Performance Report – Period Ended June 2025

| General Fund Revenue Status Report | | | | | | | Schedule 1 |
|---|--------------------|-----------------------|-----------------------|----------------------------|-----------------------|------------------|-------------------|
| As of Period 12, Ended June, 2025 (100% Completed) | | | | | | | |
| <i>(Unaudited)</i> | | | | | | | |
| | FY25 | FY25 | FY25 % of | FY24 | FY25/FY24 | FY25/FY24 | |
| | Actuals | Current Budget | Current Budget | Actuals¹ | Actuals Change | % Change | |
| Property Taxes | \$ 807,079,239 | \$ 808,864,655 | 99.8% | \$ 770,816,520 | \$ 36,262,719 | 4.7% | |
| Sales Taxes | 372,287,163 | 393,480,788 | 94.6% | 376,958,813 | (4,671,650) | -1.2% | |
| Transient Occupancy Taxes | 165,620,308 | 172,827,052 | 95.8% | 163,764,436 | 1,855,872 | 1.1% | |
| Property Transfer Tax | 11,373,621 | 10,076,599 | 112.9% | 9,624,021 | 1,749,600 | 18.2% | |
| Licenses & Permits | | | | | | | |
| Business Taxes | 24,086,197 | 26,457,409 | 91.0% | 24,096,871 | (10,674) | 0.0% | |
| Rental Unit Taxes | 8,076,915 | 7,284,502 | 110.9% | 7,507,779 | 569,136 | 7.6% | |
| Alarm Permit Fees | 690,974 | 857,846 | 80.5% | 768,325 | (77,351) | -10.1% | |
| Other Licenses and Permits | 12,558,525 | 12,926,870 | 97.2% | 6,923,086 | 5,635,438 | 81.4% | |
| Total Licenses & Permits | 45,412,611 | 47,526,627 | 95.6% | 39,296,061 | 6,116,550 | 15.6% | |
| Fines & Forfeitures | | | | | | | |
| Parking Citations | 25,438,437 | 23,912,821 | 106.4% | 23,619,497 | 1,818,941 | 7.7% | |
| Municipal Court | 3,099,029 | 2,975,569 | 104.1% | 2,324,635 | 774,393 | 33.3% | |
| Other Fines & Forfeitures | 5,904,234 | 4,234,017 | 139.4% | 20,285,029 | (14,380,794) | -70.9% | |
| Negligent Impound | - | 50,000 | 0.0% | - | - | 100.0% | |
| Total Fines & Forfeitures | 34,441,701 | 31,172,407 | 110.5% | 46,229,161 | (11,787,460) | -25.5% | |
| Interest & Dividends | (6,491,071) | 2,100,000 | -309.1% | 5,367,700 | (11,858,771) | -220.9% | |
| Franchises | | | | | | | |
| SDG&E | 59,825,286 | 84,697,020 | 70.6% | 84,557,655 | (24,732,369) | -29.2% | |
| CATV | 9,638,174 | 9,897,017 | 97.4% | 10,952,747 | (1,314,573) | -12.0% | |
| Refuse Collection | 13,815,900 | 13,500,000 | 102.3% | 14,394,289 | (578,389) | -4.0% | |
| Other Franchises | 17,878,563 | 15,632,575 | 114.4% | 8,520,735 | 9,357,828 | 109.8% | |
| Total Franchises | 101,157,923 | 123,726,612 | 81.8% | 118,425,426 | (17,267,503) | -14.6% | |
| Rents & Concessions | | | | | | | |
| Mission Bay | 48,738,391 | 41,090,162 | 118.6% | 36,985,611 | 11,752,780 | 31.8% | |
| Pueblo Lands | 11,563,840 | 14,002,621 | 82.6% | 8,211,752 | 3,352,088 | 40.8% | |
| Other Rents and Concessions | 26,302,775 | 24,606,547 | 106.9% | 24,764,924 | 1,537,852 | 6.2% | |
| Total Rents & Concessions | 86,605,006 | 79,699,330 | 108.7% | 69,962,286 | 16,642,719 | 23.8% | |

Continued on Next Page

Financial Performance Report – Period Ended June 2025

| Schedule 1 (cont.) | | | | | | |
|-----------------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|
| | FY25 Actuals | FY25 Current Budget | FY25 % of Current Budget | FY24 Actuals ¹ | FY25/FY24 Actuals Change | FY25/FY24 % Change |
| Revenue from Other Agencies | \$ 12,759,058 | \$ 8,675,844 | 147.1% | \$ 11,751,952 | \$ 1,007,106 | 8.6% |
| Charges for Current Services | 306,467,793 | 292,217,844 | 104.9% | 257,668,801 | 48,798,993 | 18.9% |
| Other Revenue | 11,653,642 | 1,647,693 | 707.3% | 4,312,899 | 7,340,743 | 170.2% |
| Transfers | 123,157,470 | 111,202,028 | 110.8% | 156,658,470 | (33,501,000) | -21.4% |
| Total General Fund Revenue | \$ 2,071,524,464 | \$ 2,083,217,479 | 99.4% | \$ 2,030,836,546 | \$ 40,687,918 | 2.0% |

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

Financial Performance Report – Period Ended June 2025

Schedule 2

General Fund Department Expenditure Status Report
As of Period 12, Ended June, 2025 (100% Completed)
(Unaudited)

| | FY25 Actuals | FY25 Current Budget | FY25 % of Current Budget | FY24 Actuals ¹ | FY25/FY24 Actuals Change | FY25/FY24 % Change |
|---------------------------------------|-----------------|------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|
| City Attorney | \$ 90,268,711 | \$ 90,268,711 | 100.0% | \$ 81,780,607 | \$ 8,488,104 | 10.4% |
| City Auditor | 5,455,830 | 5,455,830 | 100.0% | 4,942,964 | 512,866 | 10.4% |
| City Clerk | 7,670,865 | 7,670,865 | 100.0% | 7,242,486 | 428,379 | 5.9% |
| City Council - District 1 | 1,702,287 | 1,702,287 | 100.0% | 1,894,249 | (191,962) | -10.1% |
| City Council - District 2 | 2,118,090 | 2,118,090 | 100.0% | 2,228,911 | (110,821) | -5.0% |
| City Council - District 3 | 2,127,385 | 2,127,385 | 100.0% | 2,253,569 | (126,184) | -5.6% |
| City Council - District 4 | 1,829,462 | 1,829,462 | 100.0% | 1,752,682 | 76,781 | 4.4% |
| City Council - District 5 | 1,933,772 | 1,933,772 | 100.0% | 2,126,953 | (193,181) | -9.1% |
| City Council - District 6 | 1,964,306 | 1,964,306 | 100.0% | 2,122,325 | (158,019) | -7.4% |
| City Council - District 7 | 2,024,018 | 2,024,018 | 100.0% | 2,179,321 | (155,303) | -7.1% |
| City Council - District 8 | 2,042,276 | 2,042,276 | 100.0% | 2,297,322 | (255,046) | -11.1% |
| City Council - District 9 | 2,007,783 | 2,007,783 | 100.0% | 2,055,772 | (47,989) | -2.3% |
| City Planning | 15,487,649 | 15,487,649 | 100.0% | 12,567,931 | 2,919,718 | 23.2% |
| City Treasurer | 20,978,378 | 20,978,378 | 100.0% | 19,687,861 | 1,290,517 | 6.6% |
| Citywide Program Expenditures | 189,446,301 | 189,446,301 | 100.0% | 169,173,004 | 20,273,296 | 12.0% |
| Commission on Police Practices | 1,553,239 | 1,553,239 | 100.0% | 1,226,720 | 326,519 | 26.6% |
| Communications | 7,431,891 | 7,431,891 | 100.0% | 6,862,116 | 569,775 | 8.3% |
| Compliance | 6,370,417 | 6,370,417 | 100.0% | 5,220,085 | 1,150,332 | 22.0% |
| Council Administration | 3,019,542 | 3,019,542 | 100.0% | 2,410,285 | 609,256 | 25.3% |
| Department of Finance | 28,779,070 | 28,779,070 | 100.0% | 26,663,927 | 2,115,142 | 7.9% |
| Department of Information Technology | 2,947,113 | 2,947,113 | 100.0% | 2,435,534 | 511,579 | 21.0% |
| Development Services | 12,784,450 | 12,784,450 | 100.0% | 11,526,736 | 1,257,714 | 10.9% |
| Economic Development | 21,504,679 | 21,504,679 | 100.0% | 14,091,978 | 7,412,701 | 52.6% |
| Environmental Services | 102,172,885 | 102,172,885 | 100.0% | 98,521,248 | 3,651,637 | 3.7% |
| Ethics Commission | 1,891,613 | 1,891,613 | 100.0% | 1,645,524 | 246,089 | 15.0% |
| Fire-Rescue | 364,300,193 | 364,300,193 | 100.0% | 369,503,839 | (5,203,646) | -1.4% |
| General Services | 24,179,208 | 24,179,208 | 100.0% | 26,829,011 | (2,649,803) | -9.9% |
| Government Affairs | 1,104,581 | 1,104,581 | 100.0% | 1,341,137 | (236,557) | -17.6% |
| Homelessness Strategies & Solutions | 45,070,322 | 45,070,322 | 100.0% | 42,114,403 | 2,955,918 | 7.0% |
| Human Resources | 11,330,689 | 11,330,689 | 100.0% | 10,553,807 | 776,882 | 7.4% |
| Library | 73,610,220 | 73,610,220 | 100.0% | 71,877,351 | 1,732,869 | 2.4% |
| Office of Boards & Commissions | 910,189 | 910,189 | 100.0% | 816,777 | 93,412 | 11.4% |
| Office of Emergency Services | 4,050,913 | 4,050,913 | 100.0% | 4,330,308 | (279,396) | -6.5% |
| Office of the Chief Operating Officer | 6,352,450 | 6,352,450 | 100.0% | 6,203,293 | 149,157 | 2.4% |
| Office of the IBA | 2,961,697 | 2,961,697 | 100.0% | 2,665,178 | 296,519 | 11.1% |
| Office of the Mayor | 4,007,718 | 4,007,718 | 100.0% | 4,318,224 | (310,506) | -7.2% |
| Parks & Recreation | 190,584,886 | 190,584,886 | 100.0% | 180,557,561 | 10,027,324 | 5.6% |

Continued on Next Page

Financial Performance Report – Period Ended June 2025

| Schedule 2 (cont.) | | | | | | | |
|---|-------------------------|-------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|--|
| | FY25 Actuals | FY25 Current Budget | FY25 % of Current Budget | FY24 Actuals ¹ | FY25/FY24 Actuals Change | FY25/FY24 % Change | |
| Performance & Analytics | \$ 5,286,281 | \$ 5,286,281 | 100.0% | \$ 5,190,084 | \$ 96,197 | 1.9% | |
| Personnel | 16,076,206 | 16,076,206 | 100.0% | 14,561,450 | 1,514,756 | 10.4% | |
| Police | 691,169,483 | 691,169,483 | 100.0% | 618,416,591 | 72,752,891 | 11.8% | |
| Public Utilities | 2,143,352 | 2,143,352 | 100.0% | 2,903,461 | (760,109) | -26.2% | |
| Purchasing & Contracting | 10,990,196 | 10,990,196 | 100.0% | 9,423,264 | 1,566,932 | 16.6% | |
| Race & Equity | 1,084,526 | 1,084,526 | 100.0% | 1,340,470 | (255,944) | -19.1% | |
| Real Estate & Airport Management ¹ | - | - | 100.0% | 6,092,947 | (6,092,947) | -100.0% | |
| Stormwater | 63,720,998 | 63,720,998 | 100.0% | 70,685,555 | (6,964,557) | -9.9% | |
| Sustainability & Mobility | 6,444,981 | 6,444,981 | 100.0% | 7,185,014 | (740,033) | -10.3% | |
| Transportation | 115,655,313 | 115,655,313 | 100.0% | 112,863,844 | 2,791,468 | 2.5% | |
| Total General Fund Expenditures | \$ 2,176,546,411 | \$ 2,176,546,411 | 100.0% | \$ 2,054,683,680 | \$ 121,862,731 | 5.9% | |

¹ Merged with Economic Development in Fiscal Year 2025

Financial Performance Report – Period Ended June 2025

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 12, Ended June, 2025 (100% Completed)
(Unaudited)

| | FY25 Actuals | FY25 Current Budget | FY25 % of Current Budget | FY24 Actuals¹ | FY25/FY24 Actuals Change | FY25/FY24 % Change |
|--|-------------------------|--------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------|
| Citywide Program Expenditures | | | | | | |
| Administrative Expenditures | \$ 881,714 | \$ 628,390 | 140.3% | \$ - | \$ 881,714 | 100.0% |
| Assessments To Public Property | 1,227,585 | 1,274,428 | 96.3% | 1,181,545 | 46,040 | 3.9% |
| Citywide Elections | 3,463,614 | 3,463,614 | 100.0% | 3,760,739 | (297,125) | -7.9% |
| Corporate Master Leases Rent | 14,903,492 | 15,800,959 | 94.3% | 13,173,241 | 1,730,251 | 13.1% |
| Deferred Capital Debt Service | 36,246,274 | 42,639,278 | 85.0% | 20,680,622 | 15,565,652 | 75.3% |
| Insurance | 5,864,680 | 5,901,974 | 99.4% | 4,373,337 | 1,491,343 | 34.1% |
| Memberships | 1,255,521 | 1,209,762 | 103.8% | 1,170,031 | 85,490 | 7.3% |
| PL Claims Trans - Ins | 32,451,413 | 31,699,628 | 102.4% | 24,193,946 | 8,257,467 | 34.1% |
| Preservation of Benefits | 820,670 | 1,200,000 | 68.4% | 656,701 | 163,969 | 25.0% |
| Property Tax Administration | 5,197,941 | 5,153,780 | 100.9% | 4,790,908 | 407,033 | 8.5% |
| Public Liability Claims Xfer - Claims Fund | 26,865,509 | 26,865,509 | 100.0% | 23,889,668 | 2,975,841 | 12.5% |
| Public Use Leases | 1,308,175 | 1,308,175 | 100.0% | 1,308,175 | - | 0.0% |
| Redistricting Commission | 180 | - | 100.0% | - | 180 | 100.0% |
| Right-of-Way Permit Reimbursements | 5,286,172 | 5,260,489 | 100.5% | 2,269,287 | 3,016,885 | 132.9% |
| Special Consulting Services | 534,837 | 382,456 | 139.8% | 1,601,105 | (1,066,267) | -66.6% |
| Supplemental COLA Benefit | 912,887 | 960,000 | 95.1% | 945,350 | (32,463) | -3.4% |
| Transfer to Infrastructure Fund | 21,057,697 | 21,057,697 | 100.0% | 30,961,972 | (9,904,275) | -32.0% |
| Transfer to Other Funds | 2,426,062 | 3,550,000 | 68.3% | 17,230,766 | (14,804,704) | -85.9% |
| Transfer to Park Improvement Funds | 28,741,876 | 21,090,162 | 136.3% | 16,985,611 | 11,756,265 | 69.2% |
| Total Citywide Program Expenditures | \$ 189,446,301 | \$ 189,446,301 | 100.0% | \$ 169,173,004 | \$ 20,273,296 | 12.0% |

Financial Performance Report – Period Ended June 2025

Schedule 2b

Council Districts Expenditure Status Report
As of Period 12, Ended June, 2025 (100% Completed)
(Unaudited)

| | FY25 Actuals | FY25 Adopted Budget | FY25 Current Budget | FY25 Budget Change | FY25 % of Current Budget | FY24 Actuals ¹ | FY25/FY24 Actuals Change | FY25/FY24 % Change |
|---------------------------------|---------------------|------------------------|------------------------|-----------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|
| Council District 1 | \$ 1,619,707 | \$ 2,169,712 | \$ 1,619,707 | \$ (550,005) | 100.0% | \$ 1,761,088 | \$ (141,380) | -8.0% |
| District 1 CPPS | 82,580 | 100,000 | 82,580 | (17,420) | 100.0% | 133,161 | (50,581) | -38.0% |
| Total Council District 1 | 1,702,287 | 2,269,712 | 1,702,287 | (567,425) | 100.0% | 1,894,249 | (191,962) | -10.1% |
| Council District 2 | 2,022,967 | 2,263,502 | 2,022,967 | (240,535) | 100.0% | 2,078,911 | (55,944) | -2.7% |
| District 2 CPPS | 95,123 | 100,000 | 95,123 | (4,877) | 100.0% | 150,000 | (54,877) | -36.6% |
| Total Council District 2 | 2,118,090 | 2,363,502 | 2,118,090 | (245,412) | 100.0% | 2,228,911 | (110,821) | -5.0% |
| Council District 3 | 2,029,385 | 2,186,891 | 2,029,385 | (157,506) | 100.0% | 2,037,373 | (7,988) | -0.4% |
| District 3 CPPS | 98,000 | 100,000 | 98,000 | (2,000) | 100.0% | 216,197 | (118,197) | -54.7% |
| Total Council District 3 | 2,127,385 | 2,286,891 | 2,127,385 | (159,506) | 100.0% | 2,253,569 | (126,184) | -5.6% |
| Council District 4 | 1,717,642 | 2,188,897 | 1,717,642 | (471,255) | 100.0% | 1,532,617 | 185,025 | 12.1% |
| District 4 CPPS | 111,820 | 100,000 | 111,820 | 11,820 | 100.0% | 220,064 | (108,244) | -49.2% |
| Total Council District 4 | 1,829,462 | 2,288,897 | 1,829,462 | (459,435) | 100.0% | 1,752,682 | 76,781 | 4.4% |
| Council District 5 | 1,842,522 | 2,313,029 | 1,842,522 | (470,507) | 100.0% | 1,864,870 | (22,347) | -1.2% |
| District 5 CPPS | 91,250 | 100,000 | 91,250 | (8,750) | 100.0% | 262,084 | (170,834) | -65.2% |
| Total Council District 5 | 1,933,772 | 2,413,029 | 1,933,772 | (479,257) | 100.0% | 2,126,953 | (193,181) | -9.1% |
| Council District 6 | 1,864,306 | 2,040,976 | 1,864,306 | (176,670) | 100.0% | 1,836,182 | 28,124 | 1.5% |
| District 6 CPPS | 100,000 | 100,000 | 100,000 | - | 100.0% | 286,143 | (186,143) | -65.1% |
| Total Council District 6 | 1,964,306 | 2,140,976 | 1,964,306 | (176,670) | 100.0% | 2,122,325 | (158,019) | -7.4% |
| Council District 7 | 1,924,018 | 2,214,756 | 1,924,018 | (290,738) | 100.0% | 1,991,175 | (67,157) | -3.4% |
| District 7 CPPS | 100,000 | 100,000 | 100,000 | - | 100.0% | 188,146 | (88,146) | -46.8% |
| Total Council District 7 | 2,024,018 | 2,314,756 | 2,024,018 | (290,738) | 100.0% | 2,179,321 | (155,303) | -7.1% |
| Council District 8 | 1,951,776 | 2,355,726 | 1,951,776 | (403,950) | 100.0% | 2,063,122 | (111,346) | -5.4% |
| District 8 CPPS | 90,500 | 100,000 | 90,500 | (9,500) | 100.0% | 234,200 | (143,700) | -61.4% |
| Total Council District 8 | 2,042,276 | 2,455,726 | 2,042,276 | (413,450) | 100.0% | 2,297,322 | (255,046) | -11.1% |
| Council District 9 | 1,907,783 | 2,014,112 | 1,907,783 | (106,329) | 100.0% | 1,914,372 | (6,589) | -0.3% |
| District 9 CPPS | 100,000 | 100,000 | 100,000 | - | 100.0% | 141,400 | (41,400) | -29.3% |
| Total Council District 9 | 2,007,783 | 2,114,112 | 2,007,783 | (106,329) | 100.0% | 2,055,772 | (47,989) | -2.3% |
| Total Council Districts | \$17,749,379 | \$ 20,647,601 | \$ 17,749,379 | \$ (2,898,222) | 100.0% | \$ 18,911,103 | \$ (1,161,724) | -6.1% |

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

Financial Performance Report – Period Ended June 2025

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 12, Ended June, 2025 (100% Completed)
(Unaudited)

| | FY25 Actuals | FY25 Current Budget | FY25 % of Current Budget | FY24 Actuals ¹ | FY25/FY24 Actuals Change | FY25/FY24 % Change |
|--|-----------------|------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|
| Airports Fund | \$ 9,041,033 | \$ 8,981,280 | 100.7% | \$ 9,684,276 | \$(643,244) | -6.6% |
| Automated Refuse Container Fund | 1,250,801 | 1,600,000 | 78.2% | 1,361,845 | (111,044) | -8.2% |
| Capital Outlay - Misc Revenue | 3,050,401 | - | 100.0% | - | 3,050,401 | 100.0% |
| Central Stores Internal Service Fund | 9,757,440 | 10,825,641 | 90.1% | 10,745,193 | (987,753) | -9.2% |
| Climate Equity Fund | 2,081,601 | 1,500,000 | 138.8% | 10,499,700 | (8,418,099) | -80.2% |
| Community Equity Fund | 105,024 | - | 100.0% | 89,857 | 15,167 | 16.9% |
| Concourse and Parking Garages Operating Fund | 2,846,777 | 3,218,267 | 88.5% | 2,775,825 | 70,952 | 2.6% |
| Convention Center Expansion Funds | 13,414,800 | 13,348,906 | 100.5% | 18,466,038 | (5,051,238) | -27.4% |
| Development Services Fund | 122,707,889 | 139,614,113 | 87.9% | 99,162,101 | 23,545,788 | 23.7% |
| Energy Conservation Program Fund | 6,690,162 | 6,557,190 | 102.0% | 5,542,467 | 1,147,695 | 20.7% |
| Energy Independence Fund | 171,008 | - | 100.0% | 2,366,720 | (2,195,712) | -92.8% |
| Engineering and Capital Projects | 187,600,421 | 172,656,515 | 108.7% | 170,899,926 | 16,700,495 | 9.8% |
| Environmental Growth Fund 1/3 | 7,881,781 | 10,550,173 | 74.7% | 10,620,838 | (2,739,057) | -25.8% |
| Environmental Growth Fund 2/3 | 16,427,049 | 21,107,342 | 77.8% | 21,666,698 | (5,239,649) | -24.2% |
| Facilities Financing Fund | - | - | 100.0% | 3,829,279 | (3,829,279) | -100.0% |
| Fire/Emergency Medical Services Fund | 134,937,491 | 125,740,250 | 107.3% | 81,871,384 | 53,066,107 | 64.8% |
| Fire and Lifeguard Facilities Fund | 1,404,166 | 1,409,518 | 99.6% | 1,405,807 | (1,641) | -0.1% |
| Fleet Operations | 147,752,049 | 147,383,446 | 100.3% | 153,697,378 | (5,945,329) | -3.9% |
| Gas Tax Fund | 39,045,575 | 38,218,843 | 102.2% | 38,398,448 | 647,127 | 1.7% |
| General Plan Maintenance Fund | 4,931,647 | 4,329,600 | 113.9% | 4,117,144 | 814,503 | 19.8% |
| GIS Fund | 5,423,791 | 5,358,128 | 101.2% | 5,131,514 | 292,277 | 5.7% |
| Golf Course Fund | 42,297,680 | 28,739,347 | 147.2% | 39,436,562 | 2,861,117 | 7.3% |
| Information Technology Fund | 81,680,143 | 85,195,328 | 95.9% | 80,699,747 | 980,395 | 1.2% |
| Infrastructure Fund | 21,057,697 | 21,057,697 | 100.0% | 30,961,972 | (9,904,275) | -32.0% |
| Junior Lifeguard Program Fund | 1,219,005 | 1,218,903 | 100.0% | 994,775 | 224,230 | 22.5% |
| Local Enforcement Agency Fund | 933,644 | 994,637 | 93.9% | 991,678 | (58,034) | -5.9% |
| Long Range Property Management Fund | 2,121,380 | 595,000 | 356.5% | 1,830,187 | 291,193 | 15.9% |
| Los Penasquitos Canyon Preserve Fund | 30,620 | 36,000 | 85.1% | 321,453 | (290,833) | -90.5% |
| Low-Moderate Income Housing Asset Fund | 8,037,981 | 1,209,014 | 664.8% | 59,805,563 | (51,767,582) | -86.6% |
| Maintenance Assessment District (MAD) Funds | 36,565,199 | 34,693,322 | 105.4% | 32,284,709 | 4,280,490 | 13.3% |
| Mission Bay/Balboa Park Improvement Fund | 803,867 | 862,936 | 93.2% | 1,447,824 | (643,957) | -44.5% |
| Mission Bay Improvement Fund | 20,505,487 | 13,708,605 | 149.6% | 12,126,627 | 8,378,860 | 69.1% |
| New Convention Facility Fund | 2,816,688 | 2,816,690 | 100.0% | 2,734,650 | 82,038 | 3.0% |
| OneSD Support Fund | 26,441,540 | 25,954,866 | 101.9% | 28,647,943 | (2,206,403) | -7.7% |
| Parking Meter Operations | 12,361,108 | 12,175,923 | 101.5% | 9,776,702 | 2,584,407 | 26.4% |
| PETCO Park Fund | 16,909,786 | 16,909,786 | 100.0% | 21,432,525 | (4,522,740) | -21.1% |
| Public Art Fund | 895,964 | 85,000 | 1054.1% | 733,377 | 162,587 | 22.2% |
| Public Safety Services & Debt Service Fund | 13,133,841 | 13,564,755 | 96.8% | 12,953,888 | 179,953 | 1.4% |
| Publishing Services Internal Fund | 1,319,003 | 2,232,283 | 59.1% | 1,399,165 | (80,162) | -5.7% |
| Recycling Fund | 29,215,834 | 23,990,760 | 121.8% | 34,538,212 | (5,322,379) | -15.4% |
| Refuse Disposal Fund | 68,439,093 | 61,758,567 | 110.8% | 60,411,307 | 8,027,786 | 13.3% |
| Refuse Disposal - Miramar Clousure | 1,660,431 | 50,000 | 3320.9% | 1,033,371 | 627,060 | 60.7% |

Continued on Next Page

Financial Performance Report – Period Ended June 2025

| Schedule 3 (cont.) | | | | | | | |
|--|-----------------|------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|--|
| | FY25 Actuals | FY25 Current Budget | FY25 % of Current Budget | FY24 Actuals ¹ | FY25/FY24 Actuals Change | FY25/FY24 % Change | |
| Regional Park Improvements Fund | \$ 10,739,828 | \$ 7,381,557 | 145.5% | \$ 6,409,543 | \$ 4,330,285 | 67.6% | |
| Risk Management Administration Fund | 16,950,355 | 17,098,385 | 99.1% | 14,915,482 | 2,034,873 | 13.6% | |
| Road Maintenance & Rehabilitation | 39,690,391 | 35,328,918 | 112.3% | 37,139,389 | 2,551,003 | 6.9% | |
| Seized and Forfeited Assets Funds | 1,043,707 | 788,119 | 132.4% | 2,185,709 | (1,142,002) | -52.2% | |
| Solid Waste Management Fund | (261,153) | - | -100.0% | (379) | (260,774) | 68796.8% | |
| State COPS | 4,390,380 | 3,400,000 | 129.1% | 4,111,067 | 279,313 | 6.8% | |
| Storm Drain Fund | 5,062,874 | 5,700,000 | 88.8% | 5,473,054 | (410,180) | -7.5% | |
| Successor Agency Admin & Project Fund | 1,357,357 | 1,934,326 | 70.2% | 1,418,413 | (61,056) | -4.3% | |
| Transient Occupancy Tax Fund | 150,103,254 | 155,929,055 | 96.3% | 147,457,217 | 2,646,037 | 1.8% | |
| TOT - Major Events Revolving FD | 651,141 | 648,095 | 100.5% | 736,681 | (85,540) | -11.6% | |
| TransNet Extension Funds | 61,999,967 | 47,130,000 | 131.6% | 55,877,292 | 6,122,676 | 11.0% | |
| Trolley Extension Reserve Fund | - | - | 100.0% | 1,392 | (1,392) | -100.0% | |
| Underground Surcharge Fund | 97,723,093 | 113,511,838 | 86.1% | 114,458,018 | (16,734,925) | -14.6% | |
| Wastewater Department Funds | 870,811,171 | 949,174,505 | 91.7% | 646,188,315 | 224,622,856 | 34.8% | |
| Water Department Funds | 1,053,544,367 | 958,461,488 | 109.9% | 968,755,443 | 84,788,923 | 8.8% | |
| Wireless Communication Technology Fund | 10,583,331 | 10,517,070 | 100.6% | 12,249,175 | (1,665,845) | -13.6% | |
| Zoological Exhibits Maintenance Fund | 21,033,373 | 20,980,548 | 100.3% | 20,161,656 | 871,716 | 4.3% | |

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

Financial Performance Report – Period Ended June 2025

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 12, Ended June, 2025 (100% Completed)
(Unaudited)

| | FY25 Actuals | FY25 Current Budget | FY25 % of Current Budget | FY24 Actuals¹ | FY25/FY24 Actuals Change | FY25/FY24 % Change |
|--|-------------------------|--------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------|
| Airports Fund | \$ 9,240,240 | \$ 10,345,388 | 89.3% | \$ 7,192,117 | \$ 2,048,122 | 28.5% |
| Automated Refuse Container Fund | 1,347,051 | 1,950,868 | 69.0% | 1,384,873 | (37,822) | -2.7% |
| Capital Outlay - Misc Revenue | 6,581,244 | 6,581,244 | 100.0% | 4,045,097 | 2,536,147 | 62.7% |
| Central Stores Internal Service Fund | 10,224,892 | 11,469,318 | 89.1% | 10,398,018 | (173,126) | -1.7% |
| Climate Equity Fund | 1,486,671 | 1,607,666 | 92.5% | 9,405,834 | (7,919,163) | -84.2% |
| Community Equity Fund | 3,084,706 | 3,085,400 | 100.0% | - | 3,084,706 | 100.0% |
| Concourse and Parking Garages Operating Fund | 4,344,918 | 4,896,600 | 88.7% | 2,288,313 | 2,056,606 | 89.9% |
| Convention Center Expansion Funds | 13,498,899 | 13,804,906 | 97.8% | 18,133,861 | (4,634,962) | -25.6% |
| Development Services Fund | 143,865,116 | 139,753,670 | 102.9% | 127,855,263 | 16,009,853 | 12.5% |
| Energy Conservation Program Fund | 7,033,075 | 8,125,531 | 86.6% | 5,907,390 | 1,125,685 | 19.1% |
| Energy Independence Fund | 3,702,801 | 3,702,801 | 100.0% | 617,794 | 3,085,007 | 499.4% |
| Engineering and Capital Projects | 169,087,688 | 166,357,762 | 101.6% | 153,400,334 | 15,687,354 | 10.2% |
| Environmental Growth Fund 1/3 | 12,028,514 | 15,951,095 | 75.4% | 10,181,168 | 1,847,347 | 18.1% |
| Environmental Growth Fund 2/3 | 24,445,607 | 30,915,910 | 79.1% | 17,541,093 | 6,904,514 | 39.4% |
| Facilities Financing Fund | 1,647,602 | 1,649,600 | 99.9% | 3,789,234 | (2,141,632) | -56.5% |
| Fire/Emergency Medical Services Fund | 130,093,200 | 133,972,730 | 97.1% | 81,175,999 | 48,917,202 | 60.3% |
| Fire and Lifeguard Facilities Fund | 1,331,556 | 1,400,869 | 95.1% | 1,399,369 | (67,813) | -4.8% |
| Fleet Operations | 163,386,435 | 344,887,625 | 47.4% | 152,283,600 | 11,102,835 | 7.3% |
| Gas Tax Fund | 42,054,141 | 43,113,790 | 97.5% | 34,201,650 | 7,852,491 | 23.0% |
| General Plan Maintenance Fund | 4,173,977 | 5,329,600 | 78.3% | 4,811,772 | (637,795) | -13.3% |
| GIS Fund | 5,323,225 | 6,189,690 | 86.0% | 4,702,037 | 621,188 | 13.2% |
| Golf Course Fund | 28,193,604 | 28,375,471 | 99.4% | 25,312,525 | 2,881,079 | 11.4% |
| Information Technology Fund | 81,552,671 | 87,339,741 | 93.4% | 83,283,467 | (1,730,796) | -2.1% |
| Infrastructure Fund | 21,605,536 | 22,229,908 | 97.2% | 17,311,475 | 4,294,061 | 24.8% |
| Junior Lifeguard Program Fund | 1,294,479 | 1,184,519 | 109.3% | 1,191,012 | 103,467 | 8.7% |
| Local Enforcement Agency Fund | 1,005,816 | 1,134,028 | 88.7% | 954,349 | 51,466 | 5.4% |
| Long Range Property Management Fund | 949,427 | 1,783,771 | 53.2% | 393,135 | 556,292 | 141.5% |
| Los Penasquitos Canyon Preserve Fund | 8,374 | 20,149 | 41.6% | 327,850 | (319,476) | -97.4% |
| Low-Moderate Income Housing Asset Fund | 13,368,060 | 44,057,822 | 30.3% | 8,755,535 | 4,612,525 | 52.7% |
| Maintenance Assessment District (MAD) Funds | 36,199,381 | 45,050,454 | 80.4% | 30,109,365 | 6,090,017 | 20.2% |
| Mission Bay/Balboa Park Improvement Fund | 827,233 | 862,936 | 95.9% | 1,434,257 | (607,024) | -42.3% |
| New Convention Facility Fund | 2,816,688 | 2,816,690 | 100.0% | 2,734,650 | 82,038 | 3.0% |
| OneSD Support Fund | 30,304,726 | 32,660,788 | 92.8% | 26,896,325 | 3,408,401 | 12.7% |
| Parking Meter Operations | 12,123,898 | 12,123,988 | 100.0% | 9,626,334 | 2,497,564 | 25.9% |
| PETCO Park Fund | 20,846,517 | 20,846,517 | 100.0% | 19,861,371 | 985,146 | 5.0% |
| Prop 42 Replacement - Transportation Relief Fund | - | - | 100.0% | - | - | 100.0% |
| Public Art Fund | 152,116 | 8,132,172 | 1.9% | 277,017 | (124,901) | -45.1% |
| Public Safety Services & Debt Service Fund | 13,101,777 | 13,564,755 | 96.6% | 12,925,015 | 176,762 | 1.4% |
| Publishing Services Internal Fund | 1,681,123 | 2,219,450 | 75.7% | 1,847,048 | (165,926) | -9.0% |
| Recycling Fund | 31,208,054 | 31,345,740 | 99.6% | 29,638,735 | 1,569,319 | 5.3% |
| Refuse Disposal Fund | 47,356,888 | 50,820,590 | 93.2% | 40,890,503 | 6,466,385 | 15.8% |
| Risk Management Administration Fund | 16,874,393 | 17,343,594 | 97.3% | 14,858,691 | 2,015,702 | 13.6% |

Continued on Next Page

Financial Performance Report – Period Ended June 2025

| Schedule 4 (cont.) | | | | | | | |
|--|-----------------|------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|--|
| | FY25 Actuals | FY25 Current Budget | FY25 % of Current Budget | FY24 Actuals ¹ | FY25/FY24 Actuals Change | FY25/FY24 % Change | |
| Road Maintenance & Rehabilitation | \$ 50,223,581 | \$ 69,326,089 | 72.4% | \$ 47,398,236 | \$ 2,825,345 | 6.0% | |
| Seized and Forfeited Assets Funds | 3,389,882 | 3,805,069 | 89.1% | 1,578,491 | 1,811,392 | 114.8% | |
| Stadium Operations Fund | - | - | 100.0% | - | - | 100.0% | |
| Solid Waste Management Fund | 8,565,868 | 8,575,395 | 99.9% | 2,025,951 | 6,539,918 | 322.8% | |
| State COPS | 2,911,783 | 3,242,146 | 89.8% | 3,747,115 | (835,333) | -22.3% | |
| Storm Drain Fund | 5,706,658 | 5,686,212 | 100.4% | 5,167,651 | 539,007 | 10.4% | |
| Successor Agency Admin & Project Fund | 1,357,357 | 1,934,326 | 70.2% | 1,418,413 | (61,056) | -4.3% | |
| Transient Occupancy Tax Fund | 149,678,931 | 160,945,225 | 93.0% | 174,092,195 | (24,413,264) | -14.0% | |
| TOT - Major Events Revolving FD | 609,496 | 1,052,681 | 57.9% | 572,602 | 36,894 | 6.4% | |
| TransNet Extension Funds | 23,353,300 | 25,598,649 | 91.2% | 19,023,256 | 4,330,044 | 22.8% | |
| Trolley Extension Reserve Fund | - | - | 100.0% | 147,147 | (147,147) | -100.0% | |
| Underground Surcharge Fund | 35,197,814 | 75,733,351 | 46.5% | 19,558,303 | 15,639,511 | 80.0% | |
| Wastewater Department Funds | 467,641,952 | 486,655,487 | 96.1% | 434,196,355 | 33,445,597 | 7.7% | |
| Water Department Funds | 756,691,232 | 744,548,427 | 101.6% | 655,203,251 | 101,487,981 | 15.5% | |
| Wireless Communication Technology Fund | 10,889,771 | 11,185,457 | 97.4% | 11,874,183 | (984,412) | -8.3% | |
| Zoological Exhibits Maintenance Fund | 20,980,548 | 20,980,548 | 100.0% | 20,430,125 | 550,423 | 2.7% | |

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

Fiscal Year 2025 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 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 | 7.00 |
| City Attorney | 100000 | General Fund | Court Support Clerk 2 | 3.00 |
| City Attorney | 100000 | General Fund | Court Support Clerk Supervisor | 2.00 |
| City Attorney | 100000 | General Fund | Deputy City Attorney | 5.50 |
| 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 | 3.00 |
| 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 |
| City Attorney Total | | | | 33.50 |
| 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 |
| City Clerk Total | | | | 7.00 |
| 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 |
| City Planning Total | | | | 8.00 |
| 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 | 9.00 |
| 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 | Principal Accountant | 1.00 |
| City Treasurer | 100000 | General Fund | Public Information Clerk | 2.00 |
| City Treasurer | 100000 | General Fund | Supervising Management Analyst | 1.00 |
| City Treasurer | 200712 | Parking Meter Operations Fund | Parking Meter Supervisor | 1.00 |
| City Treasurer | 200712 | Parking Meter Operations Fund | Parking Meter Technician | 1.00 |
| City Treasurer Total | | | | 24.00 |
| Commission on Police Practices | 100000 | General Fund | General Counsel | 1.00 |
| Commission on Police Practices | 100000 | General Fund | Program Manager | 2.00 |
| Commission on Police Practices Total | | | | 3.00 |
| Communications | 100000 | General Fund | Public Information Officer | 1.00 |
| Communications | 100000 | General Fund | Supervising Public Information Officer | 1.00 |
| Communications Total | | | | 2.00 |
| 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 |
| Compliance Total | | | | 9.00 |
| Council Administration | 100000 | General Fund | Council Representative 1 | 2.00 |
| Council Administration Total | | | | 2.00 |
| Council District 1 | 100000 | General Fund | Council Representative 1 | 2.00 |
| Council District 1 | 100000 | General Fund | Council Representative 2A | 3.00 |
| Council District 1 Total | | | | 5.00 |
| Council District 2 | 100000 | General Fund | Council Representative 1 | 5.00 |
| Council District 2 Total | | | | 5.00 |
| Council District 3 | 100000 | General Fund | Council Representative 1 | 2.00 |
| Council District 3 | 100000 | General Fund | Council Representative 2A | 1.00 |
| Council District 3 Total | | | | 3.00 |
| Council District 4 | 100000 | General Fund | Council Representative 1 | 6.00 |
| Council District 4 Total | | | | 6.00 |
| Council District 5 | 100000 | General Fund | Council Representative 1 | 5.00 |
| Council District 5 Total | | | | 5.00 |
| Council District 6 | 100000 | General Fund | Council Representative 1 | 3.00 |
| Council District 6 Total | | | | 3.00 |
| Council District 7 | 100000 | General Fund | Council Representative 1 | 3.00 |
| Council District 7 | 100000 | General Fund | Council Representative 2A | 1.00 |
| Council District 7 Total | | | | 4.00 |
| Council District 8 | 100000 | General Fund | Council Representative 1 | 4.00 |
| Council District 8 Total | | | | 4.00 |
| Council District 9 | 100000 | General Fund | Council Representative 1 | 4.00 |
| Council District 9 Total | | | | 4.00 |
| Department of Finance | 100000 | General Fund | Finance Analyst 2 | 1.00 |
| Department of Finance | 100000 | General Fund | Finance Analyst 3 | 4.00 |
| Department of Finance | 100000 | General Fund | Finance Analyst 4 | 1.00 |
| Department of Finance | 100000 | General Fund | Financial Operations Manager | 1.00 |
| Department of Finance | 100000 | General Fund | Management Trainee | 1.00 |
| Department of Finance | 100000 | General Fund | Principal Accountant | 1.00 |
| Department of Finance | 100000 | General Fund | Program Coordinator | 1.00 |
| Department of Finance Total | | | | 10.00 |
| 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 | 3.00 |
| 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 |

Fiscal Year 2025 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2025)

| Department Name | Fund Number | Fund Name | Job Classification | FTE |
|---|-------------|-------------------------------------|---------------------------------------|--------------|
| Development Services | 700036 | Development Services Fund | Associate Engineer-Electrical | 1.00 |
| 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 | 1.00 |
| 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 | 2.00 |
| Development Services Total | | | | 43.00 |
| Economic Development | 100000 | General Fund | Administrative Aide 1 | 1.00 |
| Economic Development | 100000 | General Fund | Administrative Aide 2 | 1.00 |
| Economic Development | 100000 | General Fund | Associate Management Analyst | 1.00 |
| Economic Development | 100000 | General Fund | 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 | 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 | 4.00 |
| Economic Development | 700033 | Airports Enterprise | Utility Worker 2 | 1.00 |
| Economic Development Total | | | | 20.00 |
| Emergency Medical Services | 200227 | EMS/MTS Fund | Fire Fighter 2 | 5.00 |
| Emergency Medical Services Total | | | | 5.00 |
| 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 | 2.00 |
| 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 | Project Officer 2 | 1.00 |
| 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 |
| Engineering & Capital Projects Total | | | | 68.00 |
| 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 | Heavy Truck Driver 2 | 1.00 |
| Environmental Services | 100000 | General Fund | Information Systems Administrator | 0.38 |
| Environmental Services | 100000 | General Fund | Information Systems Analyst 2 | 0.38 |
| Environmental Services | 100000 | General Fund | Laborer | 1.00 |
| Environmental Services | 100000 | General Fund | Program Manager | 0.39 |
| Environmental Services | 100000 | General Fund | Public Information Clerk | 0.63 |
| Environmental Services | 100000 | General Fund | Safety Representative 2 | 0.35 |
| Environmental Services | 100000 | General Fund | Sanitation Driver 2 | 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 | 0.50 |
| 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 | 6.00 |
| General Fund Total | | | | 30.05 |
| 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 | 13.00 |
| 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 | Information Systems Analyst 2 | 0.34 |

Fiscal Year 2025 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2025)

| Department Name | Fund Number | Fund Name | Job Classification | FTE |
|-------------------------------------|-------------|--|--|---------------|
| 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 Disposal Site Representative | 2.00 |
| Environmental Services | 700039 | Refuse Disposal Enterprise | Senior Mechanical Engineer | 1.00 |
| Environmental Services | 700039 | Refuse Disposal Enterprise | Supervising Hazardous Materials Inspector | 1.00 |
| Environmental Services | 700039 | Refuse Disposal Enterprise | Trainer | 0.33 |
| Environmental Services | 700039 | Refuse Disposal Enterprise | Utility Worker 2 | 1.00 |
| | | Refuse Disposal Enterprise Total | | 49.07 |
| Environmental Services | 700048 | Recycling Enterprise Fund | Administrative Aide 1 | 0.20 |
| Environmental Services | 700048 | Recycling Enterprise Fund | Area Refuse Collection Supervisor | 1.00 |
| 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 | Information Systems Analyst 2 | 0.28 |
| Environmental Services | 700048 | Recycling Enterprise Fund | Laborer | 1.00 |
| 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 | 0.50 |
| Environmental Services | 700048 | Recycling Enterprise Fund | Trainer | 0.33 |
| | | Recycling Enterprise Fund Total | | 16.63 |
| Environmental Services | 700123 | Solid Waste Management Fund | Administrative Aide 2 | 1.00 |
| Environmental Services | 700123 | Solid Waste Management Fund | Supervising Management Analyst | 1.00 |
| | | Solid Waste Management Fund Total | | 2.00 |
| | | Environmental Services Total | | 97.75 |
| 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 | 34.00 |
| Fire-Rescue | 100000 | General Fund | Fire Dispatch Supervisor | 1.00 |
| Fire-Rescue | 100000 | General Fund | Fire Dispatcher | 7.00 |
| Fire-Rescue | 100000 | General Fund | Fire Engineer | 26.00 |
| Fire-Rescue | 100000 | General Fund | Fire Fighter 2 | 25.00 |
| 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 | 1.00 |
| Fire-Rescue | 100000 | General Fund | Lifeguard 3 | 1.00 |
| Fire-Rescue | 100000 | General Fund | Payroll Specialist 2 | 1.00 |
| | | Fire-Rescue Total | | 107.00 |
| General Services | 100000 | General Fund | Apprentice 2-Electrician (5 Yr) | 2.00 |
| General Services | 100000 | General Fund | Associate Management Analyst | 1.00 |
| General Services | 100000 | General Fund | Building 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 |
| 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 | 100000 | General Fund | Roofer | 1.00 |
| 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 |
| | | General Services Total | | 57.50 |
| Government Affairs | 100000 | General Fund | Deputy Director | 1.00 |
| Government Affairs | 100000 | General Fund | Program Coordinator | 1.00 |
| | | Government Affairs Total | | 2.00 |
| Homelessness Strategies & Solutions | 100000 | General Fund | Program Coordinator | 1.00 |
| | | Homelessness Strategies & Solutions Total | | 1.00 |
| Human Resources | 100000 | General Fund | Associate Department Human Resources Analyst | 1.00 |
| Human Resources | 100000 | General Fund | Deputy Director | 1.00 |
| Human Resources | 100000 | General Fund | Program Coordinator | 8.00 |
| Human Resources | 100000 | General Fund | Program Manager | 1.00 |
| | | Human Resources Total | | 11.00 |
| Information Technology | 200308 | Department Of Information Technology | Assistant Department Director | 1.00 |
| Information Technology | 200308 | Department Of Information Technology | Information Systems Analyst 3 | 2.00 |

Fiscal Year 2025 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2025)

| Department Name | Fund Number | Fund Name | Job Classification | FTE |
|---|-------------|---|--------------------------------------|---------------|
| 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 |
| Information Technology Total | | | | 19.00 |
| Library | 100000 | General Fund | Administrative Aide 1 | 1.00 |
| Library | 100000 | General Fund | Administrative Aide 2 | 2.00 |
| Library | 100000 | General Fund | Librarian 1 | 1.50 |
| Library | 100000 | General Fund | Librarian 2 | 10.50 |
| Library | 100000 | General Fund | Librarian 3 | 3.00 |
| Library | 100000 | General Fund | Library Assistant I | 19.00 |
| Library | 100000 | General Fund | Library Assistant II | 18.50 |
| 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 |
| Library Total | | | | 67.00 |
| Office of Emergency Services | 100000 | General Fund | Emergency Services Coordinator | 1.00 |
| Office of Emergency Services | 100000 | General Fund | Senior Management Analyst | 1.00 |
| Office of Emergency Services Total | | | | 2.00 |
| Office of the COO | 100000 | General Fund | Chief Operating Officer | 1.00 |
| Office of the COO | 100000 | General Fund | Executive Director | 1.00 |
| Office of the COO Total | | | | 2.00 |
| Office of the Mayor | 100000 | General Fund | Confidential Secretary to the Mayor | 1.00 |
| Office of the Mayor | 100000 | General Fund | Mayor Representative 2 | 2.00 |
| Office of the Mayor Total | | | | 3.00 |
| Parks & Recreation | 100000 | General Fund | Administrative Aide 2 | 1.00 |
| Parks & Recreation | 100000 | General Fund | Aquatics Recreation Specialist | 1.00 |
| Parks & Recreation | 100000 | General Fund | Aquatics Technician 1 | 1.00 |
| Parks & Recreation | 100000 | General Fund | Aquatics Technician 2 | 1.00 |
| Parks & Recreation | 100000 | General Fund | Assistant Recreation Center Director | 19.00 |
| 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 |
| 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 | 2.00 |
| 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 | 42.50 |
| 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 Leader 1 | 13.50 |
| Parks & Recreation | 100000 | General Fund | Recreation Leader 2 | 11.50 |
| Parks & Recreation | 100000 | General Fund | Recreation Specialist | 2.00 |
| 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 | 2.00 |
| Parks & Recreation | 100000 | General Fund | Trainer | 1.00 |
| Parks & Recreation | 100000 | General Fund | Tree Trimmer | 1.00 |
| Parks & Recreation | 100000 | General Fund | Utility Supervisor | 2.00 |
| Parks & Recreation | 200023 | Maintenance Assesment 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 | 6.00 |
| Parks & Recreation | 700043 | Golf Course Enterprise Fund | Golf Operations Supervisor | 1.00 |
| 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 |
| Parks & Recreation Total | | | | 202.00 |
| Performance & Analytics | 100000 | General Fund | Program Coordinator | 2.00 |
| Performance & Analytics | 100000 | General Fund | Program Manager | 1.00 |
| Performance & Analytics Total | | | | 3.00 |
| 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 | Payroll Audit Specialist 2 | 1.00 |
| Personnel | 100000 | General Fund | Supervising Personnel Analyst | 1.00 |
| Personnel Total | | | | 5.00 |
| Police | 100000 | General Fund | Administrative Aide 1 | 1.00 |
| Police | 100000 | General Fund | Administrative Aide 2 | 3.00 |

Fiscal Year 2025 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2025)

| Department Name | Fund Number | Fund Name | Job Classification | FTE |
|---------------------|-------------|-------------------------|---|---------------|
| 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 | 4.00 |
| Police | 100000 | General Fund | Dispatcher 2 | 1.00 |
| Police | 100000 | General Fund | Laboratory Technician | 4.00 |
| Police | 100000 | General Fund | Latent Print Examiner Aide | 1.00 |
| Police | 100000 | General Fund | Office Support Specialist | 4.00 |
| Police | 100000 | General Fund | Parking Enforcement Officer 1 | 20.00 |
| Police | 100000 | General Fund | Payroll Specialist 2 | 1.00 |
| Police | 100000 | General Fund | Police 911 Dispatcher | 1.00 |
| Police | 100000 | General Fund | Police Captain | 2.00 |
| Police | 100000 | General Fund | Police Detective | 59.00 |
| Police | 100000 | General Fund | Police Dispatcher | 12.00 |
| 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 Lieutenant | 4.00 |
| Police | 100000 | General Fund | Police Officer 1 | 21.00 |
| Police | 100000 | General Fund | Police Officer 2 | 87.00 |
| Police | 100000 | General Fund | Police Officer 3 | 2.00 |
| Police | 100000 | General Fund | Police Records Clerk | 3.00 |
| Police | 100000 | General Fund | Police Recruit | 11.00 |
| Police | 100000 | General Fund | Police Sergeant | 24.00 |
| Police | 100000 | General Fund | Police Service Officer 2 | 1.00 |
| Police | 100000 | General Fund | Polygrapher 3 | 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 |
| Police Total | | | | 290.00 |
| Public Utilities | 700000 | Muni Sewer Revenue Fund | Account Clerk | 0.80 |
| 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 | 0.48 |
| 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 | 0.40 |
| 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 | 5.50 |
| 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 | 0.94 |
| 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 | 0.30 |
| 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 | Laboratory Technician | 0.05 |
| Public Utilities | 700000 | Muni Sewer Revenue Fund | Laborer | 3.00 |
| Public Utilities | 700000 | Muni Sewer Revenue Fund | Office Support Specialist | 2.28 |
| Public Utilities | 700000 | Muni Sewer Revenue Fund | Payroll Specialist 1 | 0.23 |
| Public Utilities | 700000 | Muni Sewer Revenue Fund | Plant Technician 1 | 2.00 |
| 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 | Principal Planner | 0.32 |
| 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 | 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 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 | 5.00 |
| 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 | 8.00 |
| 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 |

Fiscal Year 2025 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2025)

| Department Name | Fund Number | Fund Name | Job Classification | FTE |
|------------------|-------------|---------------------------------------|--|--------------|
| Public Utilities | 70000 | Muni Sewer Revenue Fund | Water Utility Worker | 13.00 |
| | | Muni Sewer Revenue Fund Total | | 83.88 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Account Clerk | 1.40 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Accountant 3 | 0.35 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Administrative Aide 1 | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Administrative Aide 2 | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Assistant Department Director | 0.50 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Assistant Deputy Director | 0.70 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Assistant Engineer-Civil | 0.60 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Assistant Engineer-Electrical | 0.22 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Assistant Engineer-Mechanical | 0.22 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Assistant Management Analyst | 0.35 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Assistant to the Water Department Director | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Associate Department Human Resources Analyst | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Associate Eng-Control Systems | 0.70 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Associate Engineer-Civil | 1.72 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Associate Management Analyst | 1.22 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Clerical Assistant 2 | 0.22 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Environmental Biologist 3 | 0.22 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Environmental Scientist 2 | 8.31 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Equipment Operator 2 | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Equipment Operator 3 | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Equipment Painter | 1.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Geographic Info Systems Analyst 2 | 0.22 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Geographic Info Systems Analyst 3 | 0.57 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Heavy Truck Driver 2 | 0.90 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Information Systems Analyst 2 | 0.70 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Information Systems Analyst 3 | 0.35 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Instrumentation and Control Technician | 1.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Junior Engineer-Civil | 0.22 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Laboratory Technician | 2.95 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Laborer | 2.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Machinist | 1.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Office Support Specialist | 1.25 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Payroll Specialist 1 | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Plant Process Control Electrician | 5.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Plant Process Control Supervisor | 1.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Plant Technician 1 | 1.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Plant Technician 2 | 4.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Plant Technician 3 | 2.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Power Plant Operator | 5.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Power Plant Supervisor | 1.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Principal Planner | 0.22 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Procurement Specialist | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Program Manager | 1.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Public Works Supervisor | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Pump Station Operator | 1.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Pump Station Operator Trainee | 1.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Records Management Analyst | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Senior Account Clerk | 0.70 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Senior Clerk/Typist | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Senior Control Systems Engineer | 1.35 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Senior Drafting Aide | 0.22 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Senior Management Analyst | 1.31 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Senior Planner | 0.22 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Senior Wastewater Operations Supervisor | 2.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Senior Wastewater Plant Operator | 5.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Stock Clerk | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Storekeeper 1 | 0.90 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Storekeeper 2 | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Supervising Economist | 0.35 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Supervising Management Analyst | 0.92 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Trainer | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Utility Worker 2 | 1.20 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Warehouse Manager | 0.30 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Wastewater Chief Plant Operator | 1.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Wastewater Operations Supervisor | 1.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Wastewater Plant Operator | 1.00 |
| Public Utilities | 70001 | Metro Sewer Utility Fund | Wastewater Treatment Superintendent | 1.00 |
| | | Metro Sewer Utility Fund Total | | 74.08 |
| Public Utilities | 70011 | Water Utility Operating Fund | Account Clerk | 1.80 |
| Public Utilities | 70011 | Water Utility Operating Fund | Accountant 3 | 0.45 |
| Public Utilities | 70011 | Water Utility Operating Fund | Administrative Aide 1 | 0.47 |
| Public Utilities | 70011 | Water Utility Operating Fund | Administrative Aide 2 | 1.97 |
| Public Utilities | 70011 | Water Utility Operating Fund | Assistant Customer Services Supervisor | 0.50 |
| Public Utilities | 70011 | Water Utility Operating Fund | Assistant Department Director | 0.50 |
| Public Utilities | 70011 | Water Utility Operating Fund | Assistant Deputy Director | 1.82 |
| Public Utilities | 70011 | Water Utility Operating Fund | Assistant Engineer-Civil | 2.08 |
| Public Utilities | 70011 | Water Utility Operating Fund | Assistant Engineer-Corrosion | 2.00 |
| Public Utilities | 70011 | Water Utility Operating Fund | Assistant Engineer-Electrical | 1.46 |
| Public Utilities | 70011 | Water Utility Operating Fund | Assistant Engineer-Mechanical | 0.46 |
| Public Utilities | 70011 | Water Utility Operating Fund | Assistant Management Analyst | 0.45 |
| Public Utilities | 70011 | Water Utility Operating Fund | Assistant Reservoir Keeper | 1.00 |
| Public Utilities | 70011 | Water Utility Operating Fund | Assistant to the Water Department Director | 0.47 |
| Public Utilities | 70011 | Water Utility Operating Fund | Assistant Water Distribution Operator | 1.00 |
| Public Utilities | 70011 | Water Utility Operating Fund | Associate Department Human Resources Analyst | 0.47 |
| Public Utilities | 70011 | Water Utility Operating Fund | Associate Eng-Control Systems | 0.90 |
| Public Utilities | 70011 | Water Utility Operating Fund | Associate Engineer-Civil | 6.88 |
| Public Utilities | 70011 | Water Utility Operating Fund | Associate Management Analyst | 3.15 |
| Public Utilities | 70011 | Water Utility Operating Fund | Cashier | 0.50 |
| Public Utilities | 70011 | Water Utility Operating Fund | Clerical Assistant 1 | 0.50 |
| Public Utilities | 70011 | Water Utility Operating Fund | Clerical Assistant 2 | 0.46 |
| Public Utilities | 70011 | Water Utility Operating Fund | Customer Services Representative | 5.50 |
| Public Utilities | 70011 | Water Utility Operating Fund | Customer Services Supervisor | 0.50 |
| Public Utilities | 70011 | Water Utility Operating Fund | Deputy Director | 1.00 |
| Public Utilities | 70011 | Water Utility Operating Fund | Environmental Biologist 3 | 1.46 |
| Public Utilities | 70011 | Water Utility Operating Fund | Environmental Scientist 2 | 1.75 |
| Public Utilities | 70011 | Water Utility Operating Fund | Environmental Scientist 3 | 1.00 |
| Public Utilities | 70011 | Water Utility Operating Fund | Equipment Operator 2 | 0.47 |
| Public Utilities | 70011 | Water Utility Operating Fund | Equipment Operator 3 | 0.47 |

Fiscal Year 2025 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2025)

| Department Name | Fund Number | Fund Name | Job Classification | FTE |
|---|-------------|-------------------------------------|---|---------------|
| Public Utilities | 700011 | Water Utility Operating Fund | Equipment Technician 1 | 2.00 |
| Public Utilities | 700011 | Water Utility Operating Fund | Field Representative | 0.70 |
| Public Utilities | 700011 | Water Utility Operating Fund | Geographic Info Systems Analyst 2 | 1.46 |
| Public Utilities | 700011 | Water Utility Operating Fund | Geographic Info Systems Analyst 3 | 0.91 |
| Public Utilities | 700011 | Water Utility Operating Fund | Heavy Truck Driver 2 | 1.41 |
| Public Utilities | 700011 | Water Utility Operating Fund | Information Systems Analyst 2 | 0.90 |
| Public Utilities | 700011 | Water Utility Operating Fund | Information Systems Analyst 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 | 10.00 |
| 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 | 3.00 |
| Public Utilities | 700011 | Water Utility Operating Fund | Plant Technician 1 | 2.00 |
| Public Utilities | 700011 | Water Utility Operating Fund | Plant Technician 2 | 3.00 |
| Public Utilities | 700011 | Water Utility Operating Fund | Principal Customer Services Representative | 1.00 |
| Public Utilities | 700011 | Water Utility Operating Fund | Principal Planner | 0.46 |
| 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 | 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 | Reservoir Keeper | 1.00 |
| Public Utilities | 700011 | Water Utility Operating Fund | Senior Account Clerk | 0.90 |
| Public Utilities | 700011 | Water Utility Operating Fund | Senior Backflow & Cross Connection Specialist | 1.00 |
| 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 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 | 2.00 |
| 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 | 2.00 |
| Public Utilities | 700011 | Water Utility Operating Fund | Water Systems Technician Supervisor | 2.00 |
| Water Utility Operating Fund Total | | | | 124.79 |
| Public Utilities Total | | | | 282.75 |
| Publishing Services | 720041 | Publishing Services Fund | Information Systems Technician | 0.50 |
| Publishing Services | 720041 | Publishing Services Fund | Senior Offset Press Operator | 2.00 |
| Publishing Services Total | | | | 2.50 |
| 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 | Auto Messenger 2 | 1.00 |
| Purchasing & Contracting | 720040 | Stores Revolving Fund | Stock Clerk | 1.00 |
| Purchasing & Contracting | 720040 | Stores Revolving Fund | Stores Operations Supervisor | 1.00 |
| Purchasing & Contracting Total | | | | 24.00 |
| Race & Equity | 100000 | General Fund | Department Director | 1.00 |
| Race & Equity | 100000 | General Fund | Program Coordinator | 1.00 |
| Race & Equity Total | | | | 2.00 |
| Risk Management | 720048 | Risk Management Administration 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 |
| Risk Management Total | | | | 5.00 |
| 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 |
| Stormwater | 100000 | General Fund | Equipment Operator 3 | 2.00 |
| Stormwater | 100000 | General Fund | Heavy Truck Driver 2 | 1.00 |
| Stormwater | 100000 | General Fund | Laborer | 3.00 |
| Stormwater | 100000 | General Fund | Motor Sweeper Operator | 1.00 |
| Stormwater | 100000 | General Fund | Parking Enforcement Officer 1 | 1.00 |
| Stormwater | 100000 | General Fund | Parking Enforcement Supervisor | 2.00 |
| 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 |

Fiscal Year 2025 Year-End Financial Performance - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2025)

| Department Name | Fund Number | Fund Name | Job Classification | FTE |
|--|-------------|----------------------------------|------------------------------------|-----------------|
| Stormwater | 100000 | General Fund | Public Works Supervisor | 2.00 |
| Stormwater | 100000 | General Fund | Safety Officer | 1.00 |
| Stormwater | 100000 | General Fund | Senior Account Clerk | 1.00 |
| Stormwater | 100000 | General Fund | Utility Worker 1 | 3.00 |
| Stormwater Total | | | | 35.00 |
| Sustainability & Mobility | 100000 | General Fund | Community Development Specialist 4 | 1.00 |
| Sustainability & Mobility | 100000 | General Fund | Deputy Director | 1.00 |
| Sustainability & Mobility | 100000 | General Fund | Program Coordinator | 1.00 |
| Sustainability & Mobility | 100000 | General Fund | Program Manager | 1.00 |
| Sustainability & Mobility | 200224 | Energy Conservation Program Fund | Associate Management Analyst | 1.00 |
| Sustainability & Mobility | 200224 | Energy Conservation Program Fund | Department Director | 1.00 |
| Sustainability & Mobility | 200224 | Energy Conservation Program Fund | Information Systems Analyst 3 | 1.00 |
| Sustainability & Mobility | 200224 | Energy Conservation Program Fund | Senior Electrical Engineer | 1.00 |
| Sustainability & Mobility Total | | | | 8.00 |
| 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 Engineer-Civil | 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 | 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 | 4.00 |
| Transportation | 200217 | Underground Surcharge Fund | Project Officer 1 | 1.00 |
| Transportation | 200217 | Underground Surcharge Fund | Supervising Management Analyst | 1.00 |
| Transportation Total | | | | 34.50 |
| Grand Total | | | | 1,536.50 |

| Fund Type | FTE |
|--------------------|-----------------|
| General Fund | 991.55 |
| Non-General Fund | 544.95 |
| Grand Total | 1,536.50 |



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: August 18, 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 end of the Fiscal Year 2025, the City Attorney's Office has accepted and appropriated:

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

The City Attorney's Office has expended \$2,182,635 in various grant funds including:

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

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: September 9, 2025

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

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

SUBJECT: Fiscal Year 2025 Year End Performance Report and Grant Funding Update

This memorandum responds to City Council Resolution 313615¹ requesting the Homelessness Strategies and Solutions Department (Department) provide an update on homelessness programs and the process of spending multi-year grant funds, including reallocations of resources as recommended by the Independent Budget Analyst in [Report Number 21-19, Recommendation No. 2](#), and that updates on spending of state grant and other funding related to homelessness are included in the quarterly budget monitoring report. For additional details about the Fiscal Year (FY) 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 memorandum highlights key updates to programs and multi-year grant spending to highlight developments in the Department's program implementation.

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-315813² 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 Action 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 include:

- The addition of 235 new Safe Sleeping spaces through the execution of three contract amendments to expand operations at the 20th & B and O Lot sites. These were

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

² City Council Resolution Number [R-315813](#)

approved by the City Council through Resolutions R-315808³, R-315810⁴, and R-315812⁵ on October 3, 2024. The total operational contract increases equaled \$1,199,447 which was offset through savings in Safe Sleeping ancillary budget as well as the Old Central Library shelter closure.

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

| Shelter | Capacity | Open Date | FY 2025 Budget |
|---|----------|---------------|----------------|
| South County Lighthouse | 37 | December 2024 | \$571,901 |
| Point Loma Campus (Veterans Village of San Diego) | 130 | December 2024 | \$1,979,377 |
| Veteran's Village Interim Shelter | 40 | December 2024 | \$632,312 |
| Alcohol Use Disorder Shelter | 56 | January 2025 | \$374,120 |
| Rachel's Promise Center for Women and Children* | 50 | April 2025 | \$1,442,920 |

*Current capacity is 50 beds. The shelter is undergoing tenant improvements to increase capacity to 210 beds in the future.

The replacement bed costs totaled \$5.0 million which was 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 June 30, 2025, the Department achieved the following outcomes across its programs:

- 4,010 individuals served in City funded shelters with 727 exits to permanent or other forms of long-term housing.
- 1,787 individuals served at the City's Safe Sleeping program.
- 4,528 individuals served through the City's Coordinated Street Outreach Program.
- 426 individuals served through the state funded Encampment Resolution Grants along the I-15 corridor and San Diego riverbed.
- 547 individuals placed into permanent and long-term housing through the Family Reunification Program.

General Fund Spending

The Department's year-end expenditures total \$45,070,322, which reflects savings of \$8,846,249 from the Adopted Budget of \$53,916,571 and savings of \$2,140,568 from third quarter projections of \$47,210,889.

³ City Council Resolution Number [R-315808](#)

⁴ City Council Resolution Number [R-315810](#)

⁵ City Council Resolution Number [R-315812](#)

| FY 2025 Homelessness Strategies and Solutions Department General Fund | | | | |
|---|----------------|--------------------------|------------------|--|
| Category | Adopted Budget | Third Quarter Projection | Year-End Actuals | Variance from Third Quarter Projection |
| Shelter & Services | \$ 47,824,629 | \$ 39,655,004 | \$ 37,304,639 | \$ 2,350,365 |
| Outreach | 3,314,658 | 2,581,779 | 2,794,483 | (212,704) |
| Prevention | - | 1,882,361 | 1,882,361 | - |
| Coordination | 2,777,284 | 3,091,745 | 3,088,839 | 2,906 |
| General Fund | \$ 53,916,571 | \$ 47,210,889 | \$ 45,070,322 | \$ 2,140,568 |

Program Budget Savings Compared to Third Quarter Projections

Contracts – Contracts had savings of \$2.4 million due to the following:

- Savings of \$1.9 million for the following San Diego Housing Commission programs:
 - \$903k due to staffing vacancies at the Alpha Harm Reduction Shelter, Veterans Village Shelter, Alcohol Use Disorder Shelter, and Storage Connect I.
 - \$711k from delayed ramp-up of shelter operations at the Father Joes Village Adult and Seniors Shelter and the San Diego Rescue Mission Lighthouse Shelter.
 - \$312k from the closure of Storage Connect II, which scaled down operations prior to closing.
- Savings of \$379k from the Senior Shelter, which ended operations earlier than anticipated.
- Savings of \$54k from Circuit because of a delay in implementing the increased hours of transportation.
- Savings of \$39k at the H-Barracks Safe Sleeping Program site due to expenditures posting later than anticipated.

Grant Funding

Notable Updates:

Since the Mid-Year Budget 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 FY 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 were savings of \$3.7 million in previous rounds of HHAP 1-4 funding which were allocated to programs in FY 2025, enabling an additional \$3.7 million in HHAP-5 to carry forward to FY 2026. The HHAP-1 grant expenditure deadline was June 30, 2025, and the Department fully expended the \$22.5 million grant award and will spend down any remaining funds from HHAP rounds 2 and 3 in FY 2026 by the grant expenditure deadline of June 30, 2026.

Page 4
 Honorable Council President LaCava and Members of the City Council
 September 9, 2025

Grant Summary:

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

| Funding Source | FY 2025 Adopted Budget | Year-End Expenses |
|--|------------------------|----------------------|
| General Fund | \$ 53,916,571 | \$ 45,070,322 |
| Community Development Block Grant (CDBG) | 1,000,000 | 834,094 |
| Emergency Solutions Grant (ESG) | 1,008,273 | 1,037,982 |
| Homeless Housing, Assistance and Prevention (HHAP) | 23,662,855 | 20,319,895 |
| Family Homelessness Challenge Grant | 191,151 | 169,417 |
| County of San Diego Capital Emergency Housing Solutions Grants | 1,079,072 | - |
| Encampment Resolution Funding Program Grants | 4,982,456 | 4,223,702 |
| State Assembly Bill 179 Grant | 1,000,000 | 92,858 |
| County of San Diego Domestic Violence Grant | 3,000,000 | 2,342,563 |
| Total | \$ 89,840,378 | \$ 74,090,833 |

Conclusion

This year-end 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 continued rigorous oversight over program budgets and operations leading to operational efficiencies and right-sizing of contracts during the FY 2026 budget development process. The Department continues to monitor program expenses and will continue to keep the City Council informed of grant funding execution and forecasting updates, as well as further updates related to the implementation of the Comprehensive Shelter Strategy.

Sincerely,



Sarah Jarman
 Director, Homelessness Strategies and Solutions Department

cc: 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